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Columbia

PUBLIC SCHOOLS

2018-19 Budget

Approved by the Columbia Board of Education
June 11, 2018
Columbia, Missouri 65203
County of Boone





Columbia
PUBLIC SCHOOLS

2018-19 Budget

**Approved by the
Board of Education
June 11, 2018**

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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

TABLE OF CONTENTS

	<u>Page</u>
EXECUTIVE SUMMARY	
Message from Superintendent and Finance Department	2
Budget Overview and Statutory Requirements	3
Budget Message.....	4
Revenue	
Revenue Explanation.....	7
Total Revenue by Fund Comparison	7
Total Revenue by Source	9
Three Major Revenue Sources.....	9
Expenditures	
Expenditure Explanation.....	10
Total Expenditures by Fund Comparison	11
Expenditures by Function	11
Expenditures by Object.....	12
Total Operating Expenditures by Object.....	13
Total Operating Expenditures per ADA	13
Debt Service	
Debt Service	14
General Obligation Bond History	14
Certificates of Participation	15
Fund Summary	
Total Ending Fund Balance Comparison.....	16
Budget Forecasting and Planning.....	16
Summary Budget – All Programs	18
Summary of All Funds – Five Year Forecast.....	19
Organization/Enrollment/Performance	
Message from the Superintendent.....	22
Vision, Mission, Purpose and Values	23
Student Achievement.....	24
Highly Qualified Staff	25
Columbia Board of Education	26
Organization.....	27
Student Enrollment Trends	28
Budget Preparation Timeline	29
Allocation of Human and Financial Resources.....	30
Meritorious Budget Award	36
ORGANIZATIONAL SECTION	
Buildings	38
District Map.....	39
School Building Information.....	40
Organizational Charts.....	46

Board of Education and Committees.....	54
Five-Year Strategic Plan.....	55
Summary of Significant Accounting Policies.....	57
Board of Education Budget Parameters.....	64
Budget Goals and Priorities.....	65
Budget Preparation Timeline.....	67
General Revenue Explanation.....	68
General Expenditure Explanation.....	71
Alternative and Other Tax Revenues.....	75

FINANCIAL SECTION

Forecast and Budgeting Discussion.....	76
Budget Considerations - Revenue.....	76
Budget Considerations – Expenditures.....	77
Budget Considerations – Future Budget Forecasting and Fund Balance Management.....	77
Major Fund Explanations.....	78
Fund Balance Reporting – Governmental Funds.....	79
Summary of All Funds	
Summary of All Funds.....	82
Summary of All Funds – Revenues and Expenditures Graph.....	83
Summary Revenue All Objects.....	84
Summary Expenditures All Funds by Object Graph.....	88
Summary Expenditures All Funds by Function.....	89
District Operating Funds	
District Operating Funds Summary.....	90
District Operating Funds – 2018-19 Budget by Fund.....	93
District Operating Funds – Revenues and Expenditures Summary and Graph.....	94
District Operating Revenues Summary.....	96
District Operating Expenditures by Object Summary and Graph.....	99
District Operating Funds Expenditures by Function Summary.....	100
District Operating Funds Revenue Graphs.....	101
District Operating Funds Expenditures Graphs.....	102
Elementary School Instruction.....	103
Middle School Instruction.....	105
High School Instruction.....	107
Summer School Instruction.....	109
Douglass High Instruction.....	111
General Instruction (At Risk Programs for Delinquent and Neglected Youth).....	113
Special Education Instruction.....	115
Early Childhood Special Education.....	117
Gifted Program.....	119
Title I.....	121
English Language Learners.....	123
Vocational Instruction.....	125
Student Activities & Athletics.....	127
Adult Basic Education.....	129
Supplemental Education (Tuition) Services.....	131
Guidance & Counseling Services.....	133
Pupil Services.....	135
Educational Media Services.....	137
Support Services and Instructional Staff.....	139
Administrative Services.....	141
Other Administrative Services.....	143
Business Services.....	145

Maintenance Services	147
Security Services	149
Transportation Services	151
Research and Information Systems.....	153
Community Services	155
Early Childhood Education	157
Parents as Teachers.....	159
Other Financing Uses	161
Special Funded Programs	
Summary Special Funded Programs.....	164
Special Funded Programs – 2018-19 Budget by Fund	165
Special Funded Programs Revenue Summary	166
Special Funded Programs Expenditures Summary by Object and Graph	169
Special Funded Programs Expenditures Summary by Fund and Graph	170
Debt Service Fund	
Debt Summary	171
Debt Service Fund Summary.....	172
Debt Services.....	173
Capital Projects Fund	
Capital Projects Fund Summary	176
Capital Projects.....	177
Capital Revenue and Expenditure Planning.....	179
Capital Projects Listing 2018-19.....	180
Long Range Capital Improvement and Financing Plan	182
Nutrition Services Fund	
Nutrition Services Fund Summary	184
Nutrition Services.....	185
Student Activities Fund	
Student Activities Fund Summary.....	188
Student Activities	189
Adult Education Fund	
Adult Education Fund Summary	192
Adult Education.....	193
Grants and Donations Fund	
Grants and Donations Fund Summary	196
Grants and Donations	197

INFORMATIONAL SECTION

History of the Columbia Public School District	200
Assessed Valuation	202
Assessed Value and Actual Value of Taxable Property.....	203
Property Tax Rates per \$100 Assessed Valuation – Direct and Overlapping Governments.....	204
Property Tax Levies and Collections.....	205
Impact of the District’s Property Tax Rate to the Average Homeowner.....	206
Tax Levy and Cost Data for Comparison Districts	207
Bond Schedule – Summary of General Obligation Bonds	208
Ratio of General Bonded Debt Outstanding.....	209
Ratio of Outstanding Debt by Type	210
Legal Debt Margin Information	211

Compensation	
Highly Qualified Staff	212
Compensation Overview.....	213
Compensation Summary	214
Number of Employees by Function.....	215
Extra Duty Stipend Descriptors.....	216
Category I Stipends	218
Category I Stipends Criteria.....	223
Category II Stipends	225
Category III Stipends	226
Category IV Stipends.....	228
Category V Stipends.....	229
General Supervision Stipends	230
Extended Contract Days.....	231
Special Payroll Hourly Rate Schedule	232
Salary Schedules.....	235
Work Calendars	261
Supplemental	
Operational Grants by Fund	290
Nutrition Services Meal Prices for 2018-19	291
Self-Insured Summary All Programs	293
Self-Insured Employee Benefits - Medical and Flexible Benefit Plan.....	294
Self-Insured Employee Benefits - Dental.....	295
Self-Insured Employee Benefits - Worker's Compensation	296
Board of Education Paid Employee Benefits.....	297
Enrollment Projection Methodology.....	298
2016-17 Enrollment and Demographics Study.....	300
Performance Indicators	
Demographics.....	302
MAP and End of Course Exam.....	303
ACT.....	304
Advanced Placement.....	305
Graduation and Dropout Rate.....	306
Glossary	
Glossary.....	308

APPENDICES

Appendix I: Revenues	
Revenue Variance Summary - District Operating Funds.....	320
Revenue Variance Summary - Special Funded Programs.....	323
Revenue Variance Summary - Summary All Funds	326
Appendix II: Expenditures	
Expenditure Variance Summary - District Operating Funds.....	330
Expenditure Variance Summary - Special Funded Programs.....	332
Expenditure Variance Summary - Summary All Functions	333

Final Budget
2018-19

EXECUTIVE
SUMMARY





Columbia Public Schools

2018-19 Annual Budget

Executive Summary

A Message from the Superintendent and Finance Department

The 2018-19 budget represents the financial plan of the Columbia Public School District (“District”) for the coming fiscal year. Its primary purpose is to provide timely and useful information concerning the past, present, and projected financial status of the District to facilitate financial discussions that support the mission, goals, and objectives of the Board of Education. The District’s vision, mission, purpose and values as reflected in Policy AD guide this process.

Vision: *Our desired future state*

To be the *best school district* in the state.

Mission: *Why we exist*

We provide an *excellent education* for our students by adhering to organizational goals.

Purpose: *What we do*

To be a *valuable asset* for our community by preparing our children so that they will be competitive in an ever-changing, unpredictable world.

Values: *The non-negotiable family principles that guide us*

- Honesty
- Focus on what works
- Transparency
- Teamwork
- Mutual respect
- Persistence
- Adaptability
- Equity
- Commitment

The District’s three focus areas represent our commitment to our community.

1. All students will graduate college and career ready
2. Every teacher will become the best
3. Our operations support our mission

We believe schools exist to allow access.

- Access to a great curriculum;
- Access to skilled teachers and a nurturing environment;
- Access to experiences beyond the core curriculum;
- Access to interest based activities before and after school; and
- Access to school—we must be a system that eliminates barriers for children.

The words **A**chievement, **E**nrichment, and **O**pportunity (**AEO**) represent the WHY for everything we do. This budget and the decision making and planning behind it are structured to support these goals and attain the vision, mission and purpose of the District.

Budget Overview and Statutory Requirements

Chapter 67 of the Missouri State statutes requires school districts to prepare an annual budget to identify available resources and guide district spending for the ensuing school year. The statute requires the school district budget document to include five specific components:

1. A budget message describing the important features of the budget and major changes from the preceding year;
2. Estimated revenues to be received from all sources for the budget year, with a comparative statement of actual or estimated revenues for the two years next preceding, itemized by year, fund, and source;
3. Proposed expenditures for each department, office, commission, and other classification for the budget year, together with a comparative statement of actual or estimated expenditures for the two years next preceding, itemized by year, fund, activity, and object;
4. The amount required for the payment of interest, amortization and redemption charges on the debt of the political subdivision;
5. A general budget summary including individually identified interfund transfers.

In no event shall the total proposed expenditures from any fund exceed the estimated revenues to be received plus any fund balance for the beginning of the budget year. The statute further prohibits a district from budgeting for a negative fund balance in any fund. The school district's Board of Education is to formally adopt this budget in June prior to the beginning of the new fiscal year on July 1.

State statutes, in conjunction with generally accepted accounting principles (GAAP) and in accordance with the definitions of the Governmental Accounting Standards Board (GASB) statement of principles on fund accounting systems, have determined the funds appropriate for public school operations. The District follows the legal requirements of the State of Missouri for fund accounting and constructs its budget utilizing the following approved funds:

<u>Funds (GAAP)</u>	<u>State Fund</u>
General	Incidental
Teacher's – Special Revenue	Teacher's
Capital Projects	Capital Projects
Debt Service	Debt Service
Grants and Donations – Special Revenue	Incidental
Nutrition Services - Enterprise	Incidental
Adult Education - Enterprise	Incidental
Student Activities - Fiduciary	Incidental

(See the glossary for definitions of these funds)

The District's budget for the 2018-19 fiscal year includes revenues, expenditures, and fund balances for the District in total and presents revenues, expenditures, and fund balances for the District's Operating Funds, which are comprised of the General and Teacher's Funds. Detailed fund schedules provide further information on the activities within each fund and include an analysis of the proposed budget for the 2018-19 fiscal year. Budget schedules are also included summarizing estimated revenues by object and source as defined by the Department of Elementary and Secondary Education (DESE).

Background on the District

The area served by the District encompasses 303 square miles and includes a population that is estimated to exceed 152,000. This area includes the City of Columbia with a population of approximately 120,000.

The District was organized on January 7, 1873. The first high school opened in 1895 on the site where Jefferson Middle School now stands. In 1909 a bond issue was approved for Columbia High School, which is now a wing of Jefferson Middle School. In 2018-19, the District will include 21 elementary schools, six middle schools, three senior high schools, one alternative high school and one career and technical education center. The District also offers Pre-K classrooms in school buildings and two owned facilities. The Center for Early Learning–North opened in January 2017 housing Pre-K and Early Childhood Special Education classrooms.

K-12 enrollment of the District continues to grow and change, reflecting a more diverse student population. Nearly 45% of our students qualify for the free and reduced lunch program and 7% are English Language Learners. Today 47% of our students attend our elementary schools, 23% middle schools and 30% attend high schools.

Student Performance

In the fall of 2015, upon review by Department of Elementary and Secondary Education, the District was accredited. To receive accreditation, districts must earn at least 70% of the points possible on the Annual Performance Report (APR). The District received a score of over 84% in the most recent review, which included 100% of the possible points for graduation rates. The classification is made using the APR from the Missouri School Improvement Program (MSIP 5) and includes these standards.

Academic Achievement	Subgroup Achievement	
College and Career Readiness	Attendance	Graduation Rate

The District uses a scorecard to track and report progress on organizational goals relating to student achievement, including the use of perceptual data (how students, parent, and employees feel about the District). With a focus on academic progress, third grade reading levels, and graduation goals, improvement has been made in many areas in recent years. One example of that progress is on the following goal.

Percent of Students Proficient or Advanced on the Missouri Assessment Program (MAP):

	<u>2011-12</u>	<u>2014-15</u>	<u>Change</u>
All students	55.5%	60.6%	5.1% increase
African-American students	21.9%	26.4%	4.5% increase
Student eligible for free or reduced lunch	31.5%	35.5%	4.0% increase

Even with these successes, work remains in many areas, including **AEO**. Intentional focus is being made in the areas of attendance, the participation gap and disproportionality, when it comes to discipline and career-center courses. Our budget is created being reflective of our needed areas of improvement as well as continuing to provide opportunities and challenges to all students focusing on enrichment and opportunity.

Budget Message

We will be fiscally responsible with taxpayer money. This document and the planning that goes into development of the document are primary evidence of the Board’s commitment to this statement. The process we use to develop our budget requires a great deal of analysis. The decisions we make in the short-term need to be sustainable in the long-term. Columbia Public Schools works collaboratively with schools, District programs and District administration to develop strategies and align resources in a manner that reflects our vision, mission and values.

We believe that budget development is the foundation of meeting our District's vision and mission to be the best district in our state.

As in 1873, available resources and restricted funding impact how we prioritize our budgetary allocations. Realizing our vision and assuring our three focus areas are ever in the forefront require carefully planned current and future budget practices.

Columbia Public Schools continues to rely upon and receive the support of the local taxpayer to fund the operating budget of the District. In 2006-07 a new state foundation formula was implemented driven by four primary factors in order to determine an individual school's state funding -

- Average Daily Attendance (ADA), which is derived by averaging together a twice annual count of students attending during specified count periods multiplied times an attendance rate of all students for the year, is the first component.
- The State Adequacy Target (SAT) is derived by averaging the cost per pupil of districts in Missouri who receive a perfect score in the Annual Performance Report and is to be recalculated every two years.
- The Dollar Value Modifier (DVM) which is an adjustment based on local cost of living indicators.
- The final factor in the calculation is the Local Effort as established in 2004-05. The impact of the local effort factor is to assure that communities continued to support the cost of their local school budgets at a rate equal to or greater than what was in place in 2004-05.

After just three years, the foundation formula appropriation in the state budget was inadequate to fund the formula as written. The SAT was not recalculated every two years as prescribed in the formula and a new component became an unexpected fifth factor in determining a district's annual state funding – appropriation adjustment. In 2009-10, rather than funding the formula as calculated, the state funded 98.66%. This partial allocation continued until 2015-16 and dipped to as low as 92.58% in 2012-13. While the allocation was 100% in 2015-16 and 2016-17 and projected to be the same in 2017-18, the SAT is expected to be at \$6,241 which is only \$124 more per student than in 2006-07 when the formula was first implemented. This results in an average increase per student of only \$11 per year.

In 2016-17, the state made adjustments to the thresholds required to receive weighted (additional) funding for students in certain groups – free and reduced lunch, special education and English Language Learners. This effort increases funding for districts with high student populations in these categories. It also increases the funding required state wide which in turn has an impact on the SAT. With a continued lack of funding to meet the formula state wide as written, each year one or more factors is adjusted. While the appropriation percentage for next year is 100%, the SAT must be reduced. Failure to meet the SAT as prescribed in the formula reduces funding for 2017-18 for Columbia Public Schools by an estimated \$11.2 million as it is estimated to be at \$6,800.

In May 2018, the Department of Elementary and Secondary Education increased the 2017-18 SAT from \$6,180 to \$6,241 which will result in an unanticipated increase in state funding of \$1.1 million, if realized. The timing of this increase makes it unusable in the year it is received, however, provides additional balances in the operating fund. This lack of state funding is being made up by the taxpayers of Columbia through an approval of an increase to our operating tax levy ceiling. In April 2016, our community passed a levy that allowed us to increase our local property tax rate by up to 65 cents for the 2016 tax year. Without this increase, our ability to present a budget that focuses on recruiting and retaining high quality employees, access to **A**chievement, **E**nrichment, and **O**pportunity for all students and meeting our ongoing growing

operations, would be impossible. The levy estimations allow for an expected increase in operating revenues of \$13.5 million.

The increase in local funding was used to allow for improvement in salaries of all employee groups, increasing staffing and services to support students in the area of AEO and to continue the operations of the District, including the increase in the annual operating budget for the opening of Beulah Ralph Elementary School. Details on these improvements are found throughout the document and on the Budget Goals and Priorities on page 65.

The 2018-19 budget totals \$224.7 million of operating revenue and operating expenditures and transfers of \$221.9 million, resulting in an increase of operating fund balance by \$2.8 million. When considering all funds, total revenue is budgeted at \$286.6 million and expenditures at \$320.6 million for a net decrease in fund balance of \$34.0 million.

As summarized by the schedule below, the District is planning for a total beginning fund balance (all funds) of \$176.8 million at July 1, 2018, and ending fund balance of \$142.7 million at June 30, 2019. For District Operating Funds, beginning fund balance at July 1, 2018 is projected to be \$63.9 million and ending fund balance at June 30, 2019 to be \$66.7 million which is 30.25% of budgeted expenditures. See page 18 for the Summary Budget – All Programs for 2018-19.

	<u>Operating Funds</u>	<u>All Funds</u>
Projected Beginning Fund Balance, July 1	\$ 63,913,136	\$ 176,765,004
Budgeted Revenues plus Transfers	\$ 224,673,621	\$ 286,588,515
Budgeted Expenses plus Transfers	\$ 221,904,310	\$ 320,624,194
Increase (Decrease) in Fund Balance	\$ 2,769,311	\$ (34,035,679)
Budgeted Ending Fund Balance	\$ 66,682,447	\$ 142,729,325

The decrease in total fund balance comes from the budgeted excess expenditures over revenues in the Capital Projects Fund. The decrease in fund balance in the Capital Projects Fund is a planned decrease in fund balance as bond funds received in previous years will be spent down as capital projects are completed.

We are pleased to present a budget that positions our students to be ready for life after high school. We appreciate the contributions of every stakeholder during the development of this document, and we will not soon forget the trust and support of our taxpayers. The decisions we've made support our mission to provide every child with an excellent education. Our administration is committed to providing transparency with regard to District finances, and we will prudently allocate the funds entrusted to us. This document is presented to you by the Finance Department with a desire to provide a clear and transparent insight into the 2018-19 budget.

Ms. Heather McArthur, CPA
Interim Chief Financial Officer

Dr. Peter Stiepleman
Superintendent of Schools

Revenue Explanation

The District's budget reports total revenue by Total Funds and by Operating Funds. Total Fund reports include the four funds required by Missouri State law for school districts: General (including Incidental, Child Nutrition, Student Activities, Adult Education, and Grants and Donations), Special Revenue (Teachers'), Debt Service, and Capital Projects. The Operating Fund reports include only the incidental portion of the General Fund, and the Special Revenue (Teachers') Fund. Not included in operating reports are those funds dedicated to primarily self-supporting activities, Debt Services, and Capital Projects.

Revenue detail is included to report the major sources of revenue and the proportion of those sources as a whole. The District's major sources of revenue are property tax and sales tax (locally generated), and Foundation Formula revenue (State). This document also includes information on the revenue per Average Daily Attendance (ADA) of pupils, as well as statistics on assessed valuations and tax rates (the factors that drive local revenue), details on revenue sources for history, budgets and forecasts and comparative data on current year versus prior year budgets.

Every attempt is made to explain major changes in revenue from one year to the next or any significant change in the method of distribution or source of revenue.

Total Revenue by Fund Comparison

	Projected Actual 2017-18	Budget 2018-19	% of Total Revenue	% Change
General	\$ 86,483,486	\$ 88,455,025	30.86%	2.28%
Special Revenue (Teachers)	\$ 132,719,326	\$ 136,218,596	47.53%	2.64%
Debt Service	\$ 67,203,874	\$ 25,467,560	8.89%	-62.10%
Capital Projects	\$ 41,448,643	\$ 19,420,604	6.78%	-53.15%
Other	\$ 17,699,537	\$ 17,026,730	5.94%	-3.80%
Total Funds	\$ 345,554,866	\$ 286,588,515	100.00%	-17.06%

The District's revenue is primarily from local efforts (64%) with greatest portion of revenue from local tax revenue (53%). The assessed valuation is projected to be \$2,475,273,718 for the 2018-19 school year.

Total revenues are budgeted to decrease \$58,622,949 in 2018-19 mostly due to the issuance of \$35 million in general obligation bonds during the 2017-18 school year. The bonds were issued primarily to fund the design and construction of a new middle school anticipated to open in the fall of 2020. Local revenues are anticipated to increase 3.6% due to the expected increase in assessed valuation.

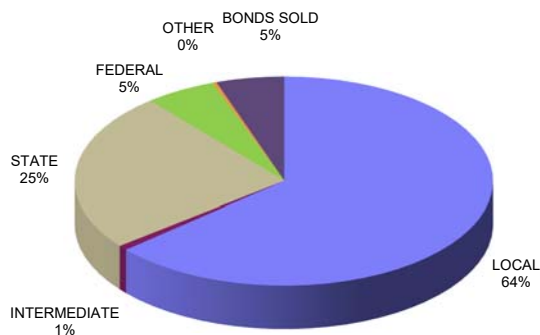
	Projected Actual 2017-18	Budget 2018-19	% of Total Revenue	% Change
Local	\$ 175,020,244	\$ 181,279,216	63.25%	3.58%
Intermediate	\$ 2,141,965	\$ 2,137,409	0.75%	-0.21%
State	\$ 69,569,428	\$ 70,087,457	24.46%	0.74%
Federal	\$ 17,323,330	\$ 15,727,273	5.49%	-9.21%
Other	\$ 81,499,899	\$ 17,357,160	6.06%	-78.70%
Total Funds	\$ 345,554,866	\$ 286,588,515	100.00%	-17.06%

The revenue by source chart below delineates revenue by Total Funds and by Operating Funds. Local property taxes of the District represent 53% of Total and 55% of Operating Revenues.

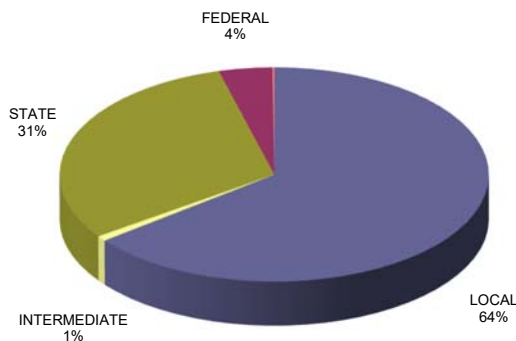
	Total	Operating
Property Taxes	\$ 150,547,576	\$ 124,223,388
Sales Taxes	\$ 17,301,872	\$ 17,301,872
Foundation Formula	\$ 59,277,496	\$ 59,194,798
Other - State	\$ 10,809,961	\$ 9,476,205
Federal	\$ 15,727,273	\$ 9,052,950
Sale of Bonds	\$ 15,000,000	\$ -
Other	\$ 17,924,337	\$ 5,424,408
	\$ 286,588,515	\$ 224,673,621

Note: The Foundation Formula includes Classroom Trust Fund by state definition.

**TOTAL REVENUES
FINAL BUDGET 2018-19**



**OPERATING REVENUES
FINAL BUDGET 2018-19**



Total Revenue by Source

	Actual 2014-15	Actual 2015-16	Actual 2016-17	Projected 2017-18	Budget 2018-19
Tax Rate	\$ 5.4868	\$ 5.4656	\$ 6.0403	\$ 6.0555	\$ 6.1455
Assessed Valuation	\$ 2,195,114,886	\$ 2,257,981,004	\$ 2,327,173,948	\$ 2,403,178,367	\$ 2,475,273,718
Revenues					
Local Sources					
Property Taxes	\$ 119,875,154	\$ 123,302,555	\$ 139,646,645	\$ 143,645,140	\$ 150,547,576
Sales Taxes	\$ 15,596,185	\$ 16,606,392	\$ 16,672,644	\$ 16,865,180	\$ 17,301,872
All Other Local	\$ 12,280,840	\$ 13,266,169	\$ 17,150,987	\$ 14,509,924	\$ 13,429,768
County Sources	\$ 1,845,182	\$ 2,268,300	\$ 2,191,313	\$ 2,141,965	\$ 2,137,409
State Sources					
Foundation Formula	\$ 49,793,130	\$ 51,896,606	\$ 55,326,601	\$ 59,078,860	\$ 59,277,496
All Other State	\$ 10,258,516	\$ 10,742,688	\$ 11,417,741	\$ 10,490,568	\$ 10,809,961
Federal Sources	\$ 15,939,054	\$ 15,657,146	\$ 16,628,271	\$ 17,323,330	\$ 15,727,273
Other Sources					
Sale of Bonds	\$ 71,485,000	\$ 36,575,000	\$ 10,000,000	\$ 72,955,000	\$ 15,000,000
All Other Sources	\$ 8,689,761	\$ 5,524,931	\$ 830,836	\$ 8,544,899	\$ 2,357,160
Total All Revenue Sources	\$ 305,762,822	\$ 275,839,787	\$ 269,865,038	\$ 345,554,866	\$ 286,588,515

Three Major Revenue Sources:

Property Taxes

Property taxes are derived from taxing real and personal property. The tax rate, required by state statute to be adopted annually before September 1, is levied on each \$100 of assessed valuation. This valuation is determined by the assessor's office, based on current market value of residential, commercial and agriculture real estate, and personal property. The assessed valuation is estimated to increase in 2018-19 by 3% to approximately \$2.475 billion based upon current information. Listed below is a summary of the District's tax rates.

	2015-16	2016-17	2017-18	Budget 2018-19
Incidental	\$1.9413	\$2.4923	\$2.0548	\$2.0548
Special Revenue (Teachers)	\$2.4788	\$2.4788	\$2.9288	\$3.0188
Capital Projects	\$0.0736	\$0.1000	\$0.1000	\$0.1000
Debt Service	\$0.9719	\$0.9719	\$0.9719	\$0.9719
Total	\$5.4656	\$6.0430	\$6.0555	\$6.1455

The District is required by rules and regulations of the State Auditor's Office and the Hancock Amendment to calculate a tax rate to produce substantially the same revenue as collected for property on the tax rolls in the previous year. In addition, the District must take into account "Proposition C", the Missouri one-cent sales tax, dedicated to education approved by voters in 1982. The property tax rate is reduced or increased to equal one-half of the adjusted Proposition C revenue received and maintain District revenue because the District does not have a full or partial waiver of the Proposition C approved by voters. The change in the Proposition C rollback between 2017-18 and 2018-19 should not be significant. In addition to the required Proposition C rollback, in August 2016, the Board of Education elected to voluntarily roll back 9 cents of the operating levy to be used in future years. The 9 cents is eligible to be used in 2018-19. The

anticipated 9 cent increase in the property tax rate can be seen in the chart above. Property taxes account for nearly 55% of the operating revenue budget.

Foundation Formula

The District's second largest revenue source is the State of Missouri's Foundation Formula for education. Missouri's Foundation Formula is comprised of two revenue sources: Basic Formula and Classroom Trust Fund. The District is currently budgeting the 2018-19 Foundation Formula revenue to increase \$198,636 to \$52.4 million. Formula Weighted Average Daily Attendance (WADA) is anticipated to increase by 212 to 18,124 due to anticipated increased student enrollment. Additional factors affecting WADA are free and reduced lunch count and LEP weighting which are anticipated to continue to increase due to the increased population of students in these categories. During 2018-19, Pre-K students will also be allowed to be factored into the average daily attendance calculation which accounts for approximately 100 additional ADA. Another factor affecting State Aid is the State Adequacy Target which is anticipated to remain flat at \$6,180.

The Classroom Trust Fund accounts for gaming revenue distributed to school districts. In May 2018, the Department of Elementary and Secondary Education indicated that the initial estimated payment of \$414 per ADA would not be realized and that the payment would most likely be approximately \$404. The trend for gaming revenues in Missouri is estimated to remain flat. Due to this, it is anticipated that the 2018-19 payments per ADA will remain at \$404.

These revenue sources equate to approximately 26% of the District's operating revenue budget.

Sales Taxes

Columbia receives sales tax revenue from the State of Missouri, but this revenue is considered locally generated. A 1% sales tax is collected from all retail sales across Missouri, aggregated by the State, and then distributed back to each school district based on the pupil count of the school district. The District's WADA is estimated to increase approximately 450 due to increasing enrollment in 2017-18 (districts are required to use the previous year's WADA when calculating Proposition C revenue). In February 2018, the Department of Elementary and Secondary Education indicated that the amount per ADA originally estimated of \$1,000 would not be attainable and a more realistic estimate would be \$988 per ADA. Again, in May 2018, the Department of Elementary and Secondary Education indicated that \$988 per ADA also would not be reached and that an estimated amount to end 2017-18 would likely be \$964, a decrease from \$979 in June 2017. Due to this, we are projecting the 2018-19 payments per ADA to remain flat at \$964. Based on these factors, the overall sales tax revenue is expected to increase \$436,692 to \$17.3 million in 2018-19. This revenue source equates to nearly 8% of the operating revenue budget.

Expenditure Explanation

The following pages report expenditures by fund, by function (how the budget supports the activities of the District) and by object (how we actually spend the budgeted dollars). The District reports expenditure budgets by Total (all funds) and Operating Funds (Incidental and Teachers). Four funds are legally required by Missouri laws governing school districts: General (including Incidental, Child Nutrition, Student Activities, Adult Education, and Grants and Donations), Special Revenue (Teachers'), Debt Service, and Capital Projects.

The General Fund expenditures are virtually a "catch all" for anything not supported by another fund. The Special Revenue (Teachers') Fund can only be used for expenditures related to

certificated salaries and benefits for those staff members. The Debt Service Fund may only be used for payment of debt obligations resulting from general obligation bond issues, including principal, interest and other agent and cost of issuance payments. The Capital Projects Fund is used for expenditures related to acquisition or construction and major maintenance of all capital assets for the District.

The functions used in the District’s financial accounting system capture expenditures by the program they support. The functions include Instruction, Student Support, Instructional Support, Administration, Maintenance, Transportation, Community Relations, and Other Financing Sources (Debt Service and Transfers). Instructional programs are further broken down to report Elementary, Middle, and High school expenditures as well as Special, Gifted, English Language Learners, and Vocational educational areas. These detail areas are reported in the Summary by Program section of this document.

Expenditures by Object clarifies which classification of expenditures claim the District’s budget dollars. These classifications are broken down into the major areas of Salaries and Benefits, Service and Supply, Capital Outlay, and Debt Service expenditures.

Total Expenditures by Fund Comparison

	Projected Actual 2017-18	Budget 2018-19	% of Total Expenditure	% Change
General	\$ 81,105,963	\$ 86,062,643	26.84%	6.11%
Special Revenue (Teachers)	\$ 129,099,148	\$ 135,841,667	42.37%	5.22%
Debt Service	\$ 23,076,186	\$ 23,404,740	7.30%	1.42%
Capital Projects	\$ 35,366,393	\$ 58,493,369	18.24%	65.39%
Other	\$ 16,720,782	\$ 16,821,775	5.25%	0.60%
Total Funds	\$ 285,368,472	\$ 320,624,194	100.00%	12.35%

Total current projected expenditures for the 2017-18 budget is \$285,368,472 and are budgeted to increase approximately 12.35% or \$35.3 million to \$320,624,194. This increase is primarily due to increased expenditures in the Capital Projects Fund. The District issued \$35 million in general obligation bonds in March 2018 to be spent on projects including the construction of a new middle school in the upcoming year. This is an expected increase as the timing of capital projects often varies from the timing of issuance of general obligation bonds to finance the capital projects, as noted above.

Operating expenditures will increase 5.6% or \$11.7 million. This increase is primarily due to increased compensation for employees and continued 100% funding of insurance benefits for full time employees.

Expenditures by Function

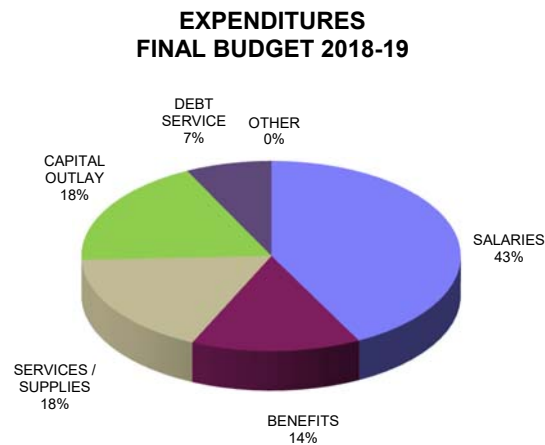
Columbia Public Schools’ expenditures are broken down by the overall area that the budget dollars support. The following illustrates that 70% of the operating budget is spent to support instructional expenditures. Out of the total budget, 48% of the budgeted expenditures support instruction. The difference is due to construction projects and debt service principal and interest payments.

Function	Total	Operating
Instructional & Support	\$ 154,588,811	\$ 154,588,811
Administration	\$ 24,615,442	\$ 24,615,442
Maintenance	\$ 22,502,336	\$ 22,502,336
Transportation	\$ 13,147,757	\$ 13,147,757
Community Services	\$ 5,516,523	\$ 5,516,523
Other Financing Uses	\$ 1,533,441	\$ 1,533,441
Debt Services	\$ 23,404,740	\$ -
Capital Projects	\$ 58,493,369	\$ -
Nutrition Services	\$ 8,821,760	\$ -
Student Activities	\$ 2,225,000	\$ -
Adult Education	\$ 2,277,382	\$ -
Grants and Donations	\$ 3,497,633	\$ -
Total All Functions	\$ 320,624,194	\$ 221,904,310

Expenditures by Object

Total expenditures by object show how the District actually spends the dollars budgeted. Salaries and Benefits account for nearly 57% of total expenditures. The increase in salaries and benefits for 2018-19 can be attributed to improved compensation schedules and continued 100% fully funded benefits for all full time staff.

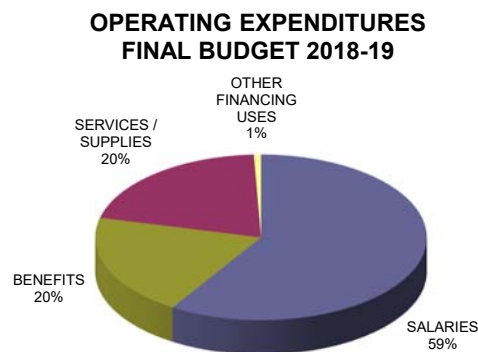
Expenditure Object Category	Actual 2014-15	Actual 2015-16	Actual 2016-17	Original Budget 2017-18	Projected Actual 2017-18	Final Budget 2018-19
Salaries	\$ 111,910,842	\$ 114,004,250	\$ 126,697,823	\$ 130,917,575	\$ 128,801,306	\$ 135,359,044
Employee Benefits	\$ 35,217,096	\$ 37,397,392	\$ 42,455,653	\$ 44,479,510	\$ 43,923,508	\$ 45,959,805
Services/Supplies/Capital Outlay	\$ 83,027,118	\$ 88,734,397	\$ 90,485,494	\$ 95,922,794	\$ 87,690,631	\$ 114,367,164
Debt Service/Lease Purchase	\$ 31,586,946	\$ 22,836,279	\$ 50,333,731	\$ 24,128,636	\$ 23,076,186	\$ 23,404,740
Other Financing Uses	\$ 1,378,119	\$ 1,538,888	\$ 8,082,393	\$ 11,852,692	\$ 1,876,843	\$ 1,533,441
Total	\$ 263,120,121	\$ 264,511,206	\$ 318,055,094	\$ 307,301,207	\$ 285,368,474	\$ 320,624,194



Total Operating Expenditures by Object

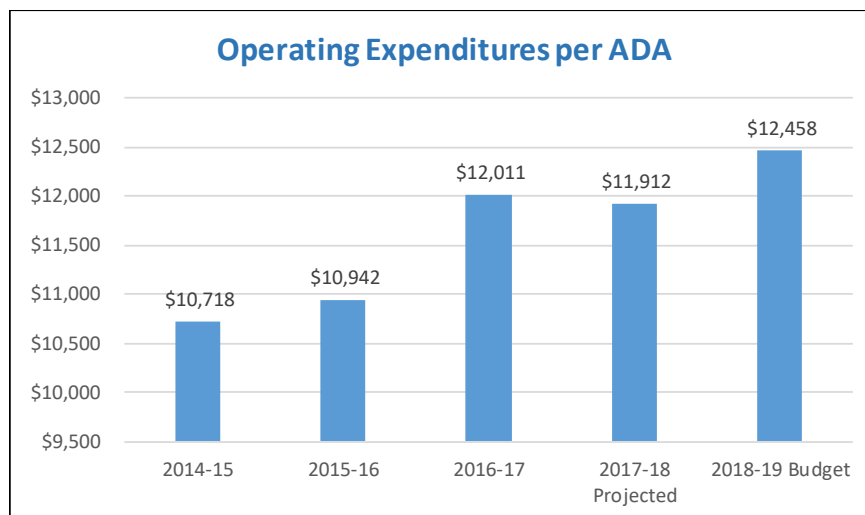
Total operating expenditures (General and Teachers Funds) by object show that 79% of the operating fund is budgeted for salaries and benefits.

Expenditure Object Category	Actual 2014-15	Actual 2015-16	Actual 2016-17	Original Budget 2017-18	Projected Actual 2017-18	Final Budget 2018-19
Salaries	\$107,384,483	\$109,546,930	\$121,843,655	\$126,051,095	\$124,292,191	\$130,794,755
Employee Benefits	\$ 33,481,449	\$ 35,620,654	\$ 40,515,791	\$ 42,553,440	\$ 42,095,706	\$ 44,088,847
Services/Supplies	\$ 39,347,861	\$ 40,067,892	\$ 43,508,224	\$ 42,589,640	\$ 41,940,373	\$ 45,487,267
Other Financing Uses	\$ 1,378,119	\$ 1,538,888	\$ 8,082,393	\$ 11,852,692	\$ 1,876,843	\$ 1,533,441
Total	<u>\$181,591,912</u>	<u>\$186,774,364</u>	<u>\$213,950,063</u>	<u>\$223,046,867</u>	<u>\$210,205,113</u>	<u>\$221,904,310</u>



Total Operating Expenditures per ADA

	2014-15	2015-16	2016-17	2017-18 Projected	2018-19 Budget
Average Daily Attendance	16,656.59	16,690.33	16,828.40	17,045.33	17,246.49
Current Operating Expenditures	\$ 178,519,737	\$ 182,617,935	\$ 202,132,968	\$ 203,051,783	\$ 214,854,346
Current Expenditures per ADA	\$ 10,718	\$ 10,942	\$ 12,011	\$ 11,912	\$ 12,458



Debt Service

The Debt Service Fund balance is projected to be at \$67.9 million as of June 30, 2019, compared to \$65.9 as of June 30, 2018. Current state law limits the bonded indebtedness to a maximum of 15% of assessed valuation or \$371.3 million (2018-19 estimated assessed value is \$2,475,273,718). At June 30, 2018, the District currently has an outstanding bonded debt level of \$291.9, within the legal limits for school districts. The 2018-19 budget for Debt Service includes \$11,610,000 in principal payments and \$11,789,740 in interest payments.

On March 27, 2018, the District issued \$35,000,000 of general obligation bonds. The proceeds from the bonds are to be used for the purpose of acquiring and developing sites for school buildings and acquiring, constructing, improving, extending, repairing, remodeling, renovating, furnishing, and equipping new and existing facilities. The largest portion of this debt will be used for the construction of the new middle school. The \$5,000,000 of the bond issue was part of the \$50,000,000 bond authorization approved by the voters in April 2014 and the remaining \$30,000,000 of the bond issue was from the \$30,000,000 bond authorization approved by the voters in April 2016.

The bonds are due, in total, by year as follows:

<u>Year Ending June 30,</u>	<u>Bond Payment</u>	<u>Interest Payment</u>	<u>Total</u>
2019	\$ 11,610,000	\$ 11,789,740	\$ 23,399,740
2020	12,025,000	11,488,839	23,513,839
2021	5,645,000	11,063,539	16,708,539
2022	21,172,000	10,380,146	31,552,146
2023	12,400,000	9,770,151	22,170,151
2024-2028	72,830,000	39,829,954	112,659,954
2029-2033	96,775,000	24,323,520	121,098,520
2034-2038	59,425,000	4,916,606	64,341,606
	<u>\$ 291,882,000</u>	<u>\$ 123,562,496</u>	<u>\$ 415,444,496</u>

All District bonds are general obligation bonds with maturities from 2019 to 2038 and average net interest rates at issue from 1.00% to 5.19%. General obligation bonds outstanding at June 30, 2018 as are follows:

General Obligation Bond History

<u>General Obligation Bonds</u>	<u>Sale Date</u>	<u>Original Borrowing</u>	<u>Interest Rates to Maturity</u>	<u>Final Maturity</u>	<u>Outstanding June 30, 2018</u>
Public Improvements	2009	\$ 9,187,000	1.00%	2022	\$ 9,187,000
Public Improvements	2010	6,465,000	5.19%	2030	6,465,000
Public Improvements/Refunding	2011	48,275,000	2.50-5.00%	2031	2,250,000
Public Improvements/Refunding	2012	59,710,000	1.75-4.50%	2032	35,275,000
Public Improvements/Refunding	2013	9,290,000	2.00-3.50%	2033	8,930,000
Public Improvements	2014	50,000,000	3.00-5.00%	2034	49,160,000
Public Improvements	2015	71,485,000	2.00-4.00%	2035	63,765,000
Public Improvements/Refunding	2016	36,575,000	2.00-5.00%	2036	33,895,000
Public Improvements/Refunding	2017	10,000,000	2.00-5.00%	2037	10,000,000
Refunding	2017	37,955,000	2.10-5.00%	2030	37,955,000
Public Improvements	2018	35,000,000	3.00-5.00%	2038	35,000,000
					<u>\$ 291,882,000</u>

Certificates of Participation

The District entered into a financing arrangement on October 1, 2011, which was characterized as a lease-purchase agreement, with the Financing Authority whereby the District secured financing of various educational facilities in the total amount of \$9,015,000. The financing was accomplished through the issuance of Certificates of Participation, Series 2011A and 2011B, to be repaid from the proceeds of lease payments paid by the District. The purpose of these agreements was to eliminate long standing operating rents paid for administrative office and early childhood special education learning spaces. The rents paid at the time were the revenue stream that would be utilized to make the lease purchase payment, eventually eliminating the reliance upon the operating budget to fund this expense.

The initial term of the lease is 25 years commencing on October 1, 2011. The properties covered by the lease are, together with the improvements constructed thereon from the financing proceeds, leased back to the District. If the District fails to renew the lease and to provide for the rent payments through to term, the District may be required to surrender the sites included under the ground lease agreement for the benefit of the securers of the certificates.

The District properties covered by this arrangement include the District's New Administration Building Project now named the Neil C. Aslin Administration Building and the Early Childhood Special Education Building Project now named the Early Childhood Discovery Center.

The lease payments are payable by the District annually on October 1 at interest rates ranging from 0.95 to 4.5%. The following is a schedule by years of future minimum lease payments under the lease agreement together with the present value of minimum lease payments as of June 30:

<u>Year Ending June 30,</u>	<u>Principal Payment</u>	<u>Interest Payment</u>	<u>Total</u>
2019	\$ 340,000	\$ 290,645	\$ 630,645
2020	355,000	281,861	636,861
2021	245,000	273,605	518,605
2022	255,000	266,100	521,100
2023-2027	1,485,000	1,182,511	2,667,511
2028-2032	1,930,000	838,501	2,768,501
2033-2037	2,555,000	323,191	2,878,191
	<u>\$ 7,165,000</u>	<u>\$ 3,456,414</u>	<u>\$ 10,621,414</u>

The District entered into a lease purchase agreement on May 3, 2017 for the acquisition, delivery and installment of technology equipment in the amount of \$3,047,000. The equipment consists of 5,500 Dell Latitude 3189 11" 2-in-1 laptop computers for the purpose of implementing 1:1 student devices at the three comprehensive high schools during the 2017-18 school year.

Rental payments are due in total by year as follows:

<u>Year Ending June 30,</u>	<u>Principal Payment</u>	<u>Interest Payment</u>	<u>Total</u>
2018	\$ 750,700	\$ 54,135	\$ 804,835
2019	758,019	44,778	802,797
2020	765,409	29,997	795,406
2037	772,872	15,071	787,943
	<u>\$ 3,047,000</u>	<u>\$ 143,981</u>	<u>\$ 3,190,981</u>

Total Ending Fund Balance Comparison

	Projected Actual 2017-18	Budget 2018-19	% of Total Budget	% Change
General	\$ 60,292,960	\$ 62,685,342	43.92%	3.97%
Special Revenue (Teachers)	\$ 3,620,178	\$ 3,997,107	2.80%	10.41%
Debt Service	\$ 65,861,372	\$ 67,924,192	47.59%	3.13%
Capital Projects	\$ 40,299,675	\$ 1,226,910	0.86%	-96.96%
Other	\$ 6,690,819	\$ 6,895,774	4.83%	3.06%
Total Funds	\$ 176,765,004	\$ 142,729,325	100.00%	-19.25%

The fund structure includes the Operating Funds (General and Teachers), Debt Service, Capital Projects, and Other (including Nutrition Services, Student Activities, Adult Education, and Grants and Donations). The total fund balances are budgeted to decrease approximately \$34.0 million in 2018-19. The majority of the fund balance decrease is attributable to the Capital Projects Fund. This is due to a planned spend down of bonds issued in previous years. The decrease is an expected decrease in the balance of this fund as the timing of completion of capital projects often varies from the timing of issuance of general obligation bonds to finance the capital projects. There is an increase in the Operating Funds fund balance for 2018-19. The increase is a planned increase in fund balance to cover the anticipated increase in operating expenditures due to the opening of new school buildings in future years. The opening of the new Cedar Ridge Elementary School is planned for the fall of 2018 and the opening of the new middle school is planned for the 2020-21 school year. The addition of FTE and materials for the opening of the new buildings will have a significant impact on the Operating Funds.

The Operating Fund balance required by the District's Board of Education is 18-20% of the budgeted fund expenditures for the Operating Funds. The projected Operating Fund balance for the year ended June 30, 2019 is \$66.7 million or 30.05% of budgeted fund expenditures.

The District receives nearly 55% of its operating revenue from local tax sources based on assessed valuation of property and our approved tax levy. These ad valorem portion of these taxes are payable December 31 each year. Consequently, the District receives the majority of its revenue dollars in December and January and must support the cash flow requirements with fund balances or by borrowing. This is the basis for the requirement of Operating Fund balances equal to 18-20% of budgeted expenditures.

Budget Forecasting and Planning

The administration and Board of Education use a five year model to project and manage the critical long term health of the combined General and Teachers' Fund balances. The model considers current and future projected revenues by primary source as well as current and projected expenditures. The model is a continuously evolving document as new assumptions are made and actual revenue and expenditures are determined.

Within the current model that considers the fiscal years of 2018-19 through 2022-23, the priorities of the District are considered. Those include continued improvement of salaries and maintenance of benefit plans for employees, as well as the opening of the new Cedar Ridge Elementary School and a new middle school. New curriculum implementations, a new teacher evaluation system and continued 1:1 implementation of laptops at the high schools are also considered in the model. Growth in number of teachers and specialization of teachers for a total student population increase and increases within specific areas are anticipated and provided for in the model.

The Board of Education has established a minimum Operating Fund balance of 18% in order to effectively operate the District. The 2018-19 operating budget and the priorities and assumptions made in the five year model meet that requirement.

The following pages allow the reader of this document to gain an understanding of the projected beginning and ending fund balances of each fund in the District's budget. Additionally, in the document title Summary Budget – All Programs, revenues by primary source and expenditures by primary object show clearly from where our resources are received and how they are used. While good long range planning is important in each fund, the Board of Education reviews the five year future projections of the Operating Funds throughout each fiscal year with particular reflection on it during the budget process. The five year forecast in the coming pages reflects the best projections and estimates currently available and assures all commitments of the District currently made can be realized maintaining the minimum level of fund balance.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

SUMMARY BUDGET - ALL PROGRAMS											
	GENERAL OPERATING	TEACHERS	TOTAL DISTRICT OPERATING FUNDS	DEBT SERVICE	CAPITAL PROJECTS	NUTRITION SERVICES	STUDENT ACTIVITIES	ADULT EDUCATION	GRANTS AND DONATIONS	TOTAL SPECIAL FUNDED PROGRAMS	FINAL BUDGET 2018-19 TOTAL
<i>Projected Beginning Fund</i>											
<i>Balance as of 07/01/2018</i>	\$ 60,292,960	\$ 3,620,178	\$ 63,913,138	\$ 65,861,372	\$ 40,299,675	\$ 1,535,100	\$ 1,907,385	\$ 332,708	\$ 2,915,626	\$ 112,851,866	\$ 176,765,004
REVENUES:											
LOCAL	\$ 63,287,909	\$ 81,574,392	\$ 144,862,301	\$ 24,787,406	\$ 2,788,920	\$ 3,316,039	\$ 2,501,500	\$ 1,121,900	\$ 1,901,150	\$ 36,416,915	\$ 181,279,216
INTERMEDIATE	1,100,176	654,191	1,754,367	367,497	15,545	-	-	-	-	383,042	2,137,409
STATE	20,405,048	48,265,955	68,671,003	-	82,698	61,146	-	237,485	1,035,125	1,416,454	70,087,457
FEDERAL	3,540,392	5,512,558	9,052,950	312,657	-	5,353,672	-	446,636	561,358	6,674,323	15,727,273
OTHER	121,500	211,500	333,000	-	-	490,719	-	-	-	490,719	823,719
BONDS SOLD	-	-	-	-	15,000,000	-	-	-	-	15,000,000	15,000,000
TOTAL REVENUES	\$ 88,455,025	\$ 136,218,596	\$ 224,673,621	\$ 25,467,560	\$ 17,887,163	\$ 9,221,576	\$ 2,501,500	\$ 1,806,021	\$ 3,497,633	\$ 60,381,453	\$ 285,055,074
EXPENDITURES:											
SALARIES	\$ 28,374,545	\$ 102,420,210	\$ 130,794,755	\$ -	\$ -	\$ 3,054,810	\$ -	\$ 984,172	\$ 525,307	\$ 4,564,289	\$ 135,359,044
BENEFITS	11,117,390	32,971,457	44,088,847	-	-	1,402,824	-	288,475	179,659	1,870,958	45,959,805
SERVICES / SUPPLIES	45,037,267	450,000	45,487,267	-	-	4,364,126	2,225,000	1,004,735	2,792,667	10,386,528	55,873,795
CAPITAL OUTLAY	-	-	-	-	58,493,369	-	-	-	-	58,493,369	58,493,369
DEBT SERVICE	-	-	-	23,404,740	-	-	-	-	-	23,404,740	23,404,740
OTHER	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 84,529,202	\$ 135,841,667	\$ 220,370,869	\$ 23,404,740	\$ 58,493,369	\$ 8,821,760	\$ 2,225,000	\$ 2,277,382	\$ 3,497,633	\$ 98,719,884	\$ 319,090,753
EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES.....	\$ 3,925,823	\$ 376,929	\$ 4,302,752	\$ 2,062,820	\$ (40,606,206)	\$ 399,816	\$ 276,500	\$ (471,361)	\$ -	\$ (38,338,431)	\$ (34,035,679)
INTERFUND TRANSFERS	\$ (1,533,441)	\$ -	\$ (1,533,441)	\$ -	\$ 1,533,441	\$ -	\$ -	\$ -	\$ -	\$ 1,533,441	\$ -
<i>Projected Ending Fund</i>											
<i>Balance as of 6/30/19</i>	\$ 62,685,342	\$ 3,997,107	\$ 66,682,449	\$ 67,924,192	\$ 1,226,910	\$ 1,934,916	\$ 2,183,885	\$ (138,653)	\$ 2,915,626	\$ 76,046,876	\$ 142,729,325

Note: The 06/30/19 Projected combined balance of the Operating and Teachers Funds, \$66,682,449 represents 30.25% of the budgeted expenditures and transfers for 2018-19, as compared to 30.41% projected for 06/30/18.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

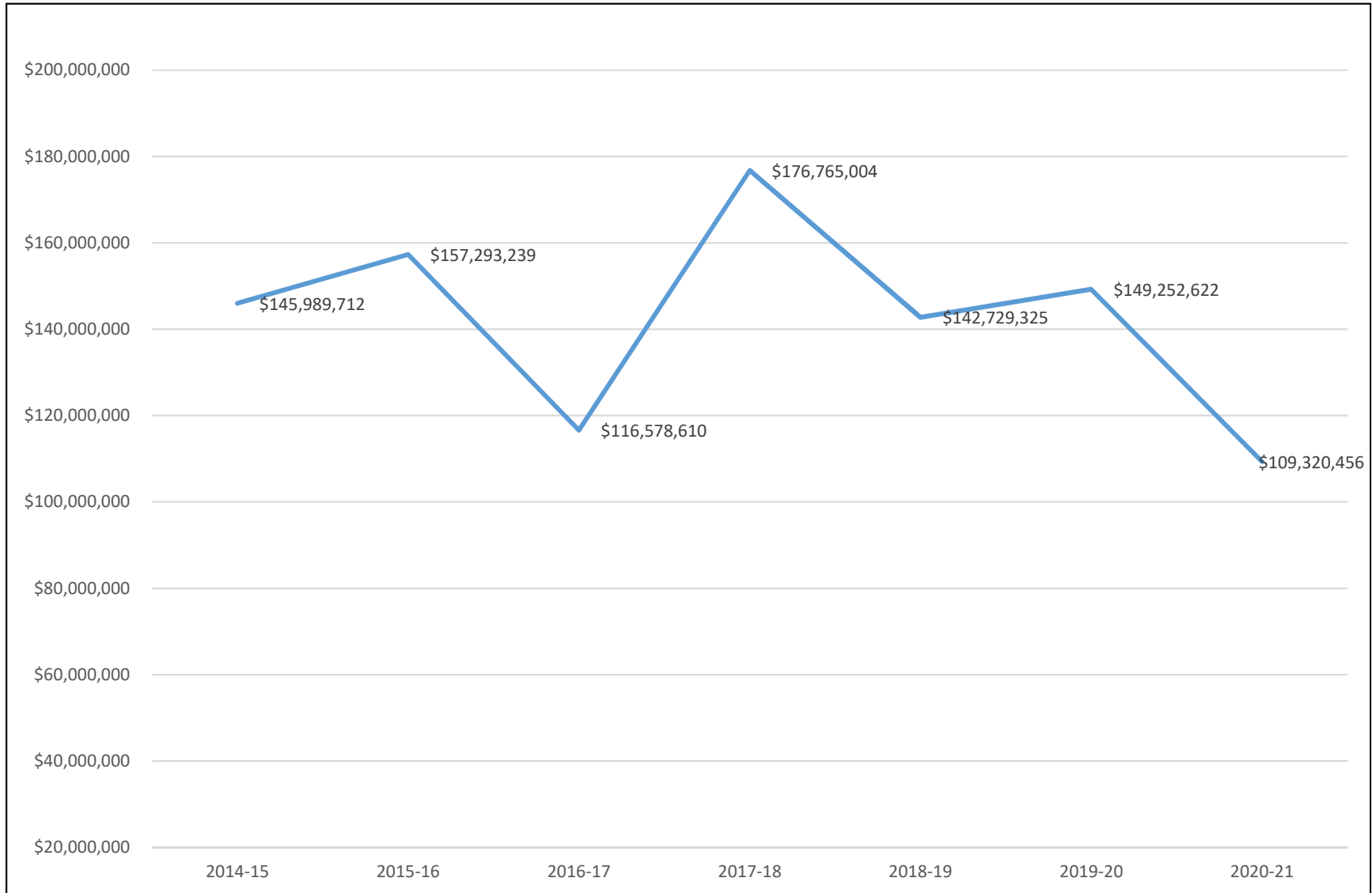
SUMMARY OF ALL FUNDS

	ACTUAL			BUDGET		FORECAST		
	2014-15	2015-16	2016-17	Projected 2017-18	Budget 2018-19	Forecast 2019-20	Forecast 2020-21	Forecast 2021-22
Beginning Fund Balance - All Funds	\$ 103,386,566	\$ 145,989,712	\$ 157,293,239	\$ 116,578,610	\$ 176,765,004	\$ 142,729,325	\$ 149,252,622	\$ 109,320,456
Revenues								
Local revenue	\$ 147,752,738	\$ 153,163,753	\$ 170,333,290	\$ 175,020,244	\$ 181,279,222	\$ 186,200,737	\$ 190,574,565	\$ 195,537,664
Intermediate revenue	\$ 1,845,182	\$ 2,268,298	\$ 2,191,313	\$ 2,141,965	\$ 2,137,409	\$ 2,137,409	\$ 2,137,409	\$ 2,137,409
State revenue	\$ 60,051,646	\$ 62,639,294	\$ 66,744,342	\$ 69,569,428	\$ 70,087,457	\$ 70,738,051	\$ 71,352,045	\$ 71,966,039
Federal revenue	\$ 15,939,055	\$ 15,658,148	\$ 16,637,174	\$ 17,323,330	\$ 15,727,267	\$ 15,765,601	\$ 15,865,601	\$ 15,965,601
Other revenues	\$ 760,325	\$ 680,107	\$ 3,689,757	\$ 783,000	\$ 823,719	\$ 833,000	\$ 783,000	\$ 783,000
Sale of Bonds	\$ 71,485,000	\$ 36,575,000	\$ 10,000,000	\$ 72,955,000	\$ 15,000,000	\$ 15,000,000	\$ -	\$ 20,000,000
Other Financing Sources	\$ 7,889,321	\$ 4,822,644	\$ 8,270,472	\$ 7,761,899	\$ 1,533,441	\$ 1,532,267	\$ 1,406,549	\$ 618,605
Total Revenue	\$ 305,723,267	\$ 275,807,244	\$ 277,866,348	\$ 345,554,866	\$ 286,588,515	\$ 292,207,065	\$ 282,119,169	\$ 307,008,318
change in revenue from prior year	\$ 33,989,056 12.51%	\$ (29,916,023) -9.79%	\$ 2,059,104 0.75%	\$ 67,688,518 24.36%	\$ (58,966,351) -17.06%	\$ 5,618,550 1.96%	\$ (10,087,896) -3.45%	\$ 24,889,149 8.82%
Expenditures								
Salaries	\$ 111,910,842	\$ 114,004,250	\$ 126,678,376	\$ 128,801,304	\$ 135,359,044	\$ 139,555,606	\$ 145,435,781	\$ 149,780,860
Benefits	\$ 35,217,096	\$ 37,397,392	\$ 42,452,611	\$ 43,923,518	\$ 45,959,805	\$ 47,882,767	\$ 50,427,677	\$ 52,572,553
Total Salaries & Benefits	\$ 147,127,938	\$ 151,401,642	\$ 169,130,987	\$ 172,724,822	\$ 181,318,849	\$ 187,438,373	\$ 195,863,458	\$ 202,353,413
Total Service/Supply	\$ 49,251,909	\$ 50,378,251	\$ 80,182,661	\$ 21,377,282	\$ 70,617,847	\$ 39,337,273	\$ 86,824,247	\$ 78,260,990
Capital Outlay	\$ 33,775,209	\$ 38,348,657	\$ 38,348,657	\$ 39,055,251	\$ 43,025,421	\$ 36,433,641	\$ 16,432,267	\$ 16,306,549
Debt Service	\$ 31,586,946	\$ 22,836,279	\$ 22,836,279	\$ 50,334,274	\$ 24,128,636	\$ 20,942,214	\$ 21,524,814	\$ 15,507,014
Total Expenditures	\$ 261,742,002	\$ 262,964,829	\$ 310,498,584	\$ 283,491,629	\$ 319,090,753	\$ 284,151,501	\$ 320,644,786	\$ 312,427,966
Transfers (to) from other funds	\$ (1,378,119)	\$ (1,538,888)	\$ (8,082,393)	\$ (1,876,843)	\$ (1,533,441)	\$ (1,532,267)	\$ (1,406,549)	\$ (618,605)
Total Expenditures + Transfers	\$ 263,120,121	\$ 264,503,717	\$ 318,580,977	\$ 285,368,472	\$ 320,624,194	\$ 285,683,768	\$ 322,051,335	\$ 313,046,571
Increase (decrease) in fund balance	\$ 42,603,146	\$ 11,303,527	\$ (40,714,629)	\$ 60,186,394	\$ (34,035,679)	\$ 6,523,297	\$ (39,932,166)	\$ (6,038,253)
Ending Fund Balance - All Funds	\$ 145,989,712	\$ 157,293,239	\$ 116,578,610	\$ 176,765,004	\$ 142,729,325	\$ 149,252,622	\$ 109,320,456	\$ 103,282,203

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

SUMMARY OF ALL FUNDS

20



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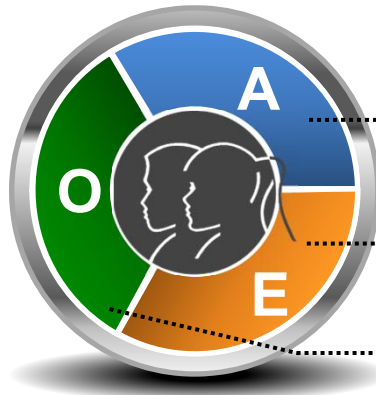
A Message from the Superintendent



Dr. Peter Stiepleman

The 2018-19 budget represents the financial plan of the Columbia Public School District for the coming fiscal year. Its primary purpose is to provide timely, transparent, and useful information concerning the past, present, and projected financial status of the district to facilitate financial discussions that support the vision, mission, values, and goals of the Board of Education.

Over the last four years, we have worked to establish a clear focus for the school district. The district's three focus areas represent our commitment to our community:



All students graduate college- or career-ready

Every teacher becomes the best

Our operations make our mission possible

All students will graduate college- or career-ready

- Ninety percent of students will attend school at least ninety percent of the time (**Get them to school**)
- Out-of-school suspension numbers will decrease for all student groups (**Keep them in class**)
- Students will achieve academic progress (**Catch them up**)

Every teacher becomes the best

- Our professional development plan will give teachers the skills they need
- Our District evaluation plan will help teachers and administrators be better

Our operations make our mission possible

- We will be fiscally responsible with taxpayer money
- Our support staff makes it possible for us to achieve **AEO** for our kids

The words **A**chievement, **E**nrichment, and **O**pportunity (**AEO**) are at the core of everything we do. The words speak to our firm belief that public schools represent access for all students: access to a great curriculum, access to a highly skilled teachers, and access to enrichment opportunities. This budget, and the decision making and planning behind it, is structured to support these goals so that we may attain the vision, mission, and purpose of the school district.



Vision

To be the **best school district** in our state



Mission

To provide an **excellent education** for all students

Purpose

To be a **valuable asset** for our community by preparing our children so that they will be competitive in an ever-changing, unpredictable world



Values

Honesty ● Transparency ● Focus on what works ● Teamwork ● Mutual respect
Persistence ● Adaptability ● Equity ● Commitment



Student Achievement

At Columbia Public Schools, we believe that schools exist to allow access:

- Access to a great curriculum;
- Access to skilled teachers and a nurturing environment;
- Access to experiences beyond the core curriculum;
- Access to interest-based activities before and after school; and
- Access to school—we must be a system that eliminates barriers for children.

This issue of access has been framed into three letters—AEO: Achievement, Enrichment, and Opportunity. They represent the WHY for everything we do.



Missouri Assessment Program (MAP)

% of students proficient

	Communication Arts		Math		
	2015-16	2016-17	2015-16	2016-17	
	60.6%	58.2%		49.0%	48.0%
	62.9%	61.3%		48.6%	47.1%

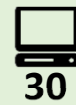
ACT

	2015-16	2016-17
AVERAGE SCORE FOR COLUMBIA	21.7	21.7
AVERAGE SCORE FOR MISSOURI	20.2	20.2
AVERAGE SCORE NATIONWIDE	20.8	21.0

Advanced Placement (AP) Courses

Scores of 3 or higher

	2015-16	2016-17
	75.1%	77.6%
	61.4%	63.9%
	57.9%	58.0%



DIFFERENT ADVANCED PLACEMENT (AP) EXAMS IN CPS IN 2015-16



OF AP EXAMS TAKEN IN 2016-17 (1,693 in 2015-16)



OF STUDENTS WHO TOOK AP EXAMS IN 2016-17



Highly Qualified Staff

180 teachers earned the equivalent of 15 hours or more of advanced degree credit during the past year

Teacher and Staff Awards

- National Society of High School Scholars' Claes Nobel Educator Distinction Award
- Missouri Council of Career and Technical Administrator's Assistant Director of the Year
- Bonnie Campbell Hill National Literacy Leader Award
- Missouri School Counselor Association Coordinator of School Counseling Award
- Child and Family Support Process Program Building Bridges Award
- Missouri Art Education Association K-12 Educator of the Year Award
- Missouri Association of School Psychologists School Psychological Examiner of the Year Award
- Missouri Association of School Psychologists School Psychologist of the Year Award

District Awards



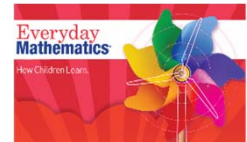
Certificate of Excellence in Financial Reporting by Association of School Business Officials



Certificate of Achievement for Excellence in Financial Reporting by Government Finance Officials Association

Professional Development Work of Teachers

- AVID
- Everyday Math
- Instructapalooza
- Technopalooza
- Project Lead The Way
- Safe Crisis Management
- Poverty
- Advanced Placement
- Standards Referenced Grading
- Digital Citizenship
- Equity
- Restorative Practices
- Language Arts Grade Level Teams
- Math Leadership Teams



Teachers spend an estimated 60,000 hours in professional development and training annually

1,088 teachers hold a master's degree—that is over 73% of the total teaching staff

20 teachers hold a doctorate degree



8 teachers hold National Board Professional Teaching Certification

45 employees hold a Certificate of Clinical Competence in Audiology or Speech Language Pathology

7 employees hold National Certification in School Psychology



Columbia Board of Education



Jan Mees, Board of Education President, was elected to the Columbia Board of Education in 2007. She holds a B.A. from Purdue University and an M.A. in Library Science from the University of Missouri. Her two sons are graduates of Columbia Public Schools.



Paul Cushing, Board of Education Vice President, was elected to the Columbia Board of Education in 2014. He holds an Electro-Mechanical degree from Pinellas Vocational Technical Institute.



Susan Blackburn, Board of Education Member, was elected to the Columbia Board of Education in 2018. She holds a B.H.S. degree and M.H. S. degree In Communicative Disorders. Her husband and three sons are graduates of Columbia Public Schools.



Teresa Maledy, Board of Education Member, was elected to the Columbia Board of Education in 2018. She holds an A.A. degree from Stephens College and a B.A. in Business Administration from Webster University. She is employed as Chairman and CEO of Commerce Bank, Central and Eastern Missouri Region. Her three children are students in Columbia Public Schools.



Jonathan Sessions, Board of Education Member, was elected to the Columbia Board of Education in 2010. He holds a B.S. from the University of Missouri-Columbia.



Helen Wade, Board of Education Member, was elected to the Columbia Board of Education in 2011. She is a partner at the legal firm Harper, Evans, Wade & Netemeyer. She holds a Juris Doctorate from the University of Missouri School of Law.



James Whitt, Board of Education Member, was appointed to the Columbia Board of Education in 2009, then elected in 2010. He holds a B.S. in Chemistry from Indiana Institute of Technology and an M.S. in Business Administration from Indiana University. He is retired from General Electric. His two sons are graduates of Columbia Public Schools.

2018-19 Organization

Columbia Board of Education

- **Jan Mees**, President
- **Paul Cushing**, Vice President
- **Susan Blackburn**, Member
- **Teresa Maledy**, Member
- **Jonathan Sessions**, Member
- **Helen Wade**, Member
- **James Whitt**, Member
- **Heather McArthur**, Treasurer
- **Tracy Davenport**, Secretary

Superintendent and Cabinet

- **Peter Stiepleman**, Superintendent
- **Jill Brown**, Assistant Superintendent for Elementary Education
- **Kevin Brown**, Assistant Superintendent for Secondary Education
- **Randall Gooch**, Chief Operations Officer
- **Carla London**, Chief Equity Officer
- **Heather McArthur**, Interim Chief Financial Officer
- **Nickie Smith**, Interim Chief Human Resources Officer

Coordinators

- **David Bones**, Coordinator, Online Learning
- **Shequinna Collier**, Coordinator, 504 Programs
- **Bonnie Conley**, Coordinator, Summer School
- **Patricia Cornell**, Coordinator, Health/PE
- **Shanna Dale**, Coordinator, AVID Program
- **John Elliston**, Coordinator, Intervention and Assessment
- **Theresa Gaines**, Coordinator, Elementary Gifted Services
- **Dana Hibbard**, Coordinator, Mathematics
- **Betsy Jones**, Coordinator, Secondary School Counseling
- **Julie Nichols**, Coordinator, Instructional Technology
- **Lori Osborne**, Coordinator, Health Services
- **Susan Perkins**, Coordinator, Elementary School Counseling
- **Jana Schmidt**, Coordinator, Elementary Language Arts
- **Kristine Smith**, Coordinator, Parents As Teachers
- **Michael Szydlowski**, Coordinator, Science
- **Kerry Townsend**, Coordinator, Media Specialists
- **Lindsey Troutman**, Coordinator, Secondary Language Arts/Social Studies
- **John White**, Coordinator, Safety and Security
- **Anelle Whitt**, Coordinator, MAC Scholars
- **Beth Winton**, Coordinator, Secondary Gifted Services
- **Suzanne Yonke**, Coordinator, World Languages

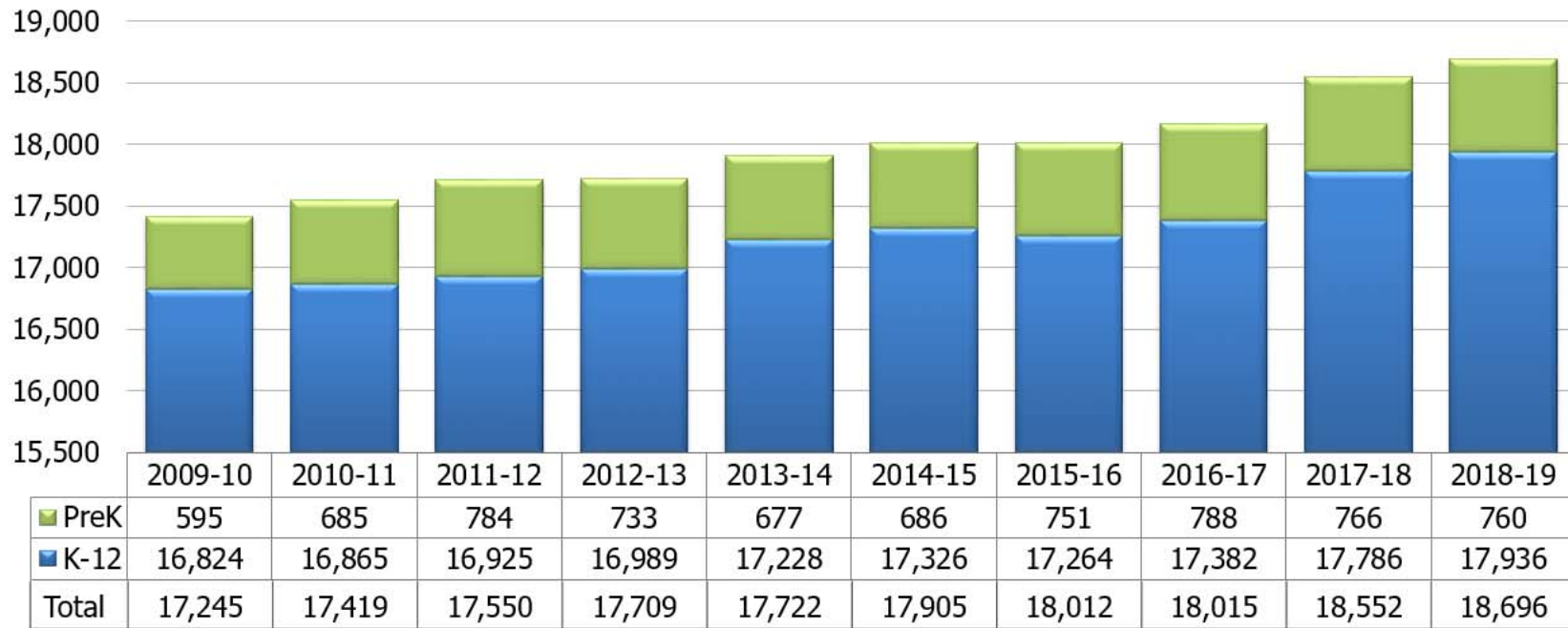
Directors

- **Shelli Adams**, Director, School Improvement
- **Michelle Baumstark**, Director, Community Relations
- **James Cherrington**, Director, Business Services
- **Chris Diggs**, Director, Technology Services
- **Shelly Fair**, Director, English Language Learners
- **Laina Fullum**, Director, Nutrition Services
- **Michael Jones**, Director, Custodial Services
- **Nicole Langston**, Director, Preschool
- **James Melton**, Director, Fine Arts
- **Alyse Monsees**, Director, Special Services
- **Charles Oestreich**, Director, Facilities and Construction Services
- **Kristi Shinn**, Director, Curriculum and Instruction
- **Blake Tekotte**, Director, Transportation
- **Bruce Whitesides**, Director, Athletics
- **Dave Wilson**, Director, Assessment, Intervention and Data
- **Brandon Russell**, Interim Director, Columbia Area Career Center
- **Open Position**, Director, Certified Personnel



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Student Enrollment

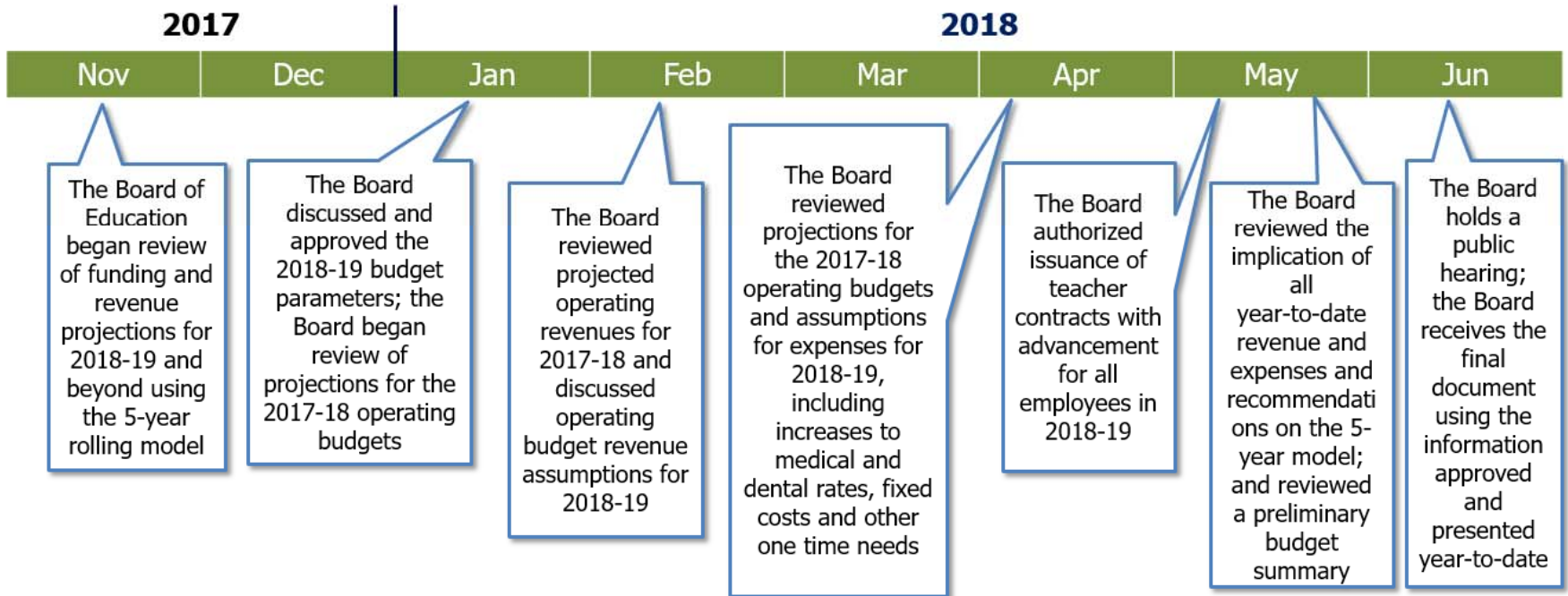


Increase of 925 students (5.36%) enrolled in 10 years

Projected

COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19

2018-19 Budget Preparation Timeline



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

ALLOCATION OF HUMAN AND FINANCIAL RESOURCES

The Board of Education authorized \$6.25 million in increases for current employee compensation in the 2018-19 operating budget and nearly \$1.0 million for medical insurance premium increases. With a net increase in the total expenditures and transfers \$12.0 million, the goal to recruit and retain quality personnel remains a focus of this Board of Education. In total, salaries and benefits equal 78.81 percent of the total operating budget with these increases.

In addition to the information shared below, teachers and certain other employees have access to improve their salaries based on continued education and professional development hours completed. This budgetary allocation of nearly \$600,000 encourages high quality continued improvement for educators.

Teacher Bargaining Unit Schedule – 1,465.48 FTE

- Allow steps for experience (1.98% avg.) and movement for educational credit
- Increase base pay by \$1,005 (1.03%) increasing it from \$32,445 to \$33,450
- Collapse column III into IV
- Collapse column VI into VII
- Change indexes to align with model salary schedule (.02 at beginning and ending steps and .04 in the middle of the career)
- Extend the index in current column II through step 30
- Number of days paid remains at 187

Average increase is \$2,451 or 4.80% (not including educational credit)

Projected average annual salary in 2018-19 is \$53,590

Total Cost of steps and improvement \$3,685,774

Special Services Specialized Personnel – 27.04 FTE

- Allow steps for experience and movement for educational credit
- Increase base pay by \$1,005 (3.87%) increasing it from \$32,445 to \$33,450
- Collapse column III into IV
- Collapse column VI into VII
- Change indexes to align with model salary schedule (.02 at beginning and ending steps and .04 in the middle of the career)
- Extend the index in current column II through step 30
- Number of days paid remains at 187

Average increase is \$3,106 or 5.62% (not including educational credit)

Projected average annual salary in 2018-19 is \$58,347

Total Cost of steps and improvement \$83,998

Instructional Coaches, Mentors and Trainers – 11.50 FTE

- Allow steps for experience and movement for educational credit
- Increase base pay by \$1,005 (3.75%) increasing it from \$32,445 to \$33,450
- Collapse column III into IV
- Collapse column VI into VII
- Change indexes to align with model salary schedule (.02 at beginning and ending steps and .04 in the middle of the career)
- Extend the index in current column II through step 30
- Number of days paid remains at 187

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Average increase is \$3,193 or 5.43% (not including educational credit)
Projected average annual salary in 2018-19 is \$61,999
Total Cost of steps and improvement \$36,723

Home School Communicators – 22.00 FTE

- Allow steps for experience
- Increase base pay by \$1,005 (1.71%) increasing it from \$32,445 to \$33,450
- Collapse column III into IV
- Collapse column VI into VII
- Change indexes to align with model salary schedule (.02 at beginning and ending steps and .04 in the middle of the career)
- Extend the index in current column II through step 30
- Number of days paid remains at 187

Average increase is \$4,162 or 8.80%
Projected average annual salary in 2017-18 is \$50,620
Total Cost of steps and improvement \$91,554

Outreach Counselors and Social Workers Hired after 06/30/2010 – 11.00 FTE

- Allow steps for experience
- Increase base pay by \$500 (1.41%) increasing it from \$35,500 to \$36,000
- Number of days paid remains at 187

Average increase is \$1,598 or 3.38%
Projected average annual salary in 2018-19 is \$48,854
Total Cost of steps and improvement \$17,582

Registered Nurses – 31.00 FTE

- Allow steps for experience
- Increase base pay by \$600 (1.87%) increasing it from \$30,200 to \$30,800
- Number of days paid remains at 187

Average increase is \$1,496 or 3.34%
Projected average annual salary in 2018-19 is \$46,239
Total Cost of steps and improvement \$46,386

Occupational Therapists and Physical Therapists – 17.01 FTE

- Allow steps for experience
- Increase base pay by \$822 (1.87%) increasing it from \$43,903 to \$44,725
- Number of days paid remains at 187

Average increase is \$2,115 or 3.65%
Projected average annual salary in 2018-19 is \$60,016
Total Cost of steps and improvement \$35,969

School Psychologist and Psychologist Examiner – 18.73 FTE

- Allow steps for experience and movement for educational credit
- Increase base pay by \$800 (2.03%) increasing it from \$40,000 to \$40,800
- Number of days paid remains at 190

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Average increase is \$2,556 or 4.41% (not including educational credit)
Projected average annual salary in 2018-19 is \$60,502
Total Cost of steps and improvement is \$47,866

Parent Educators – 16.00 FTE

- Allow steps for experience
- Increase base pay by \$378 (1.21%) increasing it from \$31,122 to \$31,500
- Collapse columns to three column schedule
- Improve and extend indexes in all but the last column
- Allow advancement for educational credit
- Number of days paid remains at 227

Average increase is \$1,972 or 4.07%
Projected average annual salary in 2018-19 is \$49,916
Total Cost of steps and improvement is \$31,548

Elementary Assistant Principals – 14.00 FTE

- Allow steps for experience
- Increase base pay by \$1,580 (2.00%) increasing it from \$60,420 to \$62,000
- Increase minimum in all three columns to \$66,000, \$69,000 and \$72,500
- Number of days paid remains at 210

Average increase is \$2,377 or 3.44% (not including educational credit)
Projected average annual salary in 2018-19 is \$71,451
Total Cost of steps and improvement \$33,273

Elementary Principals – 20.00 FTE

- Allow steps for experience
- Increase base pay by \$2,000 (2.71%) increasing it from \$70,350 to \$72,350
- Number of days paid remains at 215

Average increase is \$3,704 or 4.04% (not including educational credit)
Projected average annual salary in 2018-19 is \$95,484
Total Cost of steps and improvement \$74,084

Middle School Assistant Principals – 6.00 FTE

- Allow steps for experience
- Increase base pay by \$2,000 (2.74%) increasing it from \$70,350 to \$72,350
- Number of days paid remains at 233

Average increase is \$4,076 or 4.68% (not including educational credit)
Projected average annual salary in 2018-19 is \$91,193
Total Cost of steps and improvement \$24,456

Middle School Principals – 6.00 FTE

- Allow steps for experience
- Increase base pay by \$2,200 (2.56%) increasing it from \$80,400 to \$82,600
- Number of days paid remains at 233

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Average increase is \$5,057 or 4.73% (not including educational credit)
Projected average annual salary in 2018-19 is \$111,785
Total Cost of steps and improvement \$30,343

High School Assistant Principals – 19.00 FTE

- Allow steps for experience
- Increase base pay by \$2,112 (2.58%) increasing it from \$77,888 to \$80,000
- Number of days paid remains at 233

Average increase is \$4,139 or 4.09% (not including educational credit)
Projected average annual salary in 2017-18 is \$105,398
Total Cost of steps and improvement \$74,507

High School Principals – 3.00 FTE

- Allow steps for experience
- Increase base pay by \$2,570 (2.80%) increasing it from \$86,430 to \$89,000
- Number of days paid remains at 233

Average increase is \$4,785 or 3.92% (not including educational credit)
Projected average annual salary in 2017-18 is \$126,684
Total Cost of steps and improvement \$14,354

Summary of Building Assistant Principals and Principals – 69.00 FTE

- Allow steps for experience
- Increase base by an average of 2.54%

Average increase of \$3,760 or 4.08%
Projected average annual salary in 2018-19 is \$95,925
Total Cost of steps and improvement is \$259,428

Curriculum Coordinators – 13.30 FTE

- Allow steps for experience
- Increase base pay by \$1,378 (2.00%) increasing it from \$68,787 to \$70,165
- Number of days paid remains at 225

Average increase is \$2,865 or 3.33% (not including educational credit)
Projected average annual salary in 2018-19 is \$88,776
Total Cost of steps and improvement \$38,093

Salaries not on a Schedule – 113.62 FTE

Employees in this group are those with few or no peers for which the District does not create a salary schedule but rather reviews appropriate ranges of compensation based on experience and responsibility.

- Increase by an average of 4.03% or \$2,792

Number of days ranges from 187 to 261 and averages 240
Projected average annual salary in 2018-19 is \$74,887
Total Cost of steps and improvement \$320,020

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Classroom Aides – 73.99 FTE

- Allow steps for experience
- Number of days paid remains at 186
- Increase base by 25 cents per hour or 2.43%

Average increase is \$782 or 5.17%

Projected average annual salary in 2018-19 is \$15,908

Total Cost of steps and improvement \$57,880

Instructional Aides -101.52 FTE

- Allow steps for experience
- Number of days paid remains at 189
- Increase base by 30 cents per hour or 2.36%

Average increase is \$1,111 or 4.87%

Projected average annual salary in 2018-19 is \$24,493

Total Cost of steps and improvement \$112,745

Paraprofessionals – 153.00 FTE

- Allow steps for experience
- Number of days paid remains at 186
- Increase base by 25 cents per hour or 2.19%

Average increase is \$792 or 4.43%

Projected average annual salary in 2018-19 is \$18,662

Total Cost of steps and improvement \$121,227

Custodians – 147.36 FTE

- Allow steps for experience
- Number of days paid remains at 260
- Increase base by 25 cents per hour or 2.00%

Average increase is \$1,217 or 4.44%

Projected average annual salary in 2018-19 is \$28,647

Total Cost of steps and improvement \$179,402

Nutrition Services Hourly -116.50 FTE

- Allow steps for experience
- Number of days paid remains at 180
- Increase base by 25 cents per hour or 2.26%

Average increase is \$940 or 4.53%

Projected average annual salary in 2018-19 is \$21,663

Total Cost of steps and improvement \$109,441

Technology Services Hourly – 18.00 FTE

- Allow steps for experience
- Number of days paid is 260
- Increase base by 25 cents per hour or 1.91%

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Average increase is \$1,862 or 4.17%
Projected average annual salary in 2018-19 is \$46,529
Total Cost of steps and improvement \$33,514

Hourly Support Staff – 190.78 FTE

- Allow steps for experience
- Number of days paid is 260
- Increase column I base by 25 cents per hour or 2.04%

Average increase is \$1,305 or 4.28%
Projected average annual salary in 2018-19 is \$31,813
Total Cost of steps and improvement \$248,900

Hourly Facilities & Construction – 47.00 FTE

- Allow steps for experience
- Number of days paid is 260
- Increase column I base by 25 cents per hour or 2.03%

Average increase is \$1,632 or 4.17%
Projected average annual salary in 2018-19 is \$40,804
Total Cost of steps and improvement \$76,710

Meritorious Budget Award



This Meritorious Budget Award is presented to

COLUMBIA PUBLIC SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2017–2018.

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in blue ink, appearing to read 'Anthony N. Dragona', written over a horizontal line.

Anthony N. Dragona, Ed.D., RSBA
President

A handwritten signature in blue ink, appearing to read 'John D. Musso', written over a horizontal line.

John D. Musso, CAE, RSBA
Executive Director



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

FOR IMMEDIATE RELEASE

Contact: Molly Barrie
866.682.2729 x7075

mbarrie@asbointl.org

School District Recognized for Award-Winning Budget

**Columbia Public School District
Columbia, MO**

RESTON, VA – 2017. The Association of School Business Officials International (ASBO) is proud to award Columbia Public School District of Columbia, MO, with the Meritorious Budget Award (MBA) during the 2017–2018 budget year. The MBA promotes and recognizes excellence in school budget presentation and is conferred only to school districts whose budgets have undergone a rigorous review by professional auditors and have met or exceeded the program’s stringent criteria.

By applying for the award, school business officials learn best practices and enhance their skills in developing, analyzing, and presenting a school system budget. “School business officials are responsible for ensuring taxpayer dollars are spent wisely, and that the district budget reflects student priorities and needs,” says ASBO International Executive Director John Musso. “The MBA program helps applicants create an accessible, accurate budget that builds trust with their community. This award recognizes districts that have made it clear they want students at the center of their fiscal plan and vision.”

Voya Financial®, a top provider of retirement plans for the academic community and an ASBO International strategic partner, is the exclusive sponsor of the MBA. “Voya has a long history of supporting the retirement needs of school business professionals, and we are honored to recognize this year’s Meritorious Budget Award winners,” says Heather Lavallee, president of Tax-Exempt Markets for Voya Financial. “Like this year’s award winners, Voya shares in the pursuit of excellence and in inspiring the type of action that leads to positive outcomes. We are committed to offering the best solutions to help our nation’s educators and school officials prepare for retirement—so they can focus on helping their students prepare for a bright future.”

About Voya Financial®

Voya Financial, Inc. (NYSE: VOYA), helps Americans plan, invest, and protect their savings—to get ready to retire better. Serving the financial needs of approximately 13.6 million individual and institutional customers in the United States, Voya Financial is committed to delivering on its vision to be America’s Retirement Company™ and its mission to make a secure financial future possible—one person, one family, one institution at a time. Certified as a “Great Place to Work” by the Great Place to Work® Institute, Voya is equally committed to conducting

business in a way that is socially, environmentally, economically and ethically responsible and has been recognized as one of the 2017 World’s Most Ethical Companies® by the Ethisphere Institute, and as one of the Top Green Companies in the U.S., by *Newsweek* magazine. For more information, visit voya.com.

About ASBO International

Founded in 1910, ASBO International is a nonprofit organization that, through its members and affiliates, represents approximately 30,000 school business professionals worldwide. ASBO International is committed to providing programs, services, and a global network that promote the highest standards in school business management. Its members support student achievement through effective resource management in areas ranging from finance and operations to food services and transportation. Learn more at asbointl.org.

###

Final Budget
2018-19

ORGANIZATIONAL
SECTION



Buildings

Battle High School

7575 East St. Charles Road
Columbia, MO 65202
Principal: Dr. Kim Presko
Phone: (573) 214-3300
Fax: (573) 214-3301

Douglass High School

310 North Providence Road
Columbia, MO 65201
Principal: Dr. Eryca Neville
Phone: (573) 214-3680
Fax: (573) 214-3681

Hickman High School

1104 North Providence Road
Columbia, MO 65203
Principal: Mr. Tony Gragnani
Phone: (573) 214-3000
Fax--Admin: (573) 214-3057
Fax--Guidance: (573) 214-3058

Rock Bridge High School

4303 South Providence Road
Columbia, MO 65203
Principal: Dr. Jennifer Rukstad
Phone: (573) 214-3100
Fax--Admin: (573) 214-3109
Fax--Guidance: (573) 214-3124

Columbia Area Career Center

4203 South Providence Road
Columbia, MO 65203
Director: Brandon Russell
Phone: (573) 214-3800
Fax: (573) 214-3801

Gentry Middle School

4200 Bethel Street
Columbia, MO 65203
Principal: Dr. Fairouz Bishara-Rantisi
Phone: (573) 214-3240
Fax: (573) 214-3241

Jefferson Middle School

713 Rogers Street
Columbia, MO 65201
Principal: Dr. Gregory Caine
Phone: (573) 214-3210
Fax: (573) 214-3211

Lange Middle School

2201 Smiley Lane
Columbia, MO 65202
Principal: Dr. Bernard Solomon
Phone: (573) 214-3250
Fax: (573) 214-3251

Oakland Middle School

3405 Oakland Place
Columbia, MO 65202
Principal: Dr. Helen Porter
Phone: (573) 214-3220
Fax: (573) 214-3221

Smithton Middle School

3600 West Worley Street
Columbia, MO 65203
Principal: Mr. Chris Drury
Phone: (573) 214-3260
Fax: (573) 214-3261

West Middle School

401 Clinkscapes Road
Columbia, MO 65203
Principal: Dr. Melita Walker
Phone: (573) 214-3230
Fax: (573) 214-3231

Center for Gifted Education

Field Building
1010 Range Line Street
Columbia, MO 65201
Director: Ms. Theresa Gaines
Phone: (573) 214-3750
Fax: (573) 214-3751

Center for Responsive Education (CORE)

4600 Bethel Road
Columbia, MO 65203
Site Administrator: Ms. Connie Divine
Phone: (573) 214-3740
Fax: (573) 214-3742

Roseta Avenue Learning Center

1100 Roseta Avenue
Columbia, MO 65201
Phone: (573) 214-3510
Fax: (573) 214-3511

Aslin Administration Building

1818 West Worley Street
Columbia, MO 65203
Phone: (573) 214-3400
Fax: (573) 214-3401

Center for Early Learning-North

2191 Smiley Lane
Columbia, MO 65202
Director: Ms. Nicole Langston
Phone: (573) 214-3870
Fax: (573) 214-3871

Alpha Hart Lewis Elementary School

5801 Arbor Pointe Parkway
Columbia, MO 65202
Principal: Ms. Michelle Flores-Holz
Phone: (573) 214-3200
Fax: (573) 214-3209

Benton Elementary School

1410 Hinkson Avenue
Columbia, MO 65201
Principal: Ms. Sarah Sicht
Phone: (573) 214-3610
Fax: (573) 214-3611

Beulah Ralph Elementary School

5801 South Highway KK
Columbia, MO 65203
Principal: Dr. Tim Majerus
Phone: (573) 214-3840
Fax: (573) 214-3841

Blue Ridge Elementary School

3700 Woodland Drive
Columbia, MO 65202
Principal: Mr. Mark Burlison
Phone: (573) 214-3580
Fax: (573) 214-3581

Cedar Ridge Elementary School

2345 Howell Mountain Drive
Columbia, MO 65201
Principal: Dr. Angie Chandler
Phone: (573) 214-3880
Fax: (573) 214-3881

Derby Ridge Elementary School

4000 Derby Ridge Drive
Columbia, MO 65202
Principal: Ms. Bonita Benson
Phone: (573) 214-3270
Fax: (573) 214-3271

Eliot Battle Elementary School

2600 Battle Avenue
Columbia, MO 65202
Principal: Ms. Jeri Petre
Phone: (573) 214-3790
Fax: (573) 214-3791

Fairview Elementary School

909 Fairview Road
Columbia, MO 65203
Principal: Ms. Diana DeMoss
Phone: (573) 214-3590
Fax: (573) 214-3591

Grant Elementary School

10 East Broadway
Columbia, MO 65203
Principal: Dr. Jennifer Wingert
Phone: (573) 214-3520
Fax: (573) 214-3521

Locust Street Expressive Arts Elementary School

1208 Locust Street
Columbia, MO 65201
Principal: Ms. Julia Coggins
Phone: (573) 214-3530
Fax: (573) 214-3531

Midway Heights Elementary School

8130 West Highway 40
Columbia, MO 65202
Principal: Ms. Angie Gerzen
Phone: (573) 214-3540
Fax: (573) 214-3541

Mill Creek Elementary School

2200 Nifong Blvd. West
Columbia, MO 65203
Principal: Ms. Tabettha Rawlings
Phone: (573) 214-3280
Fax: (573) 214-3281

New Haven Elementary School

3301 New Haven Road
Columbia, MO 65201
Principal: Ms. Carole Garth
Phone: (573) 214-3640
Fax: (573) 214-3641

Parkade Elementary School

111 Parkade Boulevard
Columbia, MO 65202
Principal: Ms. Amy Watkins
Phone: (573) 214-3630
Fax: (573) 214-3631

Paxton Keeley Elementary School

201 Park DeVillie Drive
Columbia, MO 65203
Principal: Ms. Adrienne Patton
Phone: (573) 214-3570
Fax: (573) 214-3571

Ridgeway Elementary School

107 East Sexton Road
Columbia, MO 65203
Principal: Ms. Shari Lawson
Phone: (573) 214-3550
Fax: (573) 214-3551

Rock Bridge Elementary School

5151 South Highway 163
Columbia, MO 65203
Principal: Dr. Ryan Link
Phone: (573) 214-3290
Fax: (573) 214-3291

Russell Boulevard Elementary School

1800 West Rollins Road
Columbia, MO 65203
Principal: Ms. Candace Fowler
Phone: (573) 214-3650
Fax: (573) 214-3652

Shepard Boulevard Elementary School

2616 Shepard Boulevard
Columbia, MO 65201
Principal: Ms. Jill Edwards
Phone: (573) 214-3660
Fax: (573) 214-3661

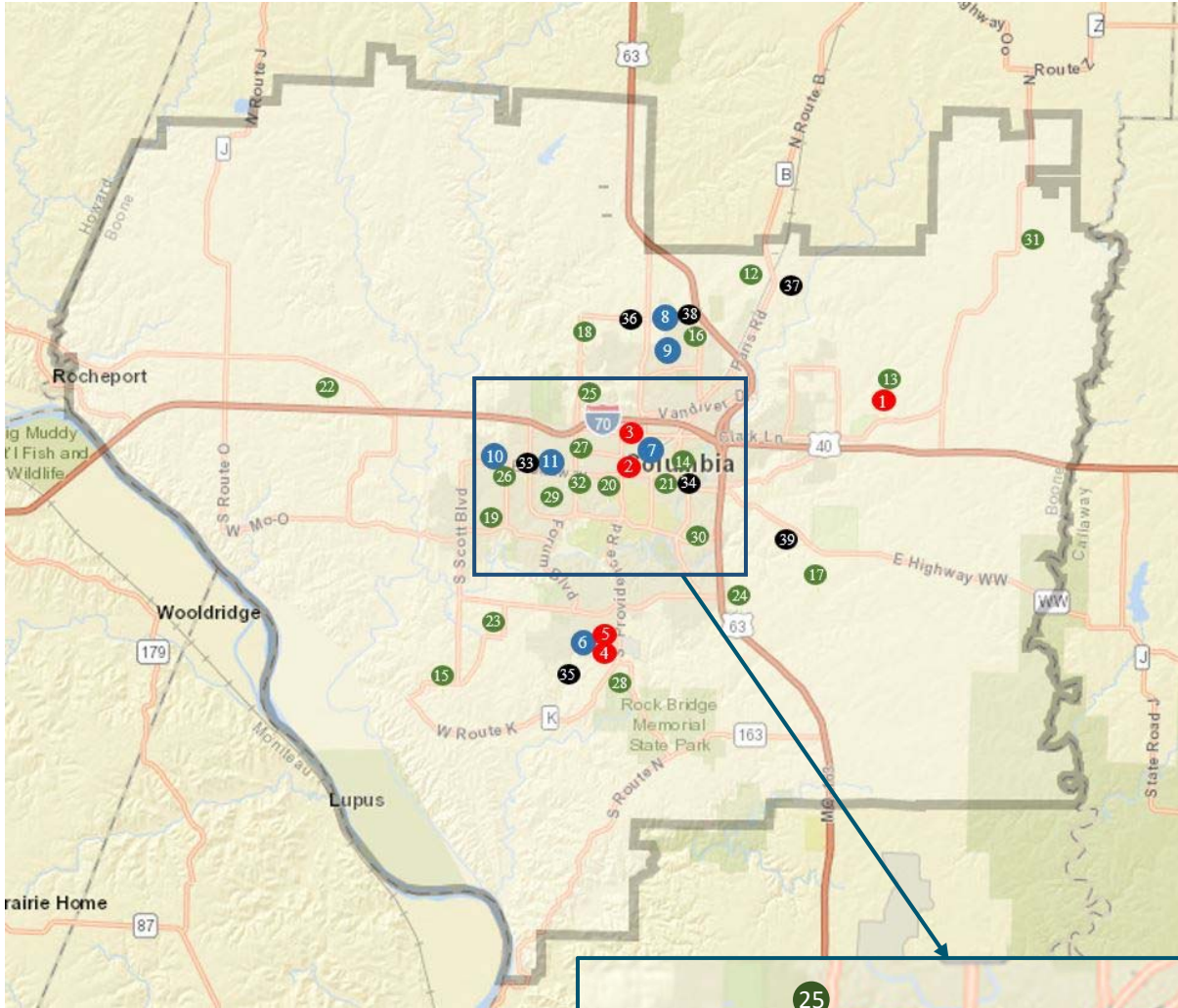
Two Mile Prairie Elementary School

5450 North Highway Z
Columbia, MO 65202
Principal: Ms. Kristen Palmer
Phone: (573) 214-3560
Fax: (573) 214-3561

West Boulevard Elementary School

319 West Boulevard North
Columbia, MO 65203
Principal: Ms. Susan Deakins
Phone: (573) 214-3670
Fax: (573) 214-3671

District Map of All Locations



High Schools

- 1 Battle
- 2 Douglass
- 3 Hickman
- 4 Rock Bridge
- 5 Columbia Area Career Center

Middle Schools

- 6 Gentry
- 7 Jefferson
- 8 Lange
- 9 Oakland
- 10 Smithton
- 11 West

Elementary Schools

- 12 Alpha Hart Lewis
- 13 Battle
- 14 Benton
- 15 Beulah Ralph
- 16 Blue Ridge
- 17 Cedar Ridge
- 18 Derby Ridge
- 19 Fairview
- 20 Grant
- 21 Locust Street
- 22 Midway Heights
- 23 Mill Creek
- 24 New Haven
- 25 Parkade
- 26 Paxton Keeley
- 27 Ridgeway
- 28 Rock Bridge
- 29 Russell Boulevard
- 30 Shepard Boulevard
- 31 Two Mile Prairie
- 32 West Boulevard

Other Buildings

- 33 Aslin Administration Building
- 34 Center for Gifted Education – Field Building
- 35 Center of Responsive Education
- 36 Discovery Early Childhood Center
- 37 Facilities and Construction Services
- 38 Center for Early Learning—North
- 39 Roseta Avenue Learning Center

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

**SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS**

<u>School</u>	<u>Fiscal Year</u>									
	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Elementary										
Alpha Hart (2010)										
Building Square Feet	90,842	90,842	90,842	90,842	90,842	90,842	90,842	90,842	N/A	N/A
Capacity	650	650	650	650	650	650	650	650	N/A	N/A
Enrollment	447	469	516	752	602	659	700	731	N/A	N/A
Benton (1926)										
Building Square Feet	29,527	29,527	29,527	29,527	29,527	29,527	29,527	29,527	29,527	29,527
Trailer Square Feet	5,040	4,032	4,032	4,032	4,032	4,032	4,032	4,032	4,032	4,032
Capacity (with trailers)	385	360	360	360	360	360	360	360	360	360
Capacity (without trailers)	260	260	260	260	260	260	260	260	260	260
Enrollment	309	319	316	316	288	299	294	244	249	248
Beulah Ralph (2017)										
Building Square Feet	89,796	89,796	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Capacity	650	600	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Enrollment	592	508	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Blue Ridge (1965)										
Building Square Feet	54,925	54,925	54,925	54,925	54,925	54,925	54,925	54,925	54,925	54,925
Trailer Square Feet	0	5,040	5,040	5,040	5,040	5,040	5,040	5,040	9,072	9,072
Capacity (with trailers)	N/A	524	524	500	500	500	500	500	700	700
Capacity (without trailers)	500	524	524	630	630	630	630	630	500	500
Enrollment	425	472	543	523	483	512	478	436	541	541
Cedar Ridge Building (1978)										
Building Square Feet	18,095	18,095	18,095	18,095	18,095	18,095	18,095	18,095	18,095	18,095
Trailer Square Feet	7,056	7,056	7,056	7,056	7,056	7,056	7,056	7,056	7,056	7,056
Capacity (with trailers)	275	275	275	275	275	275	275	275	275	275
Capacity (without trailers)	100	100	100	100	100	100	100	100	100	100
Enrollment	205	220	212	197	177	193	192	196	205	205
Derby Ridge (1991)										
Building Square Feet	79,310	79,310	79,310	79,310	79,310	79,310	79,310	79,310	79,310	79,310
Trailer Square Feet	0	7,650	7,650	9,072	10,080	10,080	10,080	10,080	14,112	14,112
Capacity (with trailers)	N/A	656	656	745	795	795	795	795	875	875
Capacity (without trailers)	600	556	556	600	600	600	600	600	600	600
Enrollment	457	510	582	548	564	552	569	544	691	691
Eliot Battle (2016)										
Building Square Feet	77,035	77,035	77,035	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Capacity	450	450	450	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Enrollment	414	411	398	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Fairview (1964)										
Building Square Feet	55,410	55,410	55,410	55,410	55,410	55,410	55,410	55,410	55,410	55,410
Trailer Square Feet	3,456	3,456	3,456	3,456	3,456	3,456	3,456	3,456	3,418	3,418
Capacity (with trailers)	635	620	620	650	650	650	650	650	650	650
Capacity (without trailers)	550	551	551	550	550	550	550	550	550	550
Enrollment	525	528	553	601	583	565	561	552	561	561

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

**SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS**

<u>School</u>	<u>Fiscal Year</u>									
	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Elementary (cont.)										
Grant (1910)										
Building Square Feet	46,762	29,566	29,566	28,222	28,222	28,222	28,222	28,222	26,926	26,926
Trailer Square Feet	0	4,032	4,032	5,040	5,040	5,040	5,040	5,040	5,040	5,040
Capacity (with trailers)	N/A	375	375	375	375	375	375	375	375	375
Capacity (without trailers)	250	302	302	250	250	250	250	250	250	250
Enrollment	306	336	394	394	333	281	315	304	303	303
Lee (1934)										
Building Square Feet	29,265	29,265	29,265	29,265	29,265	29,265	29,265	29,265	29,265	29,265
Trailer Square Feet	7,056	7,056	7,056	6,048	6,048	6,048	6,048	6,048	5,040	5,040
Capacity (with trailers)	425	358	358	375	375	375	375	375	375	375
Capacity (without trailers)	250	235	235	250	250	250	250	250	250	250
Enrollment	354	333	335	336	313	294	297	305	347	347
Midway Heights (1956)										
Building Square Feet	34,885	34,885	34,885	34,885	34,885	34,885	34,885	34,885	34,885	34,885
Capacity	375	295	295	375	375	375	375	375	375	375
Enrollment	222	225	243	275	265	268	313	295	295	295
Mill Creek (1988)										
Building Square Feet	89,067	89,067	89,067	89,067	89,067	89,067	89,067	89,067	89,067	89,067
Trailer Square Feet	0	7,056	7,056	7,056	6,048	6,048	6,048	6,048	6,048	6,048
Capacity (with trailers)	N/A	748	748	900	850	850	850	850	850	850
Capacity (without trailers)	700	673	673	700	700	700	700	700	700	700
Enrollment	648	645	752	743	859	864	844	769	765	765
New Haven (1954)										
Building Square Feet	49,170	49,170	49,170	49,170	49,170	49,170	49,170	49,170	49,170	49,170
Trailer Square Feet	0	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008
Capacity (with trailers)	N/A	293	293	350	350	350	350	350	350	350
Capacity (without trailers)	325	293	293	325	325	325	325	325	325	325
Enrollment	263	246	268	308	306	287	302	329	325	325
Parkade (1958)										
Building Square Feet	53,800	53,800	53,800	53,800	53,800	53,800	53,800	53,800	53,800	53,800
Trailer Square Feet	0	3,024	3,024	3,024	4,032	4,032	4,032	4,032	4,032	4,032
Capacity (with trailers)	N/A	525	525	525	575	575	575	575	575	575
Capacity (without trailers)	450	478	478	450	450	450	450	450	450	450
Enrollment	428	420	476	469	482	527	463	565	522	522
Paxton Keeley (2001)										
Building Square Feet	98,060	98,060	98,060	98,060	98,060	98,060	98,060	98,060	98,060	98,060
Capacity	650	723	723	650	650	650	650	650	650	650
Enrollment	693	691	726	737	676	682	649	695	690	690

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

**SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS**

<u>School</u>	<u>Fiscal Year</u>									
	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Elementary (cont.)										
Ridgeway (1922)										
Building Square Feet	32,353	32,353	32,353	32,353	32,353	32,353	32,353	32,353	32,353	32,353
Capacity	280	247	247	280	280	280	280	280	280	280
Enrollment	240	240	239	238	242	243	251	261	259	259
Rock Bridge Elementary (1957)										
Building Square Feet	47,535	50,235	50,235	50,235	50,235	50,235	50,235	50,235	47,535	47,535
Trailer Square Feet	7,488	6,048	6,048	4,464	4,464	4,464	4,464	4,464	3,168	3,168
Capacity (with trailers)	705	602	602	620	620	620	620	620	620	620
Capacity (without trailers)	520	502	502	520	520	520	520	520	520	520
Enrollment	552	499	635	625	605	594	563	524	506	506
Russell Boulevard (1957)										
Building Square Feet	52,435	52,435	52,435	52,435	52,435	52,435	52,435	52,435	52,435	52,435
Trailer Square Feet	0	5,040	5,040	5,040	5,040	5,040	5,040	5,040	5,040	5,040
Capacity (with trailers)	N/A	582	582	625	625	625	625	625	625	625
Capacity (without trailers)	500	482	482	500	500	500	500	500	500	500
Enrollment	417	403	569	558	545	589	570	601	588	588
Shepard Boulevard (1968)										
Building Square Feet	69,863	69,863	69,863	42,185	42,185	42,185	42,185	42,185	42,185	42,185
Trailer Square Feet	0	0	0	12,960	12,960	12,960	12,960	12,960	12,900	12,960
Capacity (with trailers)	N/A	N/A	N/A	650	650	650	650	650	650	650
Capacity (without trailers)	652	652	652	300	300	300	300	300	300	300
Enrollment	556	557	548	586	592	597	549	504	588	588
Two Mile Prairie (1972)										
Building Square Feet	22,235	22,235	22,235	22,235	22,235	22,235	22,235	22,235	22,235	22,235
Trailer Square Feet	3,024	5,040	5,040	9,072	6,048	6,048	6,048	6,048	5,040	5,040
Capacity (with trailers)	275	245	245	425	325	325	325	325	325	325
Capacity (without trailers)	200	195	195	200	200	200	200	200	200	200
Enrollment	171	177	226	339	329	336	366	327	327	327
West Boulevard (1949)										
Building Square Feet	62,498	62,498	62,498	41,725	41,725	41,725	41,725	41,725	41,725	41,725
Trailer Square Feet	0	0	0	6,480	6,480	6,480	6,480	6,480	6,480	6,480
Capacity (with trailers)	N/A	N/A	N/A	475	475	475	475	475	475	475
Capacity (without trailers)	438	438	438	300	300	300	300	300	300	300
Enrollment	338	357	358	391	369	375	386	365	330	330
Middle										
Gentry Middle School (1985)										
Building Square Feet	118,335	118,335	118,335	118,335	118,335	118,335	118,335	118,335	118,335	118,335
Trailer Square Feet	14,112	14,300	14,300	13,104	13,104	13,104	13,104	13,104	13,536	13,104
Capacity (with trailers)	1,125	871	871	850	1,100	1,100	1,100	1,100	1,100	1,100
Capacity (without trailers)	775	706	706	706	775	775	775	775	775	775
Enrollment	906	868	812	837	843	899	776	787	798	798

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

**SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS**

<u>School</u>	<u>Fiscal Year</u>									
	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Middle (cont.)										
Jefferson Middle School (1910)										
Building Square Feet	131,346	131,346	131,346	131,346	131,346	131,346	131,346	131,346	131,346	131,346
Capacity	900	659	659	900	900	900	900	900	900	900
Enrollment	622	597	543	543	512	817	826	812	819	819
Lange Middle School (1997)										
Building Square Feet	123,359	123,359	123,359	118,335	118,335	118,335	118,335	118,335	118,335	118,335
Trailer Square Feet	0	0	0	0	12,096	12,096	12,096	12,096	12,096	12,096
Capacity (with trailers)	N/A	N/A	N/A	N/A	1,075	1,075	1,075	1,075	1,075	1,075
Capacity (without trailers)	715	715	715	775	775	775	775	775	775	775
Enrollment	629	626	610	588	656	777	855	781	776	776
Oakland Middle School (1971)										
Building Square Feet	106,785	106,785	106,785	106,785	106,785	106,785	106,785	106,785	106,785	106,785
Trailer Square Feet	3,024	3,024	3,024	4,032	10,080	10,080	10,080	10,080	11,088	11,088
Capacity (with trailers)	675	677	677	875	875	875	875	875	875	875
Capacity (without trailers)	600	642	642	600	600	600	600	600	600	600
Enrollment	569	529	528	511	490	798	753	774	739	739
Smithton Middle School (1996)										
Building Square Feet	123,627	123,627	123,627	123,627	123,627	123,627	123,627	123,627	123,627	123,627
Trailer Square Feet	9,072	16,128	16,128	15,120	15,120	15,120	15,120	15,120	17,360	17,360
Capacity (with trailers)	960	806	806	1,175	1,175	1,175	1,175	1,175	1,175	1,175
Capacity (without trailers)	775	704	704	775	775	775	775	775	775	775
Enrollment	723	714	748	732	748	918	932	893	903	903
West Middle School (1961)										
Building Square Feet	130,225	130,225	130,225	130,225	130,225	130,225	130,225	130,225	130,225	130,225
Trailer Square Feet	0	0	0	0	8,064	8,064	8,064	8,064	7,056	7,056
Capacity (with trailers)	N/A	N/A	N/A	N/A	1,200	1,200	1,200	1,200	1,200	1,200
Capacity (without trailers)	777	777	777	1,025	1,025	1,025	1,025	1,025	1,025	1,025
Enrollment	634	646	636	576	594	875	936	910	896	896
High										
Battle High School (2013)										
Building Square Feet	316,740	316,740	316,740	310,296	310,296	310,296	N/A	N/A	N/A	N/A
Capacity	1,800	1,800	1,800	1,800	1,800	1,800	N/A	N/A	N/A	N/A
Enrollment	1,506	1,412	1,393	1,417	1,080	N/A	N/A	N/A	N/A	N/A
Douglass High School (1916)										
Building Square Feet	49,540	49,540	49,540	49,540	49,540	49,540	49,540	49,540	49,540	49,540
Capacity	250	250	250	250	250	250	250	250	250	250
Enrollment	188	176	189	148	146	166	160	215	140	140

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

**SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS**

<u>School</u>	<u>Fiscal Year</u>									
	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
High (cont.)										
Hickman High School (1925)										
Building Square Feet	327,555	327,555	327,555	278,364	278,364	278,364	278,364	278,364	276,444	276,444
Trailer Square Feet	0	0	0	0	7,056	7,056	7,056	7,056	7,056	7,056
Capacity (with trailers)	N/A	N/A	N/A	N/A	2,300	2,300	2,300	2,300	2,300	2,300
Capacity (without trailers)	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125
Enrollment	1,712	1,658	1,689	1,676	1,813	1,920	1,882	1,942	2,016	2,019
Rock Bridge High School (1970)										
Building Square Feet	324,275	324,275	324,275	302,115	302,115	302,115	302,115	302,115	298,275	298,275
Capacity	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
Enrollment	1,985	1,966	1,906	1,866	2,011	1,715	1,790	1,820	1,811	1,811
Other										
Administration (1981)										
Square Feet	56,284	56,284	56,284	56,284	56,284	56,284	56,284	12,606	12,606	12,606
Capacity	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Enrollment	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Career Center (1978)										
Square Feet	102,895	102,895	102,895	102,895	102,895	102,895	102,895	102,895	74,092	74,092
Capacity	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Enrollment	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Center of Responsive Education (1992)										
Square Feet	16,186	16,186	16,186	16,186	16,186	16,186	16,186	16,186	N/A	N/A
Capacity	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Enrollment	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Center for Early Learning - North (2017)										
Square Feet	53,743	53,743	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Capacity	311	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Enrollment	448	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Early Childhood Discovery Center (2004)										
Square Feet	7,340	7,340	7,340	7,340	7,340	7,340	N/A	N/A	N/A	N/A
Capacity	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Enrollment	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Field Building (1916)										
Building Square Feet	26,295	26,295	26,295	26,295	26,295	26,295	26,295	26,295	26,295	26,295
Trailer Square Feet	0	5,040	5,040	5,040	7,056	7,056	7,056	7,056	7,056	7,056
Capacity (with trailers)	N/A	375	375	375	425	425	425	425	425	425
Capacity (without trailers)	250	250	250	250	250	250	250	250	250	250
Enrollment	54	65	65	N/A	N/A	N/A	N/A	N/A	299	299

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

**SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS**

<u>School</u>	<u>Fiscal Year</u>									
	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Other (cont.)										
Ground Shop (1985)										
Square Feet	N/A	N/A	N/A	5,320	5,320	5,320	5,320	5,320	5,320	5,320
Capacity	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Enrollment	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Facilities and Construction Services (2011)										
Square Feet	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	N/A	N/A
Capacity	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Enrollment	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Services Building (1981)										
Square Feet	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	18,500	18,500
Capacity	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Enrollment	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Transportation Facility (1966)										
Square Feet	15,801	15,801	15,801	13,768	13,768	13,768	13,768	13,768	13,768	13,768
Capacity	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Enrollment	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Source: School District Records

Note: In 2016, a capacity study was performed and the capacity numbers above have been reflected to show the adjustments.

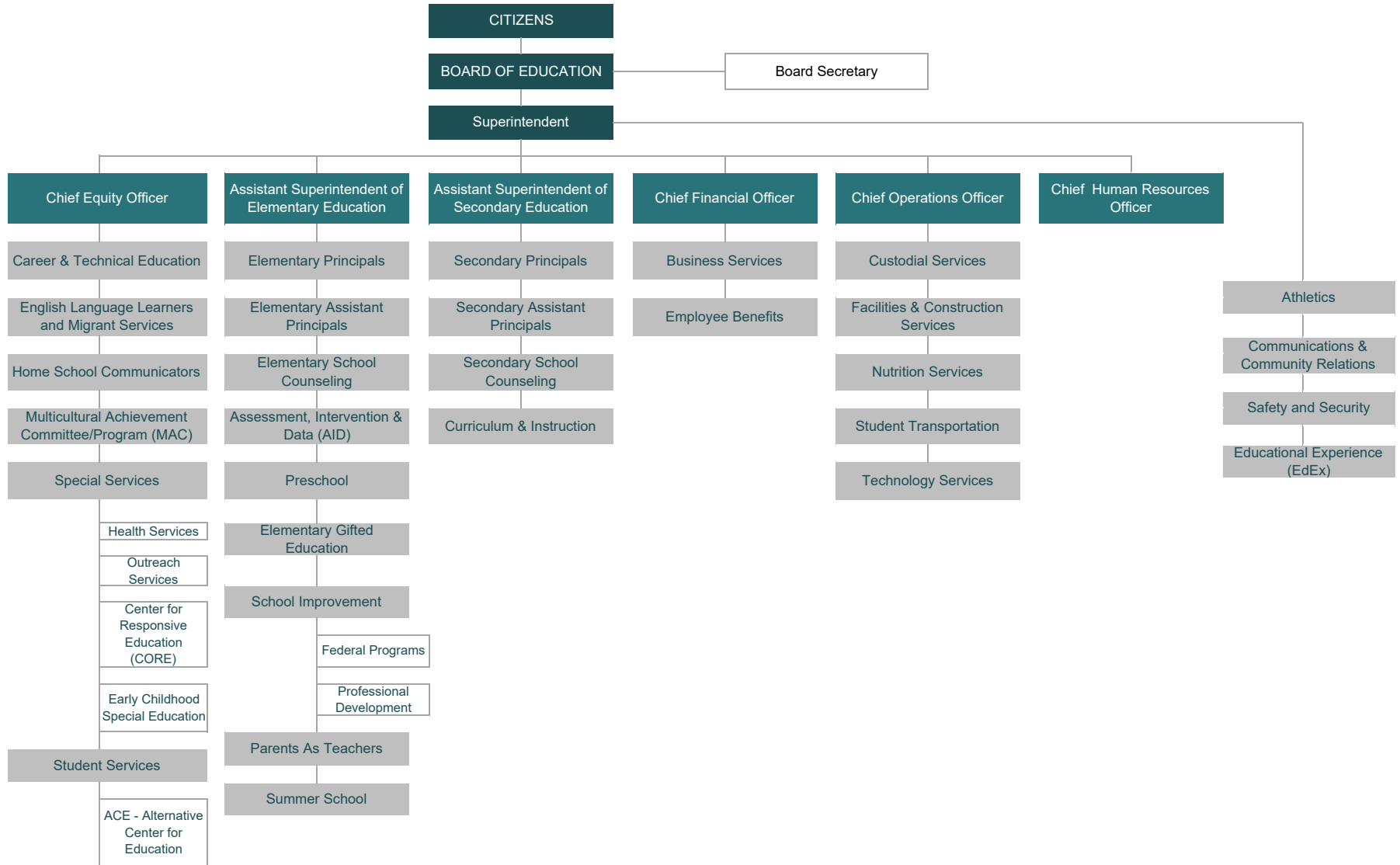
In 2010, the District sold the previous Services Building and purchased a separate, more expansive services facility.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Columbia Public Schools

2018-2019

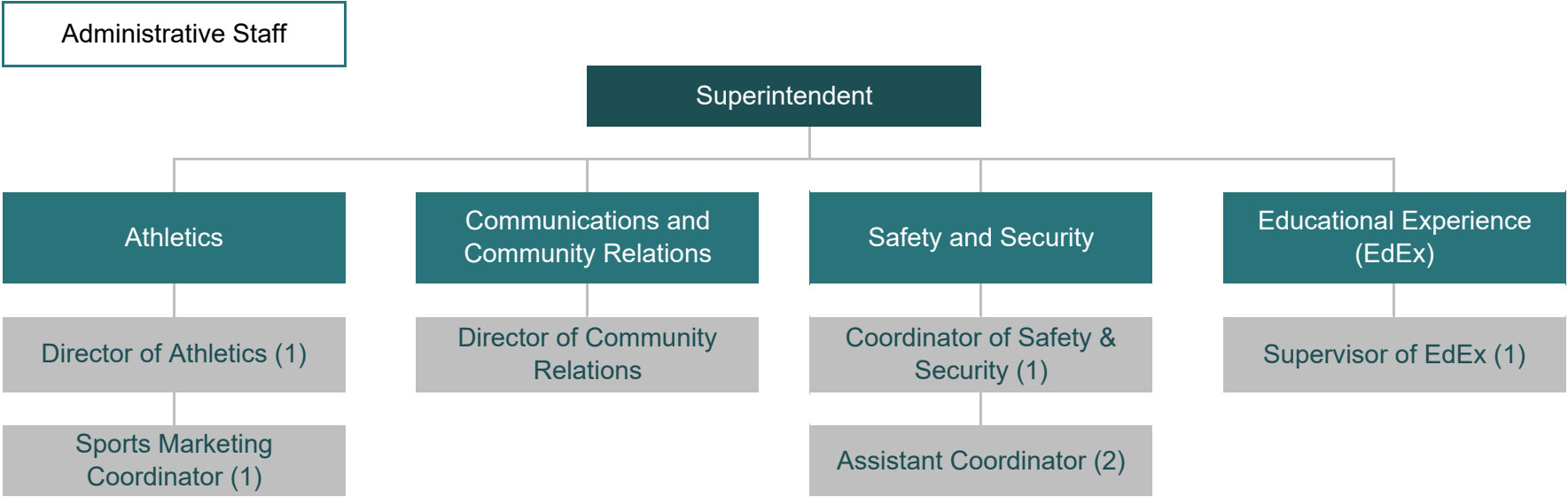
46



COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19

Columbia Public Schools

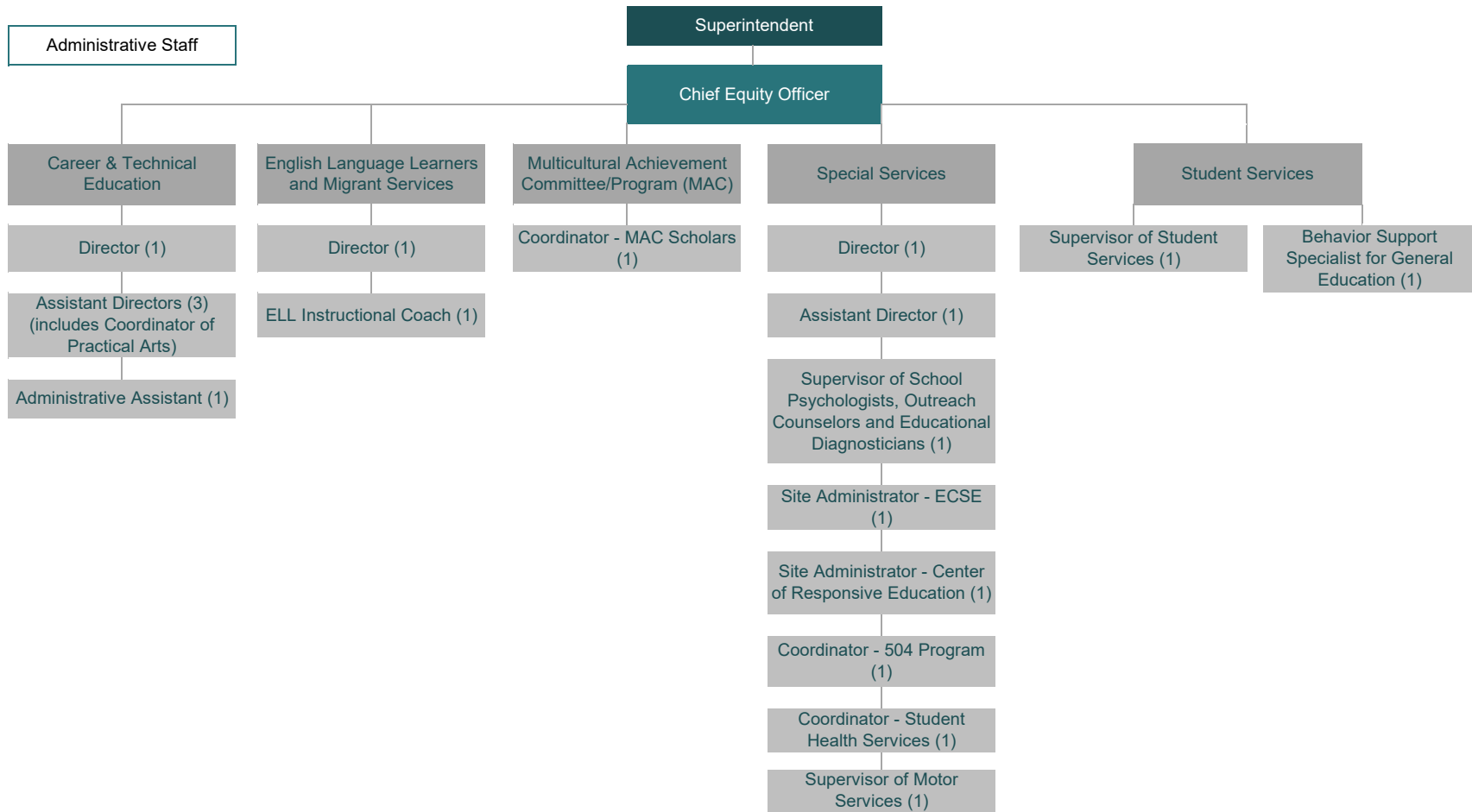
2018-2019



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Columbia Public Schools

2018-2019

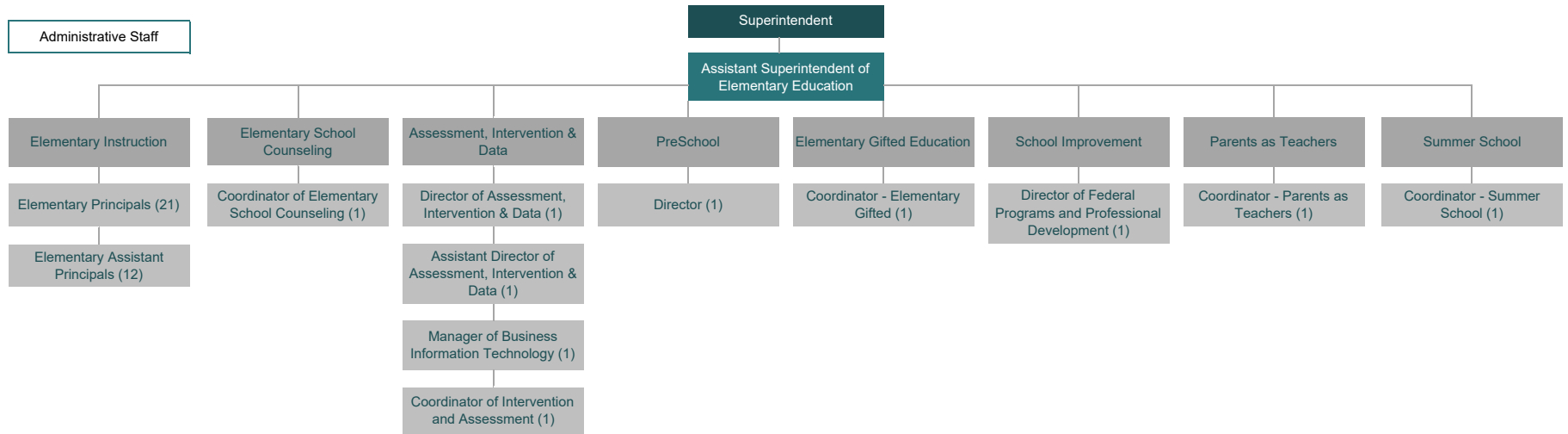


**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Columbia Public Schools

2018-2019

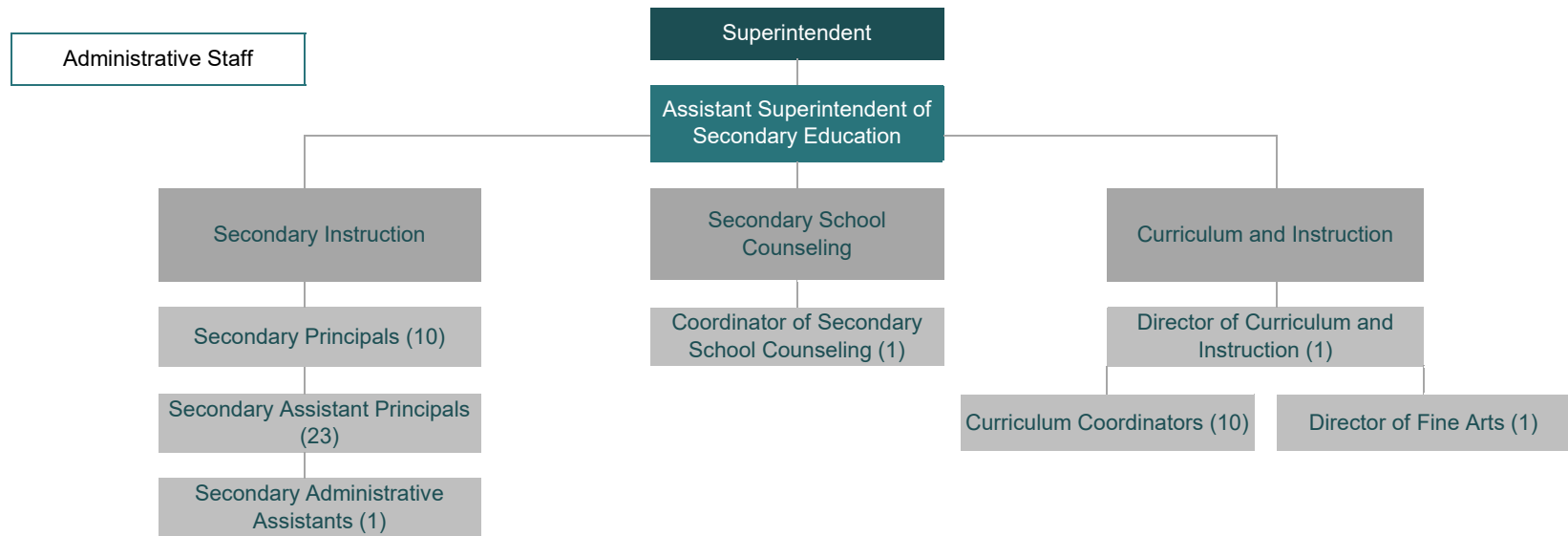
49



COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19

Columbia Public Schools

2018-2019

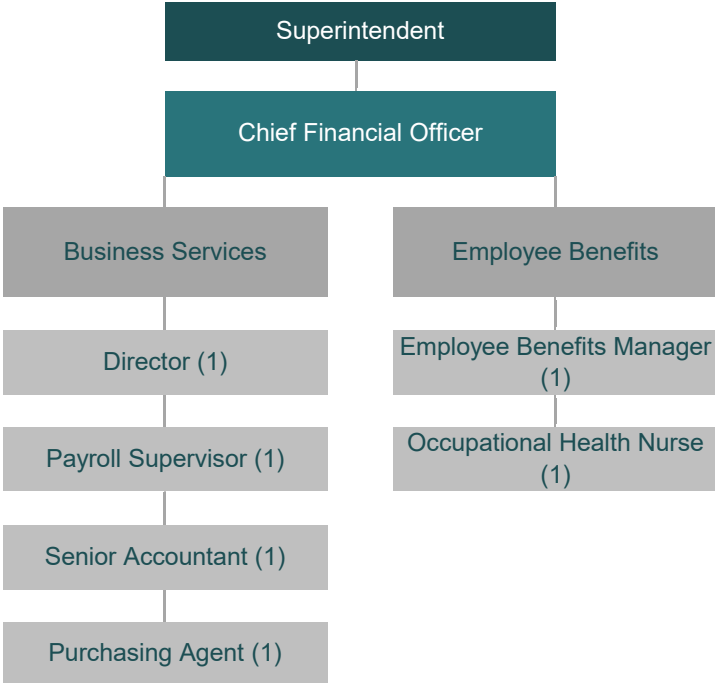


COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19

Columbia Public Schools

2018-2019

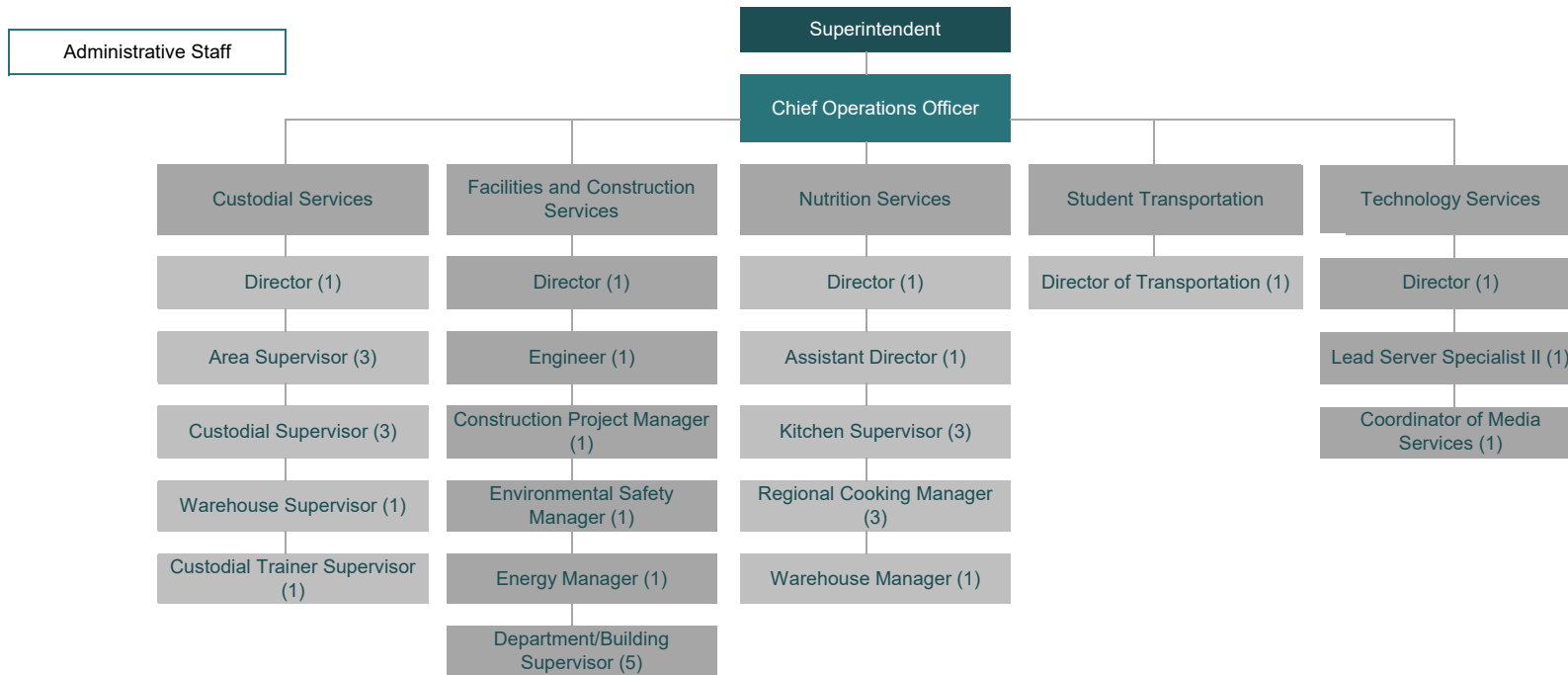
Administrative Staff



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Columbia Public Schools

2018-2019

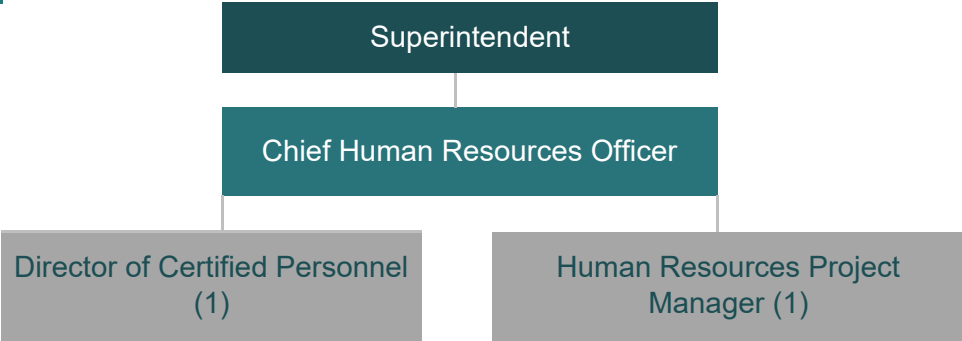


COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19

Columbia Public Schools

2018-2019

Administrative Staff



2018-19 Board of Education and Committees

Columbia Board of Education

- **Jan Mees**, President
- **Paul Cushing**, Vice President
- **Susan Blackburn**, Member
- **Teresa Maledy**, Member
- **Jonathan Sessions**, Member
- **Helen Wade**, Member
- **James Whitt**, Member



Columbia Board of Education Committee Assignments, 2018-19

Committee	Board Members	Administrators
Columbia Public Schools Foundation	Susan Blackburn	
Finance Committee	James Whitt Chair Teresa Maledy Member Jonathan Sessions Member	Heather McArthur Interim Chief Financial Officer Peter Stiepleman Superintendent
Long-range Facilities Planning Committee	Jonathan Sessions Chair Paul Cushing Member Helen Wade Member	Randall Gooch Chief Operations Officer Heather McArthur Interim Chief Financial Officer
Policy Committee	Helen Wade Chair Susan Blackburn Member Paul Cushing Member	Carla London Chief Equity Officer Peter Stiepleman Superintendent
Missouri School Boards Association Delegates	Jan Mees Delegate Teresa Maledy Delegate Susan Blackburn Alternate	
Chapter 100	Jan Mees Representative Paul Cushing Representative	
Wellness	Teresa Maledy	
Digital Security	Jonathan Sessions	



VISION: To be the best school district in our state

MISSION: To provide an excellent education for all our students by adhering to organizational goals

VALUES: Honesty; focus on what works; transparency; teamwork; mutual respect; persistence; adaptability; positive approach; commitment

STAKEHOLDERS: Students, teachers/staff, parents, taxpayers, and community

“WE ARE ONE” MEANS . . .

- We all practice the district’s values
- Students and adults build relationships
- We all look at issues through an AEO lens

GOAL 1:
All students graduate college- or career-ready

GOAL 1 ACTION:
Develop a five-year student-centered plan to demonstrate readiness in literacy, numeracy, and behavioral skills

Columbia Public Schools will be a valuable asset for our community by preparing our children so that they will be competitive in an ever-changing, unpredictable world

SUCCESS INDICATORS:

1.1 Get them to school

1.1.1 Ninety percent of students will attend school at least ninety percent of the time

1.2 Keep them in class

1.2.1 Out-of-school suspension numbers will decrease for all student groups

1.2.2 Referral numbers will decrease for all student groups

1.2.3 Ninety percent of 8th grade students will enter high school with a 2.8 GPA and zero out-of-school suspensions

1.3 Catch them up

1.3.1 Student readiness in literacy and math, particularly in 3rd grade, and college and careers

1.3.2 Students taking algebra in 8th grade

1.3.3 Students earning qualifying scores for Advanced Placement, Dual Credit, Technical Skills Assessment, or ACT WorkKeys

1.3.4 All students will achieve academic progress

EVALUATION METHODS AND TOOLS:

- Academic, behavior (disproportionality rates), attendance, and student survey
- Missouri Assessment Program (MAP), End of Course assessment (EOC), American College Testing (ACT), Scholastic Assessment Test (SAT), STAR Reading, STAR Math, PALS-K, 8th grade graduation trajectory data
- AASA “Redefining Ready!” Guide



GOAL 2:
Every teacher becomes the best

Columbia Public Schools will involve stakeholders to become a student-focused team

GOAL 2 ACTION:
Develop a five-year plan that establishes a culture of dignity and empowers stakeholders to take ownership of learning, monitor growth, and seek continuous feedback

SUCCESS INDICATORS:

- 2.1 Columbia Public Schools’ staff will foster student-centered relationships**
 - 2.1.1 Student satisfaction/perception of relationships and leadership in their school
 - 2.1.2 Positive stakeholder feedback regarding teaching and support staff
 - 2.1.3 Student needs are met
- 2.2 Columbia Public Schools will recruit, develop, and retain quality staff**
 - 2.2.1 Staff showing ownership of learning, growth, and seeking feedback
 - 2.2.2 District and site level staff satisfaction
 - 2.2.3 Classrooms meeting classroom model expectations
 - 2.2.4 Administrator, teacher, and staff retention
- 2.3 Columbia Public Schools will support students with technology tools and instructional resources**
 - 2.3.1 Equality of resources K-12 through quality and quantity
 - 2.3.2 Student knowledge and use of technology to impact learning
 - 2.3.3 Students will master communication, collaboration, critical thinking, and creativity in and out of the classroom

EVALUATION METHODS AND TOOLS:

- Teacher and administrator evaluation model
- System reviews, self-assessments, stakeholder feedback through focus groups, World Café forums, and surveys
- Participation in Equity Training, Restorative Practices, and Executive Functioning/Poverty training

GOAL 3:
Our operations make our mission possible

Columbia Public Schools will be a stakeholder-focused culture that demonstrates responsible management to add value to the system for the benefit of students, staff, and patrons of the district

GOAL 3 ACTION:
Develop a five-year plan focused on supporting learning

SUCCESS INDICATORS:

- 3.1 Columbia Public Schools will prioritize learning time**
 - 3.1.1 Prioritize effective use of learning time
- 3.2 Columbia Public Schools will ensure a safe and nurturing environment**
 - 3.2.1 Provide supports that meet the physical needs of all students
 - 3.2.2 Provide supports that meet the emotional needs of all students
 - 3.2.3 Provide supports that meet the behavioral needs of all students
- 3.3 Columbia Public Schools will inform and engage stakeholders to increase transparency and support for the classroom**
 - 3.3.1 Communicate district data and information to support learning
 - 3.3.2 Communicate district financial and budget data and information
 - 3.3.3 Engage stakeholders in long-range facility and financial planning
- 3.4 Columbia Public Schools will demonstrate fiscal responsibility**
 - 3.4.1 Maintain 18% to 20% reserves
 - 3.4.2 Ensure a systematic, systemic, and balanced deployment of resources
 - 3.4.3 Identify efficiencies district-wide while meeting the needs of students

EVALUATION METHODS AND TOOLS:

- Goal setting, zero-based budgeting, stakeholder feedback, analytic data, safety audit, and Board of Education committees



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Columbia Public School District was established under the Statutes of the State of Missouri as described in RSMo Chapter 162. The significant accounting policies of the District are described below.

The area served by the District encompasses 303 square miles and includes a population that is estimated to exceed 152,000. This area includes the City of Columbia with a population of approximately 120,000.

The District was organized on January 7, 1873. The first high school opened in 1895 on the site where Jefferson Middle School now stands and in 1909 a bond issue was voted for Columbia High School, now the original wing of the Jefferson Middle School building. As of June 2018, the District includes 21 elementary schools, six middle schools, three comprehensive high schools, one alternative school, one career and technical education center and other independent programs. The District also offers Pre K services at two owned facilities. Total enrollment (Pre K-12) in the District is 18,552 students. Enrollment growth reflects the growth of the community.

The District provides a comprehensive curriculum to meet the needs of a diverse student population. Course offerings at the high schools vary from those that are considered college preparatory to those that prepare students to enter particular careers upon graduating from high school. The District also provides an extensive adult education program with over 6,000 part-time and full-time adult students enrolled annually in more than 600 courses. Approximately 10% of the school population is served by the Special Services department of the District. Specially trained teachers provide services to students needing both modified programs and specialized instruction. The District has developed programs for exceptional pupils that include services for students with mental or orthopedic handicaps, speech or language disorders, learning disabilities, behavior disorders, and auditory or visual handicaps, cognitive disability, as well as services for pre-school disabled children. It is the goal of the District to provide appropriate instructional services for each child according to individual and unique needs.

Reporting Entity

Primary government – The District is governed by an elected seven-member board. The Columbia School District Board of Education (Board) is the basic level of government that has financial accountability and control over all activities related to public school education in the District. The District is not a component unit of another reporting entity. The District operates fiscally independent of the State of Missouri or any other jurisdiction in the county or local township in which it operates.

Fund Accounting

The District uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The three categories of funds are governmental, proprietary, and fiduciary.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Governmental Funds

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the District's major governmental funds:

General Fund - The General Fund is the operating fund of the District and is used to account for all financial resources except those required to be accounted for in another fund.

Teachers Fund - The Teachers Fund is required to be established by state law and may be used for the payment of salaries and insurance benefits for certificated personnel. The fund's revenues include property taxes, investment income, and county, state, and federal aid. The fund is also used to account for certain tuition payments made between school districts.

Debt Service Fund - The Debt Service Fund accounts for the revenue collected from local taxation and allocated state aid for the payment of principal and interest on bonded indebtedness.

Capital Projects Fund - The Capital Projects Fund accounts for expenditures from the proceeds of bond issues, investment income earned on the proceeds and other revenues designated for acquisition or construction of major capital assets. The expenditures include major capital outlay projects and equipment purchases for instructional and support programs.

The Grants and Donations fund of the District accounts for grants, contributions, and other resources that are restricted for a particular purpose.

Proprietary Funds

Proprietary funds focus on the determination of changes in net position, financial position, and cash flows and are classified as either enterprise or internal service.

Enterprise Funds - Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods and services. The District has no major enterprise funds. The *Nutrition Services Fund*, which accounts for the financial transactions related to the food service operation of the District, and the *Adult Education Fund*, which accounts for the financial transactions related to certain educational programs for adults, are the District's only enterprise funds and are presented as nonmajor funds.

Internal Service Funds - Internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the District on a cost-reimbursement basis. These funds were established to account for the District's self-funded employee benefits programs, which are medical, dental, and workers'

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

compensation. The premiums received by the internal service funds are transferred from other funds as an expense related to personal service. Claims paid, direct insurance payments, and administrative costs are expenses of these funds.

Fiduciary Fund

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds, and agency funds. Trust funds are used to account for assets held by the District under a trust agreement for individuals, private organizations, or other governments and are, therefore, not available to support the District's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement or results of operations. The District's only fiduciary fund is an agency fund, which is used to account for the financial activities of various student groups.

Basis of Accounting, Measurement Focus, and Financial Statement Presentation

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The District's policy is to operate its budget and monthly financial statements on the modified accrual basis of accounting. Revenues are recognized in the accounting period in which they become measurable and available. Expenditures are recognized in the accounting period in which the fund liability it incurred. The District prepared year-end financial statements on the full accrual basis of accounting, following the Governmental Accounting Standards Board (GASB) regulations.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Cash balances from all funds, except the Debt Service Fund and Internal Service Funds, are combined and invested to the extent available in short-term securities. State laws require that all deposits of the Debt Service Fund be kept separate and apart from all other funds of the District. Earnings from such investments are allocated to each fund on the basis of the applicable cash balance participation by each fund. Separate accounts are maintained for the Debt Service Fund and the Internal Service Funds. Interest is deposited directly into these accounts. State statutes authorize the District to invest in obligations of the United States government or any agency or instrumentality, including repurchase agreements; bonds of the State of Missouri, or the United States, or of any wholly owned corporation of the United States, and other short-term obligations of the United States; under limited circumstances commercial paper and banker's acceptances; and deposit accounts with insured financial institutions, provided the accounts are entirely insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized with government securities that have a fair value exceeding the deposit amount.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Investments for the District are stated at amortized cost, which approximates fair value. Investments recorded at amortized cost include investments in U.S. Treasury, agency and instrumentality obligations with a remaining maturity of one year or less at the time of acquisition. Non-negotiable certificates of deposit are also carried at amortized cost.

Receivables

Receivables are reported by source. Local receivables include property taxes, allocations of the statewide education sales tax, and other receivables generated by the District's operations. State receivables include receivables related to funding the District receives from the State. Federal receivables include amounts due to the District from federal grants.

Inventories and Prepaid Items

Inventories are stated at average cost. Inventories of supplies in the General Fund are accounted for using the consumption method. Under this method, the materials are reported as a financial resource when acquired and recognized as expenditures when used.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. Prepaid items are accounted for using the consumption method.

Reported inventories and prepaid items at year-end are offset by a fund balance reserve account, since they do not represent expendable financial resources, even though they are a component of total assets.

Inventory of the Food Services Fund is recorded as an expense when such items are used.

Capital Assets

Capital assets, which include Land, Buildings, Building Improvements, Construction in Progress, Mobile Classroom Trailers, and Furniture and Equipment, are capitalized at the time the liability is incurred. The District defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year for Furniture and Equipment, and \$50,000 for other assets. All land purchases are capitalized. Such assets are recorded at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are recorded at estimated fair market value at the date of donation. The District does not own any infrastructure.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Capital assets being constructed and in progress are reported as Construction in Progress.

All reported capital assets except Land and Construction in Progress are depreciated using the straight-line method over the following useful lives and with the following salvage values:

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

<u>Capital Asset Type</u>	<u>Estimated Useful Life</u>	<u>Salvage Value</u>
Buildings	75 years	0%
Building Improvements	20 years	0%
Mobile Classroom Trailers	25 years	0%
Furniture and Equipment	10 years	0%

Long-Term Obligations

In the government-wide financial statements long-term debt and other obligations are reported as liabilities in the applicable governmental activities Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight line method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts are reported as other financing uses.

Compensated Absences

An accrual for certain salary related payments associated with annual leave and an accrual for sick leave is included in the compensated absences annually. The District's compensated absences liability consists of accumulated vacation pay, vested sick leave and certain salary related payments such as Social Security and Medicare.

All 12-month employees are eligible for vacation pay. Vacation pay is fully vested when earned. District employees are entitled to sick leave at the rate of one day per month of full-time service.

Employees are not compensated for unused sick leave upon termination of employment; however, upon retirement, unused sick leave is paid at the substitute rate for that position based on the number of days accumulated. Teachers can take early teacher retirement at age 55 with five years of service or at any age with 25 years of service. Employees can take early non-teacher retirement at age 55 if they have five, but fewer than 25 years of service. As a result, employees are considered vested in their sick leave balance when they have 25 years or more of service or are 55 years of age.

Budgets

Budgets are established annually in accordance with Chapter 67, RSMo. The budgets are prepared on the same basis of accounting used to prepare the financial statements. The following procedures are followed in establishing the budgetary data:

- (a) At the regular June Board meeting of the preceding fiscal year, the Administration submits a budget for the next succeeding fiscal year beginning July 1. The operating budget includes proposed expenditures and anticipated revenues.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

- (b) The Board meets prior to July 1, after sufficient public notice of the meeting has been given, for official adoption of the budget.

Once the budget is adopted and approved by the Board, the budget may be amended at the function and fund level, only by approval of a majority of the members of the Board. The Administration may amend the budget only at the object and location (school or building) level without seeking the approval of the Board.

In accordance with Revised Statutes of Missouri (RSMo), Section 67.010, over expenditure of a legally adopted budget, at the fund level, must have approval of the majority of the Board members. Budgetary reviews are performed monthly by the Administration and provided to the Board.

All expenditures of the District are approved monthly at the regular meeting of the Board. Appropriations lapse at year-end.

Property Taxes

Property tax revenues are recognized in the year for which they are levied. In the state of Missouri, January 1 is the lien date since property owners are required to pay property taxes as of that date. However, revenues collected are used to fund the operations of the subsequent school year. Property taxes are collected starting in November and are due by December 31. Property tax revenues are recognized in the government-wide financial statements in the year that the property taxes are used to fund the operation of the District.

Changes in Long Term Debt

Article VI, Section 26(b), Constitution of Missouri, limits the outstanding amount of authorized general obligation bonds of a district to 15% of the assessed valuation of a district (including state assessed railroad and utilities).

Pension Plans

Public School Retirement System of Missouri (PSRS) is a mandatory cost-sharing multiple employer retirement system for all full-time certificated employees and certain part-time certificated employees of all public school districts in Missouri (except the school districts of St. Louis and Kansas City) and all public community colleges. PSRS also includes certificated employees of PSRS, Missouri State Teachers' Association, Missouri State High School Activities Association, and certain employees of the state of Missouri who elected to remain covered by PSRS under legislation enacted in 1986, 1987 and 1989. The majority of PSRS members are exempt from Social Security contributions. In some instances, positions may be determined not to be exempt from Social Security contributions. Any PSRS member who is required to contribute to Social Security comes under the requirements of Section 169.070 (9) RSMo, known as the "2/3's statute." PSRS members required to contribute to Social Security are required to contribute two-thirds of the approved PSRS contribution rate and their employer is required to match the contribution. The members' benefits are further calculated at two-thirds the normal benefit amount.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

PSRS members are required to contribute 14.5% of their annual salary and the District is required to contribute a matching amount. The contribution requirements of members and the District are established and may be amended by the PSRS Board of Trustees.

Public Education Employees' Retirement System of Missouri (PEERS) is also a mandatory cost-sharing multiple employer retirement system for all school district employees (except the school districts of St. Louis and Kansas City), employees of the Missouri Association of School Administrators, and community college employees (except the Community College of St. Louis). Employees of covered districts who work 20 or more hours per week on a regular basis and who are not contributing members of the Public School Retirement System of Missouri (PSRS) must contribute to PEERS. Employees of PSRS who do not hold Missouri educator certificates also contribute to PEERS. PEERS was established as a trust fund by an Act of the Missouri General Assembly effective October 13, 1965. Statutes governing the System are found in Sections 169.600 - 169.715 and Sections 169.560-169.595 RSMo. The statutes place responsibility for the operation of PEERS on the Board of Trustees of the Public School Retirement System of Missouri.

PEERS members are required to contribute 6.86% of their annual salary and the District is required to contribute a matching amount. The contribution requirements of members and the District are established and may be amended by the PEERS Board of Trustees.

Deferred Compensation Plan

Employees are eligible to participate in two deferred compensation plans created in accordance with Internal Revenue Code Sections 403(b) and 457(b). The plans, available to all District employees, permit them to defer a portion of their salary until future years. Participation in the plans is optional. The deferred compensation is not available, without penalty, to employees except under limited circumstances specified in the Internal Revenue Code.

Investments are selected by the Investment Committee with the advice of an outside financial consultant, Cottonwood Advisors. The plans are managed by TIAA/CREF as a third party administrator. TIAA is the broker of record for the 457(b) plan and the 403(b) plan, with local brokers assisting.

Self- Insured Medical Benefits

The District administers a single employer defined benefit health care plan. The self-insured plan provides medical, dental, and vision benefits to participating employees, retirees, and their families. The participating employees contribute to the self-insurance fund through payroll deductions based on their coverage election. Transactions for the self-funded insurance are recorded in the Medical Benefits Internal Service Funds. Retirees are required to pay the cost of the insurance premiums.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

**BOARD OF EDUCATION
2018-19 BUDGET PARAMETERS
AS APPROVED JANUARY 18, 2018**

Preface

The Board of Education has used a five-year budget planning model in recent years which has resulted in intentionally increased operating fund balances. These balances have allowed sustained operations without reductions.

The state foundation formula as originally written has not been attained and other lines of state funding have consistently been reduced. The reduced levels of state and federal funding have increased the reliance on local revenues to support growth and increased needs of the District. The local economy remains strong in Columbia, however, the assessed valuation growth over the most recent five years, which includes one reassessment year, has averaged only 2.74%. The five year average 10 years ago was 7.19%.

In order to bolster declining revenues due to lesser growth in assessed valuation, the Board of Education asked the citizens of Columbia for an operating levy increase of 65 cents in April of 2016 and the voters responded favorably. This increase allows for sustained operations, opening of new buildings and recruiting and retaining quality personnel. During 2016-17, the District decided to voluntarily rollback 9 cents of the 60-cent operating levy approved. The remaining 9 cents will be taken in 2018-19 to support continued improvement to compensation and maintenance of employee benefit plans.

The District acknowledges deficit spending is not a long term sustainable strategy, however, it is planned for future budget years to continue operations, open new schools, maintain class size at reasonable levels and allow for an intentional planned reduction of fund balances.

With this long term vision, the 2018-2019 budget will be developed using a collaborative process which considers priorities and the District's Mission, Vision and Values using the following parameters:

1. The Board of Education will consider building, program and departmental budget requests in a manner that prioritizes student achievement.
2. A modified zero based budgeting approach will continue focusing efforts on analyzing and prioritizing budgets intentionally and specifically.
3. The Board of Education will consider salary improvements for all employees through the budget and negotiation processes, using comparative data locally and statewide.
4. The Board of Education will consider employee benefit programs for eligible employees through the budget and negotiation processes.
5. A minimum 18-20% level of fund balances will be reflected in the five-year model based on current and projected future total revenue and expenditures. Controlled spending and reasonable revenue projections will ensure financial integrity.
6. Capital project budgets will be allocated and prioritized based on guidance from the Long Range Facilities Planning Committee with emphasis on growth, safety and security issues, and maintaining existing facilities. Capital project budgets will include operational budget impact projections.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

**BOARD OF EDUCATION
2018-19 BUDGET GOALS AND PRIORITIES**

The Board of Education has used a five year budget planning model in recent years which resulted in intentionally increased operating fund balances. These balances have allowed sustained operations without reductions. When considering the priorities for the 2018-19 budget, the long term impact of the costs of those priorities is considered as well.

The District acknowledges deficit spending is not a long term sustainable strategy, however, it is planned for future budget years to continue operations, open new schools, maintain class size at reasonable levels and allow for an intentional planned reduction of fund balances.

With this long term vision, the 2018-19 budget was developed using a collaborative process which prioritized the following areas in the 2017-18 through 2022-23 financial model.

1. Improved compensation for all employee groups including planned steps for experience each year, with specific approval of those for 2018-19 is a priority in the five year model. Compensation was enhanced further by improved salary schedules as included in this document for the 2018-19 fiscal year. The model allows for more enhancement to those schedules in 2019-20, should the Board continue those efforts.
2. The Board of Education prioritized the continuance of fully board paid medical, dental and life insurance for all full time employees and shared cost for part time employees. This benefit remains a priority in the current five year planning model.
3. The Board of Education prioritized having experienced teachers in the classroom. Additionally, mentor teachers in various buildings will focus their efforts district-wide through the 2018-19 fiscal year.
4. Support of growing populations of English Language Learner students is prioritized in the five year model with the addition two teachers in the 2018-19 fiscal year and one teacher in the 2019-20 fiscal year.
5. Support of growing populations of students enrolling in career and technical education, foreign language and fine arts courses is prioritized in the 2018-19 fiscal year through additional teaching staff.
6. The Board of Education prioritizes kindergarten class size in 2018-19 through additional teaching staff.
7. Support of quality curriculum is prioritized throughout the five year model by the addition of professional development for teachers and the purchase and implementation of high quality curriculum on a planned cycle. In the 2018-19 fiscal year, elementary language arts implementation is planned and funded.
8. Support of growing populations of Special Education students is prioritized in the 2018-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

19 school year through additional teaching staff.

9. The Board of Education has prioritized a 1:1 laptop program for high school students beginning in 2017-18 by allocating additional funds for the purchase of the devices and training for teachers.
10. The five year model plans for the operating budgets necessary for one time purchases as well as permanent operating costs of the opening of the new Cedar Ridge Elementary School in 2018-19, Grant Elementary School addition in 2018-19, Locust Street Expressive Arts Elementary School addition in 2021-22, and a new middle school in 2020-21.
11. The Board of Education continues to prioritize appropriate annual budgets for the care and maintenance of existing and new facilities, but allowing for additional staffing and operating budgets as new buildings are opened.
12. The Board of Education continues to prioritize building safety and security and student support services to address growing needs.

These priorities are made in the final budget for 2018-19 with a focus on their sustainability throughout the coming five years and beyond.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

2018-19 BUDGET PREPARATION TIMELINE

11/15/2017	The Board of Education began review of funding and revenue projections for 2017-18 and beyond using five year rolling model in order to accurately project the baseline for the 2018-19 budget work.
01/08/2018	The Board discussed and approved the 2018-19 budget parameters and began consideration of determining appropriate fund balance levels, establishing a minimum fund balance of 18% in the five year rolling model.
Jan-Feb 2018	The Administration met with departmental and school building administrators and receiving and discussing preliminary requests.
02/14/2018	The Board Finance Committee and Board of Education discussed operating budget revenue factors.
03/14/2018	The Board of Education reviewed and established funding available for compensation increases during the negotiation process with employees groups.
04/09/2018	The Board Finance Committee and Board of Education reviewed projections for the 2017-18 operating expenses and established the assumptions for fixed costs for 2018-19. One-time and recurring expense additions for 2018-19 were approved by the Board of Education. The Board Finance Committee established the operating fund local and state revenue assumptions for 2018-19.
Mar-Apr 2018	Building and department level capital requests were received and reviewed by administration, prioritizing use of local capital funds for small projects and equipment needs.
04/26/2018	The Board of Education reviewed salary and benefit expenditure assumptions for 2018-19 including salary increases for steps for experience, improvement to salary schedules for all employee groups, and increases to medical and dental rates.
05/08/2018	The Board of Education approved the collective bargaining agreements with teachers, custodians and parent educators and authorized the issuance of teacher contracts with advancement for all employees. Salary improvements were authorized for all employee groups.
05/14/2018	The Board reviewed and authorized the capital projects listing for 2018-19 as recommended by the administration.
05/24/2018	The Board reviewed a preliminary budget summary and implications of all year to date revenue and expenditure recommendations on the five year model.
06/06/2018	The Board held a public hearing for final review of the budget projections and assumptions and received public comment.
06/11/2018	The Board received and approved the final budget which included the financial information and assumptions approved and presented to date.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

GENERAL REVENUE EXPLANATION

The following explanations cover the major local, county, state and federal revenues which are allocated to the General, Teachers, Debt Service and/or Capital Projects Funds according to the tax levy associated with each fund or at the discretion of the Board of Education. Other revenues are particular to the funds that they support.

Local

5111 Current Taxes – These revenues are derived from taxing real and personal property within the District for the current year. The estimated \$6.1455 tax levy for 2018-19 will be levied on each \$100 of assessed valuation. In 2016, a \$.65 property tax levy was authorized by the voters. At that time, the District chose to voluntarily roll back \$.09 of the levy. The additional \$.09 will be taken in 2018-19. Property taxes are the main source of revenue for funding the operations of the District, representing 53% of the total revenue and 55% of the operating revenue. Assessed valuations are expected to increase approximately 3% for 2018-19. This increase is mainly due to new construction.

5112 Delinquent Taxes – These revenues are derived from collection of prior years' property taxes paid in the current year.

5113 Sales Tax (Proposition C) – These revenues are collected by the State through a 1% sales tax on consumer goods and then distributed to school districts based on the Average Daily Attendance. The current estimated per pupil distribution is \$964 and will remain flat for 2018-19. Payment is based on the previous years' Weighted Average Daily Attendance (WADA). The District is estimating this amount to increase approximately 453 students due to increasing enrollment.

5114 Financial Institution Tax (Intangible) – These revenues are derived from taxes levied on the intangible assets of financial institutions such as banks or saving and loan associations. Intangible tax is projected to remain flat in 2018-19.

5115 Merchants and Manufacturer's Tax (M&M) – These revenues are a surcharge on commercial real estate to replace revenue lost when the past business inventory tax was eliminated. M&M taxes are projected to remain flat in 2018-19.

5141-5144 Interest – These revenues are from earnings on all temporary deposits and investments plus interest received on delinquent taxes. As fund balances increase or decrease over and time and as interest rates fluctuate, these revenues will change. The District expects interest revenue to increase slightly in 2018-19 due to rising interest rates.

5191 Rentals – These revenues are from rental of school facilities. The District does not expect any significant changes in these revenues in 2018-19.

5199 Miscellaneous Local Revenue – These revenues include energy rebates, purchasing card rebates, background check fees, and other local revenues not included in the categories above.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

County

5211 Fines, Escheats, etc. – These revenues are amounts received from the county school fund. All fines passing through the office of the county clerk or circuit clerk are then passed through to the political subdivisions in the county. The District does not expect any significant changes to fine revenue in 2018-19.

5221 State Assessed Railroad and Utility Taxes – These revenues are assessed against the property of railroad and utility companies based on the county assessed valuation and the average county school district levy rate. The District does not expect any significant changes to railroad and utility tax revenue in 2018-19.

5234 County Stock Insurance Fund – These revenues are proceeds of taxes paid by domestic insurance companies on premiums written per Section 148.330, RSMo. The District does not expect any significant changes to county stock insurance revenue in 2018-19.

State

5311 Foundation Formula – These revenues are state general fund amounts distributed to school districts based on a formula calculated to provide equity in revenues to all school districts in the state. These revenues are 26% of total operating revenue when combined with revenue from object 5319 (Classroom Trust Fund, also from the State Foundation Formula). The Basic Formula and the Classroom Trust Fund revenue projections are based on the following factors: State Adequacy Target of \$6,180 per Weighted Average Daily Attendance (WADA) of 18,124, Dollar Value Modified (DVM) of 1.032, and Classroom Trust payment of \$404 per WADA. The estimated factors are projected to generate approximately \$59,300,860 in revenue in 2018-19, an increase of \$198,636 from the 2017-18 projected actual.

5312 Transportation – These revenues are from the state for reimbursement of a portion of the cost to transport students to and from school. In 2018-19, the District estimates that revenue will remain stable as the state projects to continue to fully fund transportation.

5314 Early Childhood Special Education (ECSE) – State – These revenues support the joint program with the District and the State of Missouri for the early childhood special education and will continue in the future with growth in this program. Federal funds are received and reported under object code 5442.

5319 Classroom Trust Fund – These revenues are part of the Missouri Foundation Formula as explained under object code 5311. The Classroom Trust Fund revenues are received from the gaming portion of the funding of the State Foundation Formula. The Classroom Trust Fund portion is deducted “off the top” and may be placed in any fund and spent for any expenditure at the discretion of the Board of Education.

5324 Parents as Teachers – These revenues are received from the state for Early Childhood Screening and Parents as Teachers (PAT) programs as per Section 163.044, RSMo. These revenues are not expected to change significantly in 2018-19.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

5332 Vocational Aid – These revenues are received from the state that represent reimbursement for career and technical education. The reimbursement represents the state’s portion of the matching requirements per Sections 178.42 through 178.580, RSMo. Career education revenues continue to increase as these programs are expanded at the Columbia Area Career Center and the District’s three comprehensive high schools.

5381 – High Need Fund – Special Education – These revenues are amounts received from the state as reimbursement for expenditures during the prior year made on behalf of students with disabilities whose special education costs exceed three times the District’s current expenditure per Average Daily Attendance as calculated from the District’s Annual Secretary of the Board Report (ASBR) for the year in which the expenditures are claimed. These revenues continue to climb as the number of students that exhibit these extensive needs in this area increase.

Federal

5412 Medicaid – These revenues are amounts received as reimbursement for expenditures relating to direct services to eligible children and allowable administration claiming including Missouri School District Administrative Claiming (SDAC) and Missouri School District Reimbursement (Direct Therapy Services) revenues. These revenues are projected to remain flat in 2018-19.

5427 Perkins Basic Grant, Career Education – These revenues are allocations of federal funds to improve career and technical education programs. These revenues are not expected to change significantly in 2018-19.

5441 IDEA Entitlement Funds, Part B IDEA – These revenues are entitlement amounts received through the Individuals with Disabilities Education Act (IDEA) grant for providing special education and related services to students with disabilities.

5442 Early Childhood Special Education (ECSE) – Federal – See 5314 above for explanation of Early Childhood Special Education.

5451 Title I, ESEA – These revenues are appropriated from the U.S. Congress for Elementary and Secondary Education Amendments of 1965 for special programs. Amounts received through the state for Title I are provided to help educationally disadvantaged students meet high academic standards. These revenues are expected to decrease in 2018-19 as the District’s preliminary federal allocation has decreased compared to 2017-18.

5465 Title II, Part A & B, ESEA – These revenues are amounts received through the state for improving teacher and principal quality and increasing the number of qualified teachers in the classroom and high qualified principals in schools. These revenues are expected to decrease in 2018-19 as the District has prioritized spending of federal carryover dollars in the current year. In addition, the preliminary federal allocation of Title II dollars has decreased for 2018-19.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

GENERAL EXPENDITURE EXPLANATION

The following explanations cover the major expenditure categories which are allocated to the General, Teachers, Debt Service and/or Capital Projects Funds.

6100 Salaries – These expenditures consist of amounts paid to employees who are considered to be on the District’s payroll. Full-time, contract and prorated portions of the costs for work performed by teachers (defined by Section 168.104 RSMo) are included in this category, as well as costs for work performed by non-certificated employees who are employed in non-instructional related positions.

6111 Regular Salaries – Full-time, contract and prorated portions of the costs for work performed by teachers (defined in the board sense of Section 168.104(7), RSMo) who are considered to be in positions of permanent nature.

6131 Supplemental Pay – Amounts paid for student activities, sponsorships, coaching, stipends for curriculum development and other duties beyond the regular school day or school session.

6151 – Classified Salaries – Full-time and prorated portions of the costs for work performed by typically non-certificated employees and certificated employees who are employed in non-instructional related positions of permanent nature.

6161 – Classified Salaries Part-time – Cost for work performed by employees who work in positions of less than full-time or of a temporary nature.

6200 Employee Benefits – These expenditures consist of amounts paid on behalf of employees that are over and above the gross salary. Such payments are fringe benefits and, while not paid directly to employees, are part of the cost of employment. Benefit costs include retirement, payroll taxes, health, dental and life insurance, as well as worker’s compensation and unemployment insurance.

6211 Teacher Retirement – Amounts paid to Public School Retirement System (PSRS) for applicable certificated employees.

6221 Non-teacher Retirement – Amounts paid for Public Employees Retirement System (PEERS) for eligible non-certificated personnel and certain certificated personnel who are less than full-time.

6231 Old Age, Survivors and Disability Insurance (OASDI) – Employer’s share paid to the Missouri Retirement Fund for OASDI (part of the Federal Insurance Contributions Act (FICA)).

6232 Medicare – Employer’s share of the Medicare tax paid for employees.

6241 Health Insurance – Employer’s share paid for employee medical insurance.

6242 Life Insurance – Employer’s share paid for employee life insurance.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

6243 Dental Insurance – Employer’s share paid for employee dental insurance.

6261 Worker’s Compensation Insurance – Amounts paid for workers’ compensation insurance.

6275 Unemployment Compensation – Amounts paid for employee benefits under unemployment compensation plans which includes actual benefits paid or unemployment insurance.

6300 Purchased Services – These expenditures consist of amounts paid for services rendered by personnel who are not employees of the District. Examples of purchased services include instructional services (tuition), audit services, legal services, election services, property services, transportation services, and insurance (other than employee benefits).

6311 Purchased Instructional Services – Tuition, including vocational tuition, to other districts and non-payroll services performed by qualified persons directly engaged in providing learning experiences for pupils. Also included is the payment of local effort pursuant to Section 167.126, RSMO.

6315 Audit Services – Management services by independent auditors in the examination of records, documents, internal control and financial statements of the district for the purpose of rendering an opinion on these statements.

6316 Election Services – Contracted arrangements with the county of city for school district elections for providing voting machines, judges, ballots, and other election expenses as billed to the district by the county or city.

6317 Legal Services – Services by lawyers advising the school district, the Board of Education and administrative officials on statutes, laws and regulations. This includes representing the school district in a court of law.

6330 Repair and Maintenance – Expenditures for ordinary repairs and maintenance services that are not provided by District personnel.

6334 Rental – Expenditures for leasing or renting equipment for both the temporary and long-range use of the District.

6335 Water and Sewer – Expenditures for water and sewer services from a private or public utility company.

6336 Trash Removal – Expenditures for trash or garbage pickup service not provided by District personnel.

6341 Contracted Pupil Transportation to and From School – Expenditures to persons or agencies for the purpose of transporting children to and from school.

6342 Other Contracted Transportation Non-Route – Non-Route mileage expense for non-district operated transportation system.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

6343 Travel – Expenditures for transportation, meals, hotel, conference registration fees and other expenses associated with staff traveling on business for the District.

6351 Property Insurance – Expenditures for insurance on any type of property owned or leased by the District.

6352 Liability Insurance – Expenditures for insurance coverage of the District, or its officers, against losses resulting from judgements awarded against the District.

6353 Fidelity Bond Premiums – Expenditures for bonds guaranteeing the District against losses resulting from the action of the treasurer, employees, or other persons of the District.

6361 Communications – Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and voice communication services; data communication services to establish or maintain computer-based communications, and, networking and internet services; video communications to establish or maintain one-way or two-way video communication via satellite, cable or other devices.

6362 Advertising – Expenditures for printed or broadcast announcements in professional periodicals and newspapers or by way of radio or television networks. These expenditures include advertising for such purposes as personnel recruitment, legal ads, new and used equipment sales, costs for professional sales and sale of other objects.

6363 Printing and Copying – Expenditures for job printing and binding. This includes the design and printing of forms and posters as well as printing and binding of District publications.

6371 Dues, Fees and Memberships – Expenditures for memberships in professional or other organizations or associations.

6400 Supplies and Materials – These expenditures consist of amounts paid for material items of an expendable nature that are consumed, worn-out, and deteriorate in use. Examples of supplies purchased include textbooks, technology supplies, food supplies, and energy supplies (such as electric and gas).

6412 Supplies – Expenditures for all supplies of the operation of the District, including freight and cartage.

6431 Supplies-Technology Related – Expenditures for technology related supplies that are typically used in conjunction with technology related hardware or software.

6441 Library Books – Expenditures for regular or incidental purchases of library books (print or electronic media) available for general use by students.

6471 Food Supplies – Expenditures for food items only that relate to School Breakfast/Lunch/After School Snack/Special Milk/A La Carte programs.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

6481 Electric – Expenditures for electricity services provided by a public or private utility company.

6482 Gas-Natural – Expenditures for fuel for heating purposes.

6486 Gasoline/Diesel – Expenditures for gasoline/diesel fuel purchased in bulk or from a service station.

6500 Capital Outlay – These expenditures consist of the acquisition of capital assets or additions to capital assets. Examples include land, construction of buildings, additions to buildings, remodeling of buildings, vehicles and equipment. Lease purchase principal and interest payments are also considered capital outlay.

6510 Land – Expenditures for the purchase of land.

6520 Buildings – Expenditures for acquiring buildings and additional, either existing or constructing.

6540 Equipment – Expenditures for the initial purchase of equipment such as furniture, machinery and fixtures.

6551 Vehicles – Expenditures for the purchase of vehicles to transport persons or objects.

6552 Pupil Transportation Vehicles (School Buses) – Expenditures for the purchase of school buses.

6590 Other Capital Outlay – Expenditures for other capital outlay not specifically addressed above in other object codes.

6600 Debt Service – These expenditures include the retirement of debt, the payment of interest on debt and the payment of fees.

6611 Principal Payments – Expenditures to retire general obligation bonds.

6621 Interest Payments – Expenditures for interest on general obligation bonds.

6631 Fees Bond Indebtedness – Expenditures for non-capitalized bond issuance costs and paying agent fees.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

ALTERNATIVE AND OTHER TAX REVENUES

State and local statute and policy provide for various tax revenues from various sources. The sources include those shown here, some of which vary significantly year to year while others are more stable. All revenues are critical to the financial viability of the District. The revenues below reflect the trend and projections of the alternative and other taxes of the District.

DESE Object Code	Description	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	Projected Actual <u>2017-18</u>	Final Budget <u>2018-19</u>
5113	Proposition C Sales Tax	\$ 15,596,185	\$ 16,606,392	\$ 16,672,644	\$ 16,865,180	\$ 17,301,872
5114	Financial Institution/Intangible Tax	165,849	166,198	348,689	451,044	451,035
5115	M&M Surtax	2,262,334	2,170,784	2,288,724	2,301,137	2,301,132
5116	Payment in Lieu of Taxes (City)	415,323	248,542	197,974	476,192	476,192
5221	State Assessed Utilities	1,223,831	1,320,412	1,320,206	1,399,543	1,394,989
5234	County Stock Insurance	150,814	461,466	334,011	318,311	318,311
	Total Alternative/Other Taxes	<u>\$ 19,814,336</u>	<u>\$ 20,973,794</u>	<u>\$ 21,162,248</u>	<u>\$ 21,811,407</u>	<u>\$ 22,243,531</u>

5113 Proposition C Sales Taxes are collected by the state through a 1% sales tax on goods and then distributed to school districts based on the Average Daily Attendance. Payment is based on previous years' Weighted Average Daily Attendance (WADA). No less than 75% of half of the funds must be placed in the Teachers Fund and the balances are to be placed in the Incidental Fund.

5114 Financial Institution (Intangible) Taxes are levied on the intangible assets of financial institutions, such as banks and savings and loans associations and are placed into revenue funds at the discretion of the Board per RSMo Section 165.011.

5115 M&M Surtax revenues are a replacement tax on commercial real estate intended to replace previously lost revenues due to the elimination of a manufacturing business inventory tax. These taxes are placed into revenue funds at the discretion of the Board per RSMo Section 165.011.

5116 In Lieu of Tax revenues are paid on property that has been removed from the tax roles and include TIF surplus revenues. These taxes are placed into revenue funds at the discretion of the Board per RSMo Section 165.011, other than TIF surplus which is placed based on the adjusted tax levy.

5221 State Assessed Railroad and Utility Tax revenues are paid on the assessed valuation of railroad and utility properties as assessed by the state. This includes private car tax, as well as delinquent and protested SAUT, but does not include locally assessed railroad and utility property. These taxes are placed into revenue funds based on purpose when collected and as directed by the state.

5234 County Stock Insurance revenues are from proceeds of taxes paid by domestic insurance companies on premiums written per RSMo Section 143.330. These taxes are placed into revenue funds based on the adjusted tax levy.

Final Budget
2018-19

FINANCIAL
SECTION



Columbia Public Schools

2018-19 Forecast and Budgeting Discussion

The 2018-19 forecasting work is done using considerable reflection on historical trend and future assumptions in all lines of revenue and expenditures. The key lines of revenue and the assumptions around them are reviewed throughout the planning time at the administrative, Finance Committee and Board of Education levels, in order to gain the greatest level of input from all stakeholders.

Budget Considerations for 2018-19

Revenue

1. The forecasted assumption for 2018-19, is an estimated increase in assessed valuation of 3% with the current operating tax levy of \$5.0736 remaining, as well as \$0.1000 for the Capital Projects Fund and \$0.9719 for the Debt Service Fund. The operating tax levy shows a \$.09 increase from 2017-18. The Board of Education elected to voluntarily rollback \$.09 of the operating tax levy authorized by the voters in 2016. The \$.09 is eligible to be used in the 2018-19 school year. The total revenues, net of fees and delinquencies, from current local property is estimated to be \$146,652,576, which is an estimated increase of \$6,350,282.
2. Proposition C sales tax revenues are forecasted to be paid at \$964 per Weighted Average Daily Attendance (WADA) in the 2018-19 fiscal year based on early estimations provided by the Department of Elementary and Secondary Education (DESE). This amount per WADA, if realized, will result in estimated total revenue of \$17,301,872.
3. The Foundation Formula and Classroom Trust Fund revenues forecast factors include the following.
 - a. State Adequacy Target (SAT) of \$6,180, equal to the currently projected SAT for 2017-18
 - b. Dollar Value Modifier (DVM) of 1.032, equal to the currently projected DVM for 2017-18
 - c. Classroom Trust Fund payment per WADA of \$404, equal to the currently projected amount for 2017-18.
 - d. WADA of 18,124 which is an increase of 211 from the projected final 2017-18 amount.

Collectively, these factors combined are projected to provide for operating fund revenues totaling \$59,277,496, which is an increase of \$198,636 from the projected final 2017-18 revenue under the Foundation Formula and Classroom Trust Fund.

4. Revenues for the Capital Projects Fund are forecasted at nearly \$18 million due to the anticipated sale of \$15,000,000 in general obligation bonds as authorized by the voters in April 2018.
5. While there are other lines of revenues at the state and federal level that have been increased and decreased in this budget, the net forecast is collectively a flat revenue picture for the District outside of the primary lines noted here.

Expenditures

1. The primary total expense of the District is that of salaries and benefits for all employees as is the primary increase in the budgeted expenses for 2018-19. The total increase in salaries for all employees across all funds is forecast to be \$6,557,738 with an increase in benefits of \$2,036,297. These increases include recognition of experience steps on salary schedules as well as improvements to most schedules. Teachers will experience an average increase of 4.80% or \$2,451 and other salaried personnel will experience an average increase of 4.03% or \$2,875. Hourly staff will experience an average increase of an estimated 4.5% or \$1,135. The budget provides for a projected increase in the cost of medical benefits of 6.2% for the calendar year of 2019, which will result in a 4.60% increase for the fiscal year of 2018-19. The forecasted increase of this valued benefit is \$960,876. The total increase in salaries and all benefits (retirement, FICA/Medicare and insurances) of all funds is expected to be \$8,594,035.
2. Fixed costs of the District include those items over which we have less control, such as utilities, insurance, contracted transportation expense and others. While behavior and resource management are incumbent upon the administration, rates are often contractual or set at the discretion of the provider. In 2018-19, these expenses are forecast to increase from the 2017-18 projections by \$480,439.
3. Primary lines of service and supply increases budgeted for 2018-19 provide for the continued 1:1 laptop program at high schools and the implementation of new elementary math and elementary language arts curriculums. In addition, furniture, fixture and equipment budgets for the New Cedar Ridge Elementary School and the Grant Elementary School addition are also noted in the 2018-19 budget.
4. The Capital Projects Fund is projected at a higher total expense in 2018-19 due to planned projects including the construction of the new middle school. Other significant projects budgeted in 2018-19 include the Locust Street Elementary School addition and renovation project and the Oakland Middle School renovation project, among others.

Total revenues and transfers in for this budget are forecasted at \$286,588,515 and expenditures are \$320,624,194 with each fund forecast to have adequately established ending fund balances.

Future Budget Forecasting and Fund Balance Management

The District relies upon the five year model and this budget is a reflection of and recognizes an intentional accumulation of operating fund balance in the coming two years. An expected annual deficit is expected in the five year model beginning at year 2020-21 with the opening of the new middle school. However, an adequate overall fund balance of 18.80% is shown in the five year plan and the Board and administration will proactively correct the trend. That correction will come in the form of either intentional reductions or improved revenues. Each year the model will guide the Board's planning as the established minimum operating fund balance of 18% is forecasted to be reached.

Conservative revenue forecasts and well planned expenditures in this model allow for relative assurance in adequate fund balances and manageable costs in the coming five years.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

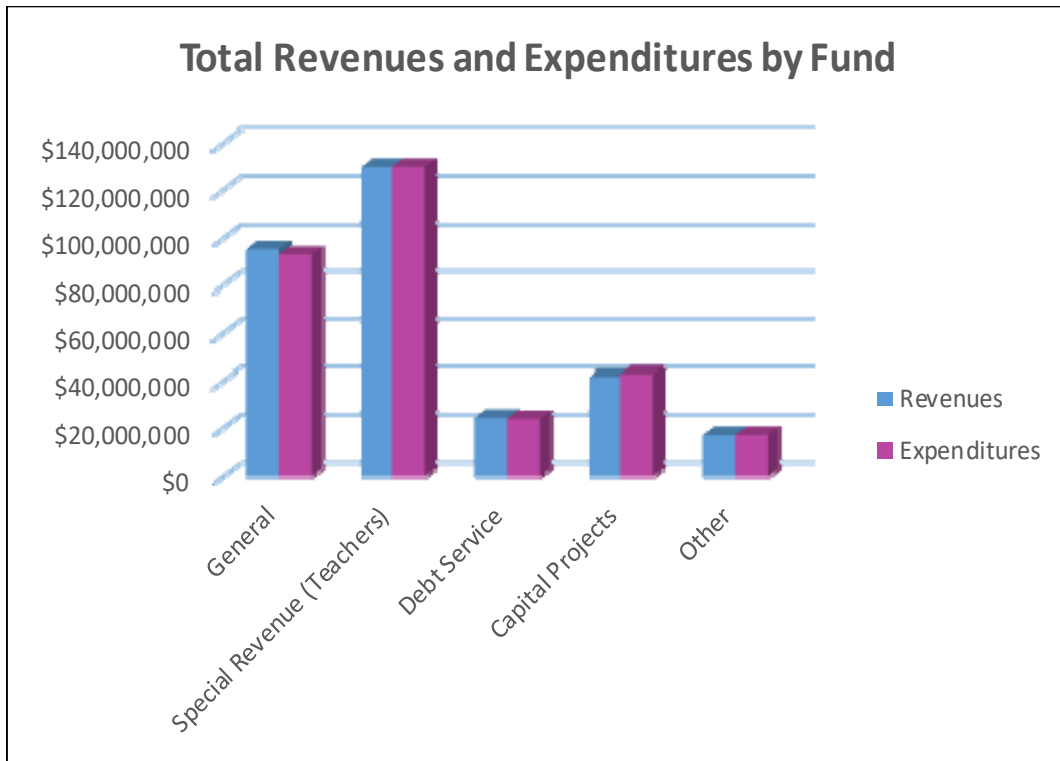
MAJOR FUND EXPLANATIONS

General Fund – The General Fund is the group of accounts reflecting daily District activities. Detailed line item expenditures are included in the financial section of this document which support this and all of the major funds. This fund accounts for expenditures for non-certified employees, pupil transportation costs, operation of plant, fringe benefits, athletics, community services and any other expenditures not required or permitted to be accounted for in other funds.

Special Revenue (Teacher’s) Fund – The Teacher’s Fund is a special revenue fund that accounts for revenues derived from specific taxes or other designated revenue sources. This fund accounts for expenditures for certified employees involved in instruction and administration, and tuition payments to other districts, and includes revenues restricted by the state and local tax levy allocations for the payment of teacher salaries and benefits.

Debt Service Fund – The Debt Service Fund accounts for all transactions related to the servicing of the District’s general obligation bond debt. This fund accounts for the accumulation of resources (mainly local tax revenues) for the payment of principal and interest, agent fees, and other fiscal charges on general long-term debt.

Capital Projects Fund – The Capital Projects Fund accounts for all spending regarding bond issues and other capital related needs. This fund accounts for the proceeds of long-term debt instruments (including lease purchase principal and interest payments), taxes and other revenues designated for acquisition or construction of major capital assets.



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

FUND BALANCE REPORTING – GOVERNMENTAL FUNDS

In the fund financial statements, governmental funds report the following classifications of fund balance:

Non Spendable Fund Balance – The Non Spendable Fund Balance classification includes amounts that cannot be spent because they are either (a) not in spendable form, or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash.

Restricted Fund Balance – The District reports Restricted Fund Balances based on externally imposed restrictions from creditors and contributors.

Assigned Fund Balance – Amounts that are constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed, should be reported as Assigned Fund Balance.

Unassigned Fund Balance – Unassigned Fund Balance is the residual classification for the General Fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund. The General Fund is projected to report an Unassigned Fund Balance of \$57,443,550 and \$59,801,401 on June 30, 2018 and June 30, 2019, respectively.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Board has provided otherwise in its commitment or assignment actions.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

The table below summarizes our estimated fund balance by classification according to GASB 54:

	Governmental Fund Types					
	General	Teachers	Debt Service	Capital Projects	Total Nonmajor	Total
					Governmental Funds	Governmental Funds
ESTIMATED FUND BALANCES						
Nonspendable						
Inventories	\$ 215,230	\$ -	\$ -	\$ -	\$ -	\$ 215,230
Prepaid Expenditures	1,200,525	-	-	-	-	1,200,525
Restricted for						
Retirement of Debt - Crossover Refunded Bonds	-	-	37,955,000	-	-	37,955,000
Retirement of Debt - General Obligation Bonds	-	-	27,906,372	-	-	27,906,372
Capital Improvements-Bond Proceeds	-	-	-	39,337,762	-	39,337,762
Teachers Salaries and Benefits	-	3,620,178	-	-	-	3,620,178
Grants and Donations	-	-	-	-	6,690,819	6,690,819
Committed to						
Capital Lease Payments	631,820	-	-	-	-	631,820
Technology Lease Lease	801,835	-	-	-	-	801,835
Assigned to						
Other Capital Projects	-	-	-	961,913	-	961,913
Subsequent year's budget appropriation of fund balance	-	-	-	-	-	-
Unassigned	57,443,550	-	-	-	-	57,443,550
Total Fund Balances - June 30, 2018	\$ 60,292,960	\$ 3,620,178	\$ 65,861,372	\$ 40,299,675	\$ 6,690,819	\$ 176,765,004
ESTIMATED FUND BALANCES						
Nonspendable						
Inventories	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000
Prepaid Expenditures	1,200,500	-	-	-	-	1,200,500
Restricted for						
Retirement of Debt - Crossover Refunded Bonds	-	-	37,955,000	-	-	37,955,000
Retirement of Debt - General Obligation Bonds	-	-	29,969,192	-	-	29,969,192
Capital Improvements - Bond Proceeds	-	-	-	837,762	-	837,762
Teachers Salaries and Benefits	-	3,997,107	-	-	-	3,997,107
Grants and Donations	-	-	-	-	6,895,774	6,895,774
Committed to						
Capital Lease Payments	630,644	-	-	-	-	630,644
Technology Lease Lease	802,797	-	-	-	-	802,797
Assigned to						
Other Capital Projects	-	-	-	389,148	-	389,148
Subsequent year's budget appropriation of fund balance	-	-	-	-	-	-
Unassigned	59,801,401	-	-	-	-	59,801,401
Total Fund Balances - June 30, 2019	\$ 62,685,342	\$ 3,997,107	\$ 67,924,192	\$ 1,226,910	\$ 6,895,774	\$ 142,729,325

The District implemented GASB 45 for post-retirement benefit reporting. Actuarial costs for this implementation are not included in the 2018-19 budget. As of July 1, 2018, the actuarial accrued liability for benefits was \$32,254,500, all of which was unfunded. The District currently pays for the implicit rate subsidy on a pay-as-you-go basis.

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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Summary of All Funds

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

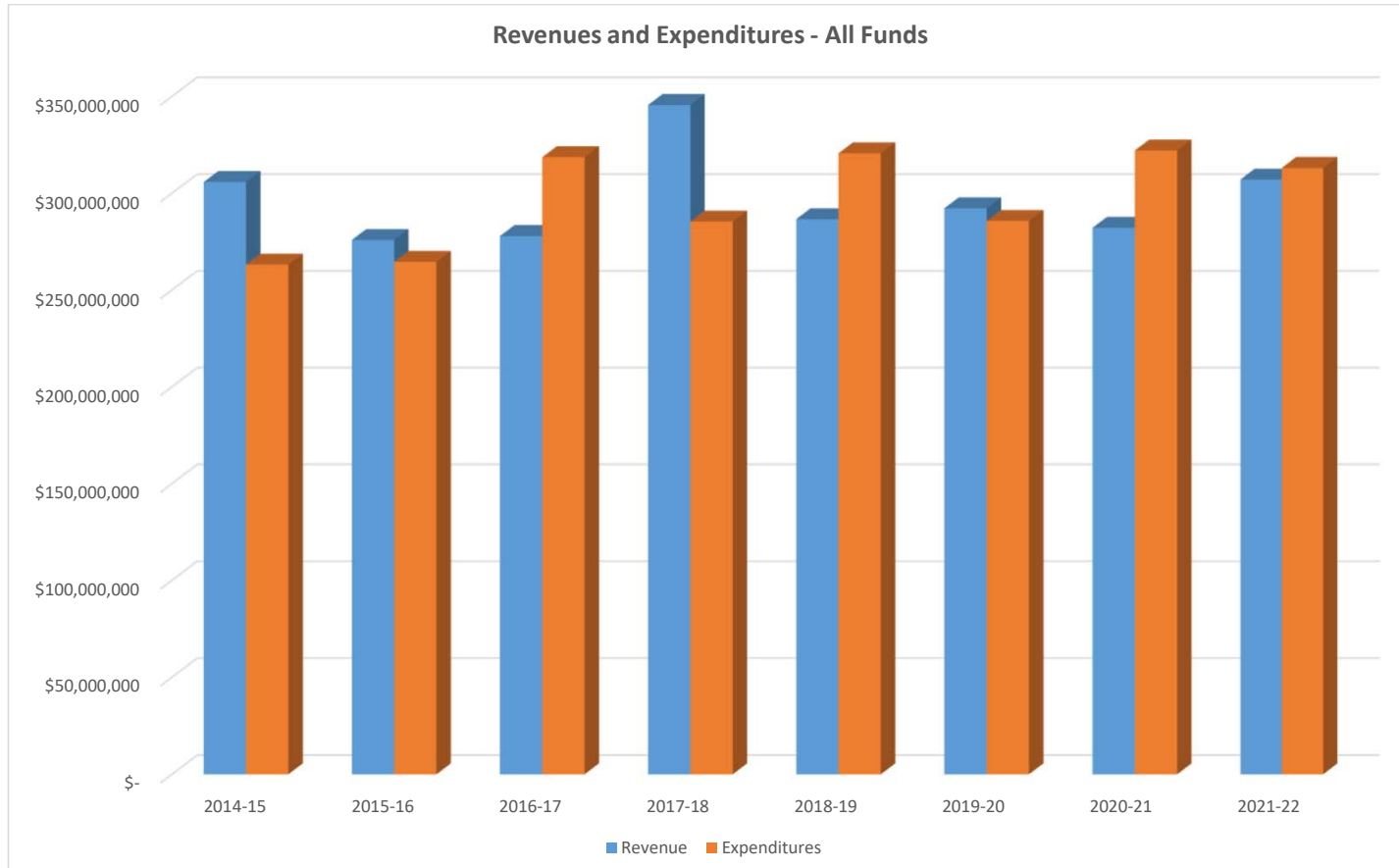
SUMMARY OF ALL FUNDS

	ACTUAL			BUDGET		FORECAST		
	2014-15	2015-16	2016-17	Projected 2017-18	Budget 2018-19	Forecast 2019-20	Forecast 2020-21	Forecast 2021-22
Beginning Fund Balance - All Funds	\$ 103,386,566	\$ 145,989,712	\$ 157,293,239	\$ 116,578,610	\$ 176,765,004	\$ 142,729,325	\$ 149,252,622	\$ 109,320,456
Revenues								
Local revenue	\$ 147,752,738	\$ 153,163,753	\$ 170,333,290	\$ 175,020,244	\$ 181,279,222	\$ 186,200,737	\$ 190,574,565	\$ 195,537,664
Intermediate revenue	\$ 1,845,182	\$ 2,268,298	\$ 2,191,313	\$ 2,141,965	\$ 2,137,409	\$ 2,137,409	\$ 2,137,409	\$ 2,137,409
State revenue	\$ 60,051,646	\$ 62,639,294	\$ 66,744,342	\$ 69,569,428	\$ 70,087,457	\$ 70,738,051	\$ 71,352,045	\$ 71,966,039
Federal revenue	\$ 15,939,055	\$ 15,658,148	\$ 16,637,174	\$ 17,323,330	\$ 15,727,267	\$ 15,765,601	\$ 15,865,601	\$ 15,965,601
Other revenues	\$ 760,325	\$ 680,107	\$ 3,689,757	\$ 783,000	\$ 823,719	\$ 833,000	\$ 783,000	\$ 783,000
Sale of Bonds	\$ 71,485,000	\$ 36,575,000	\$ 10,000,000	\$ 72,955,000	\$ 15,000,000	\$ 15,000,000	\$ -	\$ 20,000,000
Other Financing Sources	\$ 7,889,321	\$ 4,822,644	\$ 8,270,472	\$ 7,761,899	\$ 1,533,441	\$ 1,532,267	\$ 1,406,549	\$ 618,605
Total Revenue	\$ 305,723,267	\$ 275,807,244	\$ 277,866,348	\$ 345,554,866	\$ 286,588,515	\$ 292,207,065	\$ 282,119,169	\$ 307,008,318
change in revenue from prior year	\$ 33,989,056 12.51%	\$ (29,916,023) -9.79%	\$ 2,059,104 0.75%	\$ 67,688,518 24.36%	\$ (58,966,351) -17.06%	\$ 5,618,550 1.96%	\$ (10,087,896) -3.45%	\$ 24,889,149 8.82%
Expenditures								
Salaries	\$ 111,910,842	\$ 114,004,250	\$ 126,678,376	\$ 128,801,304	\$ 135,359,044	\$ 139,555,606	\$ 145,435,781	\$ 149,780,860
Benefits	\$ 35,217,096	\$ 37,397,392	\$ 42,452,611	\$ 43,923,518	\$ 45,959,805	\$ 47,882,767	\$ 50,427,677	\$ 52,572,553
Total Salaries & Benefits	\$ 147,127,938	\$ 151,401,642	\$ 169,130,987	\$ 172,724,822	\$ 181,318,849	\$ 187,438,373	\$ 195,863,458	\$ 202,353,413
Total Service/Supply	\$ 49,251,909	\$ 50,378,251	\$ 80,182,661	\$ 21,377,282	\$ 70,617,847	\$ 39,337,273	\$ 86,824,247	\$ 78,260,990
Capital Outlay	\$ 33,775,209	\$ 38,348,657	\$ 38,348,657	\$ 39,055,251	\$ 43,025,421	\$ 36,433,641	\$ 16,432,267	\$ 16,306,549
Debt Service	\$ 31,586,946	\$ 22,836,279	\$ 22,836,279	\$ 50,334,274	\$ 24,128,636	\$ 20,942,214	\$ 21,524,814	\$ 15,507,014
Total Expenditures	\$ 261,742,002	\$ 262,964,829	\$ 310,498,584	\$ 283,491,629	\$ 319,090,753	\$ 284,151,501	\$ 320,644,786	\$ 312,427,966
Transfers (to) from other funds	\$ (1,378,119)	\$ (1,538,888)	\$ (8,082,393)	\$ (1,876,843)	\$ (1,533,441)	\$ (1,532,267)	\$ (1,406,549)	\$ (618,605)
Total Expenditures + Transfers	\$ 263,120,121	\$ 264,503,717	\$ 318,580,977	\$ 285,368,472	\$ 320,624,194	\$ 285,683,768	\$ 322,051,335	\$ 313,046,571
Increase (decrease) in fund balance	\$ 42,603,146	\$ 11,303,527	\$ (40,714,629)	\$ 60,186,394	\$ (34,035,679)	\$ 6,523,297	\$ (39,932,166)	\$ (6,038,253)
Ending Fund Balance - All Funds	\$ 145,989,712	\$ 157,293,239	\$ 116,578,610	\$ 176,765,004	\$ 142,729,325	\$ 149,252,622	\$ 109,320,456	\$ 103,282,203

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

SUMMARY OF ALL FUNDS

	ACTUAL			BUDGET		FORECAST		
	2014-15	2015-16	2016-17	Projected 2017-18	Budget 2018-19	Forecast 2019-20	Forecast 2020-21	Forecast 2021-22
Revenue	\$ 305,762,822	\$ 275,839,787	\$ 277,866,348	\$ 345,554,866	\$ 286,588,515	\$ 292,207,065	\$ 282,119,169	\$ 307,008,318
Change versus prior year	\$ 33,358,957	\$ (29,923,035)	\$ 2,026,561	\$ 67,688,518	\$ (58,966,351)	\$ 5,618,550	\$ (10,087,896)	\$ 24,889,149
% change versus prior year	12.25%	-9.79%	0.73%	24.36%	-17.06%	1.96%	-3.45%	8.82%
Expenditures	\$ 263,120,121	\$ 264,503,717	\$ 318,580,977	\$ 285,368,472	\$ 320,624,194	\$ 285,683,768	\$ 322,051,335	\$ 313,046,571
Change versus prior year	\$ 10,586,556	\$ 1,383,596	\$ 54,077,260	\$ (33,212,505)	\$ 35,255,722	\$ (34,940,426)	\$ 36,367,567	\$ (9,004,764)
% change versus prior year	4.19%	0.53%	20.44%	-10.43%	12.35%	-10.90%	12.73%	-2.80%



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

SUMMARY REVENUE ALL OBJECTS

Revenue Object Category	Actual 2014-15	Actual 2015-16	Actual 2016-17	Original Budget 2017-18	Projected Actual 2017-18	Final Budget 2018-19	Forecast		
							2019-20	2020-21	2021-22
All Funds - Revenues									
5100 Local Sources									
5111 Current Tax	\$ 116,144,412	\$ 119,630,780	\$ 135,795,625	\$ 139,645,100	\$ 139,709,475	\$ 146,652,576	\$ 151,409,450	\$ 155,479,738	\$ 160,137,837
5112 Delinquent Tax	3,730,742	3,671,775	3,851,019	3,596,997	3,935,665	3,895,000	3,895,000	3,895,000	3,895,000
5113 Proposition C Sales Tax	15,596,185	16,606,392	16,672,644	17,516,000	16,865,180	17,301,872	17,557,102	17,815,642	18,075,642
5114 Intangible Tax	165,849	166,198	348,689	348,689	451,035	451,035	451,035	451,035	451,035
5115 Surtax	2,262,334	2,170,784	2,288,724	2,288,724	2,301,138	2,301,132	2,301,132	2,301,132	2,301,132
5116 In Lieu of Tax Payments	415,323	248,542	197,974	197,974	476,192	337,083	337,083	337,083	337,083
5121 Tuition - K-12	26,397	41,102	50,209	50,780	35,780	50,780	50,780	50,780	50,780
5122 Summer School Tuition	37,606	48,845	41,716	45,000	45,000	45,000	45,000	45,000	45,000
5123 Tuition - Adult Ed	1,110,102	1,526,968	1,313,452	1,276,000	1,197,000	1,115,000	1,143,100	1,143,100	1,143,100
5141 Interest - Daily Account	44,695	51,930	79,777	86,088	117,000	71,000	71,000	71,000	71,000
5142 Interest - Investments	183,548	590,607	1,074,551	601,254	921,584	790,000	790,000	790,000	790,000
5144 Interest - Collector	24,864	22,938	82,552	42,153	37,022	49,429	49,429	49,429	49,429
5145 Interest - Escrow Agent	9,708	136,806	164,453	30,000	30,000	30,000	30,000	30,000	30,000
5151 Food Sales - Program	1,830,290	1,848,578	1,804,748	1,700,000	1,750,000	1,908,891	1,917,852	1,937,852	1,957,852
5165 Food Sales - Non Program	1,113,206	1,249,682	1,287,722	1,250,000	1,300,000	1,376,354	1,376,354	1,376,354	1,376,354
5171 Student Activities	1,698,876	2,014,933	2,968,362	2,776,493	3,032,810	3,020,444	2,843,944	2,843,944	2,843,944
5172 Vending Revenue	50,574	25,508	61,653	56,433	53,790	50,599	50,599	50,599	50,599
5189 Enrichment Tuition	37	1,118	-	-	-	-	-	-	-
5190 Other Local	322,830	702,552	3,371,948	158,739	111,211	171,169	171,169	171,169	171,169
5191 Rentals	164,088	179,455	48,496	180,000	180,250	180,000	180,000	180,000	180,000
5192 Donations	1,050,528	869,659	1,151,826	848,709	966,657	819,618	868,468	893,468	918,468
5193 Offset Printing	99,471	130,362	157,014	175,000	175,000	190,000	190,000	190,000	190,000
5195 Refund of Expenditure	33,432	119,339	71,466	31,000	46,507	46,000	46,000	46,000	46,000
5197 Sale of Misc. Items	58,862	101,751	35,144	34,775	367,595	35,075	35,075	35,075	35,075
5198 Fundraising Activities	671,874	461,087	43,700	36,190	54,695	36,190	36,190	36,190	36,190
5199 Misc. Local Revenue	387,183	229,813	255,303	151,965	641,658	154,969	154,969	154,969	154,969
- Project Construct	301,113	324,158	243,675	175,000	210,000	200,000	200,000	200,000	200,000
- Moving on Together	1,050	3,454	7,834	8,000	8,000	-	-	-	-
- Sports Marketing	217,000	-	-	-	-	-	-	-	-
51XX Local Sources	\$ 147,752,179	\$ 153,175,116	\$ 173,470,276	\$ 173,307,063	\$ 175,020,244	\$ 181,279,216	\$ 186,200,731	\$ 190,574,559	\$ 195,537,658

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

SUMMARY REVENUE ALL OBJECTS

Revenue Object Category	Actual 2014-15	Actual 2015-16	Actual 2016-17	Original Budget 2017-18	Projected Actual 2017-18	Final Budget 2018-19	Forecast		
							2019-20	2020-21	2021-22
5200 Intermediate Sources									
5211 Fines and Forfeitures	\$ 470,537	\$ 486,420	\$ 537,096	\$ 537,096	\$ 424,110	\$ 424,110	\$ 424,110	\$ 424,110	\$ 424,110
5221 State Assessed Utilities	1,223,831	1,320,412	1,320,206	1,320,206	1,399,544	1,394,989	1,394,989	1,394,989	1,394,989
5234 County Stock Insurance	150,814	461,466	334,011	334,011	318,311	318,310	318,310	318,310	318,310
52XX Intermediate Sources	\$ 1,845,182	\$ 2,268,298	\$ 2,191,313	\$ 2,191,313	\$ 2,141,965	\$ 2,137,409	\$ 2,137,409	\$ 2,137,409	\$ 2,137,409
5300 State Sources									
5311 Basic Formula - State Aid	\$ 43,354,675	\$ 45,409,402	\$ 48,571,781	\$ 48,866,719	\$ 52,278,199	\$ 52,244,095	\$ 52,699,806	\$ 53,207,762	\$ 53,715,718
5312 Transportation	2,627,397	2,295,138	1,908,607	1,950,000	2,076,467	2,000,000	2,000,000	2,000,000	2,000,000
5314 Early Childhood, Spec Ed	3,223,087	3,718,780	4,119,842	4,300,000	3,971,892	4,300,000	4,300,000	4,300,000	4,300,000
5319 Classroom Trust Fund	6,438,455	6,487,204	6,754,820	6,963,307	6,800,661	7,033,401	7,116,685	7,147,723	7,178,761
5324 Parents as Teachers	536,039	498,215	528,723	525,000	499,185	500,000	500,000	500,000	500,000
5332 Vocational Aid	1,003,458	1,022,244	974,857	627,000	608,500	612,000	612,000	612,000	612,000
5333 School Lunch Assistance	60,702	60,011	59,366	60,000	60,000	61,146	60,000	60,000	60,000
5337 Adult Basic Education	51,376	69,507	213,309	102,211	102,211	102,211	102,211	102,211	102,211
5359 Vocational Enhancement Grant	197,304	463,760	319,552	375,000	453,044	453,044	453,044	453,044	453,044
5362 A+ Schools	-	1,204	-	-	-	-	-	-	-
5369 Resid Place/Excess Cost	520,100	483,791	510,776	204,311	263,740	263,740	263,740	263,740	263,740
5371 Readers for the Blind	2,065	1,791	1,717	-	-	-	-	-	-
5381 Extraordinary Cost	1,649,786	1,528,661	1,947,110	2,044,465	1,802,021	1,987,465	2,062,465	2,137,465	2,212,465
5397 Other State Revenue	66,416	66,998	115,251	60,355	74,758	61,605	61,605	61,605	61,605
- Project Construct	313,461	501,457	718,631	560,000	560,000	450,000	487,745	487,745	487,745
- Lewis & Clark Conservation	-	31,131	-	1,250	-	-	-	-	-
53XX State Sources	\$ 60,051,646	\$ 62,639,294	\$ 66,744,342	\$ 66,658,368	\$ 69,569,428	\$ 70,087,457	\$ 70,738,051	\$ 71,352,045	\$ 71,966,039

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

SUMMARY REVENUE ALL OBJECTS

<u>Revenue Object Category</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Original Budget 2017-18</u>	<u>Projected Actual 2017-18</u>	<u>Final Budget 2018-19</u>	<u>Forecast</u>		
							<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
5400 Federal Sources									
5412 Medicaid	\$ 509,537	\$ 395,657	\$ 928,188	\$ 170,596	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000
5427 Title II - Basic Grant	315,967	272,833	311,492	297,635	227,598	274,301	274,301	274,301	274,301
5436 Adult Basic Education	360,310	328,909	271,411	224,324	224,324	289,835	293,199	293,199	293,199
5437 IDEA Grants	-	154,381	143,229	73,038	69,427	8,585	8,585	8,585	8,585
5441 Entitlement PL 94-142	3,388,306	3,391,213	3,580,020	3,300,000	3,570,808	3,600,000	3,600,000	3,600,000	3,600,000
5442 Early Childhood, Spec Ed	757,080	481,833	457,760	650,000	400,804	650,000	650,000	650,000	650,000
5445 School Lunch - Federal	3,313,938	3,470,408	3,632,195	3,776,500	3,776,500	3,741,161	3,787,489	3,887,489	3,987,489
5446 School Breakfast	1,088,556	1,253,553	1,316,042	1,340,000	1,361,000	1,355,524	1,355,524	1,355,524	1,355,524
5447 School Milk	8,882	6,324	7,078	8,000	8,000	7,290	7,290	7,290	7,290
5448 After School Snacks	3,455	1,599	1,271	1,500	1,530	1,309	1,309	1,309	1,309
5449 School Fruits & Veggies	85,985	67,801	-	65,000	67,346	-	-	-	-
5451 Title I	4,083,139	3,714,616	3,956,797	4,380,968	4,471,056	3,162,348	3,162,348	3,162,348	3,162,348
5462 Title III	201,924	176,373	183,895	266,757	266,757	174,172	162,814	162,814	162,814
5465 Title II	697,405	664,444	254,543	785,557	908,870	553,944	553,944	553,944	553,944
5472 Child Care Development	63,934	59,632	57,741	58,352	50,823	58,352	58,352	58,352	58,352
5484 Pell Funds	224,020	314,518	299,535	305,000	150,000	130,000	130,000	130,000	130,000
5496 E Rate Funds	169,074	102,837	153,019	-	165,662	150,000	150,000	150,000	150,000
5497 Other Federal Revenue	15,266	45,952	13,678	1,370	-	1,580	1,580	1,580	1,580
- Direct Lending	341,296	343,987	279,864	346,636	324,199	316,636	316,636	316,636	316,636
- US Fish and Wildlife	-	69,137	16,908	-	1,266	-	-	-	-
- Forestry Grant	-	28,482	42,986	35,414	38,318	35,414	35,414	35,414	35,414
- Parent Involvement	310,980	312,657	468,650	312,657	312,657	312,657	312,657	312,657	312,657
54XX Federal Sources	\$ 15,939,054	\$ 15,657,146	\$ 16,628,271	\$ 16,611,654	\$ 17,323,330	\$ 15,727,273	\$ 15,765,607	\$ 15,865,607	\$ 15,965,607
5500 Donated Commodities									
5510 Donated Commodities	\$ 415,707	\$ 459,730	\$ 476,426	\$ 450,000	\$ 450,000	\$ 490,719	\$ 500,000	\$ 450,000	\$ 450,000
55XX Donated Commodities	\$ 415,707	\$ 459,730	\$ 476,426	\$ 450,000	\$ 450,000	\$ 490,719	\$ 500,000	\$ 450,000	\$ 450,000

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

SUMMARY REVENUE ALL OBJECTS

Revenue Object Category	Actual 2014-15	Actual 2015-16	Actual 2016-17	Original Budget 2017-18	Projected Actual 2017-18	Final Budget 2018-19	Forecast		
							<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
5600 Other Sources									
5611 Sale of Bonds	\$ 41,348,000	\$ 35,000,000	\$ 10,000,000	\$ 35,000,000	\$ 35,000,000	\$ 15,000,000	\$ 15,000,000	\$ -	\$ 20,000,000
5631 Insurance Recoveries	182,595	32,313	11,638	-	23,563	-	-	-	-
5692 Proceeds - Bond Refunding	30,137,000	1,575,000	-	-	37,955,000	-	-	-	-
56XX Other Sources	\$ 71,667,595	\$ 36,607,313	\$ 10,011,638	\$ 35,000,000	\$ 72,978,563	\$ 15,000,000	\$ 15,000,000	\$ -	\$ 20,000,000
5800 Tuition									
5810 Tuition - Other Districts	\$ 75,583	\$ 100,564	\$ 104,831	\$ 160,000	\$ 210,000	\$ 210,000	\$ 210,000	\$ 210,000	\$ 210,000
5820 Tuition - Area Voc Fees	87,000	87,500	61,500	123,000	123,000	123,000	123,000	123,000	123,000
58XX Tuition	\$ 162,583	\$ 188,064	\$ 166,331	\$ 283,000	\$ 333,000	\$ 333,000	\$ 333,000	\$ 333,000	\$ 333,000
5900 Other Financing Sources									
5999 Other Financing Sources	\$ 7,928,876	\$ 4,844,826	\$ 8,258,834	\$ 14,352,692	\$ 7,738,336	\$ 1,533,441	\$ 1,532,267	\$ 1,406,549	\$ 618,605
59XX Other Financing Sources	\$ 7,928,876	\$ 4,844,826	\$ 8,258,834	\$ 14,352,692	\$ 7,738,336	\$ 1,533,441	\$ 1,532,267	\$ 1,406,549	\$ 618,605
All Funds - Revenues	<u>\$ 305,762,822</u>	<u>\$ 275,839,787</u>	<u>\$ 277,947,431</u>	<u>\$ 308,854,090</u>	<u>\$ 345,554,866</u>	<u>\$ 286,588,515</u>	<u>\$ 292,207,065</u>	<u>\$ 282,119,169</u>	<u>\$ 307,008,318</u>

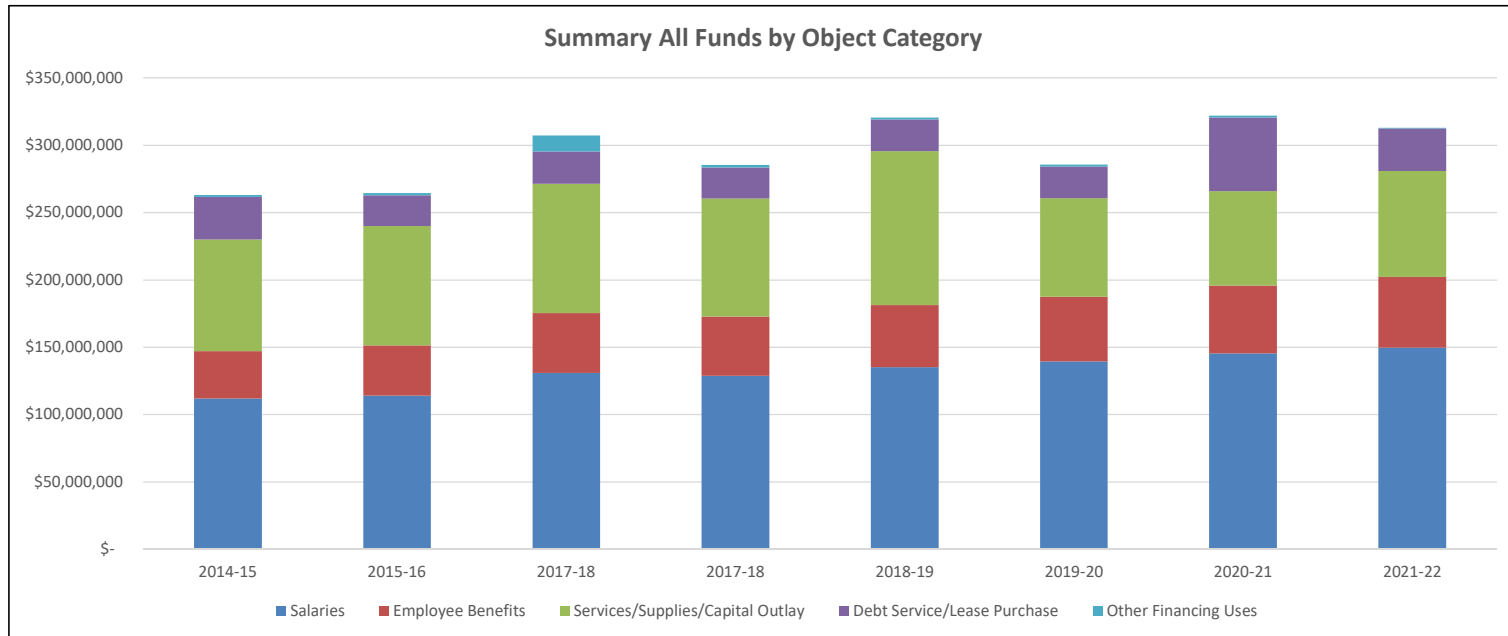
COLUMBIA SCHOOL DISTRICT FINAL BUDGET 2018-19

Program: Summary Expenditures Budget

Function(s): Total All Functions

Expenditure Object Category	Actual	Actual	Actual	Original	Projected	Final	Forecast		
	2014-15	2015-16	2016-17	Budget 2017-18	Actual 2017-18	Budget 2018-19	2019-20	2020-21	2021-22
Salaries	\$ 111,910,842	\$ 114,004,250	\$ 126,697,823	\$ 130,917,575	\$ 128,801,306	\$ 135,359,044	\$ 139,555,606	\$ 145,435,781	\$ 149,780,860
Employee Benefits	\$ 35,217,096	\$ 37,397,392	\$ 42,455,653	\$ 44,479,510	\$ 43,923,508	\$ 45,959,805	\$ 47,882,767	\$ 50,427,677	\$ 52,572,553
Services/Supplies/Capital Outlay	\$ 83,027,118	\$ 88,734,397	\$ 90,485,494	\$ 95,922,794	\$ 87,690,631	\$ 114,367,164	\$ 73,193,290	\$ 70,117,789	\$ 78,522,407
Debt Service/Lease Purchase	\$ 31,586,946	\$ 22,836,279	\$ 50,333,731	\$ 24,128,636	\$ 23,076,186	\$ 23,404,740	\$ 23,519,838	\$ 54,663,539	\$ 31,552,146
Other Financing Uses	\$ 1,378,119	\$ 1,538,888	\$ 8,082,393	\$ 11,852,692	\$ 1,876,843	\$ 1,533,441	\$ 1,532,267	\$ 1,406,549	\$ 618,605
Total	\$ 263,120,121	\$ 264,511,206	\$ 318,055,094	\$ 307,301,207	\$ 285,368,474	\$ 320,624,194	\$ 285,683,768	\$ 322,051,335	\$ 313,046,571

88



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

SUMMARY EXPENDITURES ALL FUNCTIONS

<u>Programs</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Original Budget 2017-18</u>	<u>Projected Actual 2017-18</u>	<u>Final Budget 2018-19</u>
Elementary Instruction	\$ 30,664,427	\$ 32,373,239	\$ 35,636,322	\$ 36,436,071	\$ 36,502,218	\$ 38,054,605
Middle Instruction	\$ 16,657,409	\$ 17,121,761	\$ 18,944,660	\$ 19,657,288	\$ 19,773,928	\$ 20,627,207
Senior High Instruction	\$ 19,199,070	\$ 19,035,111	\$ 20,341,539	\$ 21,000,454	\$ 20,980,372	\$ 21,764,827
Summer School Instruction	\$ 2,563,373	\$ 2,675,181	\$ 2,556,762	\$ 2,695,427	\$ 2,710,685	\$ 2,682,899
Douglass High Instruction	\$ 818,979	\$ 854,781	\$ 876,665	\$ 938,757	\$ 954,193	\$ 995,796
General Instruction	\$ 311,635	\$ 314,655	\$ 315,869	\$ 276,201	\$ 249,910	\$ 1,135,476
Special Education Instruction	\$ 14,913,171	\$ 22,424,284	\$ 24,522,333	\$ 25,433,157	\$ 25,291,262	\$ 24,849,588
Early Childhood Special Education	\$ 3,484,625	\$ 3,824,881	\$ 4,368,641	\$ 4,417,350	\$ 4,291,922	\$ 4,455,967
Gifted Program	\$ 1,153,645	\$ 1,178,686	\$ 1,279,353	\$ 1,340,719	\$ 1,495,918	\$ 1,576,594
Title I	\$ 1,186,047	\$ 1,207,396	\$ 1,416,428	\$ 1,625,936	\$ 1,783,158	\$ 1,859,365
English-Second Language	\$ 1,655,746	\$ 1,956,176	\$ 2,229,948	\$ 2,369,767	\$ 2,347,569	\$ 2,584,935
Vocational Instruction	\$ 3,768,110	\$ 3,874,300	\$ 4,030,419	\$ 4,198,403	\$ 3,964,305	\$ 4,153,101
Student Activities-Athletics	\$ 2,049,197	\$ 2,202,844	\$ 2,545,406	\$ 2,268,183	\$ 2,457,002	\$ 2,534,353
Adult Basic Education	\$ 12,407	\$ 11,652	\$ 11,980	\$ 13,980	\$ 13,980	\$ 13,980
Tuition Payments	\$ 452,990	\$ 443,452	\$ 486,434	\$ 450,000	\$ 450,000	\$ 1,450,000
Guidance	\$ 3,944,606	\$ 4,261,453	\$ 4,699,817	\$ 4,836,434	\$ 4,692,619	\$ 4,899,236
Pupil Services	\$ 8,991,788	\$ 4,473,679	\$ 5,127,340	\$ 5,377,361	\$ 5,245,501	\$ 6,134,427
Educational Media Services	\$ 2,995,851	\$ 3,214,508	\$ 3,696,481	\$ 3,893,136	\$ 3,914,206	\$ 4,139,904
Support Services and Instructional Staff	\$ 8,877,794	\$ 9,070,130	\$ 11,117,148	\$ 9,757,937	\$ 8,814,724	\$ 10,676,551
Administrative Services	\$ 3,073,654	\$ 3,125,750	\$ 3,836,846	\$ 3,634,359	\$ 3,464,633	\$ 5,968,119
Other Administrative Services	\$ 12,508,377	\$ 11,439,950	\$ 13,105,244	\$ 13,466,097	\$ 13,241,467	\$ 13,908,182
Business Services	\$ 1,151,401	\$ 1,171,626	\$ 1,101,588	\$ 1,189,984	\$ 1,112,390	\$ 1,217,453
Maintenance, Security & Construction Mgmt.	\$ 17,135,885	\$ 16,714,669	\$ 19,912,580	\$ 21,219,240	\$ 20,444,991	\$ 21,763,382
Security Services	\$ 651,149	\$ 709,850	\$ 778,117	\$ 741,575	\$ 714,046	\$ 738,954
Transportation Services	\$ 12,493,629	\$ 12,402,247	\$ 12,399,416	\$ 12,927,862	\$ 12,529,934	\$ 13,147,757
Research and Information Systems	\$ 4,987,098	\$ 4,569,175	\$ 5,209,714	\$ 5,428,615	\$ 5,610,850	\$ 3,521,688
Community Services	\$ 743,792	\$ 762,658	\$ 869,648	\$ 861,869	\$ 885,661	\$ 937,299
Early Childhood Title I	\$ 2,635,637	\$ 2,662,656	\$ 3,221,610	\$ 3,573,478	\$ 3,222,189	\$ 3,366,328
PAT	\$ 1,132,301	\$ 1,158,726	\$ 1,229,362	\$ 1,164,535	\$ 1,168,637	\$ 1,212,896
Other Financing Uses	\$ 1,378,119	\$ 1,538,888	\$ 8,082,393	\$ 11,852,692	\$ 1,876,843	\$ 1,533,441
Debt Services	\$ 31,586,946	\$ 22,836,279	\$ 50,333,731	\$ 24,128,636	\$ 23,076,186	\$ 23,404,740
Capital Projects	\$ 33,775,209	\$ 38,348,657	\$ 36,129,922	\$ 43,025,421	\$ 35,366,393	\$ 58,493,369
Nutrition Services	\$ 8,272,584	\$ 8,115,019	\$ 8,634,512	\$ 8,893,963	\$ 8,733,681	\$ 8,821,760
Student Activities	\$ 1,972,662	\$ 2,191,932	\$ 2,472,063	\$ 2,321,348	\$ 1,869,800	\$ 2,225,000
Adult Education	\$ 2,005,190	\$ 2,248,565	\$ 2,231,609	\$ 2,211,403	\$ 2,262,256	\$ 2,277,382
Grants and Donations Fund	\$ 3,915,618	\$ 3,996,390	\$ 4,303,194	\$ 3,673,569	\$ 3,855,045	\$ 3,497,633
Total	<u>\$ 263,120,121</u>	<u>\$ 264,511,206</u>	<u>\$ 318,055,094</u>	<u>\$ 307,301,207</u>	<u>\$ 285,368,474</u>	<u>\$ 320,624,194</u>

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

District Operating Funds

**General Operating Fund
Teachers Fund**

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

DISTRICT OPERATING FUNDS SUMMARY

	ACTUAL			BUDGET		FORECAST			
	2014-15	2015-16	2016-17	Projected 2017-18	Budget 2018-19	Forecast 2019-20	Forecast 2020-21	Forecast 2021-22	Forecast 2022-23
Beginning Combined Fund Balance	\$ 44,799,177	\$ 48,111,430	\$ 52,433,198	\$ 54,915,437	\$ 63,913,138	\$ 66,682,449	\$ 67,288,198	\$ 59,486,527	\$ 54,271,322
Revenue AV incr assumption/actual (after TIF)	2.90%	2.84%	3.07%	3.27%	3.00%	3.00%	3.00%	3.00%	3.00%
Local revenue before any additions or reductions	\$ 115,211,236	\$ 119,104,404	\$ 134,801,256	\$ 139,025,436	\$ 139,025,436	\$ 144,862,307	\$ 148,731,440	\$ 152,712,300	\$ 156,806,290
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 6,114,760	\$ 3,613,903	\$ 3,722,320	\$ 3,833,990	\$ 3,949,010
Increase in Operating Levy - Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Increase due to Chapter 100 Bond Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 442,429	\$ -	\$ -	\$ -
Delinquent Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proposition C Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ 436,692	\$ 255,230	\$ 258,540	\$ 260,000	\$ 260,000
Other	\$ -	\$ -	\$ -	\$ -	\$ (714,581)	\$ -	\$ -	\$ -	\$ -
Intermediate revenue before any additions or reductions	\$ 1,530,453	\$ 1,869,113	\$ 1,824,147	\$ 1,758,921	\$ 1,758,921	\$ 1,754,367	\$ 1,754,367	\$ 1,754,367	\$ 1,754,367
SARRU	\$ -	\$ -	\$ -	\$ -	\$ (4,554)	\$ -	\$ -	\$ -	\$ -
State revenue before any additions or reductions	\$ 58,785,807	\$ 61,102,931	\$ 64,935,996	\$ 68,034,467	\$ 68,034,467	\$ 68,671,003	\$ 69,284,998	\$ 69,898,992	\$ 70,512,986
State Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ (34,104)	\$ 455,711	\$ 507,956	\$ 507,956	\$ 507,956
Transportation	\$ -	\$ -	\$ -	\$ -	\$ (76,467)	\$ -	\$ -	\$ -	\$ -
Classroom Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ 232,740	\$ 83,284	\$ 31,038	\$ 31,038	\$ 32,500
Other	\$ -	\$ -	\$ -	\$ -	\$ 514,367	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Federal revenue before any additions or reductions	\$ 9,214,086	\$ 8,824,131	\$ 9,623,441	\$ 10,050,988	\$ 10,050,988	\$ 9,052,944	\$ 9,052,944	\$ 9,052,944	\$ 9,052,944
Title I	\$ -	\$ -	\$ -	\$ -	\$ (1,078,839)	\$ -	\$ -	\$ -	\$ -
Part B (IDEA)	\$ -	\$ -	\$ -	\$ -	\$ 29,192	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ 51,603	\$ -	\$ -	\$ -	\$ -
Other revenues before any additions or reductions	\$ 162,583	\$ 188,064	\$ 166,331	\$ 333,000	\$ 333,000	\$ 333,000	\$ 333,000	\$ 333,000	\$ 333,000
Tuition other districts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tuition vocational schools	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer in to Teachers Fund	\$ -	\$ -	\$ 5,081,149	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 184,904,165	\$ 191,088,643	\$ 216,432,320	\$ 219,202,812	\$ 224,673,621	\$ 229,599,178	\$ 233,751,603	\$ 238,459,587	\$ 243,284,053
change in revenue from prior year	\$ 8,972,378	\$ 6,184,478	\$ 25,343,677	\$ 2,770,492	\$ 5,470,809	\$ 4,925,557	\$ 4,152,425	\$ 4,707,984	\$ 4,824,466
	5.10%	3.34%	13.26%	1.45%	2.50%	2.19%	1.81%	2.01%	2.02%

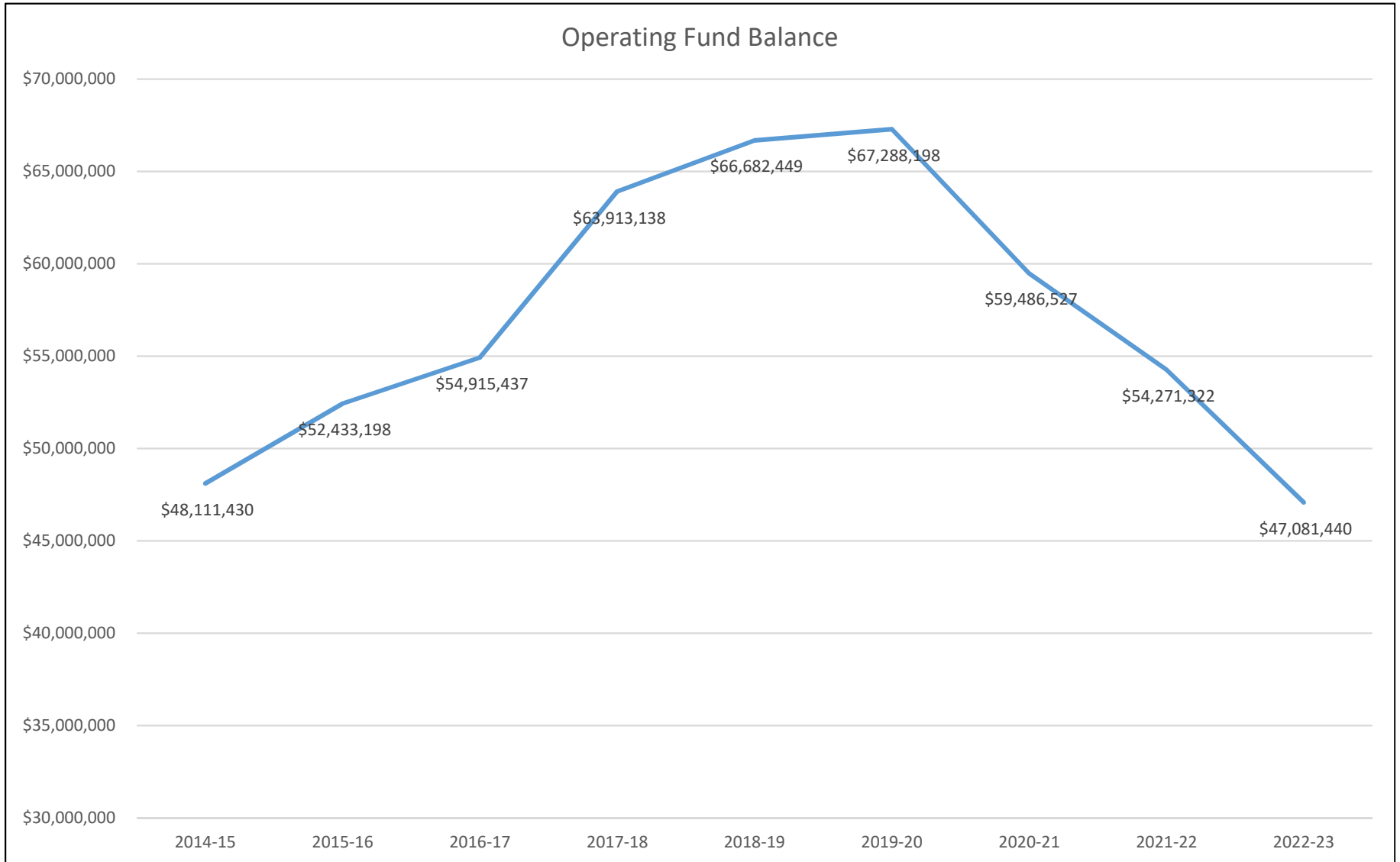
**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

DISTRICT OPERATING FUNDS SUMMARY

	ACTUAL			BUDGET		FORECAST			
	2014-15	2015-16	2016-17	Projected 2017-18	Budget 2018-19	Forecast 2019-20	Forecast 2020-21	Forecast 2021-22	Forecast 2022-23
Expenditures									
Salaries and Benefits	\$ 140,865,932	\$ 145,167,584	\$ 162,359,446	\$ 166,387,905	\$ 166,387,905	\$ 174,883,602	\$ 181,220,895	\$ 189,460,458	\$ 195,759,920
Salary Cost for ed advancement	\$ -	\$ -	\$ -	\$ -	\$ 579,750	\$ 579,750	\$ 579,750	\$ 579,750	\$ 579,750
Operation of all salary schedules	\$ -	\$ -	\$ -	\$ -	\$ 2,440,251	\$ 2,513,458	\$ 2,563,728	\$ 2,615,002	\$ 2,641,152
Retiree/Resignation savings (estimated at 40 x \$8000)	\$ -	\$ -	\$ -	\$ -	\$ (371,040)	\$ (371,040)	\$ (371,040)	\$ (371,040)	\$ (371,040)
Increase of FTE for student growth (6 teacher FTE per year)	\$ -	\$ -	\$ -	\$ -	\$ 364,500	\$ 364,500	\$ 364,500	\$ 364,500	\$ 364,500
Estimated increase for salary for new schools and reorganization	\$ -	\$ -	\$ -	\$ -	\$ 664,852	\$ -	\$ 1,777,000	\$ -	\$ -
Estimated increased cost for increase in insurance premium incl WC	\$ -	\$ -	\$ -	\$ -	\$ 780,504	\$ 1,225,000	\$ 1,300,000	\$ 1,375,000	\$ 1,375,000
Use of Levy Recruit and Retain Funds	\$ -	\$ -	\$ -	\$ -	\$ 2,136,750	\$ -	\$ -	\$ -	\$ -
Implementation of Compensation Plan	\$ -	\$ -	\$ -	\$ -	\$ 1,504,750	\$ 2,025,625	\$ 2,025,625	\$ 1,736,250	\$ 1,736,250
New or increased budget requests (net of decreases made)	\$ -	\$ -	\$ -	\$ -	\$ 395,380	\$ -	\$ -	\$ -	\$ -
Services/Supplies before any additions or reductions	\$ 39,347,861	\$ 40,060,403	\$ 43,508,242	\$ 41,940,363	\$ 39,851,367	\$ 44,133,798	\$ 44,943,798	\$ 46,269,798	\$ 47,019,798
Estimated increase in fixed costs - utilities, trans, fuel, insur, leases	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000
Estimated incr in operating and maint budgets for new schools and reorg	\$ -	\$ -	\$ -	\$ -	\$ 315,750	\$ -	\$ 576,000	\$ -	\$ -
New or increased budget requests (net of decreases made)	\$ -	\$ -	\$ -	\$ -	\$ 3,566,681	\$ 60,000	\$ -	\$ -	\$ -
One time needs (see tab for one time)	\$ -	\$ -	\$ -	\$ -	\$ 1,353,469	\$ 1,296,469	\$ 4,416,469	\$ 276,469	\$ -
Total Service and Supply increase	\$ -	\$ -	\$ -	\$ -	\$ 5,635,900	\$ 2,106,469	\$ 5,742,469	\$ 1,026,469	\$ 750,000
Total Projected Svc/Supply after adjustments	\$ 39,347,861	\$ 40,060,403	\$ 43,508,242	\$ 41,940,363	\$ 45,487,267	\$ 46,240,267	\$ 50,686,267	\$ 47,296,267	\$ 47,769,798
Total Expenditures	\$ 180,213,793	\$ 185,227,987	\$ 205,867,688	\$ 208,328,268	\$ 220,370,869	\$ 227,461,162	\$ 240,146,725	\$ 243,056,187	\$ 249,855,330
Transfers (to) from other funds	\$ (1,378,119)	\$ (1,538,888)	\$ (8,082,393)	\$ (1,876,843)	\$ (1,533,441)	\$ (1,532,267)	\$ (1,406,549)	\$ (618,605)	\$ (618,605)
Total Expenditures + Transfers	\$ 181,591,912	\$ 186,766,875	\$ 213,950,081	\$ 210,205,111	\$ 221,904,310	\$ 228,993,429	\$ 241,553,274	\$ 243,674,792	\$ 250,473,935
Increase (decrease) in fund balance	\$ 3,312,253	\$ 4,321,768	\$ 2,482,239	\$ 8,997,701	\$ 2,769,311	\$ 605,749	\$ (7,801,671)	\$ (5,215,205)	\$ (7,189,882)
Ending Operating Fund Balance	\$ 48,111,430	\$ 52,433,198	\$ 54,915,437	\$ 63,913,138	\$ 66,682,449	\$ 67,288,198	\$ 59,486,527	\$ 54,271,322	\$ 47,081,440
Fund Balance as Percentage of Expenses and Transfers	26.49%	28.07%	25.67%	30.41%	30.05%	29.38%	24.63%	22.27%	18.80%
Average Monthly expenses	\$ 15,017,816	\$ 15,435,666	\$ 17,155,641	\$ 17,360,689	\$ 18,364,239	\$ 18,955,097	\$ 20,012,227	\$ 20,254,682	\$ 20,821,278
Number of months fund balance will cover avg monthly exp	3.20	3.40	3.20	3.68	3.63	3.55	2.97	2.68	2.26

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

DISTRICT OPERATING FUNDS SUMMARY



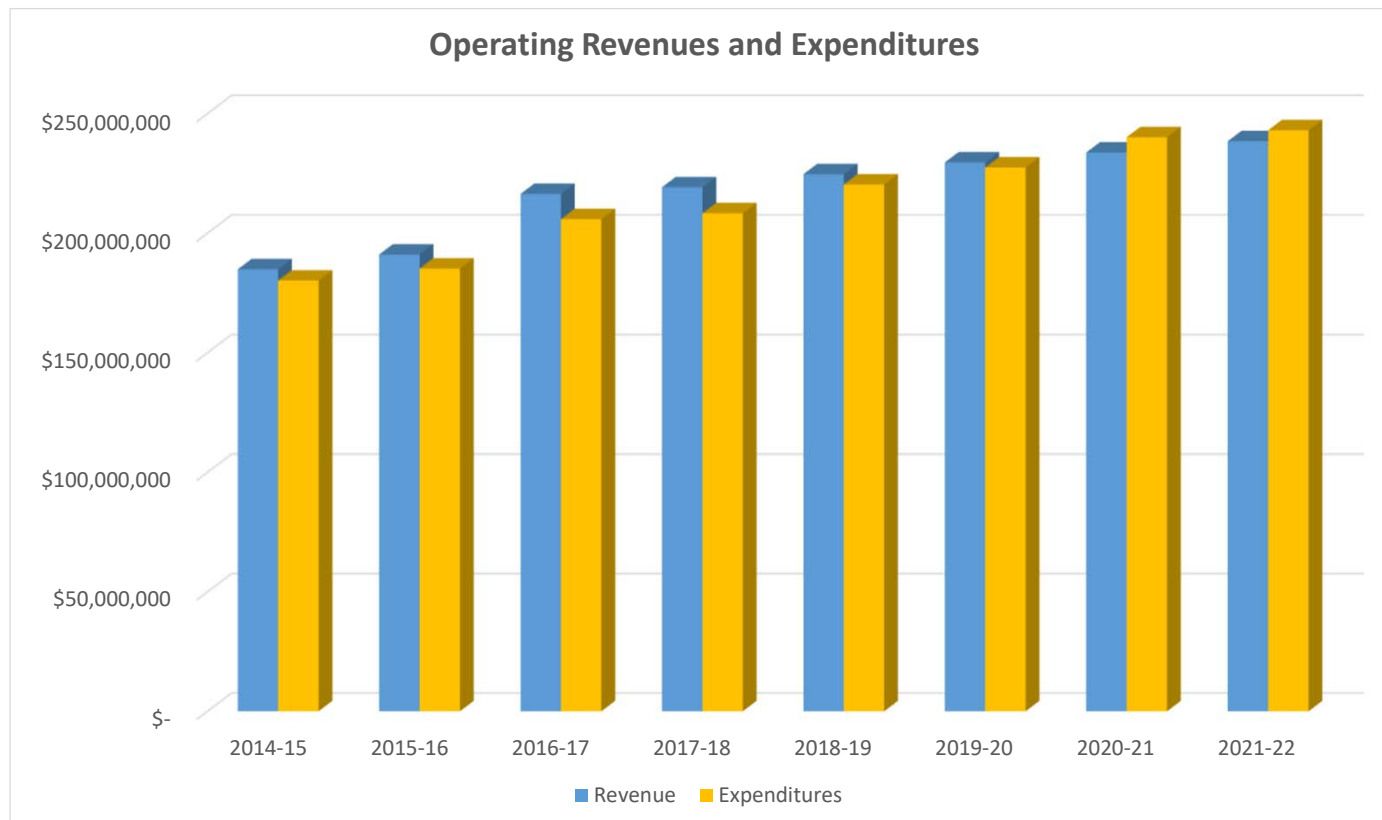
**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

	FINAL BUDGET 2018-19 District Operating Funds		
	<u>GENERAL OPERATING</u>	<u>TEACHERS</u>	<u>TOTAL OPERATING FUNDS</u>
REVENUES:			
LOCAL	\$ 63,287,909	\$ 81,574,392	\$ 144,862,301
INTERMEDIATE	\$ 1,100,176	\$ 654,191	\$ 1,754,367
STATE	\$ 20,405,048	\$ 48,265,955	\$ 68,671,003
FEDERAL	\$ 3,540,392	\$ 5,512,558	\$ 9,052,950
OTHER	<u>\$ 121,500</u>	<u>\$ 211,500</u>	<u>\$ 333,000</u>
 TOTAL REVENUES	 <u>\$ 88,455,025</u>	 <u>\$ 136,218,596</u>	 <u>\$ 224,673,621</u>
 EXPENDITURES:			
SALARIES	\$ 28,374,545	\$ 102,420,210	\$ 130,794,755
BENEFITS	\$ 11,117,390	\$ 32,971,457	\$ 44,088,847
SERVICES / SUPPLIES	<u>\$ 45,037,267</u>	<u>\$ 450,000</u>	<u>\$ 45,487,267</u>
 TOTAL EXPENDITURES	 <u>\$ 84,529,202</u>	 <u>\$ 135,841,667</u>	 <u>\$ 220,370,869</u>
 EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES.....			
	<u>\$ 3,925,823</u>	<u>\$ 376,929</u>	<u>\$ 4,302,752</u>
 INTERFUND TRANSFERS	 <u>\$ (1,533,441)</u>	 <u>\$ -</u>	 <u>\$ (1,533,441)</u>
 EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES.....			
	 <u>\$ 2,392,382</u>	 <u>\$ 376,929</u>	 <u>\$ 2,769,311</u>

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

DISTRICT OPERATING FUNDS

	ACTUAL			BUDGET		FORECAST			
	2014-15	2015-16	2016-17	Projected 2017-18	Budget 2018-19	Forecast 2019-20	Forecast 2020-21	Forecast 2021-22	Forecast 2022-23
Revenue	\$ 184,904,165	\$ 191,088,643	\$ 216,432,320	\$ 219,202,812	\$ 224,673,621	\$ 229,599,178	\$ 233,751,603	\$ 238,459,587	\$ 243,284,053
Change versus prior year	\$ 8,972,378	\$ 6,184,478	\$ 25,343,677	\$ 2,770,492	\$ 5,470,809	\$ 4,925,557	\$ 4,152,425	\$ 4,707,984	\$ 4,824,466
% change versus prior year	5.10%	3.34%	13.26%	1.28%	2.50%	2.19%	1.81%	2.01%	2.02%
Expenditures	\$ 180,213,793	\$ 185,227,987	\$ 205,867,688	\$ 208,328,268	\$ 220,370,869	\$ 227,461,162	\$ 240,146,725	\$ 243,056,187	\$ 249,855,330
Change versus prior year	\$ 4,161,889	\$ 5,014,194	\$ 20,639,701	\$ 2,460,580	\$ 12,042,601	\$ 7,090,293	\$ 12,685,563	\$ 2,909,462	\$ 6,799,143
% change versus prior year	2.36%	2.78%	11.14%	1.20%	5.78%	3.22%	5.58%	1.21%	2.80%



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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

DISTRICT OPERATING FUNDS REVENUE SUMMARY

Revenue Object Category	Actual 2014-15	Actual 2015-16	Actual 2016-17	Original Budget 2017-18	Projected Actual 2017-18	Final Budget 2018-19	Forecast		
							<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
District Operating Funds - Revenues									
5100 Local Sources									
5111 Current Tax	\$ 93,994,538	\$ 96,726,929	\$ 111,686,765	\$ 114,875,022	\$ 114,958,628	\$ 121,073,388	\$ 125,129,720	\$ 128,409,611	\$ 132,243,601
5112 Delinquent Tax	3,015,967	2,970,373	3,145,523	2,900,000	3,150,000	3,150,000	3,150,000	3,150,000	3,150,000
5113 Proposition C Sales Tax	15,596,185	16,606,392	16,672,644	17,516,000	16,865,180	17,301,872	17,557,102	17,815,642	18,075,642
5114 Intangible Tax	134,247	134,406	285,925	285,925	369,847	369,847	369,847	369,847	369,847
5115 Surtax	1,831,250	1,755,535	1,882,750	1,882,750	1,893,813	1,893,807	1,893,807	1,893,807	1,893,807
5122 Summer School Tuition	37,606	48,845	41,716	45,000	45,000	45,000	45,000	45,000	45,000
5141 Interest - Daily Account	21,230	22,547	35,490	29,000	54,000	29,000	29,000	29,000	29,000
5142 Interest - Investments	91,988	273,287	511,963	317,000	542,000	425,000	425,000	425,000	425,000
5144 Interest - Collector	20,127	18,550	67,907	34,084	30,468	42,887	42,887	42,887	42,887
5171 Student Activities	30	-	508	-	-	-	-	-	-
5180 Summer School Tuition	-	1,118	-	-	-	-	-	-	-
5190 Other Local	9	204	30	-	-	-	-	-	-
5191 Rentals	164,088	178,433	47,994	180,000	180,000	180,000	180,000	180,000	180,000
5192 Donations	-	411	1,607	1,500	1,500	1,500	1,500	1,500	1,500
5193 Offset Printing	99,471	130,362	157,014	175,000	175,000	190,000	190,000	190,000	190,000
5195 Refund of Expenditure	28,268	116,586	67,799	30,000	30,000	30,000	30,000	30,000	30,000
5197 Sale of Misc. Items	30,233	46,098	25,524	30,000	350,000	30,000	30,000	30,000	30,000
5199 Misc. Local Revenue	145,440	74,328	170,097	100,000	380,000	100,000	100,000	100,000	100,000
51XX Local Sources	\$ 115,210,677	\$ 119,104,404	\$ 134,801,256	\$ 138,401,281	\$ 139,025,436	\$ 144,862,301	\$ 149,173,863	\$ 152,712,294	\$ 156,806,284
5200 Intermediate Sources									
5211 Fines and Forfeitures	\$ 470,537	\$ 486,420	\$ 537,096	\$ 537,096	\$ 424,110	\$ 424,110	\$ 424,110	\$ 424,110	\$ 424,110
5221 State Assessed Utilities	937,838	1,009,501	1,012,287	1,012,287	1,072,845	1,068,291	1,068,291	1,068,291	1,068,291
5234 County Stock Insurance	122,078	373,192	274,764	274,764	261,966	261,966	261,966	261,966	261,966
52XX Intermediate Sources	\$ 1,530,453	\$ 1,869,113	\$ 1,824,147	\$ 1,824,147	\$ 1,758,921	\$ 1,754,367	\$ 1,754,367	\$ 1,754,367	\$ 1,754,367

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

DISTRICT OPERATING FUNDS REVENUE SUMMARY

Revenue Object Category	Actual	Actual	Actual	Original	Projected	Final	Forecast		
	2014-15	2015-16	2016-17	Budget 2017-18	Actual 2017-18	Budget 2018-19	2019-20	2020-21	2021-22
5300 State Sources									
5311 Basic Formula - State Aid	\$ 43,354,675	\$ 45,409,402	\$ 48,571,781	\$ 48,866,719	\$ 52,278,199	\$ 52,244,095	\$ 52,699,806	\$ 53,207,762	\$ 53,715,718
5312 Transportation	2,627,397	2,295,138	1,908,607	1,950,000	2,076,467	2,000,000	2,000,000	2,000,000	2,000,000
5314 Early Childhood, Spec Ed	3,223,087	3,718,780	4,119,842	4,300,000	3,971,892	4,300,000	4,300,000	4,300,000	4,300,000
5319 Classroom Trust Fund	6,203,412	6,407,030	6,668,489	6,880,609	6,717,963	6,950,703	7,033,987	7,065,025	7,096,063
5324 Parents as Teachers	536,039	498,215	528,723	525,000	499,185	500,000	500,000	500,000	500,000
5332 Vocational Aid	652,933	733,056	677,763	425,000	425,000	425,000	425,000	425,000	425,000
5369 Resid Place/Excess Cost	520,100	483,791	510,776	204,311	263,740	263,740	263,740	263,740	263,740
5371 Readers for the Blind	2,065	1,791	1,717	-	-	-	-	-	-
5381 Extraordinary Cost - High Needs Fund	1,649,786	1,528,661	1,947,110	2,044,465	1,802,021	1,987,465	2,062,465	2,137,465	2,212,465
5397 Other State Revenue	16,313	27,067	1,188	-	-	-	-	-	-
53XX State Sources	\$ 58,785,807	\$ 61,102,931	\$ 64,935,996	\$ 65,196,104	\$ 68,034,467	\$ 68,671,003	\$ 69,284,998	\$ 69,898,992	\$ 70,512,986
5400 Federal Sources									
5412 Medicaid	\$ 509,537	\$ 395,657	\$ 928,188	\$ 170,596	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000
5427 Title II-Basic Grant	263,041	272,833	296,271	297,635	227,598	274,301	274,301	274,301	274,301
5437 IDEA Grants	-	154,381	143,229	64,453	64,453	-	-	-	-
5441 Entitlement PL 94-142	3,388,306	3,391,213	3,580,020	3,300,000	3,570,808	3,600,000	3,600,000	3,600,000	3,600,000
5442 Early Childhood, Spec Ed	757,080	481,833	457,760	650,000	396,748	650,000	650,000	650,000	650,000
5451 Title I	3,538,044	3,396,571	3,799,101	4,219,968	4,241,187	3,162,348	3,162,348	3,162,348	3,162,348
5461 Title IV A	-	-	-	-	20,662	207,357	207,357	207,357	207,357
5462 Title III	4,530	4,842	5,598	5,000	5,000	5,000	5,000	5,000	5,000
5465 Title II A	697,405	664,444	254,543	785,557	908,870	553,944	553,944	553,944	553,944
5472 Child Care Development	2,164	3,439	3,568	-	-	-	-	-	-
5496 E Rate Funds	52,978	58,873	153,019	-	165,662	150,000	150,000	150,000	150,000
5497 Other Federal Revenue	1,000	45	2,144	-	-	-	-	-	-
54XX Federal Sources	\$ 9,214,085	\$ 8,824,131	\$ 9,623,441	\$ 9,493,209	\$ 10,050,988	\$ 9,052,950	\$ 9,052,950	\$ 9,052,950	\$ 9,052,950
5600 Other Sources									
5631 Insurance Recoveries	\$ 560	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56XX Other Sources	\$ 560	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

DISTRICT OPERATING FUNDS REVENUE SUMMARY

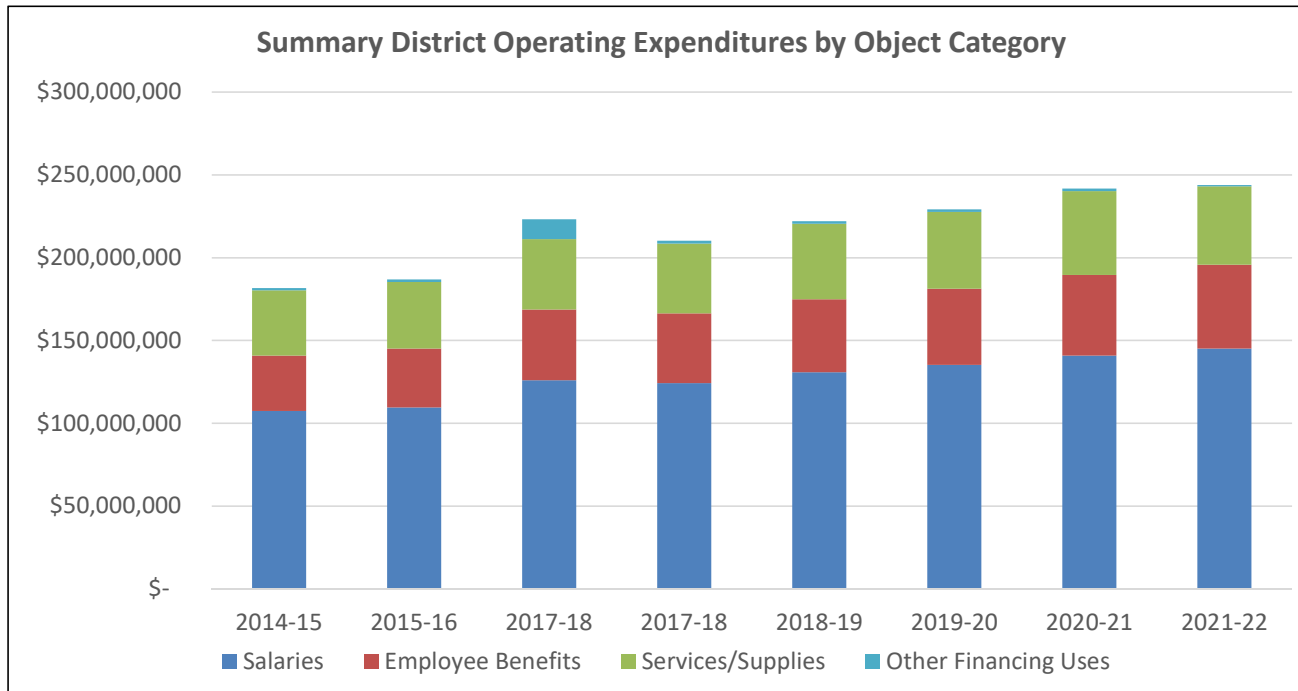
<u>Revenue Object Category</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Original Budget 2017-18</u>	<u>Projected Actual 2017-18</u>	<u>Final Budget 2018-19</u>	<u>Forecast</u>		
							<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
5800 Tuition									
5810 Tuition - Other Districts	\$ 75,583	\$ 100,564	\$ 104,831	\$ 160,000	\$ 210,000	\$ 210,000	\$ 210,000	\$ 210,000	\$ 210,000
5820 Tuition - Area Voc Fees	87,000	87,500	61,500	123,000	123,000	123,000	123,000	123,000	123,000
58XX Tuition	\$ 162,583	\$ 188,064	\$ 166,331	\$ 283,000	\$ 333,000	\$ 333,000	\$ 333,000	\$ 333,000	\$ 333,000
5900 Other Financing Sources									
5999 Other Financing Sources	\$ -	\$ -	\$ 5,081,149	\$ 10,319,037	\$ -	\$ -	\$ -	\$ -	\$ -
59XX Other Financing Sources	\$ -	\$ -	\$ 5,081,149	\$ 10,319,037	\$ -	\$ -	\$ -	\$ -	\$ -
All Funds - Revenues	<u>\$ 184,904,165</u>	<u>\$ 191,088,643</u>	<u>\$ 216,432,320</u>	<u>\$ 225,516,778</u>	<u>\$ 219,202,812</u>	<u>\$ 224,673,621</u>	<u>\$ 229,599,178</u>	<u>\$ 233,751,603</u>	<u>\$ 238,459,587</u>

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: Summary Expenditures Budget
Function(s): Total All Functions - District Operating Funds

Expenditure Object Category	Actual	Actual	Actual	Original	Projected	Final	Forecast		
	2014-15	2015-16	2016-17	Budget 2017-18	Actual 2017-18	Budget 2018-19	2019-20	2020-21	2021-22
Salaries	\$ 107,384,483	\$ 109,546,930	\$ 121,843,655	\$ 126,051,095	\$ 124,292,191	\$ 130,794,755	\$ 135,168,087	\$ 140,917,636	\$ 145,128,770
Employee Benefits	\$ 33,481,449	\$ 35,620,654	\$ 40,515,791	\$ 42,553,440	\$ 42,095,706	\$ 44,088,847	\$ 46,052,808	\$ 48,542,822	\$ 50,631,150
Services/Supplies	\$ 39,347,861	\$ 40,067,892	\$ 43,508,224	\$ 42,589,640	\$ 41,940,373	\$ 45,487,267	\$ 46,240,267	\$ 50,686,267	\$ 47,296,267
Other Financing Uses	\$ 1,378,119	\$ 1,538,888	\$ 8,082,393	\$ 11,852,692	\$ 1,876,843	\$ 1,533,441	\$ 1,532,267	\$ 1,406,549	\$ 618,605
Total	\$ 181,591,912	\$ 186,774,364	\$ 213,950,063	\$ 223,046,867	\$ 210,205,113	\$ 221,904,310	\$ 228,993,429	\$ 241,553,274	\$ 243,674,792

69



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

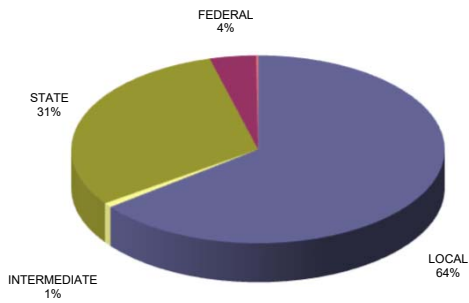
DISTRICT OPERATING FUNDS EXPENDITURES SUMMARY

<u>Program</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Original Budget 2017-18</u>	<u>Projected Actual 2017-18</u>	<u>Final Budget 2018-19</u>
Elementary Instruction	\$ 30,664,427	\$ 32,373,239	\$ 35,636,322	\$ 36,436,071	\$ 36,502,218	\$ 38,054,605
Middle Instruction	\$ 16,657,409	\$ 17,121,761	\$ 18,944,660	\$ 19,657,288	\$ 19,773,928	\$ 20,627,207
Senior High Instruction	\$ 19,199,070	\$ 19,035,111	\$ 20,341,539	\$ 21,000,454	\$ 20,980,372	\$ 21,764,827
Summer School Instruction	\$ 2,563,373	\$ 2,675,181	\$ 2,556,762	\$ 2,695,427	\$ 2,710,685	\$ 2,682,899
Douglass High Instruction	\$ 818,979	\$ 854,781	\$ 876,665	\$ 938,757	\$ 954,193	\$ 995,796
General Instruction	\$ 311,635	\$ 314,655	\$ 315,869	\$ 276,201	\$ 249,910	\$ 1,135,476
Special Education Instruction	\$ 14,913,171	\$ 22,424,284	\$ 24,522,333	\$ 25,433,157	\$ 25,291,262	\$ 24,849,588
Early Childhood Special Education	\$ 3,484,625	\$ 3,824,881	\$ 4,368,641	\$ 4,417,350	\$ 4,291,922	\$ 4,455,967
Gifted Program	\$ 1,153,645	\$ 1,178,686	\$ 1,279,353	\$ 1,340,719	\$ 1,495,918	\$ 1,576,594
Title I	\$ 1,186,047	\$ 1,207,396	\$ 1,416,428	\$ 1,625,936	\$ 1,783,158	\$ 1,859,365
English-Second Language	\$ 1,655,746	\$ 1,956,176	\$ 2,229,948	\$ 2,369,767	\$ 2,347,569	\$ 2,584,935
Vocational Instruction	\$ 3,768,110	\$ 3,874,300	\$ 4,030,419	\$ 4,198,403	\$ 3,964,305	\$ 4,153,101
Student Activities-Athletics	\$ 2,049,197	\$ 2,202,844	\$ 2,545,406	\$ 2,268,183	\$ 2,457,002	\$ 2,534,353
Adult Basic Education	\$ 12,407	\$ 11,652	\$ 11,980	\$ 13,980	\$ 13,980	\$ 13,980
Tuition Payments	\$ 452,990	\$ 443,452	\$ 486,434	\$ 450,000	\$ 450,000	\$ 1,450,000
Guidance	\$ 3,944,606	\$ 4,261,453	\$ 4,699,817	\$ 4,836,434	\$ 4,692,619	\$ 4,899,236
Pupil Services	\$ 8,991,788	\$ 4,473,679	\$ 5,127,340	\$ 5,377,361	\$ 5,245,501	\$ 6,134,427
Educational Media Services	\$ 2,995,851	\$ 3,214,508	\$ 3,696,481	\$ 3,893,136	\$ 3,914,206	\$ 4,139,904
Support Services and Instructional Staff	\$ 8,877,794	\$ 9,070,130	\$ 11,117,148	\$ 9,757,937	\$ 8,814,724	\$ 10,676,551
Administrative Services	\$ 3,073,654	\$ 3,125,750	\$ 3,836,846	\$ 3,634,359	\$ 3,464,633	\$ 5,968,119
Other Administrative Services	\$ 12,508,377	\$ 11,439,950	\$ 13,105,244	\$ 13,466,097	\$ 13,241,467	\$ 13,908,182
Business Services	\$ 1,151,401	\$ 1,171,626	\$ 1,101,588	\$ 1,189,984	\$ 1,112,390	\$ 1,217,453
Maintenance & Facilities Mgmt.	\$ 17,135,885	\$ 16,714,669	\$ 19,912,580	\$ 21,219,240	\$ 20,444,991	\$ 21,763,382
Security Services	\$ 651,149	\$ 709,850	\$ 778,117	\$ 741,575	\$ 714,046	\$ 738,954
Transportation Services	\$ 12,493,629	\$ 12,402,247	\$ 12,399,416	\$ 12,927,862	\$ 12,529,934	\$ 13,147,757
Research and Information Systems	\$ 4,987,098	\$ 4,569,175	\$ 5,209,714	\$ 5,428,615	\$ 5,610,850	\$ 3,521,688
Community Services	\$ 743,792	\$ 762,658	\$ 869,648	\$ 861,869	\$ 885,661	\$ 937,299
Early Childhood Title I	\$ 2,635,637	\$ 2,662,656	\$ 3,221,610	\$ 3,573,478	\$ 3,222,189	\$ 3,366,328
Parents as Teachers	\$ 1,132,301	\$ 1,158,726	\$ 1,229,362	\$ 1,164,535	\$ 1,168,637	\$ 1,212,896
Other Financing Uses	\$ 1,378,119	\$ 1,538,888	\$ 8,082,393	\$ 11,852,692	\$ 1,876,843	\$ 1,533,441
Total	<u>\$ 181,591,912</u>	<u>\$ 186,774,364</u>	<u>\$ 213,950,063</u>	<u>\$ 223,046,867</u>	<u>\$ 210,205,113</u>	<u>\$ 221,904,310</u>

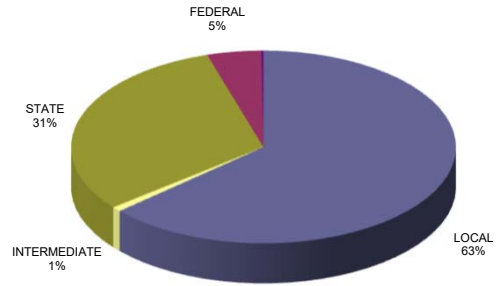
COLUMBIA SCHOOL DISTRICT FINAL BUDGET 2018-19

DISTRICT OPERATING FUNDS

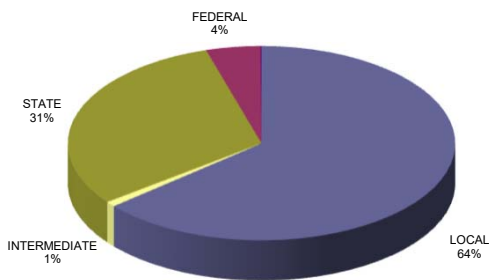
**OPERATING REVENUES
FINAL BUDGET 2018-19**



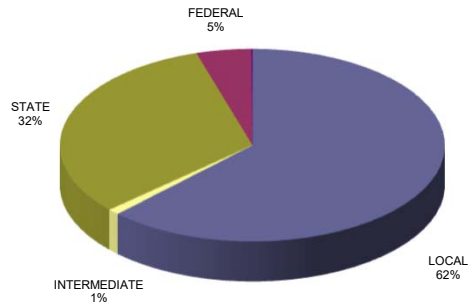
**OPERATING REVENUES
PROJECTED ACTUAL 2017-18**



**OPERATING REVENUES
ACTUAL 2016-17**



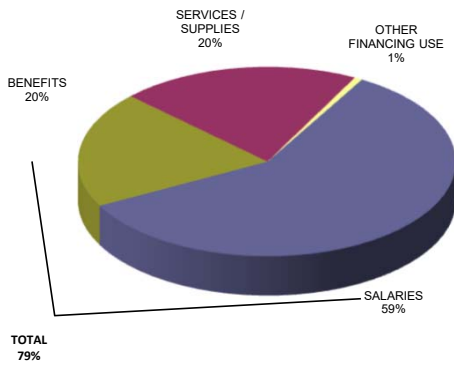
**OPERATING REVENUES
ACTUAL 2015-16**



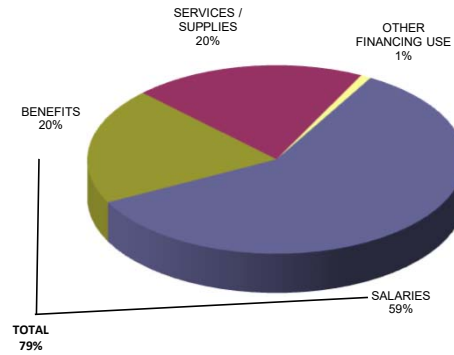
COLUMBIA SCHOOL DISTRICT FINAL BUDGET 2018-19

DISTRICT OPERATING FUNDS

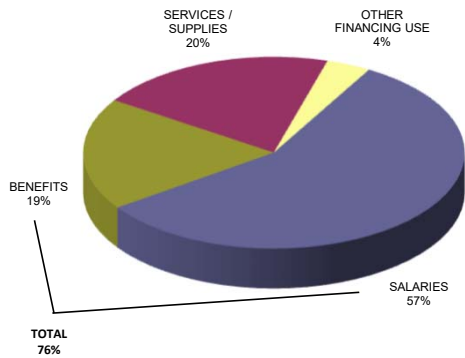
**OPERATING EXPENDITURES
FINAL BUDGET 2018-19**



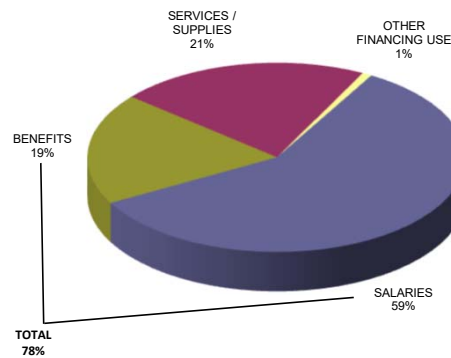
**OPERATING EXPENDITURES
PROJECTED ACTUAL 2017-18**



**OPERATING EXPENDITURES
ACTUAL 2016-17**



**OPERATING EXPENDITURES
ACTUAL 2015-16**



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

**Program: Elementary School
Instruction**

Function(s): Elementary School

Expenditure Object Category	Actual 2014-15	Actual 2015-16	Actual 2016-17	Original Budget 2017-18	Projected Actual 2017-18	Final Budget 2018-19
Salaries	\$ 21,118,989	\$ 21,291,661	\$ 23,297,663	\$ 24,559,144	\$ 24,460,184	\$ 25,877,673
Employee Benefits	\$ 6,733,925	\$ 7,154,639	\$ 8,299,628	\$ 8,860,184	\$ 8,955,186	\$ 9,429,363
Services/Supplies	\$ 2,811,513	\$ 3,926,939	\$ 4,039,031	\$ 3,016,743	\$ 3,086,848	\$ 2,747,569
Total	\$ 30,664,427	\$ 32,373,239	\$ 35,636,322	\$ 36,436,071	\$ 36,502,218	\$ 38,054,605

Program Data:	2014-15	2015-16	2016-17	2017-18	2017-18	2018-19
Number of Schools	19	21	21	21	21	21
Number of Students						
September membership	8,315	8,247	8,214	8,151	8,408	8,423
February membership	8,301	8,224	8,222	8,125	8,480	8,495
Average membership	8,308	8,236	8,218	8,138	8,444	8,459
Per Pupil Cost Instructional Expense Only	\$ 3,691	\$ 3,931	\$ 4,336	\$ 4,477	\$ 4,323	\$ 4,499
Enrollment (September head counts)	8,360	8,261	8,287	8,211	8,428	8,443
Staff FTE:						
Teachers	432.34	431.60	445.46	441.60	470.57	475.57
Title IIA Teachers	11.42	10.42	-	10.42	-	-
Fellows (cost in 2201-2299 Student Support)	22.00	17.00	26.00	26.00	-	-
Instructional/Classroom Aides	17.00	22.00	86.99	73.00	85.99	87.99
Playground Monitors	30.12	26.26	-	-	0.20	-
Total	512.88	507.28	558.45	551.02	556.76	563.56
Membership per FTE	16.20	16.23	14.72	14.77	15.17	15.01

Costs Specific to location:

Note - does not include district wide costs							17-18 Average Membership	17-18 Avg Cost Per Member	
Alpha Hart Lewis	Title	\$ 2,161,500	\$ 1,679,625	\$ 1,686,926	\$ 1,897,203	\$ 1,712,745	\$ 1,778,180	418	\$ 4,097
Battle	Title	\$ 2,979	\$ 1,500,759	\$ 1,726,573	\$ 1,597,024	\$ 1,617,361	\$ 1,694,204	424	\$ 3,815
Benton	Title	\$ 1,203,580	\$ 1,032,436	\$ 1,226,430	\$ 1,276,649	\$ 1,388,266	\$ 1,427,812	307	\$ 4,529
Beulah Ralph		\$ -	\$ 436,169	\$ 2,334,103	\$ 1,817,911	\$ 1,991,939	\$ 2,081,609	596	\$ 3,342
Blue Ridge	Title	\$ 1,552,287	\$ 1,533,243	\$ 1,581,138	\$ 1,728,773	\$ 1,784,210	\$ 1,864,645	434	\$ 4,111
Cedar Ridge	Title	\$ 710,459	\$ 760,031	\$ 843,462	\$ 791,153	\$ 949,842	\$ 1,220,947	204	\$ 4,656
Derby Ridge	Title	\$ 1,605,520	\$ 1,505,921	\$ 1,658,691	\$ 1,805,590	\$ 1,720,270	\$ 1,837,003	451	\$ 3,814
Fairview		\$ 1,840,401	\$ 1,800,577	\$ 2,002,890	\$ 2,049,005	\$ 2,044,465	\$ 2,138,624	496	\$ 4,122
Grant		\$ 1,219,930	\$ 1,339,034	\$ 1,225,863	\$ 1,336,999	\$ 1,329,466	\$ 1,386,060	292	\$ 4,553
Lee		\$ 1,325,391	\$ 1,342,733	\$ 1,455,737	\$ 1,508,361	\$ 1,711,754	\$ 1,790,691	353	\$ 4,849
Midway Heights		\$ 992,600	\$ 1,041,051	\$ 1,157,601	\$ 1,206,508	\$ 1,175,701	\$ 1,234,817	225	\$ 5,225
Mill Creek		\$ 2,413,818	\$ 2,509,045	\$ 2,499,084	\$ 2,581,191	\$ 2,565,697	\$ 2,686,732	653	\$ 3,929
New Haven		\$ 1,163,431	\$ 1,159,610	\$ 1,250,353	\$ 1,221,125	\$ 1,204,995	\$ 1,259,886	257	\$ 4,689
Parkade	Title	\$ 1,607,969	\$ 1,489,381	\$ 1,571,238	\$ 1,640,462	\$ 1,610,154	\$ 1,727,773	432	\$ 3,727
Paxton Keeley		\$ 2,237,893	\$ 2,276,209	\$ 2,417,683	\$ 2,602,174	\$ 2,503,765	\$ 2,621,823	695	\$ 3,603
Ridgeway		\$ 861,605	\$ 889,707	\$ 1,012,328	\$ 1,057,397	\$ 1,066,778	\$ 1,140,309	238	\$ 4,482
Rockbridge		\$ 1,702,921	\$ 1,810,410	\$ 1,762,703	\$ 1,994,561	\$ 1,902,748	\$ 1,988,100	515	\$ 3,695
Russell		\$ 1,895,189	\$ 1,930,200	\$ 1,693,958	\$ 1,772,414	\$ 1,767,789	\$ 1,896,266	389	\$ 4,544
Shepard		\$ 2,125,789	\$ 2,098,667	\$ 2,047,734	\$ 2,115,513	\$ 2,196,560	\$ 2,299,838	536	\$ 4,098
Two Mile Prairie		\$ 1,047,734	\$ 744,241	\$ 934,861	\$ 953,299	\$ 913,568	\$ 940,581	168	\$ 5,438
West Boulevard	Title	\$ 1,460,747	\$ 1,422,626	\$ 1,549,619	\$ 1,658,162	\$ 1,507,746	\$ 1,582,940	310	\$ 4,864
All Elementary Costs		\$ 1,532,684	\$ 2,071,564	\$ 1,997,347	\$ 1,824,597	\$ 1,836,399	\$ 1,455,765	10	\$ 219
Total Instructional Expense		\$ 30,664,427	\$ 32,373,239	\$ 35,636,322	\$ 36,436,071	\$ 36,502,218	\$ 38,054,605	8,403	\$ 4,344

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: Elementary Instruction

Function(s): Elementary Instruction
1111 through 1129

Mission: The mission of elementary instruction is to provide developmentally appropriate and challenging educational opportunities to all students resulting in high levels of achievement for all.

Program Information: This program represents District expenditures for the instructional program for kindergarten through grade 5. This includes regular classroom instruction and specific areas of instruction for reading, health, music, art, science, math, social studies, physical education and language arts.

Budget allocations for this program are made by the Assistant Superintendent for Elementary Education based on requests by the supervisor/coordinator for each area or, for general services and supplies, based on the needs and number of students served in each building.

Variance Discussion: Expenditures have a net increase as compared to 2017-18 projected actual after the following reductions and improvements.

Reductions

- Decreases in departmental curriculum and instruction service and supply budgets

Improvements/Increases

- Increases in compensation for experience
- Educational credit compensation allowance
- Increases in compensation due to improvements to salary schedules
- Increase in medical insurance rates paid for employees
- Addition for purchase of new elementary math curriculum
- Addition for purchase of Foundations curriculum for elementary language arts
- Increase for addition of 2.0 teacher FTE for growth in kindergarten population
- Increase for addition of 3.0 teacher FTE for opening of New Cedar Ridge Elementary in the fall of 2018
- Increase for addition of 1.0 classroom aide FTE for opening of New Cedar Ridge Elementary in the fall of 2018

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: Middle Instruction

Function(s): Middle Instruction
1130 through 1149

Mission: The mission of middle school instruction is to provide developmentally appropriate and challenging educational opportunities to all students resulting in high levels of achievement for all.

Program Information: This program represents District expenditures for the instructional program for grade 6 through grade 8. Until 2013-14 and as a result of secondary reorganization, middle school consisted of grades 6 and 7 while junior high was grades 8 and 9. This includes specific areas of instruction for health, music, art, science, math, social studies, reading, foreign languages, business, family and consumer science, industrial technology, speech, journalism, physical education and language arts.

Budget allocations for this program are made by the Assistant Superintendent for Secondary Education based on requests by the supervisor/coordinator for each area or, for general services and supplies, based on the needs and number of students served in each building.

Variance Discussion: Expenditures have a net increase as compared to 2017-18 projected actual after the following reductions and improvements.

Reductions

- Decreases in departmental curriculum and instruction service and supply budgets

Improvements/Increases

- Increases in compensation for experience
- Educational credit compensation allowance
- Increases in compensation due to improvements to salary schedules
- Increase in medical insurance rates paid for employees
- Increase in 6.0 teacher FTE to address enrollment needs at the middle school level

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: High School Instruction

Function(s): High School Instruction
1150 through 1189

Mission: The mission of high school instruction is to provide developmentally appropriate and challenging educational opportunities to all students resulting in high levels of achievement for all.

Program Information: This program represents District expenditures for the instructional program for grade 9 through grade 12. Until 2013-14 high school was grades 10 through 12. This includes specific areas of instruction for health, music, art, science, math, social studies, reading, foreign languages, business, human environmental science, industrial technology, speech, journalism, computer science, photography, humanities, publications, physical education and language arts.

Budget allocations for this program are made by the Assistant Superintendent for Secondary Education based on requests by the supervisor/coordinator for each area or, for general services and supplies, based on the needs and number of students served in each building. Detailed budget information for each building and/or program may be found in the supplemental section of this budget.

Variance Discussion: Expenditures have a net increase as compared to 2017-18 projected actual after the following reductions and improvements.

Reductions

- Decreases in departmental curriculum and instruction service and supply budgets

Improvements/Increases

- Increased compensation for experience
- Educational credit compensation allowance
- Increases in compensation due to improvements to salary schedules
- Increase in medical insurance rates paid for employees
- Increase in service and supply budget for fine arts to support the student trip to Nagano, Japan

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: Summer School Instruction

Function(s): Summer School Instruction
1191

Expenditure Object Category	Actual 2014-15	Actual 2015-16	Actual 2016-17	Original Budget 2017-18	Projected Actual 2017-18	Final Budget 2018-19
Salaries	\$ 1,794,112	\$ 1,865,287	\$ 1,792,421	\$ 1,845,260	\$ 1,865,531	\$ 1,827,558
Employee Benefits	\$ 290,679	\$ 302,202	\$ 289,880	\$ 322,167	\$ 317,154	\$ 299,116
Services/Supplies	\$ 478,582	\$ 507,692	\$ 474,461	\$ 528,000	\$ 528,000	\$ 556,225
Total	\$ 2,563,373	\$ 2,675,181	\$ 2,556,762	\$ 2,695,427	\$ 2,710,685	\$ 2,682,899

Function 1191 includes only traditional instruction. Administrative, Student Health, Gifted, ELL and Special Education Services costs are included in their respective functions.

Program Data:	2014-15	2015-16	2016-17	2017-18	2017-18	2018-19
Summer School Enrollment	8,949	8,932	9,307	9,341	9,000	9,050
Summer School ADA (Avg. Daily Attend)	796.87	799.64	821.57	809.64	804.64	809.64

This ADA includes all students whether the cost is reflected on this page or not and is from previous summer in order to line up with timing of funding. Enrollment is the number of students taking courses. ADA is the DESE calculated figure which drives funding from the formula. ADA is determined by using enrollment, rate of attendance and the number of days which compare to a regular school calendar.

Per Pupil Cost	\$ 3,217	\$ 3,345	\$ 3,112	\$ 3,329	\$ 3,369	\$ 3,314
Staff FTE: Support Staff	0.50	0.50	0.50	0.50	0.50	0.50

Teaching, Administrative, Student Support & Office Support Personnel are not assigned FTE as this work is in addition to their permanent full year position. FTE shown here is only for the support staff working full year.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: Summer School Instruction

Function(s): Summer School Instruction
1191

Mission: The mission of summer school is to provide developmentally appropriate and challenging educational opportunities to all students resulting in high levels of achievement for all.

Program Information: This program represents District expenditures for the instructional program for kindergarten through grade 12. This includes regular classroom instruction and specific areas of instruction for reading, health, music, art, science, math, social studies, physical education and language arts. Special programs are also supported including arts, gifted, Multicultural Achievement Committee (MAC) Scholars camp, credit recovery and credit completion.

Variance Discussion: Expenditures have a net increase as compared to 2017-18 projected actual after the following reductions and improvements. All other costs including transportation, administration, student support and other areas are reflected on the appropriate pages of this budget.

Reductions

- None

Improvements/Increases

- Continue 2017-18 increases to allow for expanded programming and course offerings

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: Douglass High Instruction

Function(s): Douglass High Instruction
1195

<u>Expenditure Object Category</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Original Budget 2017-18</u>	<u>Projected Actual 2017-18</u>	<u>Final Budget 2018-19</u>
Salaries	\$ 583,711	\$ 615,951	\$ 630,337	\$ 648,484	\$ 669,725	\$ 701,695
Employee Benefits	\$ 165,430	\$ 183,958	\$ 208,132	\$ 216,578	\$ 227,318	\$ 236,936
Services/Supplies	\$ 69,838	\$ 54,872	\$ 38,196	\$ 73,695	\$ 57,150	\$ 57,165
Total	<u>\$ 818,979</u>	<u>\$ 854,781</u>	<u>\$ 876,665</u>	<u>\$ 938,757</u>	<u>\$ 954,193</u>	<u>\$ 995,796</u>

<u>Program Data:</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>
Number of Students						
September membership	129	108	120	130	128	138
February membership	135	160	123	133	150	160
Average membership	132	134	122	132	139	149
Per Pupil Cost	\$ 6,204	\$ 6,379	\$ 7,215	\$ 7,139	\$ 6,865	\$ 6,683
Enrollment (September head counts)	148	189	176	186	188	198
Number of Students Served in MoOptions Program	72	72	56	66	56	66
Staff FTE:						
Teachers	11.42	11.42	11.42	11.42	11.42	11.42
Instructional Aides	-	-	1.00	1.00	2.00	2.00
Total	<u>11.42</u>	<u>11.42</u>	<u>12.42</u>	<u>12.42</u>	<u>13.42</u>	<u>13.42</u>
Membership per FTE	11.56	11.73	9.78	10.59	10.36	11.10

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: Douglass High Instruction

Function(s): Douglass High Instruction
1195

Mission: The mission of Douglass High School is to offer academic and social opportunities to reengage students so they will demonstrate academic progress while developing and refining self esteem, life and communication skills, their ability to make decisions as responsible citizens, and establish a plan for life after graduation.

Program Information: This program represents District expenditures for the instructional programs of Douglass High School. This includes instruction for health, art, science, math, social studies, reading, business, human environmental sciences, language arts, publications, physical education and the "entrepreneurship" programs that have been established.

Variance Discussion: Expenditures have a net increase as compared to 2017-18 projected actual after the following reductions and improvements.

Reductions

- None

Improvements/Increases

- Increased compensation for experience
- Increases in compensation due to improvements to salary schedules
- Educational credit compensation allowance
- Increase in medical insurance rates paid for employees

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: At Risk Programs for Delinquent and Neglected Youth

Function(s): General Instruction
1192 through 1199 (other than 1195 DHS)

<u>Expenditure Object Category</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Original Budget 2017-18</u>	<u>Projected Actual 2017-18</u>	<u>Final Budget 2018-19</u>
Salaries	\$ 225,869	\$ 228,209	\$ 230,014	\$ 177,549	\$ 147,713	\$ 199,033
Employee Benefits	\$ 57,080	\$ 74,182	\$ 73,031	\$ 66,172	\$ 58,141	\$ 75,653
Services/Supplies	<u>\$ 28,686</u>	<u>\$ 12,264</u>	<u>\$ 12,824</u>	<u>\$ 32,480</u>	<u>\$ 44,056</u>	<u>\$ 860,790</u>
Total	<u>\$ 311,635</u>	<u>\$ 314,655</u>	<u>\$ 315,869</u>	<u>\$ 276,201</u>	<u>\$ 249,910</u>	<u>\$ 1,135,476</u>

<u>Program Data:</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>
Number of Students						
September	59	81	70	70	88	88
February	56	57	69	69	74	74
Average	58	69	70	70	81	81
Per Pupil Cost	\$ 5,420	\$ 4,560	\$ 4,545	\$ 3,974	\$ 3,085	\$ 14,018
Staff FTE:						
ACE (Suspension Center)	2.00	2.00	2.00	1.00	1.00	1.00
Juvenile Justice Center	1.00	1.00	1.00	1.00	1.00	1.00
CFSP Program	1.00	1.00	1.00	1.00	1.00	3.00
Instructional Aide - ACE	<u>-</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total	4.00	5.00	5.00	4.00	4.00	6.00

Note - the students counts are enrollment at JJC, BGTM & ACE on the above noted count dates

Average number of students per FTE	14.38	13.80	13.90	17.38	20.25	13.50
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In 2013-14 the District entered an agreement for regular education services at BGTM to be provided by Great Circle, thus reducing the number of teachers committed to Boys and Girls Town of MO. Currently teachers at BGTM only provide Special Education Services and are reflected in 1210.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program:	At Risk Programs for Delinquent and Neglected Youth
Function(s):	General Instruction 1192 through 1199 (other than 1195 DHS)
Mission:	The mission of general instruction is to provide each child with the knowledge and skills needed for academic achievement, personal effectiveness and productive citizenship.
Program Information:	<p>This program represents District expenditures for the alternative instructional programs for ACE (Suspension Center), Juvenile Justice Center and the Boys and Girls Town Program. In 2011-12, the District added staffing for the Child and Family Support Process (CFSP) program at the elementary level. The CFSP supports elementary students who struggle with behavioral and mental health issues. The program includes a partnership with Burrell Behavioral Health and provides academic instruction and social/emotional support for students and their families.</p> <p>Budget allocations for these programs are made by the Director of Special Services and the Assistant Superintendent of Secondary Education based on needs of the supervisor/coordinator for each area or, for general services and supplies, based on the number of students served in each building. Detailed budget information for each building and/or program may be found in the supplemental section of this budget.</p>
Variance Discussion:	<p>Expenditures have a net increase as compared to 2017-18 projected actual after the following reductions and improvements.</p> <p><u>Reductions</u></p> <ul style="list-style-type: none">• None <p><u>Improvements/Increases</u></p> <ul style="list-style-type: none">• Increased compensation for experience• Educational credit compensation allowance• Increases in compensation due to improvements to salary schedules• Increase in medical insurance rates paid for employees• Increase in FTE to convert CFSP from Special Education Instruction to General Education Instruction• Increase in professional service budget to move payments to Great Circle from Special Education Instruction to General Instruction per Department of Elementary and Secondary Education recommended coding changes
Funding Sources:	District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: Special Education Instruction

Function(s): Special Education Instruction
1210

Expenditure Object Category	Actual 2014-15	Actual 2015-16	Actual 2016-17	Original Budget 2017-18	Projected Actual 2017-18	Final Budget 2018-19
Salaries	\$ 10,620,375	\$ 15,639,909	\$ 17,044,888	\$ 17,488,257	\$ 17,157,214	\$ 17,949,884
Employee Benefits	\$ 3,856,376	\$ 5,521,243	\$ 6,111,111	\$ 6,365,230	\$ 6,321,814	\$ 6,582,871
Services/Supplies	\$ 436,420	\$ 1,263,132	\$ 1,366,334	\$ 1,579,670	\$ 1,812,234	\$ 316,833
Total	\$ 14,913,171	\$ 22,424,284	\$ 24,522,333	\$ 25,433,157	\$ 25,291,262	\$ 24,849,588

Summer School included above

Program Data:	2014-15	2015-16	2016-17	2017-18	2017-18	2018-19
Number of Students						
December Count - SPED	1,673	1,636	1,684	1,692	1,740	1,760
Per Pupil Cost	\$ 8,914	\$ 13,707	\$ 14,562	\$ 15,031	\$ 14,535	\$ 14,119
Staff FTE:						
Teachers	164.87	162.32	156.41	156.41	162.81	165.81
School Psych Interns	Moved from Pupil Services (2100-2199)		2.00	2.00	2.00	2.00
Fellows	5.00	-	-	-	-	-
Instructional Aides	14.00	9.00	7.00	7.00	5.00	3.00
Braille Transcriber	1.00	1.00	1.00	1.00	1.00	1.00
Special Needs Nurse	1.00	1.00	1.00	1.00	1.00	1.00
Social Worker	-	-	4.00	4.00	3.00	3.00
OTPT/SLP/Psychologists/Diagnosticians	Moved from Pupil Services (2100-2199)		71.74	71.74	71.22	71.22
Paraprofessionals	<u>143.71</u>	<u>145.28</u>	<u>142.78</u>	<u>142.78</u>	<u>151.00</u>	<u>151.00</u>
Total	329.58	318.60	385.93	385.93	397.03	398.03

Some professional staff and costs in 2100 Pupil Support

December student count per FTE	5.08	5.13	4.36	4.38	4.38	4.42
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: Special Education Instruction

Function(s): Special Education Instruction
1210

Mission: The mission of special education is to provide free and appropriate education to students with disabilities through identification activities and provision of services in accordance with state and federal guidelines.

Program Information: Special Education services are specially designed instruction, materials, equipment, or other related services necessary to address individual student needs in the least restrictive environment. These services are provided District wide and include the program expense of the Center of Responsive Education (CORE) facility.

Variance Discussion: Expenditures have a net decrease as compared to 2017-18 projected actual after the following reductions and improvements. For the upcoming year, the Department of Elementary and Secondary Education changed reporting requirements for various special education specialty services such as private tuition and ancillary services (including OT/PT, speech language pathologists and psychologists).

Reductions

- Decrease of professional service budget to move funding for placement of students with High Road School (formerly referred to as SESI) to Supplemental Education (Tuition) Services
- Decrease of professional service budget to move funding for Great Circle to General Instruction rather than Special Education Instruction

Improvements/Increases

- Increased compensation for experience
- Increases in compensation due to improvements to salary schedules
- Improvement of salary schedules other than teacher's schedule
- Educational credit compensation allowance
- Increase in medical insurance rates paid for employees
- Increase 3.0 teacher FTE

Funding Sources: District operating funds. This includes state funding (part of the basic state aid formula) and federal funding (Entitlement Funds) which is based on reimbursement per student served.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: Early Childhood Special Education

Function(s): Early Childhood Special Education
1292

Expenditure Object Category	Actual 2014-15	Actual 2015-16	Actual 2016-17	Original Budget 2017-18	Projected Actual 2017-18	Final Budget 2018-19
Salaries	\$ 2,481,646	\$ 2,686,493	\$ 3,086,920	\$ 3,196,102	\$ 3,099,967	\$ 3,227,279
Employee Benefits	\$ 796,500	\$ 918,479	\$ 1,080,035	\$ 1,126,823	\$ 1,088,637	\$ 1,134,263
Services/Supplies	\$ 206,479	\$ 219,909	\$ 201,686	\$ 94,425	\$ 103,318	\$ 94,425
Total	\$ 3,484,625	\$ 3,824,881	\$ 4,368,641	\$ 4,417,350	\$ 4,291,922	\$ 4,455,967

Summer School included above

Program Data:	2014-15	2015-16	2016-17	2017-18	2017-18	2018-19
Number of Students						
December Count - ECSE	186	180	186	190	190	190
Per Pupil Cost	\$ 18,735	\$ 21,249	\$ 23,487	\$ 23,249	\$ 22,589	\$ 23,452
Staff FTE:						
Teachers	20.30	22.00	25.00	25.00	22.58	22.58
Instructional Aides	9.50	14.52	16.00	16.00	14.52	14.52
Paraprofessionals	4.00	1.00	2.00	2.00	2.00	2.00
Administrator	1.00	1.00	1.00	1.00	1.00	1.00
Support Staff	0.80	0.80	1.80	1.80	1.80	1.80
Nurse/OTPT/SLPs/Psychs/Diagnosticians	24.20	25.00	21.40	21.40	30.00	30.00
Total	59.80	64.32	67.20	67.20	71.90	71.90

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: Early Childhood Special Education

Function(s): Early Childhood Special Education
1292

Mission: The mission of special education is to provide free and appropriate education to students with disabilities through identification activities and provision of services in accordance with state and federal guidelines.

Program Information: Special Education services are specially designed instruction, materials, equipment, or other related services necessary to address individual student needs in the least restrictive environment.

Variance Discussion: Expenditures have a net increase as compared to 2017-18 projected actual after the following reductions and improvements.

Reductions

- None

Improvements/Increases

- Increased compensation for experience
- Educational credit compensation allowance
- Increases in compensation due to improvements to salary schedules
- Increase in medical insurance rates paid for employees

Funding Sources: District operating funds. This includes federal funding which is based on reimbursement of prior year expense.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: Gifted Program

Function(s): Gifted Program
1211

<u>Expenditure Object Category</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Original Budget 2017-18</u>	<u>Projected Actual 2017-18</u>	<u>Final Budget 2018-19</u>
Salaries	\$ 852,640	\$ 855,764	\$ 925,061	\$ 965,878	\$ 1,085,637	\$ 1,141,768
Employee Benefits	\$ 241,777	\$ 247,741	\$ 276,474	\$ 289,245	\$ 315,074	\$ 336,065
Services/Supplies	\$ 59,228	\$ 75,181	\$ 77,818	\$ 85,596	\$ 95,207	\$ 98,761
Total	<u>\$ 1,153,645</u>	<u>\$ 1,178,686</u>	<u>\$ 1,279,353</u>	<u>\$ 1,340,719</u>	<u>\$ 1,495,918</u>	<u>\$ 1,576,594</u>

<u>Program Data:</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>
Number of Students						
Students Served (as per the October Student Assignment File reported to DESE)	1,500	1,510	1,526	1,576	1,626	1,631
Per Pupil Cost \$	\$ 769	\$ 781	\$ 838	\$ 851	\$ 920	\$ 967
Staff FTE:						
Elementary Teachers	8.20	8.30	8.00	8.00	8.50	9.00
Instructional Aide	-	-	-	-	1.00	1.00
Gifted Psych Examiners	-	-	-	-	0.81	0.81
Secondary Teachers	<u>6.69</u>	<u>5.69</u>	<u>5.83</u>	<u>5.83</u>	<u>6.52</u>	<u>6.52</u>
Total	14.89	13.99	13.83	13.83	16.83	17.33
Students Served per FTE	100.74	107.93	110.34	113.96	96.59	94.09

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: Gifted Program

Function(s): Gifted Program
1211

Mission: The mission of the Gifted Program is to identify and provide specialized instruction to academically gifted students in kindergarten through grade 12.

Program Information: The Gifted Program provides academic services beyond that offered through standard grade level curriculum for academically advanced students.

Variance Discussion: Expenditures have a net increase as compared to 2017-18 projected actual after the following reductions and improvements.

Reductions

- None

Improvements/Increases

- Increased compensation for experience
- Educational credit compensation allowance
- Increases in compensation due to improvements to salary schedules
- Increase in medical insurance rates paid for employees
- Increase 0.5 teacher FTE due to increasing student enrollment

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: Title I
Function(s): Title I
1250 through 1255 and 2569

<u>Expenditure Object Category</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Original Budget 2017-18</u>	<u>Projected Actual 2017-18</u>	<u>Final Budget 2018-19</u>
Salaries	\$ 881,555	\$ 849,541	\$ 1,031,739	\$ 1,134,205	\$ 1,234,275	\$ 1,293,528
Employee Benefits	\$ 263,840	\$ 266,684	\$ 300,769	\$ 335,779	\$ 392,931	\$ 409,885
Services/Supplies	<u>\$ 40,652</u>	<u>\$ 91,171</u>	<u>\$ 83,920</u>	<u>\$ 155,952</u>	<u>\$ 155,952</u>	<u>\$ 155,952</u>
Total	<u>\$ 1,186,047</u>	<u>\$ 1,207,396</u>	<u>\$ 1,416,428</u>	<u>\$ 1,625,936</u>	<u>\$ 1,783,158</u>	<u>\$ 1,859,365</u>

<u>Program Data:</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>
Number of Title Buildings	8	8	9	9	9	9
Number of Students:						
Regular School Program (as per the October Student Core Data Files reported to DESE)	3,007	2,765	2,941	2,991	3,046	3,096
Cost per Pupil	\$ 394	\$ 437	\$ 482	\$ 544	\$ 585	\$ 601
Staff FTE:						
Teach	17.80	12.80	13.30	21.94	22.22	22.22
Juvenile Justice Center	0.42	0.42	0.42	0.42	0.42	0.42
Instructional Aides	<u>1.00</u>	<u>2.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total	19.22	15.22	14.72	23.36	23.64	23.64
Students Served per FTE	156.45	181.67	199.80	128.04	128.85	130.96

West Boulevard, Parkade, Alpha Hart Lewis, Benton, Blue Ridge, Cedar Ridge, Derby Ridge Elementary Schools and Douglass High School are schoolwide Title I programs. In 2015-16 Battle Elementary opened as a Title I program. In a schoolwide program all students in the school are counted as Title I students.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program:	Title I
Function(s):	Title I 1250 through 1255 and 2569
Mission:	The mission of the Title I program is to provide instructional support for educationally disadvantaged children and their families from preschool through high school.
Program Information:	Title I provides a wide range of services for young children. Elementary children receive extra support in learning to read and write through Reading Recovery, an individualized program for first grade students, mathematics and through instruction provided for children in small groups. Supplementary support services are also provided for students at Douglass High School.
Variance Discussion:	Expenditures have a net increase as compared to 2017-18 projected actual after the following reductions and improvements. <u>Reductions</u> <ul style="list-style-type: none">• None <u>Improvements/Increases</u> <ul style="list-style-type: none">• Increased compensation for experience• Educational credit compensation allowance• Increases in compensation due to improvements to salary schedules• Increase in medical insurance rates paid for employees
Funding Sources:	District operating funds. This includes federal and state funding for the support of this program.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: English Language Learners

Function(s): English Language Learners
1271

Expenditure Object Category	Actual 2014-15	Actual 2015-16	Actual 2016-17	Original Budget 2017-18	Projected Actual 2017-18	Final Budget 2018-19
Salaries	\$ 1,249,582	\$ 1,416,296	\$ 1,668,716	\$ 1,775,385	\$ 1,729,922	\$ 1,902,193
Employee Benefits	\$ 369,844	\$ 437,032	\$ 516,087	\$ 553,932	\$ 552,442	\$ 605,992
Services/Supplies	<u>\$ 36,320</u>	<u>\$ 102,848</u>	<u>\$ 45,145</u>	<u>\$ 40,450</u>	<u>\$ 65,205</u>	<u>\$ 76,750</u>
Total	<u>\$ 1,655,746</u>	<u>\$ 1,956,176</u>	<u>\$ 2,229,948</u>	<u>\$ 2,369,767</u>	<u>\$ 2,347,569</u>	<u>\$ 2,584,935</u>

Program Data:	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>
Number of Students						
October Count as reported to DESE	988	1,002	1,058	1,083	1,224	1,249
Per Pupil Cost	\$ 1,676	\$ 1,952	\$ 2,108	\$ 2,188	\$ 1,918	\$ 2,070
Students official count per teacher	41.90	38.54	36.48	36.10	38.66	37.11
Staff FTE:						
Teacher	23.58	26.00	29.00	30.00	31.66	33.66
Instructional Aides	<u>1.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	24.58	26.00	29.00	30.00	31.66	33.66
Students Served per FTE	40.20	38.54	36.48	36.10	38.66	37.11

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: English Language Learners

Function(s): English Language Learners
1271

Mission: The mission of the English Language Learners program is to identify and assess the educational needs of students whose native or home languages are other than English and to provide appropriate programs to address these unique needs.

Program Information: ELL instruction focuses on an integrated approach to language through topics of interest and needs of students in grades PreK-12. English for academic and communication purposes is emphasized.

Variance Discussion: Expenditures have a net increase as compared to 2017-18 projected actual after the following reductions and improvements.

Reductions

- None

Improvements/Increases

- Increased compensation for experience
- Educational credit allowance
- Increases in compensation due to improvements to salary schedules
- Increase in medical insurance rates paid for employees
- Increase of 2.0 teacher FTE due to increasing student enrollment

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: Vocational Instruction

Function(s): Vocational Instruction
1301 through 1399

<u>Expenditure Object Category</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Original Budget 2017-18</u>	<u>Projected Actual 2017-18</u>	<u>Final Budget 2018-19</u>
Salaries	\$ 2,546,961	\$ 2,574,780	\$ 2,689,107	\$ 2,735,090	\$ 2,583,217	\$ 2,706,701
Employee Benefits	\$ 739,787	\$ 780,645	\$ 826,104	\$ 858,033	\$ 834,954	\$ 870,900
Services/Supplies	<u>\$ 481,362</u>	<u>\$ 518,875</u>	<u>\$ 515,208</u>	<u>\$ 605,280</u>	<u>\$ 546,134</u>	<u>\$ 575,500</u>
Total	<u>\$ 3,768,110</u>	<u>\$ 3,874,300</u>	<u>\$ 4,030,419</u>	<u>\$ 4,198,403</u>	<u>\$ 3,964,305</u>	<u>\$ 4,153,101</u>

<u>Program Data:</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>
Number of Students Served (as per the June Student Files of students enrolled in courses)	2,016	2,041	2,258	2,283	2,312	2,337
Per Pupil Cost	\$ 1,881	\$ 1,898	\$ 1,785	\$ 1,839	\$ 1,715	\$ 1,777
Staff FTE:						
Teacher	45.27	45.25	42.00	42.00	45.49	44.49
Instructional Aides	<u>1.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	46.27	45.25	42.00	42.00	45.49	44.49
Students Served per FTE	43.57	45.10	53.76	54.36	50.82	52.53

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: Vocational Instruction

Function(s): Vocational Instruction
1301 through 1399

Mission: The mission of vocational instruction is to provide secondary students with educational experiences which will prepare the students for employment and/or continuing technical education after high school.

Program Information: This program represents District expenditures for the vocational instructional programs with grades 7 through 12 housed in several secondary school facilities. This includes specific areas of instruction in agriculture, business/computer education, marketing and business management, health, human environmental sciences, technical and industrial.

Variance Discussion: Expenditures have a net increase as compared to 2017-18 projected actual after the following reductions and improvements.

Reductions

- None

Improvements/Increases

- Increased compensation for experience
- Educational credit compensation allowance
- Increases in compensation due to improvements to salary schedules
- Increase in medical insurance rates paid for employees

Funding Sources: In addition to District operating funds, this program receives state funding for salary reimbursement based on an “effectiveness index” and equipment match funds, by application. Federal funding is also provided through Carl Perkins funds. In addition, tuition payments by sending districts provide reimbursement for services provided.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: Student Activities & Athletics

Function(s): Student Activities & Athletics
1420 through 1499

<u>Expenditure Object Category</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Original Budget 2017-18</u>	<u>Projected Actual 2017-18</u>	<u>Final Budget 2018-19</u>
Salaries	\$ 1,161,756	\$ 1,214,610	\$ 1,660,733	\$ 1,380,789	\$ 1,569,553	\$ 1,632,146
Employee Benefits	\$ 294,823	\$ 321,969	\$ 265,887	\$ 221,457	\$ 220,467	\$ 229,782
Services/Supplies	<u>\$ 592,618</u>	<u>\$ 666,265</u>	<u>\$ 618,786</u>	<u>\$ 665,937</u>	<u>\$ 666,982</u>	<u>\$ 672,425</u>
Total	<u>\$ 2,049,197</u>	<u>\$ 2,202,844</u>	<u>\$ 2,545,406</u>	<u>\$ 2,268,183</u>	<u>\$ 2,457,002</u>	<u>\$ 2,534,353</u>

<u>Program Data:</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>
Staff FTE:						
Support Staff	3.00	3.00	3.00	3.00	3.00	3.00

Athletic Expenditures by School:

All Secondary Schools	\$ 170,513	\$ 215,340	\$ 415,507	\$ 308,380	\$ 427,664	\$ 427,676
Hickman High School	\$ 444,376	\$ 454,582	\$ 484,222	\$ 471,208	\$ 484,290	\$ 501,688
Rock Bridge High School	\$ 411,198	\$ 428,801	\$ 482,723	\$ 462,175	\$ 483,754	\$ 501,266
Battle High School	\$ 408,957	\$ 431,454	\$ 460,770	\$ 447,562	\$ 465,763	\$ 487,819
Douglass High School	\$ 3,281	\$ 1,166	\$ 3,963	\$ 3,203	\$ 8,402	\$ 8,581
All Middle Schools	\$ -	\$ 530	\$ -	\$ 700	\$ 700	\$ 700
Jefferson Middle School	\$ 99,325	\$ 114,758	\$ 127,592	\$ 110,334	\$ 109,756	\$ 113,433
Oakland Middle School	\$ 94,647	\$ 101,642	\$ 100,785	\$ 89,741	\$ 86,665	\$ 89,537
West Middle School	\$ 98,467	\$ 102,491	\$ 96,676	\$ 94,001	\$ 95,402	\$ 98,787
Gentry Middle School	\$ 84,105	\$ 97,038	\$ 95,153	\$ 94,955	\$ 95,566	\$ 98,904
Lange Middle School	\$ 97,083	\$ 98,202	\$ 106,465	\$ 96,703	\$ 97,057	\$ 100,429
Smithton Middle School	\$ 94,678	\$ 99,391	\$ 89,642	\$ 85,083	\$ 96,585	\$ 99,858
All Elementary Schools	<u>\$ 42,567</u>	<u>\$ 57,449</u>	<u>\$ 81,908</u>	<u>\$ 4,138</u>	<u>\$ 5,398</u>	<u>\$ 5,675</u>
	<u>\$ 2,049,197</u>	<u>\$ 2,202,844</u>	<u>\$ 2,545,406</u>	<u>\$ 2,268,183</u>	<u>\$ 2,457,002</u>	<u>\$ 2,534,353</u>

Athletic travel budgets are included in transportation function 2551
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: Student Activities & Athletics

Function(s): Student Activities & Athletics
1420 through 1499

Mission: The mission of the Student Activities & Athletics program is to provide a comprehensive and competitive athletic program for the purpose of developing a more total person.

Program Information: This program represents District expenditures for athletics for services, supplies, and minor equipment purchases.

Variance Discussion: Expenditures have a net increase as compared to 2017-18 projected actual after the following reductions and improvements.

Reductions

- None

Improvements/Increases

- Increased compensation for experience
- Increases in compensation due to improvements to salary schedules
- Increase in medical insurance rates paid for employees

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: Adult Basic Education

**Function(s): Adult Basic Education
1601 through 1699**

<u>Expenditure Object Category</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Original Budget 2017-18</u>	<u>Projected Actual 2017-18</u>	<u>Final Budget 2018-19</u>
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services/Supplies	<u>\$ 12,407</u>	<u>\$ 11,652</u>	<u>\$ 11,980</u>	<u>\$ 13,980</u>	<u>\$ 13,980</u>	<u>\$ 13,980</u>
Total	<u>\$ 12,407</u>	<u>\$ 11,652</u>	<u>\$ 11,980</u>	<u>\$ 13,980</u>	<u>\$ 13,980</u>	<u>\$ 13,980</u>

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: **Adult Basic Education**

Function(s): **Adult Basic Education
1601 through 1699**

Mission: The mission of the Adult Basic Education program is to identify and provide for the continuing educational needs of the public.

Program Information: This program represents District expenditures for the coordination services of the adult basic education program.

Variance Discussion: A district funded budget has been added to allow the cost of rent and facility related expenses. The program was moved out of Douglass High School (DHS) in 2014-15 in order to allow expansion of the DHS programs.

Reductions

- None

Improvements/Increases

- Increase lease budget for actual expected cost of facility leases. The grant funding Adult Basic Education will not support cost of facilities.

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: Supplemental Education (Tuition) Services

Function(s): Supplemental Education (Tuition) Services
1901 through 1999

<u>Expenditure Object Category</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Original Budget 2017-18</u>	<u>Projected Actual 2017-18</u>	<u>Final Budget 2018-19</u>
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services/Supplies	<u>\$ 452,990</u>	<u>\$ 443,452</u>	<u>\$ 486,434</u>	<u>\$ 450,000</u>	<u>\$ 450,000</u>	<u>\$ 1,450,000</u>
Total	<u>\$ 452,990</u>	<u>\$ 443,452</u>	<u>\$ 486,434</u>	<u>\$ 450,000</u>	<u>\$ 450,000</u>	<u>\$ 1,450,000</u>

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program:	Supplemental Education (Tuition) Services
Function(s):	Supplemental Education (Tuition) Services 1901 through 1999
Mission:	Tuition is paid to other districts when CPS students are placed into residences outside the district at a rate equal to the local tax effort.
Program Information:	This program represents payments to other districts, including state schools, for which resident students of the District are legally assigned to attend.
Variance Discussion:	<u>Reductions</u> <ul style="list-style-type: none">• None <u>Improvements/Increases</u> <ul style="list-style-type: none">• Increase of professional service budget for additional students placed with High Road School (formally referred to as SESI) - moved from Special Education Instruction to Supplemental Instruction per Department of Elementary and Secondary Education recommended coding changes
Funding Sources:	District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: Guidance & Counseling Services

Function(s): Guidance & Counseling Services
2122

<u>Expenditure Object Category</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Original Budget 2017-18</u>	<u>Projected Actual 2017-18</u>	<u>Final Budget 2018-19</u>
Salaries	\$ 2,985,341	\$ 3,196,454	\$ 3,511,450	\$ 3,589,003	\$ 3,488,142	\$ 3,654,717
Employee Benefits	\$ 903,560	\$ 1,003,860	\$ 1,133,181	\$ 1,178,566	\$ 1,152,760	\$ 1,201,669
Services/Supplies	<u>\$ 55,705</u>	<u>\$ 61,139</u>	<u>\$ 55,186</u>	<u>\$ 68,865</u>	<u>\$ 51,717</u>	<u>\$ 42,850</u>
Total	<u>\$ 3,944,606</u>	<u>\$ 4,261,453</u>	<u>\$ 4,699,817</u>	<u>\$ 4,836,434</u>	<u>\$ 4,692,619</u>	<u>\$ 4,899,236</u>

<u>Program Data:</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>
Staff FTE:						
Guidance Counselors	50.77	55.07	54.16	54.16	57.70	57.70
Support Staff	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>
Total	56.77	61.07	60.16	60.16	63.70	63.70

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: Guidance and Counseling Services

Function(s): Guidance and Counseling Services
2122

Mission: Guidance and counseling services are provided to all students as a complement to their core curriculum and a support to their academic and personal well-being.

Program Information: This program represents District expenditures for activities which are designed to assess and improve the well-being of students and to supplement the teaching process.

Variance Discussion: Expenditures have a net increase as compared to 2017-18 projected actual after the following reductions and improvements. This program page has been separated from Pupil Services in order to provide greater detail information.

Reductions

- None

Improvements/Increases

- Increased compensation for experience
- Educational credit compensation allowance
- Increases in compensation due to improvements to salary schedules
- Increase in medical insurance rates paid for employees

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: Pupil Services
Function(s): Pupil Services
2100-2199 (other than 2122)

<u>Expenditure Object Category</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Original Budget 2017-18</u>	<u>Projected Actual 2017-18</u>	<u>Final Budget 2018-19</u>
Salaries	\$ 6,665,462	\$ 3,285,397	\$ 3,747,690	\$ 3,869,942	\$ 3,820,795	\$ 4,228,359
Employee Benefits	\$ 1,956,200	\$ 1,034,755	\$ 1,234,635	\$ 1,292,748	\$ 1,293,084	\$ 1,396,766
Services/Supplies	\$ 370,126	\$ 153,527	\$ 145,015	\$ 214,671	\$ 131,622	\$ 509,302
Total	<u>\$ 8,991,788</u>	<u>\$ 4,473,679</u>	<u>\$ 5,127,340</u>	<u>\$ 5,377,361</u>	<u>\$ 5,245,501</u>	<u>\$ 6,134,427</u>

<u>Program Data:</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>
Staff FTE:						
OTPT/SLP/Psychologists/Diagnosticians	67.79	77.05	-----	Moved to 1210	-----	-----
School Psych Interns	2.00	2.00	-----	Moved to 1210	-----	-----
Home School Communicators	18.00	19.00	20.00	20.00	22.00	22.00
Outreach Counselors	10.30	10.00	7.00	7.00	10.00	10.00
Social Worker	3.00	3.00	4.00	4.00	4.00	2.00
Nursing Staff	29.40	27.70	31.30	31.30	33.30	33.80
Student Advocate/Parent Liaison	2.00	2.00	2.00	2.00	1.00	1.00
Administrative Staff	0.42	1.00	1.00	1.00	1.40	1.40
Support Staff	<u>16.14</u>	<u>19.14</u>	<u>21.14</u>	<u>22.14</u>	<u>23.96</u>	<u>24.96</u>
Total	149.05	160.89	86.44	87.44	95.66	95.16

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: Pupil Services

Function(s): Pupil Services
2100 through 2199 (other than 2122)

Mission: Pupil services include outreach counselors, home-school communicators, pupil health services, and pupil accounting.

Program Information: This program represents District expenditures for activities which are designed to assess and improve the well-being of students and to supplement the teaching process through student support.

Variance Discussion: Expenditures have a net increase as compared to 2017-18 projected actual after the following reductions and improvements. During the upcoming year, the Department of Elementary and Secondary Education has changed reporting requirements for ancillary services (including OT/PT, speech language pathologists, and psychologists) which were previously included under Special Education Instruction on pages 115-116 of this document.

Reductions

- None

Improvements/Increases

- Increased compensation for experience
- Educational credit compensation allowance
- Increases in compensation due to improvements to salary schedules
- Increase in medical insurance rates paid for employees
- Addition of 1.5 nursing staff due to growing student needs
- Increase for movement of ancillary budgets from Special Education Instruction

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: Educational Media Services

**Function(s): Educational Media Services
2221**

<u>Expenditure Object Category</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Original Budget 2017-18</u>	<u>Projected Actual 2017-18</u>	<u>Final Budget 2018-19</u>
Salaries	\$ 2,138,665	\$ 2,231,144	\$ 2,556,063	\$ 2,695,617	\$ 2,706,803	\$ 2,834,838
Employee Benefits	\$ 707,312	\$ 773,079	\$ 927,033	\$ 980,886	\$ 993,029	\$ 1,034,235
Services/Supplies	\$ 149,874	\$ 210,285	\$ 213,385	\$ 216,633	\$ 214,374	\$ 270,831
Total	<u>\$ 2,995,851</u>	<u>\$ 3,214,508</u>	<u>\$ 3,696,481</u>	<u>\$ 3,893,136</u>	<u>\$ 3,914,206</u>	<u>\$ 4,139,904</u>

<u>Program Data:</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>
Staff FTE:						
Professional	30.67	32.17	33.00	33.00	34.33	34.33
Instructional Aides	19.00	19.33	20.00	20.00	21.00	21.00
Support Staff	12.04	11.91	13.65	13.65	13.65	13.65
Total	<u>61.71</u>	<u>63.41</u>	<u>66.65</u>	<u>66.65</u>	<u>68.98</u>	<u>68.98</u>

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: Educational Media Services

Function(s): Educational Media Services
2221

Mission: Providing instructional services through media and library resources to students of all levels.

Program Information: This program represents District expenditures for activities associated with assisting the instructional staff with the content and process of providing instruction to students and students with media learning

Variance Discussion: Expenditures have a net increase as compared to 2017-18 projected actual after the following reductions and improvements.

Reductions

- None

Improvements/Increases

- Increased compensation for experience
- Educational credit compensation allowance
- Increases in compensation due to improvements to salary schedules
- Increase in medical insurance rates paid for employees

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: Support Services and Instructional Staff

**Function(s): Support Services and Instructional Staff
2201 - 2299 (other than 2221)**

Expenditure Object Category	Actual 2014-15	Actual 2015-16	Actual 2016-17	Original Budget 2017-18	Projected Actual 2017-18	Final Budget 2018-19
Salaries	\$ 4,638,825	\$ 4,783,481	\$ 5,241,789	\$ 5,541,203	\$ 4,968,443	\$ 5,120,991
Employee Benefits	\$ 1,267,803	\$ 1,366,321	\$ 1,498,745	\$ 1,635,778	\$ 1,387,317	\$ 1,441,306
Services/Supplies	\$ 2,971,166	\$ 2,920,328	\$ 4,376,614	\$ 2,580,956	\$ 2,458,964	\$ 4,114,254
Total	<u>\$ 8,877,794</u>	<u>\$ 9,070,130</u>	<u>\$ 11,117,148</u>	<u>\$ 9,757,937</u>	<u>\$ 8,814,724</u>	<u>\$ 10,676,551</u>

Program Data:	2014-15	2015-16	2016-17	2017-18	2017-18	2018-19
Staff FTE:						
Manager & Instruct Tech Trainers	8.58	7.33	8.33	8.33	8.33	6.33
Curriculum & Program Coordinators	18.66	17.88	17.88	17.88	20.30	20.30
Clinical Associates - Fellow Mentors	19.80	17.60	17.43	-	-	-
Building Dept Chairs & Coordinators	10.48	10.07	9.98	9.98	14.69	14.69
Instructional Mentor	1.00	2.00	2.00	6.00	5.50	5.50
Support Staff	18.04	17.67	19.17	19.42	20.50	20.50
Total	<u>76.56</u>	<u>72.55</u>	<u>74.79</u>	<u>61.61</u>	<u>69.32</u>	<u>67.32</u>

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program:	Support Services and Instructional Staff
Function(s):	Support Services and Instructional Staff 2201–2299 (other than 2221)
Mission:	These services include curriculum development and coordination, staff development, Title II grant projects, and other operating grant projects.
Program Information:	This program represents District expenditures for activities associated with assisting the instructional staff with the content and process of providing instruction to students.
Variance Discussion:	Expenditures have a net increase as compared to 2017-18 projected actual after the following reductions and improvements. <u>Reductions</u> <ul style="list-style-type: none">• None <u>Improvements/Increases</u> <ul style="list-style-type: none">• Increased compensation for experience• Educational credit compensation allowance• Increases in compensation due to improvements to salary schedules• Increase in medical insurance rates paid for employees• Increase in technology refresh/extinction funds to maintain 1:1 device implementation for high schools
Funding Sources:	District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: Administrative Services

**Function(s): Administrative Services
2301 through 2399**

Expenditure Object Category	Actual 2014-15	Actual 2015-16	Actual 2016-17	Original Budget 2017-18	Projected Actual 2017-18	Final Budget 2018-19
Salaries	\$ 1,671,006	\$ 1,833,464	\$ 2,173,521	\$ 2,066,702	\$ 2,033,403	\$ 2,167,530
Employee Benefits	\$ 441,129	\$ 481,099	\$ 552,635	\$ 553,396	\$ 556,555	\$ 588,529
Services/Supplies	<u>\$ 961,519</u>	<u>\$ 811,187</u>	<u>\$ 1,110,690</u>	<u>\$ 1,014,261</u>	<u>\$ 874,675</u>	<u>\$ 3,212,060</u>
Total	<u>\$ 3,073,654</u>	<u>\$ 3,125,750</u>	<u>\$ 3,836,846</u>	<u>\$ 3,634,359</u>	<u>\$ 3,464,633</u>	<u>\$ 5,968,119</u>

Program Data:	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>
Staff FTE:						
Professional	8.00	10.26	10.26	11.26	11.26	11.26
Support Staff	<u>17.42</u>	<u>17.08</u>	<u>17.33</u>	<u>18.33</u>	<u>16.50</u>	<u>17.50</u>
Total	25.42	27.34	27.59	29.59	27.76	28.76

Service/supply costs specific to Budget Manager:

Board of Education	\$ 629,945	\$ 548,823	\$ 674,313	\$ 663,478	\$ 489,100	\$ 654,000
Superintendent	\$ 27,030	\$ 26,224	\$ 28,262	\$ 37,667	\$ 32,406	\$ 25,847
CFO/COO	\$ 54,247	\$ 42,188	\$ 143,330	\$ 68,881	\$ 66,274	\$ 64,457
Asst Superintendent Elementary	\$ 13,476	\$ 14,470	\$ 14,183	\$ 16,750	\$ 18,075	\$ 14,800
Asst Superintendent Secondary	\$ 21,444	\$ 22,982	\$ 19,581	\$ 16,980	\$ 18,956	\$ 19,800
Chief Equity Officer	\$ 30,765	\$ 17,685	\$ 18,130	\$ 15,145	\$ 15,279	\$ 14,969
Human Resources	\$ 157,792	\$ 132,124	\$ 194,674	\$ 181,360	\$ 175,585	\$ 161,800
Student Family Advocacy	<u>\$ 14,287</u>	<u>\$ 6,691</u>	<u>\$ 4,926</u>	<u>\$ 14,000</u>	<u>\$ 17,000</u>	<u>\$ 14,000</u>
	<u>\$ 948,986</u>	<u>\$ 811,187</u>	<u>\$ 1,097,399</u>	<u>\$ 1,014,261</u>	<u>\$ 832,675</u>	<u>\$ 969,673</u>

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: **Administrative Services**

Function(s): **Administrative Services
2301 through 2399**

Mission: Administrative Services include Board of Education operations, and District central office administration.

Program Information: This program represents District expenditures for activities associated with establishing and administering policy for the District. In 2018-19, this includes the positions of and support staff for:

- Superintendent
- Assistant Superintendents – Elementary and Secondary
- Chief Equity Officer
- Chief Financial Officer
- Chief Human Resources Officer
- Chief Operations Officer
- Director of Certified Personnel
- Human Resources Project Manager
- Supervisor of Student Services (Family and Student Advocacy)
- Coordinator of Summer Programs
- Behavior Support Specialist

Variance Discussion: Expenditures have a net increase as compared to 2017-18 projected actual after the following reductions and improvements.

Reductions

- None

Improvements/Increases

- Increased compensation for experience
- Increase in medical insurance rates paid for employees
- Increases in compensation due to improvements to salary schedules
- Increase for conversion of Administrative Project Manager FTE to Chief Operations Officer
- Increase 1.0 FTE for addition of support staff for Chief Operations Officer
- Increase in Board of Education budget for projected increases in liability and property insurance and election expenses
- Increase in service and supply budget due to movement of technology services from Information Systems to Administrative Services due to coding changes recommended by the Department of Elementary and Secondary Education

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: Other Administrative Services

Function(s): Other Administrative Services
2401 through 2499

Expenditure Object Category	Actual 2014-15	Actual 2015-16	Actual 2016-17	Original Budget 2017-18	Projected Actual 2017-18	Final Budget 2018-19
Salaries	\$ 9,526,608	\$ 8,626,698	\$ 9,873,010	\$ 10,117,955	\$ 9,960,667	\$ 10,470,723
Employee Benefits	\$ 2,714,859	\$ 2,541,599	\$ 2,941,344	\$ 3,045,546	\$ 2,981,664	\$ 3,113,046
Services/Supplies	\$ 266,910	\$ 271,653	\$ 290,890	\$ 302,596	\$ 299,136	\$ 324,413
Total	<u>\$ 12,508,377</u>	<u>\$ 11,439,950</u>	<u>\$ 13,105,244</u>	<u>\$ 13,466,097</u>	<u>\$ 13,241,467</u>	<u>\$ 13,908,182</u>

Program Data:	2014-15	2015-16	2016-17	2017-18	2017-18	2018-19
Staff FTE:						
Professional	77.80	83.00	74.00	74.00	73.00	74.00
Support Staff	97.14	97.39	96.78	96.78	85.28	86.28
Total	<u>174.94</u>	<u>180.39</u>	<u>170.78</u>	<u>170.78</u>	<u>158.28</u>	<u>160.28</u>
September Membership per Administrator	218.69	204.54	231.23	232.58	234.40	232.58
January Membership per Administrator	216.36	201.98	229.56	230.91	232.71	230.91

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: Other Administrative Services

Function(s): Other Administrative Services
2401 through 2499

Mission: Other Administrative Services include building administration, special education administration, vocational education administration, evaluation of instruction, and commencement expenses.

Program Information: This program represents District expenditures for activities associated with the administration of a school and/or specialized instructional program.

Variance Discussion: Expenditures have a net increase as compared to the 2017-18 projected actual after the following reductions and improvements.

Reductions

- None

Improvements/Increases

- Increased compensation for experience
- Educational credit compensation allowance
- Increases in compensation due to improvements to salary schedules
- Increase in medical insurance rates paid for employees
- Increase 1.0 FTE for Assistant Principal for New Cedar Ridge Elementary
- Increase 1.0 FTE for support staff for New Cedar Ridge Elementary

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: Business Services

**Function(s): Business Services
2525**

Expenditure Object Category	Actual 2014-15	Actual 2015-16	Actual 2016-17	Original Budget 2017-18	Projected Actual 2017-18	Final Budget 2018-19
Salaries	\$ 749,180	\$ 762,909	\$ 787,222	\$ 805,983	\$ 802,542	\$ 826,625
Employee Benefits	\$ 197,834	\$ 204,525	\$ 223,645	\$ 233,045	\$ 231,483	\$ 239,872
Services/Supplies	\$ 204,387	\$ 204,192	\$ 90,721	\$ 150,956	\$ 78,365	\$ 150,956
Total	<u>\$ 1,151,401</u>	<u>\$ 1,171,626</u>	<u>\$ 1,101,588</u>	<u>\$ 1,189,984</u>	<u>\$ 1,112,390</u>	<u>\$ 1,217,453</u>

Program Data:	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>
Staff FTE:	13.00	13.00	13.00	13.00	13.00	13.00

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: **Business Services**

Function(s): **Business Services
2525**

Mission: Business Services provide the fiscal functions of the District.

Program Information: This program represents District expenditures for activities associated with the fiscal operation of the District including payroll, employee benefits, accounting, accounts payable, investments, purchasing, and risk management.

Variance Discussion: Expenditures have a net decrease as compared to 2017-18 projected actual after the following reductions and improvements.

Reductions

- None

Improvements/Increases

- Increased compensation for experience
- Increases in compensation due to improvements to salary schedules
- Increase in medical insurance rates paid for employees

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: Maintenance Services

**Function(s): Maintenance Services
2542**

Expenditure Object Category	Actual 2014-15	Actual 2015-16	Actual 2016-17	Original Budget 2017-18	Projected Actual 2017-18	Final Budget 2018-19
Salaries	\$ 5,940,742	\$ 6,018,759	\$ 6,814,370	\$ 7,263,971	\$ 7,115,725	\$ 7,447,445
Employee Benefits	\$ 2,417,974	\$ 2,440,418	\$ 2,841,455	\$ 3,002,152	\$ 2,965,578	\$ 3,077,300
Services/Supplies	<u>\$ 8,777,169</u>	<u>\$ 8,255,492</u>	<u>\$ 10,256,755</u>	<u>\$ 10,953,117</u>	<u>\$ 10,363,688</u>	<u>\$ 11,238,637</u>
Total	<u>\$ 17,135,885</u>	<u>\$ 16,714,669</u>	<u>\$ 19,912,580</u>	<u>\$ 21,219,240</u>	<u>\$ 20,444,991</u>	<u>\$ 21,763,382</u>

Program Data:	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>
Staff FTE:						
Administration	14.00	15.00	16.00	16.00	15.00	15.00
Support Staff	4.00	4.00	4.00	4.00	4.00	4.00
Maintenance Service Staff	38.00	35.00	36.00	36.00	36.00	36.00
Warehouse Staff	3.00	2.00	3.00	3.00	3.00	3.00
Custodial Service Staff	<u>131.61</u>	<u>130.16</u>	<u>142.13</u>	<u>142.13</u>	<u>150.36</u>	<u>151.36</u>
Total	190.61	186.16	201.13	201.13	208.36	209.36
Utilities:						
Electric	\$ 3,007,991	\$ 3,231,942	\$ 3,464,813	\$ 3,687,675	\$ 3,625,109	\$ 3,733,862
Natural Gas	\$ 751,238	\$ 703,726	\$ 555,796	\$ 792,835	\$ 546,408	\$ 612,800
Water/Sewer	\$ 416,505	\$ 428,822	\$ 467,495	\$ 442,869	\$ 585,369	\$ 602,930
Refuse Removal	<u>\$ 245,324</u>	<u>\$ 302,740</u>	<u>\$ 344,258</u>	<u>\$ 302,072</u>	<u>\$ 410,639</u>	<u>\$ 422,958</u>
	\$ 4,421,058	\$ 4,667,230	\$ 4,832,362	\$ 5,225,451	\$ 5,167,525	\$ 5,372,550
Building Rental Expense - WACO	\$ 106,200	\$ 108,324	\$ 110,496	\$ -	\$ -	\$ -

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: Maintenance Services

Function(s): Maintenance Services
2542

Mission: Maintenance Services provide for the operation, maintenance, and improvement of the District's physical plants and campuses.

Program Information: This program represents District expenditures for activities associated with maintaining the grounds and facilities of the District including custodial services, repair of buildings and equipment, rental of facilities and equipment, utilities and the District's automobile fleet.

Variance Discussion: Expenditures have a net increase as compared to 2017-18 projected actual after the following reductions and improvements.

Reductions

- None

Improvements/Increases

- Increased compensation for experience
- Increases in compensation due to improvements to salary schedules
- Increase in medical insurance rates paid for employees
- Increase FTE for custodial support for the opening of New Cedar Ridge Elementary
- Increases in utility budgets for expected rate increases
- Increase in districtwide fuel budget for possible rate increases

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: Security Services

**Function(s): Security Services
2546**

<u>Expenditure Object Category</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Original Budget 2017-18</u>	<u>Projected Actual 2017-18</u>	<u>Final Budget 2018-19</u>
Salaries	\$ 142,916	\$ 210,822	\$ 248,785	\$ 233,099	\$ 218,336	\$ 224,887
Employee Benefits	\$ 40,522	\$ 50,541	\$ 73,428	\$ 66,972	\$ 58,598	\$ 60,755
Services/Supplies	<u>\$ 467,711</u>	<u>\$ 448,487</u>	<u>\$ 455,904</u>	<u>\$ 441,504</u>	<u>\$ 437,112</u>	<u>\$ 453,312</u>
Total	<u>\$ 651,149</u>	<u>\$ 709,850</u>	<u>\$ 778,117</u>	<u>\$ 741,575</u>	<u>\$ 714,046</u>	<u>\$ 738,954</u>

<u>Program Data:</u>	<u>2014-15</u>	<u>2014-15</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>
Staff FTE:						
Professional Staff	2.00	3.00	3.00	3.00	3.00	3.00
Crossing Guards	0.60	2.75	-	-	-	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: Security Services

Function(s): Security Services
2546

Mission: The mission of Security Services is to provide a safe environment for students, teachers, staff and visitors at all buildings and school district functions and to protect the District's physical plant and campuses.

Program Information: The program represents District expenditures associated with security staff, as well as other security professional services and equipment necessary.

Variance Discussion: Expenditures have a net increase as compared to 2017-18 projected actual after the following reductions and improvements.

Reductions

- None

Improvements/Increases

- Increased compensation for experience
- Increased compensation due to improvements to salary schedules
- Increase in medical insurance rates paid for employees

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: Transportation Services

Function(s): Transportation Services
2550 through 2559

<u>Expenditure Object Category</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Original Budget 2017-18</u>	<u>Projected Actual 2017-18</u>	<u>Final Budget 2018-19</u>
Salaries	\$ 102,021	\$ 98,179	\$ 102,135	\$ 104,040	\$ 104,094	\$ 107,162
Employee Benefits	\$ 22,331	\$ 22,006	\$ 23,106	\$ 23,844	\$ 23,788	\$ 24,680
Services/Supplies	\$ 12,369,277	\$ 12,282,062	\$ 12,274,175	\$ 12,799,978	\$ 12,402,052	\$ 13,015,915
Total	\$ 12,493,629	\$ 12,402,247	\$ 12,399,416	\$ 12,927,862	\$ 12,529,934	\$ 13,147,757

<u>Program Data:</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>
<u>Contracted Services:</u>						
Number of Buses	193	194	188	188	181	182
Eligible Miles	2,451,323	2,566,910	2,475,163	2,550,000	2,478,837	2,504,000
Total Miles	2,950,611	3,142,771	3,180,593	2,750,000	3,275,000	3,300,000
Cost per Mile	\$ 4.23	\$ 3.95	\$ 3.90	\$ 4.70	\$ 3.83	\$ 3.98
Eligible Riders (Average Daily) Includes those less than 1 mile (estimated 165)	9,553	9,391	9,372	9,395	9,375	9,395
Staff FTE:	1.25	1.25	1.25	1.25	1.25	1.25

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: Transportation Services

Function(s): Transportation Services
2550 through 2559

Mission: Transportation services for pupil transportation.

Program Information: This program represents District expenditures for activities associated with transporting students to and from school and special programs.

Variance Discussion: Expenditures have a net increase as compared to 2017-18 projected actual after the following reductions and improvements.

Reductions

- None

Improvements/Increases

- Increased compensation for experience
- Increased compensation due to improvements to salary schedules
- Increase in medical insurance rates paid for employees
- Increase as per contract for all transportation services
- Increase in fuel budget for buses

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: Research and Information Systems

**Function(s): Research and Information Systems
2600 through 2699**

<u>Expenditure Object Category</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Original Budget 2017-18</u>	<u>Projected Actual 2017-18</u>	<u>Final Budget 2018-19</u>
Salaries	\$ 1,981,855	\$ 2,029,452	\$ 2,453,027	\$ 2,492,032	\$ 2,454,702	\$ 2,529,744
Employee Benefits	\$ 557,388	\$ 587,220	\$ 709,151	\$ 736,932	\$ 732,478	\$ 759,304
Services/Supplies	\$ 2,447,855	\$ 1,952,503	\$ 2,047,536	\$ 2,199,651	\$ 2,423,670	\$ 232,640
Total	<u>\$ 4,987,098</u>	<u>\$ 4,569,175</u>	<u>\$ 5,209,714</u>	<u>\$ 5,428,615</u>	<u>\$ 5,610,850</u>	<u>\$ 3,521,688</u>

<u>Program Data:</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>
Staff FTE:						
Professional	20.00	18.92	19.38	19.38	19.67	19.67
Technician Staff	15.00	14.75	18.00	18.00	18.00	18.00
Support Staff	5.50	5.17	4.67	4.67	3.38	3.38
Total	<u>40.50</u>	<u>38.84</u>	<u>42.05</u>	<u>42.05</u>	<u>41.05</u>	<u>41.05</u>

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: **Research and Information Systems**

Function(s): **Research and Information Systems
2600 through 2699**

Mission: Research services conduct and manage programs of planning, research, development and evaluation of school systems. Information services activities include preparation and support of dissemination of educational and administrative information to students, staff, administration and the public.

Program Information: This program represents District expenditures for activities which are designed to assess, improve and deliver instruction and technology services (includes Data Services and Technology Services).

Variance Discussion: This section has a net decrease as compared to 2017-18 projected actual after the following reductions and improvements.

Reductions

- Decrease in service and supply budget due to movement of technology services from Information Systems to Administrative Services due to coding changes recommended by the Department of Elementary and Secondary Education

Improvements/Increases

- Increased compensation for experience
- Increased compensation due to improvement of salary schedules
- Increase in medical and dental insurance rates paid for employees

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: Community Services

Function(s): Community Services
3001 through 3999 (Excluding PAT - 3842 and Preschool - 3512 & 3525)

<u>Expenditure Object Category</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Original Budget 2017-18</u>	<u>Projected Actual 2017-18</u>	<u>Final Budget 2018-19</u>
Salaries	\$ 291,187	\$ 278,332	\$ 329,296	\$ 309,102	\$ 298,149	\$ 319,579
Employee Benefits	\$ 77,131	\$ 76,973	\$ 86,558	\$ 84,478	\$ 78,423	\$ 80,268
Services/Supplies	<u>\$ 375,474</u>	<u>\$ 407,353</u>	<u>\$ 453,794</u>	<u>\$ 468,289</u>	<u>\$ 509,089</u>	<u>\$ 537,452</u>
Total	<u>\$ 743,792</u>	<u>\$ 762,658</u>	<u>\$ 869,648</u>	<u>\$ 861,869</u>	<u>\$ 885,661</u>	<u>\$ 937,299</u>

<u>Program Data:</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>
Staff FTE:						
Community Relations	3.33	3.33	3.33	3.33	3.00	3.00
Infant and Toddler Program - DHS	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>1.00</u>	<u>1.00</u>
Total	5.33	5.33	5.33	5.33	4.00	4.00

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program:	Community Services
Function(s):	Community Services 3001 through 3999 (Excluding PAT – 3842 and Preschool – 3512 & 3525)
Mission:	Community Services encompass Community Relations Programs, Print Center, Enrichment Summer School and other family/student services.
Program Information:	This program represents District expenditures for activities of the Community Relations Department, Partners in Education, Infant and Toddler Program, volunteers, and summer schools (fee basis) programs, as well as the Image Technologies print center.
Variance Discussion:	Expenditures have a net increase as compared to 2017-18 projected actual after the following reductions and improvements. <u>Reductions</u> <ul style="list-style-type: none">• None <u>Improvements/Increases</u> <ul style="list-style-type: none">• Increased compensation for experience• Increased compensation due to improvement to salary schedules• Increase in medical insurance rates paid for employees
Funding Sources:	District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: Early Childhood Education
(Title Funded and Locally Funded)

Function(s): Early Childhood Education
3512, 3525 and 3912

<u>Expenditure Object Category</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Original Budget 2017-18</u>	<u>Projected Actual 2017-18</u>	<u>Final Budget 2018-19</u>
Salaries	\$ 1,839,878	\$ 1,837,655	\$ 2,186,757	\$ 2,449,279	\$ 2,185,919	\$ 2,290,976
Employee Benefits	\$ 656,387	\$ 688,270	\$ 814,804	\$ 912,199	\$ 833,270	\$ 868,352
Services/Supplies	\$ 139,372	\$ 136,731	\$ 220,049	\$ 212,000	\$ 203,000	\$ 207,000
Total	<u>\$ 2,635,637</u>	<u>\$ 2,662,656</u>	<u>\$ 3,221,610</u>	<u>\$ 3,573,478</u>	<u>\$ 3,222,189</u>	<u>\$ 3,366,328</u>

Enrollment (September head counts)	686	751	751	736	751	750
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<u>Program Data:</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>
Staff FTE:						
Pre School Teachers - Title I	21.00	19.00	19.00	19.00	18.00	18.00
Pre School Teachers - Locally funded	6.00	7.00	9.00	9.00	10.00	10.00
Screeners/Family Dev Advocate - Locally funded	1.37	0.37	0.86	0.86	2.22	2.22
Instructional Aide - Title I	17.50	17.00	17.00	17.00	15.00	15.00
Instructional Aide - Locally funded	5.50	7.00	9.00	9.00	10.00	10.00
Pre School Support - Locally funded	1.00	1.00	1.00	2.00	1.00	1.00
Total	<u>52.37</u>	<u>51.37</u>	<u>55.86</u>	<u>56.86</u>	<u>56.22</u>	<u>56.22</u>

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program:	Early Childhood Education (Title Funded and Locally Funded)
Function(s):	Early Childhood Education 3512, 3525 and 3912
Mission:	Early Childhood programming includes locally funded and Title I funded pre-kindergarten and Missouri Preschool Project programs.
Program Information:	This program represents District expenditures for activities of the pre-school programs in the District. The preschool program provides an environment in which children learn to communicate effectively, seek solutions to problems, work with peers and adults and develop healthy living practices.
Variance Discussion:	Expenditures have a net increase as compared to 2017-18 projected actual after the following reductions and improvements. <u>Reductions</u> <ul style="list-style-type: none">• None <u>Improvements/Increases</u> <ul style="list-style-type: none">• Increased compensation for experience• Increased compensation due to improvement to salary schedules• Educational credit compensation allowance• Increase in medical insurance rates paid for employees
Funding Sources:	District operating funds and Title I funds are used and reflected in this budget.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: Parents as Teachers

**Function(s): Parents as Teachers
3842**

<u>Expenditure Object Category</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Original Budget 2017-18</u>	<u>Projected Actual 2017-18</u>	<u>Final Budget 2018-19</u>
Salaries	\$ 840,576	\$ 846,568	\$ 903,371	\$ 843,054	\$ 844,356	\$ 878,603
Employee Benefits	\$ 234,094	\$ 253,050	\$ 267,002	\$ 262,461	\$ 265,373	\$ 275,273
Services/Supplies	<u>\$ 57,631</u>	<u>\$ 59,108</u>	<u>\$ 58,989</u>	<u>\$ 59,020</u>	<u>\$ 58,908</u>	<u>\$ 59,020</u>
Total	<u>\$ 1,132,301</u>	<u>\$ 1,158,726</u>	<u>\$ 1,229,362</u>	<u>\$ 1,164,535</u>	<u>\$ 1,168,637</u>	<u>\$ 1,212,896</u>
 Children Served	 1,452	 1,339	 1,395	 1,350	 1,447	 1,450
 Program Data:	 <u>2014-15</u>	 <u>2015-16</u>	 <u>2016-17</u>	 <u>2017-18</u>	 <u>2017-18</u>	 <u>2018-19</u>
Staff FTE:						
Teachers	18.77	17.20	17.20	17.20	15.14	15.14
Administration	1.00	1.00	1.00	1.00	1.00	1.00
Support Staff	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total	20.77	19.20	19.20	19.20	17.14	17.14
 State Funding	 \$ 536,039	 \$ 499,185	 \$ 528,723	 \$ 499,185	 \$ 499,185	 \$ 499,185
Percentage funded	47.34%	43.08%	43.01%	42.87%	42.72%	41.16%

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: Parents as Teachers

Function(s): Parents as Teachers
3842

Mission: The Early Childhood Development Act of 1984 mandated that every school district in Missouri provide Parents as Teachers (PAT) services to families in their attendance area. Parents as Teachers is a free, voluntary, early childhood program that provides parent education and support for all parents of children, prenatal to kindergarten age. The services include personal visits from parent educators, group meetings, developmental screenings, and connections to other community resources.

Program Information: The program represents expenditures for salaries and benefits and program costs to allow Parent Educators to work in the community with parents of infant to pre-school age children. This program receives a portion of their funding from the state PAT program, based on visits made and screenings completed. This reimbursement was cut by 59% in 2010-11 and resulted in reorganization in the programming. The program focuses on families with special circumstances that place a family and child at-risk and, therefore, warrant additional support.

Variance Discussion: Expenditures have a net increase as compared to 2017-18 projected actual after the following reductions and improvements.

Reductions

- None

Improvements/Increases

- Increased compensation for experience
- Increased compensation to improvements to salary schedules
- Increase in medical insurance rates paid for employees

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: Other Financing Uses

**Function(s): Other Financing Uses
6999**

<u>Expenditure Object Category</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Original Budget 2017-18</u>	<u>Projected Actual 2017-18</u>	<u>Final Budget 2018-19</u>
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services/Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Uses	<u>\$ 1,378,119</u>	<u>\$ 1,538,888</u>	<u>\$ 8,082,393</u>	<u>\$ 11,852,692</u>	<u>\$ 1,876,843</u>	<u>\$ 1,533,441</u>
Total	<u>\$ 1,378,119</u>	<u>\$ 1,538,888</u>	<u>\$ 8,082,393</u>	<u>\$ 11,852,692</u>	<u>\$ 1,876,843</u>	<u>\$ 1,533,441</u>
 Interfund Transfers						
To Cap Proj Fund various	\$ 530,800	\$ 691,569	\$ 70,848	\$ 100,000	\$ 443,188	\$ 100,000
To Cap Proj Energy Lease Payment	\$ 227,710	\$ 227,710	\$ 2,072,710	\$ -	\$ -	\$ -
To Cap Proj Technology Equip Lease Purch	\$ -	\$ -	\$ -	\$ 801,835	\$ 801,835	\$ 802,797
To Cap Proj Admin Bldg Lease Purchase	\$ 496,714	\$ 496,714	\$ 505,402	\$ 508,407	\$ 508,407	\$ 511,084
To Cap Proj Rainforest Bldg Lease Purchase	\$ 122,895	\$ 122,895	\$ 119,458	\$ 123,413	\$ 123,413	\$ 119,560
To Teachers Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,313,975</u>	<u>\$ 10,319,037</u>	<u>\$ -</u>	<u>\$ -</u>
	<u>\$ 1,378,119</u>	<u>\$ 1,538,888</u>	<u>\$ 8,082,393</u>	<u>\$ 11,852,692</u>	<u>\$ 1,876,843</u>	<u>\$ 1,533,441</u>

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: Other Financing Uses

Function(s): Other Financing Uses
6999

Mission: Other Financing Uses include interfund transfers as legally required, or transfers to maintain a positive fund balance position.

Program Information: Interfund transfers are made to assure positive year end balances or to allow for capital purchases from various operating budgets for equipment, furniture and technology. Transfers are also made for the lease purchase payment on the administration building addition and for the lease purchase payment on the technology equipment.

Variance Discussion: The other financing increases shown are the expected interfund transfers necessary to avoid budgeting for a deficit in the teachers (special) fund when necessary, as well as transfers to the capital projects fund for various capital leases and needed projects.

Funding Sources: N/A

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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Special Funded Programs

**Debt Services Fund
Capital Projects Fund
Nutrition Services Fund
Student Activities Fund
Adult Education Fund
Grants and Donations Fund**

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

SUMMARY SPECIAL FUNDED PROGRAMS

	ACTUAL			BUDGET		FORECAST		
	2014-15	2015-16	2016-17	Projected 2017-18	Budget 2018-19	Forecast 2019-20	Forecast 2020-21	Forecast 2021-22
Beginning Combined Fund Balance	\$ 58,587,389	\$ 97,878,282	\$ 104,860,041	\$ 61,663,173	\$ 112,851,866	\$ 76,046,876	\$ 81,964,424	\$ 49,833,929
Revenue								
Local revenue	\$ 32,541,502	\$ 34,059,349	\$ 35,532,034	\$ 35,994,808	\$ 36,416,915	\$ 37,026,868	\$ 37,862,265	\$ 38,731,374
Intermediate revenue	\$ 314,729	\$ 399,185	\$ 367,166	\$ 383,044	\$ 383,042	\$ 383,042	\$ 383,042	\$ 383,042
State revenue	\$ 1,265,839	\$ 1,536,363	\$ 1,808,346	\$ 1,534,961	\$ 1,416,454	\$ 1,453,053	\$ 1,453,053	\$ 1,453,053
Federal revenue	\$ 6,724,969	\$ 6,834,017	\$ 7,013,733	\$ 7,272,342	\$ 6,674,323	\$ 6,712,657	\$ 6,812,657	\$ 6,912,657
Other revenues	\$ 597,742	\$ 492,043	\$ 3,523,426	\$ 450,000	\$ 490,719	\$ 500,000	\$ 450,000	\$ 450,000
Sale of Bonds	\$ 71,485,000	\$ 36,575,000	\$ 10,000,000	\$ 72,955,000	\$ 15,000,000	\$ 15,000,000	\$ -	\$ 20,000,000
Other Financing Sources	\$ 7,889,321	\$ 4,822,644	\$ 3,189,323	\$ 7,761,899	\$ 1,533,441	\$ 1,532,267	\$ 1,406,549	\$ 618,605
Total Revenue	\$ 120,819,102	\$ 84,718,601	\$ 61,434,028	\$ 126,352,054	\$ 61,914,894	\$ 62,607,887	\$ 48,367,566	\$ 68,548,731
change in revenue from prior year	\$ 25,016,678 26.11%	\$ (36,100,501) -29.88%	\$ (23,284,573) -27.48%	\$ 64,918,026 105.67%	\$ (64,437,160) -51.00%	\$ 692,993 1.12%	\$ (14,240,321) -22.75%	\$ 20,181,165 41.72%
Expenditures								
Salaries	\$ 4,526,359	\$ 4,457,320	\$ 4,834,721	\$ 4,509,115	\$ 4,564,289	\$ 4,387,519	\$ 4,518,145	\$ 4,652,090
Benefits	\$ 1,735,647	\$ 1,776,738	\$ 1,936,820	\$ 1,827,802	\$ 1,870,958	\$ 1,829,959	\$ 1,884,855	\$ 1,941,403
Services/Supplies/Capital Outlay/Debt Service	\$ 75,266,203	\$ 71,502,784	\$ 97,859,355	\$ 68,826,444	\$ 92,284,637	\$ 50,472,861	\$ 74,095,061	\$ 62,778,286
Total Expenditures	\$ 81,528,209	\$ 77,736,842	\$ 104,630,896	\$ 75,163,361	\$ 98,719,884	\$ 56,690,339	\$ 80,498,061	\$ 69,371,779
Transfers (to) from other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures + Transfers	\$ 81,528,209	\$ 77,736,842	\$ 104,630,896	\$ 75,163,361	\$ 98,719,884	\$ 56,690,339	\$ 80,498,061	\$ 69,371,779
Increase (decrease) in fund balance	\$ 39,290,893	\$ 6,981,759	\$ (43,196,868)	\$ 51,188,693	\$ (36,804,990)	\$ 5,917,548	\$ (32,130,495)	\$ (823,048)
Ending Fund Balance	\$ 97,878,282	\$ 104,860,041	\$ 61,663,173	\$ 112,851,866	\$ 76,046,876	\$ 81,964,424	\$ 49,833,929	\$ 49,010,881

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

**FINAL BUDGET 2018-19
Special Funded Programs**

	DEBT SERVICE	CAPITAL PROJECTS	NUTRITION SERVICES	STUDENT ACTIVITIES	ADULT EDUCATION	GRANTS AND DONATIONS	TOTAL SPECIAL FUNDED PROGRAMS
REVENUES:							
LOCAL	\$ 24,787,406	\$ 2,788,920	\$ 3,316,039	\$ 2,501,500	\$ 1,121,900	\$ 1,901,150	\$ 36,416,915
INTERMEDIATE	\$ 367,497	\$ 15,545	\$ -	\$ -	\$ -	\$ -	\$ 383,042
STATE	\$ -	\$ 82,698	\$ 61,146	\$ -	\$ 237,485	\$ 1,035,125	\$ 1,416,454
FEDERAL	\$ 312,657	\$ -	\$ 5,353,672	\$ -	\$ 446,636	\$ 561,358	\$ 6,674,323
OTHER	\$ -	\$ -	\$ 490,719	\$ -	\$ -	\$ -	\$ 490,719
BONDS SOLD	\$ -	\$ 15,000,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000,000
TOTAL REVENUES	\$ 25,467,560	\$ 17,887,163	\$ 9,221,576	\$ 2,501,500	\$ 1,806,021	\$ 3,497,633	\$ 60,381,453
EXPENDITURES:							
SALARIES	\$ -	\$ -	\$ 3,054,810	\$ -	\$ 984,172	\$ 525,307	\$ 4,564,289
BENEFITS	\$ -	\$ -	\$ 1,402,824	\$ -	\$ 288,475	\$ 179,659	\$ 1,870,958
SERVICES / SUPPLIES	\$ -	\$ -	\$ 4,364,126	\$ 2,225,000	\$ 1,004,735	\$ 2,792,667	\$ 10,386,528
CAPITAL OUTLAY	\$ -	\$ 58,493,369	\$ -	\$ -	\$ -	\$ -	\$ 58,493,369
DEBT SERVICE	\$ 23,404,740	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,404,740
OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 23,404,740	\$ 58,493,369	\$ 8,821,760	\$ 2,225,000	\$ 2,277,382	\$ 3,497,633	\$ 98,719,884
EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES.....	\$ 2,062,820	\$ (40,606,206)	\$ 399,816	\$ 276,500	\$ (471,361)	\$ -	\$ (38,338,431)
INTERFUND TRANSFERS	\$ -	\$ 1,533,441	\$ -	\$ -	\$ -	\$ -	\$ 1,533,441
EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES.....	\$ 2,062,820	\$ (39,072,765)	\$ 399,816	\$ 276,500	\$ (471,361)	\$ -	\$ (36,804,990)

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

SPECIAL FUNDED PROGRAMS REVENUE SUMMARY

Revenue Object Category	Actual 2014-15	Actual 2015-16	Actual 2016-17	Original Budget 2017-18	Projected Actual 2017-18	Final Budget 2018-19	Forecast		
							2019-20	2020-21	2021-22
Special Funded Programs - Revenues									
<i>Debt Service, Capital Projects, Food Services, Student Activities, Adult Education and Grants and Donations Funds</i>									
5100 Local Sources									
5111 Current Tax	\$ 22,149,874	\$ 22,903,851	\$ 24,108,860	\$ 24,770,078	\$ 24,750,847	\$ 25,579,188	\$ 26,279,730	\$ 27,070,127	\$ 27,894,236
5112 Delinquent Tax	714,775	701,402	705,496	696,997	785,665	745,000	745,000	745,000	745,000
5114 Intangible Tax	31,602	31,792	62,764	62,764	81,188	81,188	81,188	81,188	81,188
5115 Surtax	431,084	415,249	405,974	405,974	407,325	407,325	407,325	407,325	407,325
5116 In Lieu of Tax Payments	415,323	248,542	197,974	197,974	476,192	337,083	337,083	337,083	337,083
5121 Tuition - K-12	26,397	41,102	50,209	50,780	35,780	50,780	50,780	50,780	50,780
5123 Tuition - Adult Ed	1,110,102	1,526,968	1,313,452	1,276,000	1,197,000	1,115,000	1,143,100	1,143,100	1,143,100
5141 Interest - Daily Account	23,465	29,383	44,287	57,088	63,000	42,000	42,000	42,000	42,000
5142 Interest - Investments	91,560	317,320	562,588	284,254	379,584	365,000	365,000	365,000	365,000
5144 Interest - Collector	4,737	4,388	14,645	8,069	6,554	6,542	6,542	6,542	6,542
5145 Interest - Escrow Agent	9,708	136,806	164,453	30,000	30,000	30,000	30,000	30,000	30,000
5151 Food Sales - Program	1,830,290	1,848,578	1,804,748	1,700,000	1,750,000	1,908,891	1,917,852	1,937,852	1,957,852
5165 Food Sales - Non Program	1,113,206	1,249,682	1,287,722	1,250,000	1,300,000	1,376,354	1,376,354	1,376,354	1,376,354
5171 Student Activities	1,698,846	2,014,933	2,967,854	2,776,493	3,032,810	3,020,444	2,843,944	2,843,944	2,843,944
5172 Vending Revenue	50,574	25,508	61,653	56,433	53,790	50,599	50,599	50,599	50,599
5189 Enrichment Tuition	37	-	-	-	-	-	-	-	-
5190 Other Local	322,821	702,348	3,371,918	158,739	111,211	171,169	171,169	171,169	171,169
5191 Rentals	-	1,022	502	-	250	-	-	-	-
5192 Donations	1,050,528	869,248	1,150,219	847,209	965,157	818,118	866,968	891,968	916,968
5195 Refund of Expenditure	5,164	2,753	3,667	1,000	16,507	16,000	16,000	16,000	16,000
5197 Sale of Misc. Items	28,629	55,653	9,620	4,775	17,595	5,075	5,075	5,075	5,075
5198 Fundraising Activities	671,874	461,087	43,700	36,190	54,695	36,190	36,190	36,190	36,190
5199 Misc. Local Revenue	241,743	155,485	85,206	51,965	261,658	54,969	54,969	54,969	54,969
- Project Construct	301,113	324,158	243,675	175,000	210,000	200,000	200,000	200,000	200,000
- Moving on Together	1,050	3,454	7,834	8,000	8,000	-	-	-	-
- Sports Marketing	217,000	-	-	-	-	-	-	-	-
51XX Local Sources	\$ 32,541,502	\$ 34,070,712	\$ 38,669,020	\$ 34,905,782	\$ 35,994,808	\$ 36,416,915	\$ 37,026,868	\$ 37,862,265	\$ 38,731,374

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

SPECIAL FUNDED PROGRAMS REVENUE SUMMARY

Revenue <u>Object Category</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Original Budget 2017-18</u>	<u>Projected Actual 2017-18</u>	<u>Final Budget 2018-19</u>	<u>Forecast</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
5200 Intermediate Sources										
5221 State Assessed Utilities	\$ 285,993	\$ 310,911	\$ 307,919	\$ 307,919	\$ 326,699	\$ 326,698	\$ 326,698	\$ 326,698	\$ 326,698	\$ 326,698
5234 County Stock Insurance	28,736	88,274	59,247	59,247	56,345	56,344	56,344	56,344	56,344	56,344
52XX Intermediate Sources	\$ 314,729	\$ 399,185	\$ 367,166	\$ 367,166	\$ 383,044	\$ 383,042	\$ 383,042	\$ 383,042	\$ 383,042	\$ 383,042
5300 State Sources										
5319 Classroom Trust Fund	\$ 235,043	\$ 80,174	\$ 86,331	\$ 82,698	\$ 82,698	\$ 82,698	\$ 82,698	\$ 82,698	\$ 82,698	\$ 82,698
5332 Vocational Aid	350,525	289,188	297,094	202,000	183,500	187,000	187,000	187,000	187,000	187,000
5333 School Lunch Assistance	60,702	60,011	59,366	60,000	60,000	61,146	60,000	60,000	60,000	60,000
5337 Adult Basic Education	51,376	69,507	213,309	102,211	102,211	102,211	102,211	102,211	102,211	102,211
5359 Vocational Enhancement Grant	197,304	463,760	319,552	375,000	453,044	453,044	453,044	453,044	453,044	453,044
5362 A+ Schools	-	1,204	-	-	-	-	-	-	-	-
5397 Other State Revenue	50,103	39,931	114,063	60,355	74,758	61,605	61,605	61,605	61,605	61,605
- Project Construct/Moving on Together	313,461	501,457	718,631	560,000	560,000	450,000	487,745	487,745	487,745	487,745
- Career Center Non Traditional Awareness Grant	7,325	-	-	18,750	18,750	18,750	18,750	18,750	18,750	18,750
- Lewis & Clark Conservation	-	31,131	-	1,250	-	-	-	-	-	-
53XX State Sources	\$ 1,265,839	\$ 1,536,363	\$ 1,808,346	\$ 1,462,264	\$ 1,534,961	\$ 1,416,454	\$ 1,453,053	\$ 1,453,053	\$ 1,453,053	\$ 1,453,053
5400 Federal Sources										
5427 Title II - Basic Grant	\$ 52,926	\$ -	\$ 15,221	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5436 Adult Basic Education	360,310	328,909	271,411	224,324	224,324	289,835	293,199	293,199	293,199	293,199
5437 IDEA Grants	-	-	8,903	8,585	4,974	8,585	8,585	8,585	8,585	8,585
5442 Early Childhood, Spec Ed	-	-	-	-	4,056	-	-	-	-	-
5444 NLSP Federal Revenue	-	-	12,350	12,350	5,723	-	-	-	-	-
5445 School Lunch - Federal	3,313,938	3,470,408	3,632,195	3,776,500	3,776,500	3,741,161	3,787,489	3,887,489	3,887,489	3,987,489
5446 School Breakfast	1,088,556	1,253,553	1,316,042	1,340,000	1,361,000	1,355,524	1,355,524	1,355,524	1,355,524	1,355,524
5447 School Milk	8,882	6,324	7,078	8,000	8,000	7,290	7,290	7,290	7,290	7,290
5448 After School Snacks	3,455	1,599	1,271	1,500	1,530	1,309	1,309	1,309	1,309	1,309
5449 School Fruits & Veggies	85,985	67,801	-	65,000	67,346	-	-	-	-	-
5451 Title I	545,095	318,045	157,696	161,000	229,869	-	-	-	-	-
5462 Title III	197,394	171,531	178,297	261,757	261,757	169,172	157,814	157,814	157,814	157,814
5472 Child Care Development	61,770	56,193	54,173	58,352	50,823	58,352	58,352	58,352	58,352	58,352

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

SPECIAL FUNDED PROGRAMS REVENUE SUMMARY

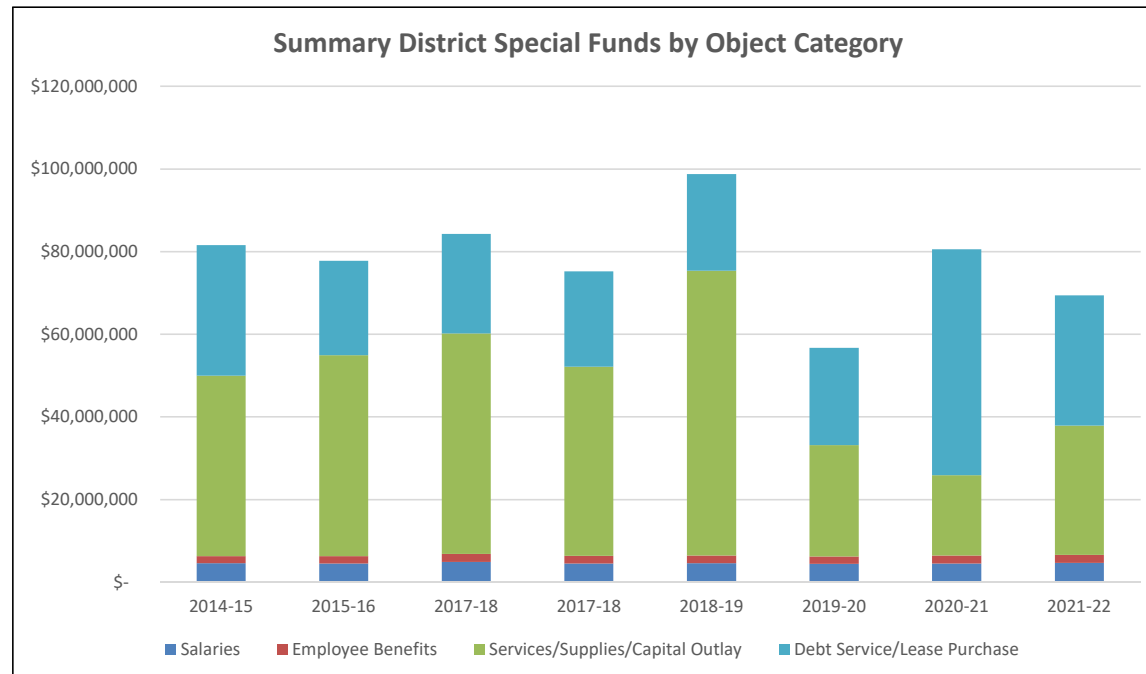
Revenue <u>Object Category</u>	Actual	Actual	Actual	Original	Projected	Final	Forecast		
	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>Budget 2017-18</u>	<u>Actual 2017-18</u>	<u>Budget 2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
5481 USDA-Summer Program	-	-	239,619	200,000	450,000	246,808	246,808	246,808	246,808
5484 Pell Funds	224,020	314,518	299,535	305,000	150,000	130,000	130,000	130,000	130,000
5496 E Rate Funds	116,096	43,964	-	-	-	-	-	-	-
5497 Other Federal Revenue	14,266	45,907	11,534	1,370	-	1,580	1,580	1,580	1,580
- Direct Lending	341,296	343,987	279,864	346,636	324,199	316,636	316,636	316,636	316,636
- Farm to School Grant	-	69,137	16,908	-	1,266	-	-	-	-
- Indian Hills MPEC Grant	-	28,482	42,986	35,414	38,318	35,414	35,414	35,414	35,414
- Interest on Qualified School Construction Bonds	310,980	312,657	468,650	312,657	312,657	312,657	312,657	312,657	312,657
54XX Federal Sources	\$ 6,724,969	\$ 6,833,015	\$ 7,013,733	\$ 7,118,445	\$ 7,272,342	\$ 6,674,323	\$ 6,712,657	\$ 6,812,657	\$ 6,912,657
5500 Donated Commodities									
5510 Donated Commodities	\$ 415,707	\$ 459,730	\$ 476,426	\$ 450,000	\$ 450,000	\$ 490,719	\$ 500,000	\$ 450,000	\$ 450,000
55XX Donated Commodities	\$ 415,707	\$ 459,730	\$ 476,426	\$ 450,000	\$ 450,000	\$ 490,719	\$ 500,000	\$ 450,000	\$ 450,000
5600 Other Sources									
5611 Sale of Bonds	\$ 41,348,000	\$ 35,000,000	\$ 10,000,000	\$ 35,000,000	\$ 35,000,000	\$ 15,000,000	\$ 15,000,000	\$ -	\$ 20,000,000
5631 Insurance Recoveries	182,035	32,313	11,638	-	23,563	-	-	-	-
5692 Proceeds - Bond Refunding	30,137,000	1,575,000	-	-	37,955,000	-	-	-	-
56XX Other Sources	\$ 71,667,035	\$ 36,607,313	\$ 10,011,638	\$ 35,000,000	\$ 72,978,563	\$ 15,000,000	\$ 15,000,000	\$ -	\$ 20,000,000
5900 Other Financing Sources									
5999 Other Financing Sources	\$ 7,928,876	\$ 4,844,826	\$ 3,177,685	\$ 4,033,655	\$ 7,738,336	\$ 1,533,441	\$ 1,532,267	\$ 1,406,549	\$ 618,605
59XX Other Financing Sources	\$ 7,928,876	\$ 4,844,826	\$ 3,177,685	\$ 4,033,655	\$ 7,738,336	\$ 1,533,441	\$ 1,532,267	\$ 1,406,549	\$ 618,605
All Funds - Revenues	\$ 120,858,657	\$ 84,751,144	\$ 61,524,014	\$ 83,337,312	\$ 126,352,054	\$ 61,914,894	\$ 62,607,887	\$ 48,367,566	\$ 68,548,731

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: Summary Expenditures Budget

Function(s): Total All Functions - Special Funded Programs

<u>Expenditure Object Category</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original</u>	<u>Projected</u>	<u>Final</u>	<u>Forecast</u>		
	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Salaries	\$ 4,526,359	\$ 4,457,320	\$ 4,854,168	\$ 4,866,480	\$ 4,509,115	\$ 4,564,289	\$ 4,387,519	\$ 4,518,145	\$ 4,652,090
Employee Benefits	\$ 1,735,647	\$ 1,776,738	\$ 1,939,862	\$ 1,926,070	\$ 1,827,802	\$ 1,870,958	\$ 1,829,959	\$ 1,884,855	\$ 1,941,403
Services/Supplies/Capital Outlay	\$ 43,679,257	\$ 48,666,505	\$ 46,977,270	\$ 53,333,154	\$ 45,750,258	\$ 68,879,897	\$ 26,953,023	\$ 19,431,522	\$ 31,226,140
Debt Service/Lease Purchase	\$ 31,586,946	\$ 22,836,279	\$ 50,333,731	\$ 24,128,636	\$ 23,076,186	\$ 23,404,740	\$ 23,519,838	\$ 54,663,539	\$ 31,552,146
Total	\$ 81,528,209	\$ 77,736,842	\$ 104,105,031	\$ 84,254,340	\$ 75,163,361	\$ 98,719,884	\$ 56,690,339	\$ 80,498,061	\$ 69,371,779

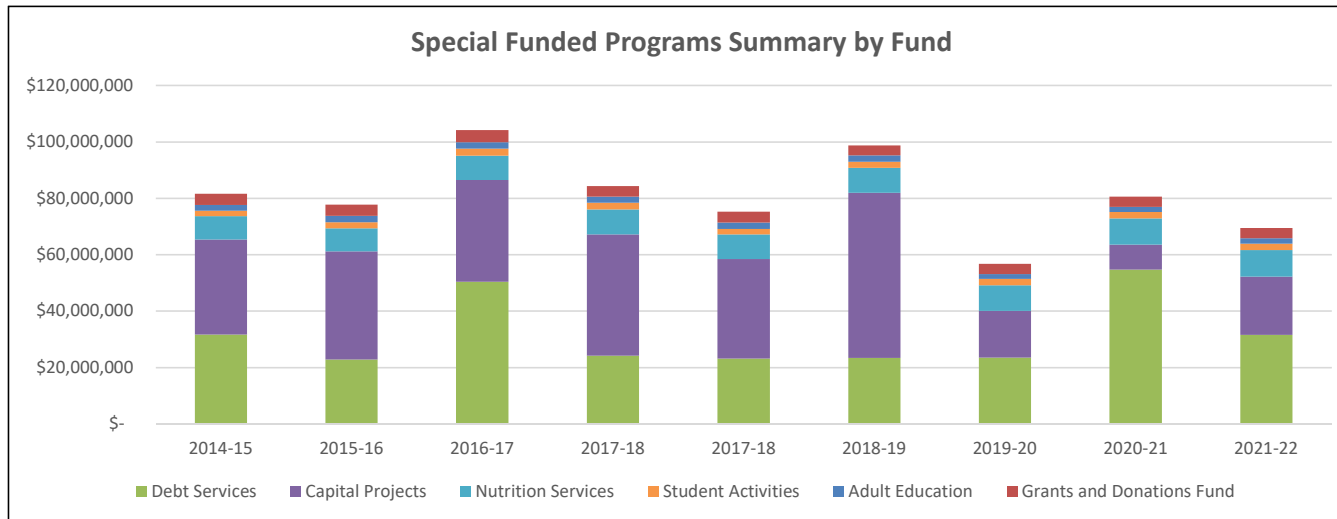


**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

SPECIAL FUNDED PROGRAMS EXPENDITURES SUMMARY

<u>Programs</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original</u>	<u>Projected</u>	<u>Final</u>	<u>Forecast</u>		
	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Debt Services	\$ 31,586,946	\$ 22,836,279	\$ 50,333,731	\$ 24,128,636	\$ 23,076,186	\$ 23,404,740	\$ 23,518,539	\$ 54,663,539	\$ 31,552,146
Capital Projects	\$ 33,775,209	\$ 38,348,657	\$ 36,129,922	\$ 43,025,421	\$ 35,366,393	\$ 58,493,369	\$ 16,532,267	\$ 8,906,549	\$ 20,618,605
Nutrition Services	\$ 8,272,584	\$ 8,115,019	\$ 8,634,512	\$ 8,893,963	\$ 8,733,681	\$ 8,821,760	\$ 9,041,363	\$ 9,229,103	\$ 9,420,978
Student Activities	\$ 1,972,662	\$ 2,191,932	\$ 2,472,063	\$ 2,321,348	\$ 1,869,800	\$ 2,225,000	\$ 2,325,000	\$ 2,325,000	\$ 2,325,000
Adult Education	\$ 2,005,190	\$ 2,248,565	\$ 2,231,609	\$ 2,211,403	\$ 2,262,256	\$ 2,277,382	\$ 1,700,000	\$ 1,776,000	\$ 1,832,180
Grants and Donations Fund	\$ 3,915,618	\$ 3,996,390	\$ 4,303,194	\$ 3,673,569	\$ 3,855,045	\$ 3,497,633	\$ 3,572,870	\$ 3,597,870	\$ 3,622,870
Total	\$ 81,528,209	\$ 77,736,842	\$ 104,105,031	\$ 84,254,340	\$ 75,163,361	\$ 98,719,884	\$ 56,690,039	\$ 80,498,061	\$ 69,371,779

170



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

**DEBT SUMMARY
AS OF JUNE 30, 2018**

The District issues general obligation bonds and certificates of participation as authorized by the voters. Page 208 details the repayment schedule for the current outstanding debt balances.

The District will begin fiscal year 2018-19 with an estimated Debt Service Fund balance of \$65,861,372 and repay principal and interest of \$23,399,740 in general obligation bonds during the year. General obligation bond payments are made using revenue received from a local debt service levy which is established each August based on a calculation set forth by the State Auditor and voter authorized increases. The current allowable debt service levy is \$1.2311, however, the District voluntarily rolls back that calculation by \$.2592 cents assessing a levy of \$.9719.

The District currently holds \$39,800,000 of general obligation refunding bonds which will be repaid during fiscal year 2020-21. The refunding bond payments will be made from the proceeds of the refundings made during fiscal year 2017-18 which are held in an irrevocable escrow account.

Payments to the principal and interest of the Certificates of Participation (COPS) are made through the Capital Projects Fund using transfers from the incidental fund. For 2018-19, the total debt service on the COPS is budgeted at \$630,645.

OUTSTANDING DEBT OF THE DISTRICT

<u>Type of Debt</u>	<u>General Obligation Bonds</u>	<u>Certificates of Participation</u>
Current Outstanding	\$291,882,000	\$7,155,000
Final Maturity	March 2038	March 2037
Average Coupon Rate over Life	3.948%	3.81%

DEBT AUTHORIZED AND UNISSUED

<u>Authorization Date</u>	<u>Amount Authorized</u>	<u>Planned Issuance Date</u>
April 2018	\$30,000,000	\$15,000,000 in spring 2019 \$15,000,000 in spring 2020

Debt Capacity is limited in the State of Missouri to 15% of the combined Local and State Assessed Valuation of the District and considers current outstanding debt and authorized, but unissued debt and uncommitted cash balances in the Debt Service Fund. The District's expected 2019 debt capacity is \$371,291,058. The current allowable debt capacity for which voters could be asked to approve is \$79,409,058.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

DEBT SERVICE FUND SUMMARY

	ACTUAL			BUDGET		FORECAST		
	2014-15	2015-16	2016-17	Projected 2017-18	Budget 2018-19	Forecast 2019-20	Forecast 2020-21	Forecast 2021-22
Beginning Fund Balance - Debt Service Fund	\$ 20,346,256	\$ 45,481,106	\$ 47,844,848	\$ 21,733,684	\$ 65,861,372	\$ 67,924,192	\$ 70,347,756	\$ 42,343,279
Revenues								
Local revenue	\$ 21,818,058	\$ 22,735,064	\$ 23,401,963	\$ 24,066,800	\$ 24,787,406	\$ 25,262,249	\$ 25,978,908	\$ 26,717,067
Intermediate revenue	\$ 304,571	\$ 384,212	\$ 351,954	\$ 367,497	\$ 367,497	\$ 367,497	\$ 367,497	\$ 367,497
State revenue	\$ 154,229	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal revenue	\$ 310,980	\$ 312,657	\$ 468,650	\$ 312,657	\$ 312,657	\$ 312,657	\$ 312,657	\$ 312,657
Other revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Bonds	\$ 30,137,000	\$ 1,575,000	\$ -	\$ 37,955,000	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ 3,996,958	\$ 193,088	\$ -	\$ 4,501,920	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 56,721,796	\$ 25,200,021	\$ 24,222,567	\$ 67,203,874	\$ 25,467,560	\$ 25,942,403	\$ 26,659,062	\$ 27,397,221
change in revenue from prior year	\$ 34,658,502 157.09%	\$ (31,521,775) -55.57%	\$ (977,454) -3.88%	\$ 42,981,307 177.44%	\$ (41,736,314) -62.10%	\$ 474,843 1.86%	\$ 716,659 2.76%	\$ 738,159 2.77%
Expenditures								
Debt Service	\$ 31,586,946	\$ 22,836,279	\$ 50,333,731	\$ 23,076,186	\$ 23,404,740	\$ 23,518,839	\$ 54,663,539	\$ 31,552,146
Total Expenditures	\$ 31,586,946	\$ 22,836,279	\$ 50,333,731	\$ 23,076,186	\$ 23,404,740	\$ 23,518,839	\$ 54,663,539	\$ 31,552,146
Transfers (to) from other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures + Transfers	\$ 31,586,946	\$ 22,836,279	\$ 50,333,731	\$ 23,076,186	\$ 23,404,740	\$ 23,518,839	\$ 54,663,539	\$ 31,552,146
Increase (decrease) in fund balance	\$ 25,134,850	\$ 2,363,742	\$ (26,111,164)	\$ 44,127,688	\$ 2,062,820	\$ 2,423,564	\$ (28,004,477)	\$ (4,154,925)
Ending Fund Balance - Debt Service	\$ 45,481,106	\$ 47,844,848	\$ 21,733,684	\$ 65,861,372	\$ 67,924,192	\$ 70,347,756	\$ 42,343,279	\$ 38,188,354

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: Debt Services

**Function(s): Debt Services
5000**

<u>Expenditure Object Category</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Original Budget 2017-18</u>	<u>Projected Actual 2017-18</u>	<u>Final Budget 2018-19</u>
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services/Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service/Lease Purchase	<u>\$ 31,586,946</u>	<u>\$ 22,836,279</u>	<u>\$ 50,333,731</u>	<u>\$ 24,128,636</u>	<u>\$ 23,076,186</u>	<u>\$ 23,404,740</u>
Total	<u>\$ 31,586,946</u>	<u>\$ 22,836,279</u>	<u>\$ 50,333,731</u>	<u>\$ 24,128,636</u>	<u>\$ 23,076,186</u>	<u>\$ 23,404,740</u>

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: Debt Services

Function(s): Debt Services
5000

Mission: Debt Services is to retire the general obligation debt of the District as issued with voter authorization.

Program Information: This program represents the debt service payments (principal, interest and registrar/paying agent fees) for outstanding general obligation debt of the District.

Detailed budget information for the total debt outstanding, principal and interest payments, by year, may be found in the supplemental section of this budget.

Variance Discussion: The District's debt service schedule will vary each year dependent upon the original debt outstanding and refunding activity.

Funding Sources: The major source of funding for the Debt Service Fund is the debt service levy included in the local property tax levy. In fiscal year 2013, the levy included an increase of \$.12 as authorized by the voters in April 2012. As a part of the annual tax rate setting each August adjustment to the rate is determined by actual need for repayment of existing debt and assessed valuation. The current total debt service levy is \$.9719 per \$100 of assessed valuation.

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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

CAPITAL PROJECTS FUND SUMMARY

	ACTUAL			BUDGET		FORECAST		
	2014-15	2015-16	2016-17	Projected 2017-18	Budget 2018-19	Forecast 2019-20	Forecast 2020-21	Forecast 2021-22
Beginning Fund Balance - Capital Projects Fund	\$ 33,862,123	\$ 47,863,154	\$ 51,692,135	\$ 34,217,425	\$ 40,299,675	\$ 1,226,910	\$ 4,339,772	\$ 26,372
Revenues								
Local revenue	\$ 2,154,480	\$ 2,420,622	\$ 2,857,878	\$ 3,080,640	\$ 2,788,920	\$ 3,014,619	\$ 3,088,357	\$ 3,174,307
Intermediate revenue	\$ 10,158	\$ 14,974	\$ 15,212	\$ 15,547	\$ 15,545	\$ 15,545	\$ 15,545	\$ 15,545
State revenue	\$ 188,045	\$ 80,173	\$ 158,304	\$ 82,698	\$ 82,698	\$ 82,698	\$ 82,698	\$ 82,698
Federal revenue	\$ -	\$ -	\$ 12,350	\$ 9,779	\$ -	\$ -	\$ -	\$ -
Other revenues	\$ 182,035	\$ 32,313	\$ 3,047,000	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Bonds	\$ 41,348,000	\$ 35,000,000	\$ 10,000,000	\$ 35,000,000	\$ 15,000,000	\$ 15,000,000	\$ -	\$ 20,000,000
Other Financing Sources	\$ 3,893,522	\$ 4,629,556	\$ 3,189,323	\$ 3,259,979	\$ 1,533,441	\$ 1,532,267	\$ 1,406,549	\$ 618,605
Total Revenue	\$ 47,776,240	\$ 42,177,638	\$ 19,280,067	\$ 41,448,643	\$ 19,420,604	\$ 19,645,129	\$ 4,593,149	\$ 23,891,155
change in revenue from prior year	\$ (9,933,214)	\$ (5,598,602)	\$ (22,897,571)	\$ 22,168,576	\$ (22,028,039)	\$ 224,525	\$ (15,051,980)	\$ 19,298,006
	-17.21%	-11.72%	-54.29%	114.98%	-53.15%	1.16%	-76.62%	420.15%
Expenditures								
Capital Outlay	\$ 32,716,018	\$ 37,310,141	\$ 33,835,872	\$ 33,720,757	\$ 56,959,928	\$ 15,000,000	\$ 7,500,000	\$ 20,000,000
Debt Service	\$ 1,059,191	\$ 1,038,516	\$ 2,918,905	\$ 1,645,636	\$ 1,533,441	\$ 1,532,267	\$ 1,406,549	\$ 618,605
Total Expenditures	\$ 33,775,209	\$ 38,348,657	\$ 36,754,777	\$ 35,366,393	\$ 58,493,369	\$ 16,532,267	\$ 8,906,549	\$ 20,618,605
Transfers (to) from other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures + Transfers	\$ 33,775,209	\$ 38,348,657	\$ 36,754,777	\$ 35,366,393	\$ 58,493,369	\$ 16,532,267	\$ 8,906,549	\$ 20,618,605
Increase (decrease) in fund balance	\$ 14,001,031	\$ 3,828,981	\$ (17,474,710)	\$ 6,082,250	\$ (39,072,765)	\$ 3,112,862	\$ (4,313,400)	\$ 3,272,550
Ending Fund Balance - Capital Projects Fund	\$ 47,863,154	\$ 51,692,135	\$ 34,217,425	\$ 40,299,675	\$ 1,226,910	\$ 4,339,772	\$ 26,372	\$ 3,298,922

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: Capital Projects
Function(s): Capital Projects
4001 through 4999

<u>Expenditure Object Category</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Original Budget 2017-18</u>	<u>Projected Actual 2017-18</u>	<u>Final Budget 2018-19</u>
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services/Supplies/Capital Outlay	\$ 33,775,209	\$ 38,348,657	\$ 36,129,922	\$ 43,025,421	\$ 35,366,393	\$ 58,493,369
Total	\$ 33,775,209	\$ 38,348,657	\$ 36,129,922	\$ 43,025,421	\$ 35,366,393	\$ 58,493,369

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: Capital Projects

Function(s): Capital Projects
4001 through 4999

Mission: Capital Projects are the major projects of the District to provide for the space and equipment needs of the District.

Program Information: This program represents the projects of the District funded by the issuance of general obligation bonds of the District as authorized by the voters, as well as projects funded by local revenues. The bond authorization being issued during fiscal year 2018-19 is the remaining \$15,000,000 of the \$30,000,000 presented and approved by the voters in April 2018. The primary purpose of this authorization is building and design of a new middle, as well as other school building improvements.

Variance Discussion: The budgeted increase in Capital Projects Fund expenditures is due to use of funds from general obligation bonds sold and funds received in March 2018. Even though the District anticipates spending the 2018 bond issue over a two year period, the District has elected to budget the full amount of the projects in the 2018-19 school year. Budgeting for projects in full, regardless of the expected duration, is a transparent commitment of the funds. This conservative budgeting approach prevents over commitment of bond funds. The complete listing of capital projects can be seen on pages 180 through 181.

Funding Sources: The issuance of general obligations bonds as approved by the voters and a tax levy for capital projects, as well as other miscellaneous revenue sources.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

CAPITAL REVENUE AND EXPENDITURE PLANNING

	Local, State, and Federal Revenue	Bond Revenues					Totals
		4025 Authorized April 2012 & issued 2015	4027 Authorized April 2014 & issued April 2016	4028 Authorized April 2014 & issued April 2017	4029 Authorized April 2016 & issued April 2018	4032 Authorized April 2018 & Issued April 2019	
Projected balances 7/1/2018	\$ 961,863	\$ 728,049	\$ 3,204,608	\$ 1,545,532	\$ 33,859,573	\$ -	\$ 40,299,625
2018-19 Projected Revenues							
Current Tax	\$ 2,386,241	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,386,241
Delinquent Tax	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,000
Surtax	\$ 37,992	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,992
In Lieu of Tax Payments	\$ 98,987	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 98,987
Interest - Daily Account	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Interest - Investments	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Interest - Collector	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600
State Assessed Utilities	\$ 10,290	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,290
County Stock Insurance	\$ 5,255	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,255
State Aid Line 14-B Funds	\$ 82,698	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,698
Sale of Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000,000	\$ 15,000,000
Other Financing Sources (premiums & transfers)	\$ 1,533,441	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,533,441
Projected Revenue for 2018-19	\$ 4,420,504	\$ -	\$ -	\$ -	\$ -	\$ 15,000,000	\$ 19,420,504
Projected Expenditures 2018-19	\$ 4,993,369	\$ 725,000	\$ 3,200,000	\$ 1,500,000	\$ 33,075,000	\$ 15,000,000	\$ 58,493,369
Projected Ending Fund Balance 6/30/2019	\$ 388,998	\$ 3,049	\$ 4,608	\$ 45,532	\$ 784,573	\$ -	\$ 1,226,760

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

CAPITAL PROJECTS FUND			
Local and State Funding - New Projects 2018-19			
	LOCATION/DEPARTMENT	CAPITAL EXPENDITURE ITEM	BUDGET
1	Administration Building	Lease purchase payment	\$ 511,084
2	Administration Building	Remodel front entry for security purposes	\$ 50,000
3	Administration Building	Mail delivery van	\$ 27,500
4	Benton Elementary School	Kiln	\$ 5,000
5	Benton Elementary School	Office furniture	\$ 3,500
6	Blue Ridge Elementary School	Flooring replacement, abatement, and casework throughout	\$ 400,000
7	Center for Responsive Education (CORE)	Playground upgrades	\$ 65,000
8	Chief Financial Officer	Unallocated allowance for additional projects	\$ 250,000
9	Columbia Area Career Center	Grant matching funds	\$ 100,000
10	Community Relations	Board Room upgrades	\$ 25,000
11	Custodial Services	Equipment	\$ 31,658
12	Discovery Early Childhood Center	Lease purchase payment	\$ 119,560
13	Facilities and Construction Services	Vehicles	\$ 104,000
14	Field Building	Kiln for gifted center	\$ 5,000
15	Fine Arts - Music	Instruments for various locations	\$ 271,620
16	Fine Arts - Music	Choral risers for elementary schools	\$ 41,230
17	Hickman High School	CASA Building renovations	\$ 900,000
18	Lange Middle School	Shop ventilation project	\$ 145,000
19	Midway Heights Elementary School	Bathroom renovations and upgrades	\$ 120,000
20	Midway Heights Elementary School	Tuckpointing	\$ 50,000
21	New Haven Elementary School	Playground upgrades and resurfacing	\$ 100,000
22	Nutrition Services	Delivery van	\$ 37,000
23	Practical Arts	Long down draft table	\$ 2,264
24	Practical Arts	Professional table saw (4)	\$ 12,996
25	Rock Bridge High School	Asphalt parking lot	\$ 160,000
26	Special Education	Student equipment	\$ 24,700
27	Smithton Middle School	Basketball scoreboard	\$ 13,000
28	Student Health Services	Vision screener, audiometer, and AED	\$ 9,460
29	Technology Services	Equipment lease purchase payment	\$ 802,797
30	Technology Services	Van	\$ 24,000
31	Two Mile Prairie Elementary School	Slide for playground	\$ 2,000
Total Local Capital Allocation - New Projects			\$ 4,413,369

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Local and State Funding - Project Carry Forward from 2017-18			
	Location/Department	Capital Expenditure Item	Budget
1	Midway Heights Elementary School	Flooring upgrades	\$ 180,000
2	Russell Boulevard Elementary School	Tuckpointing	\$ 400,000
Total Local Capital Carry Forward from Prior Year			\$ 580,000
Total Local Capital Budget for 2018-19			\$ 4,993,369

New Bond Projects in 2018-19			
	Location/Department	Capital Expenditure Item	Budget
1	Administration	Bond issuance costs - 2018 issuance	\$ 187,500
2	Athletic Improvements	Middle school equity (OMS, JMS, SMS, GMS)	\$ 2,000,000
3	Columbia Area Career Center	Boiler replacement	\$ 200,000
4	Derby Ridge Elementary School	Boiler replacement	\$ 200,000
5	Gentry Middle School	Boiler replacement	\$ 200,000
6	Lange Middle School	Boiler replacement	\$ 200,000
7	Mill Creek Elementary School	Boiler replacement	\$ 200,000
8	Oakland Middle School	Renovations and upgrades	\$ 4,500,000
9	Oakland Middle School	Tuckpointing	\$ 850,000
10	Safety and Security	Upgrades	\$ 500,000
11	Smithton Middle School	Boiler replacement	\$ 200,000
12	Technology Services	Various technology projects	\$ 1,337,500
13	West Boulevard Elementary School	Tuckpointing	\$ 425,000
Total Capital Projects Fund Bond Funding - New Bond Projects			\$ 11,000,000

Bond Funding - Project Carry Forward from 2017-18			
	Location/Department	Capital Expenditure Item	Budget
1	Blue Ridge Elementary School	Tuckpointing	\$ 300,000
2	New East Elementary School	Construction	\$ 1,500,000
3	Grant Elementary School	Construction for expansion project	\$ 1,500,000
4	Lee Elementary School (Locust Street Elementary)	Design and construction for expansion project	\$ 7,500,000
5	Midway Heights Elementary School	Wastewater project	\$ 300,000
6	Parkade Elementary School	HVAC energy recovery unit	\$ 500,000
7	Parkade Elementary School	Tuckpointing	\$ 400,000
8	Russell Boulevard Elementary School	HVAC energy recovery unit	\$ 500,000
9	New Southwest Middle School	Design and construction	\$ 30,000,000
Total Bond Funding Carry Forward from Prior Year			\$ 42,500,000
Total Bond Funding Capital Budget for 2018-19			\$ 53,500,000
Grand Total Capital Project Spending			\$ 58,493,369

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

**LONG RANGE CAPITAL IMPROVEMENT AND FINANCING PLAN FOR 10 YEARS
2017-18 THROUGH 2026-27**

Current Voter Authorization Available to the Board for Issuance and Use		
Authorized by Voters - Date	April 2014	April 2016
Authorized by Voters - Amount	\$ 50,000,000	\$ 30,000,000
Issued - Date	March 2016	
Issued - Amount	\$ 35,000,000	\$ -
Issued - Date	March 2017	
Issued - Amount	\$ 10,000,000	\$ -
To Be Issued - Date	Spring 2018 *	Spring 2018
To Be Issued - Amount	\$ 5,000,000	\$ 30,000,000

* Only remaining amount to be issued from the April 2014 Authorization

Bond Issuance Project	Estimated Project Cost/Request	Desired Project Completion	Voter Authorization and Bond Issuance Proposal to Board of Education										Total
			April 2014 - \$50,000,000			April 2016 - \$30,000,000	April 2018 - \$30,000,000		April 2022 - \$40,000,000		April 2027 \$20,000,000		
			Spring 2016	Spring 2017	Spring 2018	Spring 2018	Spring 2019	Spring 2020	Spring 2022	Spring 2024	Spring 2027		
			\$ 35,000,000	\$ 10,000,000	\$ 5,000,000	\$ 30,000,000	\$ 15,000,000	\$ 15,000,000	\$ 20,000,000	\$ 20,000,000	\$ 20,000,000	\$ 170,000,000	
New East Elementary School	\$ 22,000,000	July 2018	\$ 22,000,000									\$ 22,000,000	
Rock Bridge High School Stadium Improvements	\$ 6,310,000	September 2017	\$ 6,310,000									\$ 6,310,000	
Grant Elementary Addition	\$ 6,800,000	July 2018		\$ 5,800,000	\$ 1,000,000							\$ 6,800,000	
New Southwest Middle School Land and Design	\$ 4,000,000	July 2020		\$ 4,000,000								\$ 4,000,000	
New Southwest Middle School Construction	\$ 30,000,000					\$ 25,000,000	\$ 5,000,000					\$ 30,000,000	
Middle School Athletic Field Projects	\$ 2,000,000	July 2020					\$ 2,000,000					\$ 2,000,000	
Jefferson Middle School Renovation Project	\$ 6,000,000	July 2022						\$ 6,000,000				\$ 6,000,000	
Locust Street Elementary Addition	\$ 8,000,000	July 2020			\$ 500,000	\$ 1,500,000	\$ 6,000,000					\$ 8,000,000	
Rock Bridge Elementary Addition	\$ 3,500,000	July 2022						\$ 3,500,000				\$ 3,500,000	
Land Purchase for new school	\$ 4,000,000	June 2024							\$ 4,000,000			\$ 4,000,000	
Building Additions	\$ 6,000,000	July 2026								\$ 6,000,000		\$ 6,000,000	
New School Building	\$ 30,000,000	July 2026							\$ 12,000,000	\$ 10,000,000	\$ 8,000,000	\$ 30,000,000	
Safety and Security Enhancement Projects	\$ 2,000,000					\$ 250,000	\$ 250,000	\$ 500,000	\$ 500,000		\$ 500,000	\$ 2,000,000	
Technology Projects	\$ 7,625,000		\$ 950,000		\$ 775,000	\$ 775,000	\$ 562,500	\$ 1,062,500	\$ 1,000,000	\$ 1,000,000	\$ 1,500,000	\$ 7,625,000	
Roofs, Tuckpointing, HVAC and Other Critical Projects (Critical projects may include but are not limited to, upgrade older facilities, ADA compliance, athletic facility upgrades, outdoor processes, solar panels)	\$ 29,150,000		\$ 4,900,000		\$ 2,525,000	\$ 2,225,000	\$ 1,000,000	\$ 3,750,000	\$ 2,250,000	\$ 2,750,000	\$ 9,750,000	\$ 29,150,000	
Bond Fees	\$ 2,615,000		\$ 840,000	\$ 200,000	\$ 200,000	\$ 250,000	\$ 187,500	\$ 187,500	\$ 250,000	\$ 250,000	\$ 250,000	\$ 2,615,000	
Total Issued	\$ 170,000,000		\$ 35,000,000	\$ 10,000,000	\$ 5,000,000	\$ 30,000,000	\$ 15,000,000	\$ 15,000,000	\$ 20,000,000	\$ 20,000,000	\$ 20,000,000	\$ 170,000,000	

Note: These project costs are best estimates at the current time without final scope and specific dates considered. This document is a work in progress with final decisions to be evaluated by the Long Range Facilities Planning Committee. Projects using Spring 2016 and Spring 2017 bond issuances should be substantially complete by the Summer of 2018.

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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

NUTRITION SERVICES FUND SUMMARY

	ACTUAL			BUDGET		FORECAST		
	2014-15	2015-16	2016-17	Projected 2017-18	Budget 2018-19	Forecast 2019-20	Forecast 2020-21	Forecast 2021-22
Beginning Fund Balance - Nutrition Services Fund	\$ 702,378	\$ 465,056	\$ 772,753	\$ 978,871	\$ 1,535,100	\$ 1,934,916	\$ 2,178,553	\$ 2,304,450
Revenues								
Local revenue	\$ 3,058,037	\$ 3,103,286	\$ 3,106,700	\$ 3,114,268	\$ 3,316,039	\$ 3,325,000	\$ 3,345,000	\$ 3,365,000
State revenue	\$ 60,702	\$ 60,011	\$ 59,366	\$ 60,000	\$ 61,146	\$ 60,000	\$ 60,000	\$ 60,000
Federal revenue	\$ 4,500,816	\$ 4,799,689	\$ 5,197,738	\$ 5,665,642	\$ 5,353,672	\$ 5,400,000	\$ 5,500,000	\$ 5,600,000
Other revenues	\$ 415,707	\$ 459,730	\$ 476,426	\$ 450,000	\$ 490,719	\$ 500,000	\$ 450,000	\$ 450,000
Total Revenue	\$ 8,035,262	\$ 8,422,716	\$ 8,840,230	\$ 9,289,910	\$ 9,221,576	\$ 9,285,000	\$ 9,355,000	\$ 29,475,000
change in revenue from prior year	\$ 474,470 6.28%	\$ 387,454 4.82%	\$ 417,514 4.96%	\$ 449,680 5.09%	\$ (68,334) -0.74%	\$ 63,424 0.69%	\$ 70,000 0.75%	\$ 20,120,000 215.07%
Expenditures								
Salaries	\$ 2,606,565	\$ 2,627,551	\$ 2,952,191	\$ 2,909,260	\$ 3,054,810	\$ 3,146,454	\$ 3,240,848	\$ 3,338,075
Benefits	\$ 1,183,126	\$ 1,212,117	\$ 1,353,652	\$ 1,355,231	\$ 1,402,824	\$ 1,444,909	\$ 1,488,255	\$ 1,532,903
Total Salaries & Benefits	\$ 3,789,691	\$ 3,839,668	\$ 4,305,843	\$ 4,264,491	\$ 4,457,634	\$ 4,591,363	\$ 4,729,103	\$ 4,870,978
Total Service/Supply	\$ 4,482,893	\$ 4,275,351	\$ 4,328,269	\$ 4,469,190	\$ 4,364,126	\$ 4,450,000	\$ 4,500,000	\$ 4,550,000
Total Expenditures	\$ 8,272,584	\$ 8,115,019	\$ 8,634,112	\$ 8,733,681	\$ 8,821,760	\$ 9,041,363	\$ 9,229,103	\$ 9,420,978
Transfers (to) from other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures + Transfers	\$ 8,272,584	\$ 8,115,019	\$ 8,634,112	\$ 8,733,681	\$ 8,821,760	\$ 9,041,363	\$ 9,229,103	\$ 9,420,978
Increase (decrease) in fund balance	\$ (237,322)	\$ 307,697	\$ 206,118	\$ 556,229	\$ 399,816	\$ 243,637	\$ 125,897	\$ 20,054,022
Ending Fund Balance - Nutrition Services Fund	\$ 465,056	\$ 772,753	\$ 978,871	\$ 1,535,100	\$ 1,934,916	\$ 2,178,553	\$ 2,304,450	\$ 22,358,472
Fund Balance as Percentage of Expenses and Transfers	5.62%	9.52%	11.34%	17.58%	21.93%	24.10%	24.97%	237.33%
Average Monthly expenses	\$ 689,382	\$ 676,252	\$ 719,509	\$ 727,807	\$ 735,147	\$ 753,447	\$ 769,092	\$ 785,082
Number of months fund balance will cover avg monthly exp	0.67	1.14	1.36	2.11	2.63	2.89	3.00	28.48

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: Nutrition Services

**Function(s): Nutrition Services
2561**

<u>Expenditure Object Category</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Original Budget 2017-18</u>	<u>Projected Actual 2017-18</u>	<u>Final Budget 2018-19</u>
Salaries	\$ 2,606,565	\$ 2,627,551	\$ 2,952,191	\$ 3,055,486	\$ 2,909,260	\$ 3,054,810
Employee Benefits	\$ 1,183,126	\$ 1,212,117	\$ 1,353,652	\$ 1,369,287	\$ 1,355,231	\$ 1,402,824
Services/Supplies/Capital Outlay	<u>\$ 4,482,893</u>	<u>\$ 4,275,351</u>	<u>\$ 4,328,669</u>	<u>\$ 4,469,190</u>	<u>\$ 4,469,190</u>	<u>\$ 4,364,126</u>
Total	<u>\$ 8,272,584</u>	<u>\$ 8,115,019</u>	<u>\$ 8,634,512</u>	<u>\$ 8,893,963</u>	<u>\$ 8,733,681</u>	<u>\$ 8,821,760</u>

<u>Program Data:</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>
Staff FTE:						
Administrative	4.66	4.50	4.87	4.87	4.37	4.87
Support Staff/Technology Staff	4.94	4.94	5.00	5.00	2.94	2.94
Warehouse/Maintenance Staff	3.66	3.66	4.75	4.75	4.75	4.75
Kitchen Staff	<u>107.26</u>	<u>108.82</u>	<u>104.96</u>	<u>104.96</u>	<u>113.48</u>	<u>113.48</u>
Total	120.52	121.92	119.58	119.58	125.54	126.04
Free & Reduced Lunch Population (January Count as reported to DESE)	6,999.00	7,632.00	7,791.00	7,841.00	8,163.00	8,213.00
Free & Reduced Lunch Population (October head counts)						
Free	6,710	6,850	7,379	7,429	7,260	7,310
Reduced	<u>1,061</u>	<u>1,078</u>	<u>898</u>	<u>898</u>	<u>938</u>	<u>938</u>
Total Free & Reduced	<u>7,771</u>	<u>7,928</u>	<u>8,277</u>	<u>8,327</u>	<u>8,198</u>	<u>8,248</u>
Percentage of enrollment	40.80%	44.70%	45.00%	45.00%	46.00%	46.00%
Meals Served	2,569,028	2,517,708	2,469,097	2,650,000	2,460,023	2,465,000
Average Daily Participation	13,232	12,047	13,541	13,800	13,901	13,950
Program Average Cost per Meal	\$ 3.22	\$ 3.22	\$ 3.50	\$ 3.36	\$ 3.55	\$ 3.58

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: Nutrition Services

Function(s): Nutrition Services
2561

Mission: Nutrition Services provide the breakfast and lunch programs during the regular school year and summer school.

Program Information: This program represents expenditures for the operation of the Nutrition Services program including operating costs, food purchases and equipment. This program is self sustaining, receiving no support from the operating budget or tax levy.

Variance Discussion: The budget includes the improvement of benefits for medical and dental insurance premiums, as well as increases in compensation of support and administrative staff based on experience.

Due to continued excess expenditures over revenues in 2012-13 and 2013-14, significant measures were taken during 2014-15 to reduce expenditures where possible. This included a freeze on capital and equipment purchases for one year, reduction in kitchen hours and a chef position, as well as elimination of the contract for secured deposit pickup. These reductions have resulted in reduced expenditures in 2014-15 and in 2015-16.

During 2017-18 and 2018-19, expenditures are expected to increase due to the increase in compensation for all employees to help recruit and retain highly qualified staff as part of the operating levy plan and the increase in staff as additional buildings are opened within the District. In addition, during 2016-17, the District began serving dinner to students participating in after school activities. A grant was received to cover the additional cost of this program.

Funding Sources: Funding for the operation of the Nutrition Services program is from lunch and breakfast sales, federal funding, donated commodities and state and federal funding.

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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

STUDENT ACTIVITIES FUND SUMMARY

	ACTUAL			BUDGET		FORECAST		
	2014-15	2015-16	2016-17	Projected 2017-18	Budget 2018-19	Forecast 2019-20	Forecast 2020-21	Forecast 2021-22
Beginning Fund Balance - Student Activities Fund	\$ 896,944	\$ 1,043,051	\$ 1,207,494	\$ 1,266,085	\$ 1,907,385	\$ 2,183,885	\$ 2,183,885	\$ 2,183,885
Revenues								
Local revenue	\$ 2,118,769	\$ 2,356,375	\$ 2,530,654	\$ 2,511,100	\$ 2,501,500	\$ 2,325,000	\$ 2,325,000	\$ 2,325,000
Total Revenue	\$ 2,118,769	\$ 2,356,375	\$ 2,530,654	\$ 2,511,100	\$ 2,501,500	\$ 2,325,000	\$ 2,325,000	\$ 22,325,000
change in revenue from prior year	\$ (26,660) -1.24%	\$ 237,606 11.21%	\$ 174,279 7.40%	\$ (19,554) -0.77%	\$ (9,600) -0.38%	\$ (176,500) -7.06%	\$ - 0.00%	\$ 20,000,000 860.22%
Expenditures								
Salaries	\$ 60,617	\$ 77,736	\$ 28,532	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	\$ 25,622	\$ 34,245	\$ 17,458	\$ -	\$ -	\$ -	\$ -	\$ -
Total Salaries & Benefits	\$ 86,239	\$ 111,981	\$ 45,990	\$ -	\$ -	\$ -	\$ -	\$ -
Total Service/Supply	\$ 1,886,423	\$ 2,079,951	\$ 2,426,073	\$ 1,869,800	\$ 2,225,000	\$ 2,325,000	\$ 2,325,000	\$ 2,325,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,972,662	\$ 2,191,932	\$ 2,472,063	\$ 1,869,800	\$ 2,225,000	\$ 2,325,000	\$ 2,325,000	\$ 2,325,000
Transfers (to) from other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures + Transfers	\$ 1,972,662	\$ 2,191,932	\$ 2,472,063	\$ 1,869,800	\$ 2,225,000	\$ 2,325,000	\$ 2,325,000	\$ 2,325,000
Increase (decrease) in fund balance	\$ 146,107	\$ 164,443	\$ 58,591	\$ 641,300	\$ 276,500	\$ -	\$ -	\$ 20,000,000
Ending Fund Balance - Student Activities Fund	\$ 1,043,051	\$ 1,207,494	\$ 1,266,085	\$ 1,907,385	\$ 2,183,885	\$ 2,183,885	\$ 2,183,885	\$ 22,183,885

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: Student Activities

Function(s): Student Activities
1401 through 1499

<u>Expenditure Object Category</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Original Budget 2017-18</u>	<u>Projected Actual 2017-18</u>	<u>Final Budget 2018-19</u>
Salaries	\$ 60,617	\$ 77,736	\$ 47,979	\$ 65,011	\$ -	\$ -
Employee Benefits	\$ 25,622	\$ 34,245	\$ 20,500	\$ 31,337	\$ -	\$ -
Services/Supplies/Capital Outlay	<u>\$ 1,886,423</u>	<u>\$ 2,079,951</u>	<u>\$ 2,403,584</u>	<u>\$ 2,225,000</u>	<u>\$ 1,869,800</u>	<u>\$ 2,225,000</u>
Total	<u>\$ 1,972,662</u>	<u>\$ 2,191,932</u>	<u>\$ 2,472,063</u>	<u>\$ 2,321,348</u>	<u>\$ 1,869,800</u>	<u>\$ 2,225,000</u>

<u>Program Data:</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>
<u>Expenditure by School:</u>						
All Secondary Schools	\$ 20,739	\$ 375,935	\$ 414,795	\$ 350,000	\$ 393,800	\$ 400,000
Hickman High School	\$ 484,185	\$ 507,694	\$ 643,636	\$ 578,194	\$ 480,000	\$ 500,000
Rock Bridge High School	\$ 531,243	\$ 467,827	\$ 474,007	\$ 484,358	\$ 255,000	\$ 485,000
Battle High School	\$ 522,834	\$ 441,356	\$ 522,468	\$ 483,796	\$ 340,000	\$ 400,000
Douglass High School	\$ 8,219	\$ 1,149	\$ 5,574	\$ 5,000	\$ 4,500	\$ 5,000
Columbia Career Center	\$ 275,100	\$ 265,966	\$ 245,051	\$ 275,000	\$ 225,000	\$ 250,000
Jefferson Middle School	\$ 21,086	\$ 24,653	\$ 25,897	\$ 25,000	\$ 17,000	\$ 25,000
Oakland Middle School	\$ 28,689	\$ 31,297	\$ 33,085	\$ 30,000	\$ 36,000	\$ 35,000
West Middle School	\$ 21,472	\$ 13,652	\$ 16,844	\$ 15,000	\$ 25,000	\$ 25,000
Gentry Middle School	\$ 13,744	\$ 11,925	\$ 16,867	\$ 15,000	\$ 20,500	\$ 25,000
Lange Middle School	\$ 20,149	\$ 21,992	\$ 30,488	\$ 25,000	\$ 35,000	\$ 35,000
Smithton Middle School	\$ 25,202	\$ 28,486	\$ 43,351	\$ 35,000	\$ 38,000	\$ 40,000
	<u>\$ 1,972,662</u>	<u>\$ 2,191,932</u>	<u>\$ 2,472,063</u>	<u>\$ 2,321,348</u>	<u>\$ 1,869,800</u>	<u>\$ 2,225,000</u>

Staff FTE						
Parking Lot Attendant - High Schools	3.00	3.00	3.00	3.00	-	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: Student Activities

Function(s): Student Activities
1401 through 1499

Mission: The mission of the Student Activities program is to provide well-balanced and comprehensive co-curricular and extracurricular activities in keeping with the educational philosophy and instructional objectives of the District.

Program Information: This program represents expenditures from student funds which, while under the supervision of the Board of Education, belong to the individual student groups/clubs and are used for student projects and benefit.

Variance Discussion: N/A

Funding Sources: Student fees and fundraising projects.

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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

ADULT EDUCATION FUND SUMMARY

	ACTUAL			BUDGET		FORECAST		
	2014-15	2015-16	2016-17	Projected 2017-18	Budget 2018-19	Forecast 2019-20	Forecast 2020-21	Forecast 2021-22
Beginning Fund Balance - Adult Education Fund	\$ 709,886	\$ 577,120	\$ 738,104	\$ 659,257	\$ 332,708	\$ (138,653)	\$ (1,168)	\$ 60,317
Revenues								
Local revenue	\$ 1,117,045	\$ 1,522,094	\$ 1,235,565	\$ 1,203,500	\$ 1,121,900	\$ 1,150,000	\$ 1,150,000	\$ 1,150,000
Intermediate revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State revenue	\$ 190,063	\$ 220,322	\$ 239,208	\$ 258,008	\$ 237,485	\$ 237,485	\$ 237,485	\$ 237,485
Federal revenue	\$ 565,316	\$ 667,133	\$ 579,399	\$ 474,199	\$ 446,636	\$ 450,000	\$ 450,000	\$ 450,000
Total Revenue	\$ 1,872,424	\$ 2,409,549	\$ 2,054,172	\$ 1,935,707	\$ 1,806,021	\$ 1,837,485	\$ 1,837,485	\$ 1,837,485
change in revenue from prior year	\$ (410,603) -17.99%	\$ 537,125 28.69%	\$ (355,377) -14.75%	\$ (118,465) -5.77%	\$ (129,686) -6.70%	\$ 31,464 1.74%	\$ - 0.00%	\$ - 0.00%
Expenditures								
Salaries	\$ 839,696	\$ 870,479	\$ 909,852	\$ 957,400	\$ 984,172	\$ 700,000	\$ 720,000	\$ 740,000
Benefits	\$ 236,918	\$ 252,524	\$ 268,437	\$ 278,736	\$ 288,475	\$ 200,000	\$ 206,000	\$ 212,180
Total Salaries & Benefits	\$ 1,076,614	\$ 1,123,003	\$ 1,178,289	\$ 1,236,136	\$ 1,272,647	\$ 900,000	\$ 926,000	\$ 952,180
Total Service/Supply	\$ 928,576	\$ 1,125,562	\$ 954,730	\$ 1,026,120	\$ 1,004,735	\$ 800,000	\$ 850,000	\$ 880,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 2,005,190	\$ 2,248,565	\$ 2,133,019	\$ 2,262,256	\$ 2,277,382	\$ 1,700,000	\$ 1,776,000	\$ 1,832,180
Transfers (to) from other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures + Transfers	\$ 2,005,190	\$ 2,248,565	\$ 2,133,019	\$ 2,262,256	\$ 2,277,382	\$ 1,700,000	\$ 1,776,000	\$ 1,832,180
Increase (decrease) in fund balance	\$ (132,766)	\$ 160,984	\$ (78,847)	\$ (326,549)	\$ (471,361)	\$ 137,485	\$ 61,485	\$ 5,305
Ending Fund Balance - Adult Education Fund	\$ 577,120	\$ 738,104	\$ 659,257	\$ 332,708	\$ (138,653)	\$ (1,168)	\$ 60,317	\$ 65,622

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: Adult Education
Function(s): Adult Education
1601 through 1699

<u>Expenditure Object Category</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Original Budget 2017-18</u>	<u>Projected Actual 2017-18</u>	<u>Final Budget 2018-19</u>
Salaries	\$ 839,696	\$ 870,479	\$ 909,852	\$ 944,104	\$ 957,400	\$ 984,172
Employee Benefits	\$ 236,918	\$ 252,524	\$ 268,437	\$ 262,789	\$ 278,736	\$ 288,475
Services/Supplies/Capital Outlay	<u>\$ 928,576</u>	<u>\$ 1,125,562</u>	<u>\$ 1,053,320</u>	<u>\$ 1,004,510</u>	<u>\$ 1,026,120</u>	<u>\$ 1,004,735</u>
Total	<u>\$ 2,005,190</u>	<u>\$ 2,248,565</u>	<u>\$ 2,231,609</u>	<u>\$ 2,211,403</u>	<u>\$ 2,262,256</u>	<u>\$ 2,277,382</u>

<u>Program Data:</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>
Staff FTE:						
Admin & Admin Support	11.80	11.80	9.80	9.80	10.80	10.80
Adult Teachers	<u>13.86</u>	<u>13.21</u>	<u>11.40</u>	<u>11.40</u>	<u>13.28</u>	<u>13.28</u>
Total	25.66	25.01	21.20	21.20	24.08	24.08

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: Adult Education

Function(s): Adult Education
1601 through 1699

Mission: The mission of the Adult Education program is to identify and provide for the continuing educational needs of the public with career and GED programs. This fund is self sustaining, receiving no funding from the operating budget.

Program Information: This program was established to account for significant revenues and expenditures for adult and continuing education.

Variance Discussion: Increased compensation for experience and improvement in medical and dental insurance premiums are included in this budget. The full time adult education coordinator began to be fully funded by the program rather than the incidental budget beginning in fiscal year 2010-11. Annually, expenses are increased or decreased to match the grant allocation for the coming year. In 2014-15, the program moved out of Douglass High School and into leased space. The District operating budget has added the cost of facility lease and related expenses as the grant will not allow funding such services.

Funding Sources: Revenues are generated by user fees and state and federal aid.

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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

GRANTS AND DONATIONS FUND SUMMARY

	ACTUAL			BUDGET		FORECAST		
	2014-15	2015-16	2016-17	Projected 2017-18	Budget 2018-19	Forecast 2019-20	Forecast 2020-21	Forecast 2021-22
Beginning Fund Balance - Grants and Donations Fund	\$ 2,069,803	\$ 2,448,795	\$ 2,604,707	\$ 2,807,851	\$ 2,915,626	\$ 2,915,626	\$ 2,915,626	\$ 2,915,626
Revenues								
Local revenue	\$ 2,273,953	\$ 1,921,908	\$ 2,399,274	\$ 2,018,500	\$ 1,901,150	\$ 1,950,000	\$ 1,975,000	\$ 2,000,000
State revenue	\$ 672,800	\$ 1,175,855	\$ 1,351,468	\$ 1,134,255	\$ 1,035,125	\$ 1,072,870	\$ 1,072,870	\$ 1,072,870
Federal revenue	\$ 1,347,857	\$ 1,054,539	\$ 755,596	\$ 810,065	\$ 561,358	\$ 550,000	\$ 550,000	\$ 550,000
Total Revenue	\$ 4,294,610	\$ 4,152,302	\$ 4,506,338	\$ 3,962,820	\$ 3,497,633	\$ 3,572,870	\$ 3,597,870	\$ 23,622,870
change in revenue from prior year	\$ 254,181 6.29%	\$ (142,308) -3.31%	\$ 354,036 8.53%	\$ (543,518) -12.06%	\$ (465,187) -11.74%	\$ 75,237 2.15%	\$ 25,000 0.70%	\$ 20,025,000 556.58%
Expenditures								
Salaries	\$ 1,019,481	\$ 881,554	\$ 944,146	\$ 642,455	\$ 525,307	\$ 541,065	\$ 557,297	\$ 574,015
Benefits	\$ 289,981	\$ 277,852	\$ 297,273	\$ 193,835	\$ 179,659	\$ 185,050	\$ 190,600	\$ 196,320
Total Salaries & Benefits	\$ 1,309,462	\$ 1,159,406	\$ 1,241,419	\$ 836,290	\$ 704,966	\$ 726,115	\$ 747,897	\$ 770,335
Total Service/Supply	\$ 2,606,156	\$ 2,836,984	\$ 3,061,775	\$ 3,018,755	\$ 2,792,667	\$ 2,846,755	\$ 2,849,973	\$ 2,852,535
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 3,915,618	\$ 3,996,390	\$ 4,303,194	\$ 3,855,045	\$ 3,497,633	\$ 3,572,870	\$ 3,597,870	\$ 3,622,870
Transfers (to) from other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures + Transfers	\$ 3,915,618	\$ 3,996,390	\$ 4,303,194	\$ 3,855,045	\$ 3,497,633	\$ 3,572,870	\$ 3,597,870	\$ 3,622,870
Increase (decrease) in fund balance	\$ 378,992	\$ 155,912	\$ 203,144	\$ 107,775	\$ -	\$ -	\$ -	\$ 20,000,000
Ending Fund Balance - Grants and Donations Fund	\$ 2,448,795	\$ 2,604,707	\$ 2,807,851	\$ 2,915,626	\$ 2,915,626	\$ 2,915,626	\$ 2,915,626	\$ 22,915,626

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: Grants and Donations Fund

**Function(s): Grants and Donations Fund
1111 through 3899**

Expenditure Object Category	Actual <u>2014-15</u>	Actual <u>2015-16</u>	Actual <u>2016-17</u>	Original Budget <u>2017-18</u>	Projected Actual <u>2017-18</u>	Final Budget <u>2018-19</u>
Salaries	\$ 1,019,481	\$ 881,554	\$ 944,146	\$ 801,879	\$ 642,455	\$ 525,307
Employee Benefits	\$ 289,981	\$ 277,852	\$ 297,273	\$ 262,657	\$ 193,835	\$ 179,659
Services/Supplies/Capital Outlay	\$ 2,606,156	\$ 2,836,984	\$ 3,061,775	\$ 2,609,033	\$ 3,018,755	\$ 2,792,667
Total	<u>\$ 3,915,618</u>	<u>\$ 3,996,390</u>	<u>\$ 4,303,194</u>	<u>\$ 3,673,569</u>	<u>\$ 3,855,045</u>	<u>\$ 3,497,633</u>

Staff FTE:

Adult Basic Education Grant	13.02	14.96	9.05	7.05	4.21	4.21
DHS School Improvement Grant	2.50	2.00	-	-	-	-
Title I Focus Grant	1.20	-	-	-	-	-
Montessori PreSchool	1.70	2.00	1.00	1.00	1.00	1.00
MO-T Grant	2.00	2.00	3.25	3.25	3.50	3.50
Title III Language Learners Grant	3.00	4.00	5.00	5.00	2.00	2.00
Sports Marketing	-	-	1.00	1.00	1.00	1.00
Missouri Career Center Leadership	1.00	1.00	1.00	1.00	-	-
	<u>24.42</u>	<u>25.96</u>	<u>20.30</u>	<u>18.30</u>	<u>11.71</u>	<u>11.71</u>

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Program: Grants and Donations Fund

Function(s): Grants and Donations Fund
1111 through 3899

Mission: The purpose of seeking competitive grant funding is to enhance the instructional programs of the District.

Program Information: Grant funding comes from a wide range of sources, both public and private. These sources include state and federal programs such as, School Improvement, Family Literacy Enhancement, Vocational Enhancement and Title III Immigrant programs. Private grants have been obtained from funders such as Columbia Public Schools Foundation and the Assistance League® of Mid-Missouri.

A listing of standard operating grants obtained by the District is provided in the supplemental section of this budget and is considered to be critical to programming.

Variance Discussion: Funding will vary each year in this program. As applications for grant funding are submitted and approved, the budget will periodically be amended to include these additional funds.

Funding Sources: Public and private funds.

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Final Budget
2018-19

INFORMATIONAL
SECTION



History of the Columbia Public School District

1873: Formation

Formation of first community school in Columbia; six-member board elected

1881: School constructed

School building constructed at corner of 8th and Rogers, now site of Jefferson Middle School

1896: Benton opened

First elementary school opened at corner of Hodge and Ripley, named Benton

1896: First African American school

First African American school, Frederick Douglass, opened

1899: First high school

Expanded Jefferson building for first high school, Columbia High School

1904: Lee opened

Opening of new elementary school south of Broadway, Lee School

1910: Grant opened

Opening of new elementary school, Grant

1914: Expansion for growth

Expanded Benton and Douglass to accommodate growth

1916: Field opened

Opening of Field Elementary School

1919: First teacher salary schedule

First teacher salary schedule established

1923: Ridgeway opened

New elementary school opened, named John C. Ridgeway after first soldier from Boone County killed in World War I

1925: Hickman and West Boulevard opened

Additional classroom space pressing, historic move to open first unit of Hickman High School, replacement of original Benton and Lee buildings, enlargement of Ridgeway, construction of West Boulevard Elementary School; David H. Hickman estate provided 40 acres for the construction of the new high school

1930: First special education teacher

First special education teacher, Helen Gromer, hired at Benton Elementary

1935: School expansion and new Lee opened

The new Lee Elementary opened, along with additions to Douglass and Jefferson

1947: Aslin appointed superintendent

Neil C. Aslin appointed superintendent

1953: Brown and Keene districts annexed

Brown and Keene school districts annexed into Columbia—purchased two 48-passenger school buses

1958: Parkade and Russell opened

Opening of Parkade and Russell Boulevard elementary schools, financed with 25-cent increase in property tax levy

1959: Five-year building plan

Dr. Aslin proposed a five-year building plan including a new elementary school, new junior high school, classroom addition to Parkade, and remodeling at Hickman and Benton

History of the Columbia Public School District

1962: School expansion and West Junior opened

Expansion to Grant, Field, and Russell Boulevard elementary schools; opening of West Junior High School

1964: Blue Ridge and Fairview opened

Opening of Blue Ridge and Fairview elementary schools

1967: Rock Bridge Elementary annexation

Rock Bridge Elementary School annexed into Columbia Public School District

1968: Shepard opened

Opening of Shepard Boulevard Elementary School

1970: Rock Bridge High School opened

Opening of Rock Bridge High School

1971: Oakland opened

Opening of Oakland Junior High School

1972: Two Mile Prairie annexation

Two Mile Prairie annexed into Columbia Public School District

1978: Cedar Ridge opened

Opening of Cedar Ridge Elementary School

1980: New Haven Annexed

New Haven annexed into Columbia Public School District

1981: Administration building opened

Opening of Administration Building

1985: Gentry opened

Opening of Gentry Middle School

1986: Midway Annexed

Midway Heights annexed into Columbia Public School District

1988: Mill Creek opened

Opening of Mill Creek Elementary School

1991: Derby Ridge opened

Opening of Derby Ridge Elementary School

1996 and 1997: Lange and Smithton opened

Opening of Lange and Smithton middle schools

2001: Paxton Keeley opened

Opening of Paxton Keeley Elementary School

2010: Alpha Hart Lewis opened

Opening of Alpha Hart Lewis Elementary School

2013: Battle High School opened

Opening of third comprehensive high school, Muriel Williams Battle High School

2016: Battle Elementary opened

Opening of Eliot Battle Elementary School

2017: Beulah Ralph opened

Opening of Beulah Ralph Elementary School

2018: Planned opening of new Cedar Ridge

Planned opening of new Cedar Ridge Elementary School

2020: Planned opening of new middle school

Planned opening of new middle school

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

<u>FISCAL YEAR</u>	<u>TAX RATE</u>	<u>ASSESSED VALUATION</u>	<u>\$ INCREASE</u>	<u>% INCREASE</u>	<u>COLLECTION RATIO</u>
2008	\$4.7089	\$ 1,915,423,106	\$ 108,191,555	5.99%	95.45%
2009	\$4.7292	\$ 1,982,355,770	\$ 66,932,664	3.49%	94.87%
2010	\$4.7717	\$ 1,992,198,228	\$ 9,842,458	0.50%	94.72%
2011	\$4.8492	\$ 2,008,104,257	\$ 15,906,029	0.80%	93.64%
2012	\$4.8812	\$ 2,044,532,019	\$ 36,427,762	1.81%	95.42%
2013	\$5.4019	\$ 2,089,930,234	\$ 45,398,215	2.22%	96.41%
2014	\$5.4239	\$ 2,130,574,568	\$ 40,644,334	1.94%	95.67%
2015	\$5.4868	\$ 2,195,114,886	\$ 64,540,318	3.03%	96.43%
2016	\$5.4656	\$ 2,257,981,004	\$ 62,866,118	2.86%	97.08%
2017	\$6.0430	\$ 2,327,173,948	\$ 69,192,944	3.06%	96.56%
2018	\$6.0555	\$ 2,403,178,367	\$ 76,004,419	3.27%	96.60%
2019 Budget	\$6.1455	\$ 2,475,273,718	\$ 72,095,351	3.10%	96.55%
2020 Forecast	\$6.1455	\$ 2,549,531,930	\$ 74,258,212	3.00%	96.55%
2021 Forecast	\$6.1455	\$ 2,626,017,887	\$ 76,485,957	3.00%	96.55%
2022 Forecast	\$6.1455	\$ 2,704,798,424	\$ 78,780,537	3.00%	96.55%
Previous 5 Years Averages			\$ 62,649,627	2.83%	96.43%
Previous 3 Years Averages			\$ 69,354,494	3.06%	96.69%

Note: In fiscal years 2002 and 2006 there were increases in assessed valuation primarily due to reassessment and they were offset, as required by state law, by a reduction in the District's tax rate. Fiscal years 2010 and 2014 were also reassessment years, however property values did not increase at a typical rate during reassessment. The numbers shown above are total Assessed Valuation and are not reduced for TIF Values. The collection rate reflects the percentage of tax bills collected less what is paid to the county in fees, thus showing a ratio that compares to net revenue collections.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

**ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
(in thousands of dollars)**

Fiscal Year Ended June 30,	Real Estate			Personal	Total Taxable Value	Total Direct Tax Rate	Estimated Actual Valuation	Assessment Ratio*
	Residential	Agricultural	Commercial					
2008	\$ 1,091,069,881	\$ 14,083,961	\$ 465,502,090	\$ 344,767,174	\$ 1,915,423,106	\$ 4.7089	\$ 8,348,938,393	22.9%
2009	1,134,370,342	13,866,224	482,959,511	351,159,693	1,982,355,770	4.7292	8,659,290,841	22.9%
2010	1,152,984,288	14,113,688	500,970,395	324,129,857	1,992,198,228	4.7717	8,723,971,729	22.8%
2011	1,167,405,122	14,098,749	509,786,863	316,813,523	2,008,104,257	4.8492	8,814,851,985	22.8%
2012	1,183,528,780	13,943,805	509,940,386	337,119,048	2,044,532,019	4.8812	8,960,433,796	22.8%
2013	1,206,128,427	13,687,343	499,149,669	370,964,795	2,089,930,234	5.4019	9,146,084,007	22.9%
2014	1,230,585,687	13,442,657	508,236,500	378,787,023	2,131,051,867	5.4239	9,324,867,441	22.9%
2015	1,277,837,197	13,337,988	521,477,388	382,462,313	2,195,114,886	5.4868	9,625,202,375	22.8%
2016	1,316,990,967	13,658,849	527,890,503	395,992,890	2,254,533,209	5.4656	9,894,955,166	22.8%
2017	1,368,700,961	13,143,153	541,963,596	403,366,238	2,327,173,948	6.0430	10,197,740,794	22.8%
2018	1,420,958,114	13,056,429	554,831,925	414,331,899	2,403,178,367	6.0555	10,576,931,466	22.7%
2019 Budget	1,463,586,857	13,448,122	571,476,883	426,761,856	2,475,273,718	6.1455	10,894,239,409	22.7%
2020 Forecast	1,507,494,463	13,851,566	588,621,189	439,564,712	2,549,531,930	6.1455	11,221,066,595	22.7%
2021 Forecast	1,552,719,297	14,267,112	606,279,825	452,751,653	2,626,017,887	6.1455	11,557,698,586	22.7%
2022 Forecast	1,599,300,876	14,695,126	624,468,220	466,334,203	2,704,798,425	6.1455	11,904,429,551	22.7%

*Assessment Ratios are determined annually (February) by the State Tax Commission based on a random sample of real property within the county.

The Boone County Assessor reassesses property taxes every four years.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

**PROPERTY TAX RATES PER \$100 ASSESSED VALUATION
DIRECT AND OVERLAPPING GOVERNMENTS**

Year Ended June 30,	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
<u>Columbia School District</u>											
Incidental Fund	\$ 1.3592	\$ 1.3917	\$ 1.4392	\$ 1.4212	\$ 1.6293	\$ 1.6413	\$ 1.8413	\$ 1.9413	\$ 2.4788	\$ 2.0548	\$ 2.0548
Teachers Fund	2.5581	2.5581	2.5581	2.5581	2.7000	2.7500	2.6000	2.4788	2.4923	2.9288	3.0188
Debt Service	0.8019	0.8019	0.8019	0.8019	0.9219	0.9319	0.9719	0.9719	0.9719	0.9719	0.9719
Capital Projects	0.0100	0.0200	0.0500	0.1000	0.1507	0.1007	0.0736	0.0736	0.1000	0.1000	0.1000
Total Columbia School District	<u>4.7292</u>	<u>4.7717</u>	<u>4.8492</u>	<u>4.8812</u>	<u>5.4019</u>	<u>5.4239</u>	<u>5.4868</u>	<u>5.4656</u>	<u>6.043</u>	<u>6.0555</u>	<u>6.1455</u>
Overlapping Rates											
<u>City Residents:</u>											
City of Columbia	\$.4100	\$.4100	\$.4100	\$.4100	\$.4100	\$.4100	\$.4100	\$.4100	\$.4100	\$.4100	\$.4100
State of Missouri	.0300	.0300	.0300	.0300	.0300	.0300	.0300	.0300	.0300	.0300	.0300
County of Boone	.1200	.1200	.1200	.1200	.1200	.1200	.1200	.1200	.1200	.1200	.1200
Road and Bridge	.0475	.0475	.0475	.0475	.0500	.0500	.0500	.0500	.0500	.0500	.0500
Library	.5221	.5221	.5221	.5221	.5271	.5382	.5382	.5224	.5088	.3091	.3091
Group Home	.1114	.1127	.1130	.1130	.1146	.1146	.1146	.1146	.1146	.1146	.1146
Subtotal City Residents	<u>5.9702</u>	<u>6.0140</u>	<u>6.0918</u>	<u>6.1238</u>	<u>6.6536</u>	<u>6.6867</u>	<u>6.7496</u>	<u>6.7126</u>	<u>7.2764</u>	<u>7.0892</u>	<u>7.1792</u>
<u>County Residents:</u>											
Fire District	\$.5929	\$.6010	\$.6010	\$.6010	\$.6010	\$.6010	\$.6342	\$.6342	\$.6342	\$.6342	\$.6342
Fire Dispatch Fund	.0283	.0283	.0289	.0289	.0289	.0000	.0000	.0000	.0000	.0000	.0000
Fire Bond	.1182	.0000	.0000	.0000	.0000	.0000	.2451	.2500	.2500	.2500	.2500
Less:											
City of Columbia (above)	(.4100)	(.4100)	(.4100)	(.4100)	(.4100)	(.4100)	(.4100)	(.4100)	(.4100)	(.4100)	(.4100)
Differential Library Tax	<u>(.2235)</u>	<u>(.2235)</u>	<u>(.2235)</u>	<u>(.2220)</u>	<u>(.2235)</u>	<u>(.2346)</u>	<u>(.2291)</u>	<u>.2133</u>	<u>.2133</u>	<u>.2133</u>	<u>.2133</u>
Total County Residents	<u>\$ 6.0761</u>	<u>\$ 6.0098</u>	<u>\$ 6.0882</u>	<u>\$ 6.1217</u>	<u>\$ 6.6500</u>	<u>\$ 6.6431</u>	<u>\$ 6.9898</u>	<u>\$ 7.4001</u>	<u>\$ 7.9639</u>	<u>\$ 7.7767</u>	<u>\$ 7.8667</u>

Tax rates are reported on a calendar year basis. The 2016 calendar year tax levy was the rate levied to produce tax revenues for fiscal year 2017. Tax rate ceilings are adjusted each reassessment year and can only be increased by voter referendum.

All commercial real estate taxpayers pay an additional \$.61 per \$100 assessed valuation; all taxpayers within the special business district pay an additional \$.43 per \$100 assessed valuation.

Source: Boone County Clerk
Boone County Collector

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

PROPERTY TAX LEVIES AND COLLECTIONS

Fiscal Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2007	\$ 84,408,557	\$ 80,532,845	95.41%	\$ 3,867,650	\$ 84,400,495	99.99%
2008	90,195,359	86,102,363	95.46%	4,081,837	90,184,200	99.99%
2009	93,749,569	88,937,537	94.87%	4,792,844	93,730,381	99.98%
2010	95,061,723	90,040,741	94.72%	5,008,401	95,049,142	99.99%
2011	97,376,992	91,179,259	93.64%	6,187,758	97,367,017	99.99%
2012	99,797,697	95,227,806	95.42%	4,492,515	99,720,321	99.92%
2013	112,895,941	108,846,848	96.41%	3,944,906	112,791,754	99.91%
2014	115,586,122	110,577,100	95.67%	4,855,144	115,432,244	99.87%
2015	120,441,564	116,144,412	96.43%	3,893,308	120,037,720	99.66%
2016	123,223,767	119,630,781	97.08%	3,483,120	123,113,901	99.91%
2017	140,422,771	135,795,625	96.70%	1,743,934	137,539,559	97.95%
2018 Projected	145,315,685	139,728,706	96.16%	546,561	140,275,267	96.53%
2019 Forecast	151,893,349	146,652,576	96.55%	550,000	147,202,576	96.91%

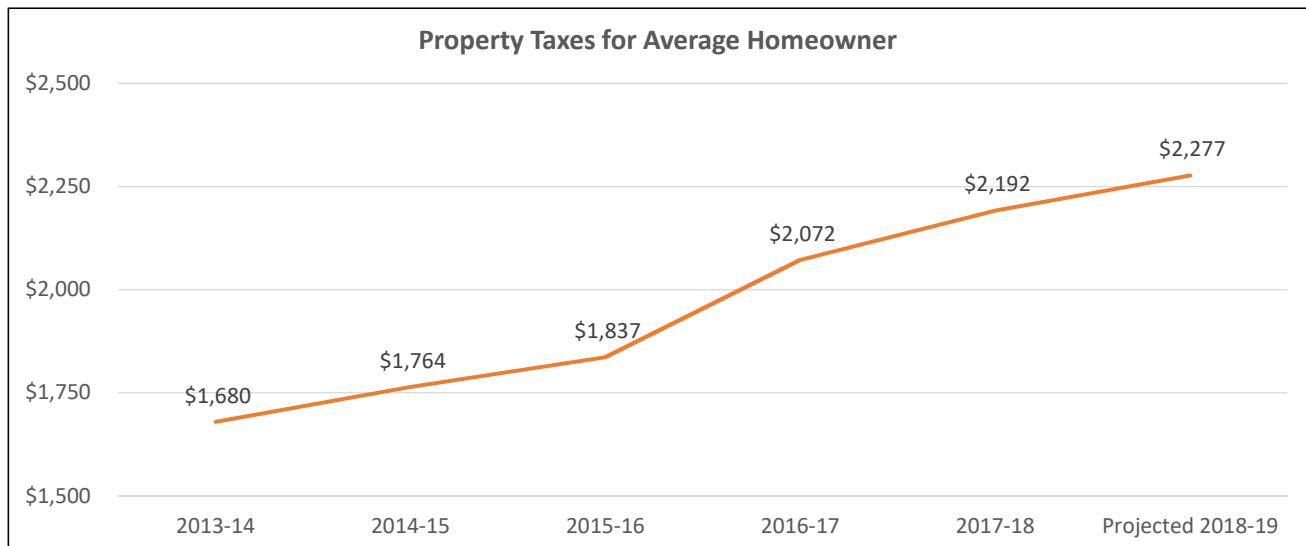
Source: Boone County Clerk
Accounting Data

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

IMPACT OF THE DISTRICT'S PROPERTY TAX RATE TO THE AVERAGE HOMEOWNER

Residential property is assessed at 19% of market value in order to determine assessed valuation. The assessed value is multiplied times the District's tax rate for each \$100 of value, in order to determine the property tax a homeowner pays. The Board of Education establishes the tax rate each August based on voter authorization and the calculation provided by the State Auditor's Office.

	2013-14	2014-15	2015-16	2016-17	2017-18	Projected 2018-19
Average Value of a Home in Boone County	\$ 163,000	\$ 169,250	\$ 176,850	\$ 180,500	\$ 190,500	\$ 195,000
x the level of assessment for residential property	0.19	0.19	0.19	0.19	0.19	0.19
= Assessed Valuation	\$ 30,970	\$ 32,158	\$ 33,602	\$ 34,295	\$ 36,195	\$ 37,050
/ by \$100 to determine tax base	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
= Value upon which the property tax is calculated	\$ 310	\$ 322	\$ 336	\$ 343	\$ 362	\$ 371
<u>Tax Rate as set by the Board of Education</u>						
Incidental Fund	\$ 1.6413	\$ 1.8413	\$ 1.9413	\$ 2.4923	\$ 2.0548	\$ 2.0548
Teacher's Fund	\$ 2.7500	\$ 2.6000	\$ 2.4788	\$ 2.4788	\$ 2.9288	\$ 3.0188
Capital Proejcts Fund	\$ 0.1007	\$ 0.0736	\$ 0.0736	\$ 0.1000	\$ 0.1000	\$ 0.1000
Debt Service Fund	\$ 0.9319	\$ 0.9719	\$ 0.9719	\$ 0.9719	\$ 0.9719	\$ 0.9719
Total Tax Levy	\$ 5.4239	\$ 5.4868	\$ 5.4656	\$ 6.0430	\$ 6.0555	\$ 6.1455
Annual Property Tax	\$ 1,680	\$ 1,764	\$ 1,837	\$ 2,072	\$ 2,192	\$ 2,277



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

TAX LEVY AND COST DATA FOR COMPARISON DISTRICTS

Comparison District	Expenditures per ADA 2016-17	Assessed Valuation per ADA 2016-17	Total Tax Levy		
			2015-16	2016-17	Change
Francis Howell	\$11,185	\$148	\$5.0203	\$5.0185	\$0.0018
Hazelwood	\$10,723	\$97	\$6.2868	\$6.5874	\$0.3006
Columbia **	\$12,011	\$139	\$5.4656	\$6.0430	\$0.5774
Park Hill	\$11,267	\$144	\$5.5650	\$5.5290	\$0.0360
Fort Zumwalt	\$11,281	\$136	\$4.7446	\$5.2465	\$0.5019
North Kansas City	\$10,666	\$110	\$6.4333	\$6.4284	\$0.0049
Independence	\$10,466	\$69	\$5.9130	\$5.9130	\$0.0000
Blue Springs **	\$9,641	\$95	\$5.7286	\$5.7286	\$0.0000
Wentzville	\$9,956	\$115	\$5.2117	\$5.2117	\$0.0000
Jefferson City **	\$9,642	\$153	\$3.6928	\$3.6928	\$0.0000
Springfield	\$9,323	\$142	\$4.0693	\$4.1110	\$0.0417
Average for all schools	\$10,560	\$123	\$5.2846	\$5.4100	\$0.1254

In order to use our data and financial information in a manner that clearly informs the stakeholders of the District, the Superintendent has established 10 comparison districts based on student demographics or locale. The information here provides important financial comparison which allows us to understand why our comparison districts may have different opportunities or restrictions in their budget planning and spending.

** These districts have no Proposition C Waiver while the other districts have a full waiver. Proposition C is a statewide one cent sales tax for public schools. Districts without a Proposition C Waiver as allowed in RSMo. Section 164.013 share their revenues from this sales tax with property owners by reducing their operating tax levy by an amount equal to one half of the previous years Proposition C revenues collected. Local voters can approve a waiver of the sharing of revenues with a simple majority.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

**BOND SCHEDULE
SUMMARY OF GENERAL OBLIGATION BONDS**

BONDS OUTSTANDING AS OF JUNE 30, 2018

Fiscal Year	Maturity	September Interest	March Interest	Interest	March Principal	Total Interest and Principal
2018	\$ 11,505,000	\$ 5,408,278	\$ 5,447,807	\$ 10,856,085	\$ 11,505,000	\$ 22,361,085
2019	\$ 11,610,000	\$ 5,847,870	\$ 5,941,869	\$ 11,789,740	\$ 11,610,000	\$ 23,399,740
2020	\$ 12,025,000	\$ 5,744,419	\$ 5,744,419	\$ 11,488,839	\$ 12,025,000	\$ 23,513,839
2021	\$ 5,645,000	\$ 5,531,769	\$ 5,531,769	\$ 11,063,539	\$ 5,645,000	\$ 16,708,539
2022	\$ 20,632,000	\$ 5,455,307	\$ 5,455,307	\$ 10,910,614	\$ 20,632,000	\$ 31,542,614
2023	\$ 11,830,000	\$ 5,163,809	\$ 5,163,809	\$ 10,327,619	\$ 11,830,000	\$ 22,157,619
2024	\$ 12,645,000	\$ 4,897,534	\$ 4,897,534	\$ 9,795,069	\$ 12,645,000	\$ 22,440,069
2025	\$ 13,030,000	\$ 4,608,159	\$ 4,608,159	\$ 9,216,319	\$ 13,030,000	\$ 22,246,319
2026	\$ 13,915,000	\$ 4,302,034	\$ 4,302,034	\$ 8,604,069	\$ 13,915,000	\$ 22,519,069
2027	\$ 14,845,000	\$ 3,979,250	\$ 3,979,250	\$ 7,958,500	\$ 14,845,000	\$ 22,803,500
2028	\$ 15,400,000	\$ 3,670,388	\$ 3,670,388	\$ 7,340,775	\$ 15,400,000	\$ 22,740,775
2029	\$ 10,060,000	\$ 3,358,491	\$ 3,358,491	\$ 6,716,981	\$ 10,060,000	\$ 16,776,981
2030	\$ 24,765,000	\$ 3,151,072	\$ 3,151,072	\$ 6,302,144	\$ 24,765,000	\$ 31,067,144
2031	\$ 24,740,000	\$ 2,575,316	\$ 2,575,316	\$ 5,150,631	\$ 24,740,000	\$ 29,890,631
2032	\$ 21,160,000	\$ 2,049,128	\$ 2,049,128	\$ 4,098,256	\$ 21,160,000	\$ 25,258,256
2033	\$ 22,000,000	\$ 1,609,556	\$ 1,609,556	\$ 3,219,113	\$ 22,000,000	\$ 25,219,113
2034	\$ 21,280,000	\$ 1,160,084	\$ 1,160,084	\$ 2,320,169	\$ 21,280,000	\$ 23,600,169
2035	\$ 16,605,000	\$ 704,784	\$ 704,784	\$ 1,409,569	\$ 16,605,000	\$ 18,014,569
2036	\$ 13,725,000	\$ 411,222	\$ 411,222	\$ 822,444	\$ 13,725,000	\$ 14,547,444
2037	\$ 4,910,000	\$ 133,191	\$ 133,191	\$ 266,381	\$ 4,910,000	\$ 5,176,381
Totals	\$ 302,327,000	\$ 69,761,664	\$ 69,895,191	\$ 139,656,855	\$ 302,327,000	\$ 441,983,855

NOTE: Excludes amounts to be paid from refunding escrows and COPS.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

RATIO OF GENERAL BONDED DEBT OUTSTANDING

Year Ended June 30,	Assessed Value	General Obligation Bonds (1)	Less Debt Service Funds (2)	Net General Bonded Debt	Ratio of Net Bonded Debt To Assessed Value	Net Bonded Debt Per Capita	Bonded Debt as a Percentage of Personal Income
2009	\$ 1,982,355,770	\$ 143,350,000	\$ 14,498,025	\$ 128,851,975	.065	977	2.55%
2010	1,992,198,228	139,352,458	13,947,413	125,405,045	.063	942	2.66%
2011	2,008,104,257	197,908,657	32,400,994	165,507,663	.082	1,253	2.15%
2012	2,044,532,019	218,538,760	31,365,695	187,173,065	.092	1,373	1.98%
2013	2,089,930,234	197,505,539	19,613,748	177,891,791	.085	1,251	2.17%
2014	2,131,051,867	236,793,745	20,346,256	216,447,489	.102	1,516	1.84%
2015	2,195,114,886	291,262,022	45,481,106	245,780,916	.112	1,728	1.67%
2016	2,257,981,004	318,734,088	47,844,848	270,889,240	.120	1,864	1.56%
2017	2,327,173,948	289,148,971	21,733,684	267,415,287	.115	1,816	1.63%
2018 Projected	2,403,178,367	291,882,000	65,861,372	226,020,628	.094	1,555	1.93%
2019 Forecast	2,475,273,718	295,272,000	67,924,192	227,347,808	.092	1,565	1.97%

Details regarding the District's outstanding debt can be found on pages 14 and 15.

(1) General bonded debt, net of original discounts and premiums.

(2) This is the amount restricted for debt service principal payments.

*Population figures are estimated; the Columbia Public School District includes the City of Columbia and adjacent territory.

See demographics and economic statistics schedule for personal income and population data.

Source: Boone County Clerk
Financial Statements
Census Data

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

RATIO OF OUTSTANDING DEBT BY TYPE

<u>Year Ended June 30,</u>	<u>General Obligation Bonds (1)</u>	<u>Certificates of Participation - Energy Lease</u>	<u>Certificates of Participation - Capital Leases</u>	<u>Total Certificates of Participation</u>	<u>Total Outstanding Debt</u>	<u>Debt As A Percentage of Personal Income</u>	<u>Debt Per Capita</u>
2009	\$ 143,350,000	\$ -	\$ 161,831	\$ 161,831	\$ 143,511,831	2.29%	\$ 1,088
2010	139,352,458	2,690,000	212,237	2,902,237	142,254,695	2.35%	1,069
2011	197,908,657	2,605,000	109,005	2,714,005	200,622,662	1.78%	1,519
2012	218,538,760	2,510,000	9,015,000	11,525,000	230,063,760	1.61%	1,687
2013	197,505,539	2,400,000	8,730,000	11,130,000	208,635,539	1.85%	1,467
2014	236,793,745	2,280,000	8,430,000	10,710,000	247,503,745	1.61%	1,734
2015	291,262,022	2,145,000	8,125,000	10,270,000	301,532,022	1.36%	2,090
2016	318,734,088	1,990,000	7,815,000	9,805,000	328,539,088	1.29%	2,261
2017	289,148,971	-	10,542,000	10,542,000	299,690,971	1.45%	2,035
2018 Projected	291,882,000	-	9,458,981	9,458,981	301,340,981	1.44%	2,074
2019 Forecast	295,272,000	-	8,353,572	8,353,572	303,625,572	1.48%	2,090

Details regarding the District's outstanding debt can be found on pages 14 and 15.

(1) General bonded debt, net of original discounts and premiums.

Source: Financial Statements
Census Data

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

LEGAL DEBT MARGIN INFORMATION

<u>Year Ended June 30,</u>	<u>Assessed Value</u>	<u>Legal Debt Limit*</u>	<u>Indebtedness**</u>	<u>Legal Debt Margin</u>	<u>Total Net Debt Applicable To Debt Margin As A Percentage of Debt Limit</u>
2009	\$ 1,982,355,770	\$ 297,353,366	\$ 128,851,975	\$ 168,501,391	43.3%
2010	1,992,198,228	298,829,734	125,079,587	173,750,147	41.9%
2011	2,008,104,257	301,215,639	160,566,006	140,649,633	53.3%
2012	2,044,532,019	306,679,803	179,106,305	127,573,498	58.4%
2013	2,089,930,234	313,489,535	169,788,252	143,701,283	54.2%
2014	2,131,051,867	319,657,780	204,955,744	114,702,036	64.1%
2015	2,195,114,886	329,267,233	228,910,894	100,356,339	69.5%
2016	2,257,981,004	338,697,151	250,887,152	87,809,999	74.1%
2017	2,327,173,948	349,076,092	248,498,316	100,577,776	71.2%
2018 Projected	2,403,178,367	360,476,755	226,020,628	134,456,127	62.7%
2019 Forecast	2,475,273,718	371,291,058	227,347,808	143,943,250	61.2%

* Legal Debt Limit is 15% of assessed valuation.

** Indebtedness is the balance of outstanding general obligation bonds, less the fund balance of the Debt Service fund.

Source: Boone County Clerk
Financial Statements

COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19

Compensation

Highly Qualified Staff

180 teachers earned the equivalent of 15 hours or more of advanced degree credit during the past year

Teacher and Staff Awards

- National Society of High School Scholars' Claes Nobel Educator Distinction Award
- Missouri Council of Career and Technical Administrator's Assistant Director of the Year
- Bonnie Campbell Hill National Literacy Leader Award
- Missouri School Counselor Association Coordinator of School Counseling Award
- Child and Family Support Process Program Building Bridges Award
- Missouri Art Education Association K-12 Educator of the Year Award
- Missouri Association of School Psychologists School Psychological Examiner of the Year Award
- Missouri Association of School Psychologists School Psychologist of the Year Award

District Awards



Certificate of Excellence in Financial Reporting by Association of School Business Officials

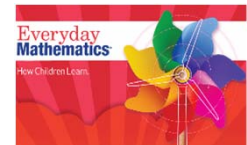


Certificate of Achievement for Excellence in Financial Reporting

Certificate of Achievement for Excellence in Financial Reporting by Government Finance Officials Association

Professional Development Work of Teachers

- AVID
- Everyday Math
- Instructapalooza
- Technopalooza
- Project Lead The Way
- Safe Crisis Management
- Poverty
- Advanced Placement
- Standards Referenced Grading
- Digital Citizenship
- Equity
- Restorative Practices
- Language Arts Grade Level Teams
- Math Leadership Teams



Teachers spend an estimated 60,000 hours in professional development and training annually

1,088 teachers hold a master's degree—that is over 73% of the total teaching staff

20 teachers hold a doctorate degree



8 teachers hold National Board Professional Teaching Certification

45 employees hold a Certificate of Clinical Competence in Audiology or Speech Language Pathology

7 employees hold National Certification in School Psychology



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

COMPENSATION OVERVIEW

Transparency is a value of the organization and is lived through the budget document which establishes and authorizes salary rates and ranges for every compensation opportunity an employee realizes. Included in this section are the salary schedules negotiated and authorized by the Board of Education, as well as individual stipends and rates of pay for all other duties. Corresponding work calendars are provided by position indicating number of days to be worked and paid in 2018-19.

In the business of public education, it is expected the largest single expenditures of the District will be salaries and benefits of personnel. The total budgeted salaries for all funds in 2018-19 are \$135,359,044, of which \$130,794,755 are in the Operating Funds. Salaries budgeted in the Operating Fund are nearly 60% of the total operating budget. These salaries include those paid for the primary daily duties of personnel in the District, as well as extra duty compensation for various duties and designations, summer school, overtime, and payout of earned leave and more.

Columbia Public Schools values experience and education and prioritizes both in the development and improvement of salary schedules in positions where both are believed to improve an employee's impact to the District. Salary schedules are generally designed to provide larger increases in the earlier years of an employee's career in order to provide greater lifetime earnings.

Most salary schedules are designed using indexes which are applied to a base rate of pay to establish the various cells on the schedule. For example, a base rate of pay of \$15.00 per hour and an index in a higher grade/column and several more years of experience might be 1.25 making the rate in the higher grade and years equal to \$18.75. This approach allows for a systemic improvement of all rates on a schedule when the base pay is improved.

Data from the 10 selected comparison school districts of the District is gathered and used when designing and improving salary schools for instructional staff. Local comparisons are used for other positions.

Annually, the Board of Education determines whether to allow advancement on the schedule for a year of additional experience. In addition to a step for experience, the Board of Education considers if and how each salary schedule might be improved as part of the budgeting and negotiating processes. The cost of allowing steps for experience and improving salary schedules are reviewed for their long term impact and sustainability as a part of the five-year budget planning model.

The following pages detail the authorized compensation and work calendars for the 2018-19 fiscal year.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

COMPENSATION SUMMARY - ALL FUNDS

	2017-18 Budget Total All Funds	2017-18 Projected Actual	2017-18 FTE Totals	2018-19 Budget Total All Funds	2018-19 FTE Totals	Percentage of Total
Classroom Teachers	\$ 62,993,769	\$ 62,387,383	1,240.82	\$ 66,311,977	1,253.82	48.99%
Title I Classroom Teachers	\$ 949,280	\$ 1,206,440	21.64	\$ 1,264,349	21.64	0.93%
Guidance Counselors	\$ 3,177,850	\$ 3,091,703	56.70	\$ 3,240,105	56.70	2.39%
Media Specialists	\$ 1,915,398	\$ 1,950,420	34.33	\$ 2,044,040	34.33	1.51%
Fellow & Instructional Mentors (Clinical Associates)	\$ 420,000	\$ 401,264	5.00	\$ 420,525	4.00	0.31%
Building Level Dept Chairs and Coordinators	\$ 452,515	\$ 901,684	14.69	\$ 944,965	14.69	0.70%
PreSchool Teachers - Locally funded	\$ 491,530	\$ 511,468	10.00	\$ 536,018	10.00	0.40%
PreSchool Teachers - Title I funded	\$ 918,107	\$ 901,132	18.00	\$ 944,386	18.00	0.70%
Early Childhood Special Education Teachers & Prof Support	\$ 2,016,837	\$ 2,124,878	42.68	\$ 2,226,872	42.68	1.65%
Special Education Diagnosticians & Process Coordinators	\$ 839,067	\$ 1,742,109	28.36	\$ 1,825,730	28.36	1.35%
Speech Language Pathologists & Audiologists - non PreK	\$ 1,624,209	\$ 1,624,250	31.62	\$ 1,702,214	31.62	1.26%
School Psychologists, Psych Examiners & Psych Interns	\$ 1,119,939	\$ 1,154,583	20.73	\$ 1,205,500	20.73	0.89%
Parent Educators	\$ 843,054	\$ 775,151	16.00	\$ 843,054	16.00	0.62%
Outreach Counselors	\$ 703,275	\$ 753,087	11.00	\$ 778,541	11.00	0.58%
Social Workers (non- ECSE)	\$ 104,045	\$ 234,819	5.00	\$ 246,090	5.00	0.18%
Occupational & Physical Therapists	\$ 1,023,759	\$ 984,909	17.01	\$ 1,020,858	17.01	0.75%
Instructional Technology Trainers	\$ 350,782	\$ 357,219	6.00	\$ 374,366	4.00	0.28%
Home School Communicators	\$ 998,799	\$ 1,039,808	22.00	\$ 1,131,311	22.00	0.84%
Principals and Assistant Principals	\$ 7,134,215	\$ 6,741,812	71.00	\$ 7,042,878	72.00	5.20%
Coordinators and Supervisors	\$ 2,569,559	\$ 2,265,866	29.54	\$ 2,341,319	29.54	1.73%
Central Office Certificated Administrators	\$ 780,827	\$ 604,418	4.00	\$ 533,053	3.00	0.39%
Office & Technology Services Support Staff Hourly	\$ 7,311,546	\$ 7,207,829	224.56	\$ 7,516,324	226.56	5.55%
Nurses (LPNs in Support)	\$ 1,406,872	\$ 1,387,031	31.00	\$ 1,473,351	32.00	1.09%
Support and Professional Staff Salaried	\$ 5,566,232	\$ 4,905,284	67.70	\$ 5,102,967	68.20	3.77%
Grant, ECA and Adult Ed Funded Professionals	\$ 1,940,739	\$ 1,532,057	29.49	\$ 1,593,799	29.49	1.18%
Custodial Staff	\$ 4,190,001	\$ 4,270,225	153.36	\$ 4,459,823	154.36	3.29%
Grounds and Specialized Maintenance Staff	\$ 1,510,551	\$ 1,612,811	41.00	\$ 1,680,065	41.00	1.24%
Instructional Aides, CL Aides, LPNs, Paraprofessionals	\$ 6,331,014	\$ 6,168,967	328.50	\$ 6,487,903	330.50	4.79%
Nutrition Services Personnel	\$ 3,100,486	\$ 2,720,400	120.85	\$ 2,836,833	121.35	2.10%
Substitutes	\$ 31,500	\$ 26,088	N/A	\$ 31,500	N/A	0.02%
Playground Supervision/Crossing Guards	\$ 28,500	\$ 19,432	N/A	\$ 16,821	N/A	0.01%
Extra Duty Days	\$ 515,461	\$ 558,482	N/A	\$ 515,461	N/A	0.38%
Supplemental Pay	\$ 845,000	\$ 782,700	N/A	\$ 775,000	N/A	0.57%
Summer School	\$ 2,848,793	\$ 2,801,029	N/A	\$ 2,801,029	N/A	2.07%
Category I Stipends - MSHSAA activity	\$ 1,457,090	\$ 530,125	N/A	\$ 530,125	N/A	0.39%
Category II Stipends - Club Sponsors	\$ 176,780	\$ 140,568	N/A	\$ 140,000	N/A	0.10%
Category III Stipends - Administrative	\$ 573,190	\$ 302,917	N/A	\$ 305,000	N/A	0.23%
Category IV Stipends - NBC/CCC and NCSP Stipend	\$ 143,000	\$ 172,182	N/A	\$ 180,000	N/A	0.13%
Category V Stipends - CTE activity	\$ 71,000	\$ 70,200	N/A	\$ 71,000	N/A	0.05%
General Supervision Stipends	\$ 62,000	\$ 30,305	N/A	\$ 62,000	N/A	0.05%
Overtime	\$ 400,000	\$ 402,555	N/A	\$ 400,000	N/A	0.30%
Temporary/Seasonal Employees	\$ 65,824	\$ 88,188	N/A	\$ 90,701	N/A	0.07%
Sick Leave/Vacation Payout for Retirees (prior year)	\$ 450,000	\$ 436,095	N/A	\$ 436,095	N/A	0.32%
Homebound Instruction	\$ 60,000	\$ 69,121	N/A	\$ 70,000	N/A	0.05%
Other Payrolls (including PD, etc.)	\$ 376,177	\$ 776,310	N/A	\$ 769,094	N/A	0.57%
Early Retirement Incentive	\$ 29,000	\$ 36,000	N/A	\$ 36,000	N/A	0.03%
Totals	\$ 130,917,575	\$ 128,801,304	2,702.58	\$ 135,359,044	2,719.58	100.00%

These estimations are based on query data extracted from the payroll system. The costs will not be exact but are a close approximation of the expected pay by category.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

NUMBER OF EMPLOYEES BY FUNCTION

	Full-Time Equivalent Employees as of June 30,										Projected	Forecast
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Instruction												
Regular Instruction	1,139.33	1,069.88	1,035.45	1,022.25	973.55	995.59	1,051.56	1,034.08	1,045.95	1,106.32	1,107.24	1,122.04
Special Education	532.16	513.44	517.15	484.42	432.31	429.80	429.63	443.99	443.13	508.68	541.06	544.56
Vocational Instruction	42.79	47.22	41.60	39.94	43.69	37.04	46.58	26.27	45.25	42.00	45.49	44.49
Total Instruction	1,714.28	1,630.54	1,594.20	1,546.61	1,449.55	1,462.43	1,527.77	1,504.34	1,534.33	1,657.00	1,693.79	1,711.09
Support Services												
Guidance and Counseling	168.45	157.47	145.43	161.85	179.51	186.97	210.01	205.82	221.96	148.60	159.36	157.86
Improvement of Instruction	115.74	108.99	101.50	96.64	126.03	143.53	156.32	152.42	174.80	183.49	179.35	177.35
General Administration	22.00	20.50	20.00	20.00	22.34	23.47	23.59	25.25	27.34	27.59	27.76	28.76
Building Administration	150.04	152.47	156.37	151.68	167.42	173.01	176.72	176.54	180.39	170.78	158.28	160.28
Business, Central Services	15.00	13.00	13.00	13.00	15.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00
Operation of Plant	203.30	201.56	200.07	207.84	205.34	210.49	210.49	209.60	191.91	204.13	211.36	212.36
Pupil Transportation	0.75	0.75	1.00	1.00	1.00	2.25	1.25	1.25	1.25	1.25	1.25	1.25
Adult Education	1.00	1.00	1.00	-	-	-	-	-	-	-	-	-
Community Services	50.46	36.14	35.75	41.84	70.87	74.00	71.92	75.80	75.90	80.39	77.36	77.36
Special Funded Programs	This information was not gathered during this time period.								175.89	164.08	181.07	180.27
Total Support Services	726.74	691.88	674.12	693.85	787.51	826.72	863.30	859.68	1,062.44	993.31	1,008.79	1,008.49
Total Employees	2,441.02	2,322.42	2,268.32	2,240.46	2,237.06	2,289.15	2,391.07	2,364.02	2,596.77	2,650.31	2,702.58	2,719.58

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

EXTRA-DUTY STIPENDS – DESCRIPTORS

Category I Stipends – MSHSAA Related Activities

Category I Stipends include coach or sponsor positions for which points are awarded upon the fulfillment of eight criteria descriptors. These positions have been “standardized” for the District. The responsibilities and expectations are the same for each high school, middle school and elementary school.

In addition to the MSHSAA related activities, the District also has established pay rates for intramurals and off season responsibilities. Intramural stipends are included in the schedule.

Longevity points are given for experience on the Category I schedule. Experience is granted for experience within the District only. Each longevity point is worth \$115 and is applied annually after the accumulation of three years in the particular sport or area. Employees leaving the District and returning are placed at the beginning of the schedule and begin earning longevity from that placement.

Category II Stipends – Club Sponsors of Student Activities

Category II Stipends include sponsors of student clubs that serve to be co-curricular and/or enhance the current educational programs. These school clubs meet before or after school.

For the activity specified, appropriate points are awarded for each of five criteria descriptors standardized across the District. Points are assigned according to a given formula based on specific criteria.

Category III Stipends – Administrative Stipends

Category III Stipends include activities or responsibilities that require time outside of the school day for co-curricular or extracurricular activities that are in support of the educational program of a school.

A stipend is recommended by a member of the Superintendent’s Cabinet and approved by the Board of Education after identification of budget source and alignment with similar stipends.

Category IV Stipends – Professional Designation and Certification Stipends

Category IV Stipends are paid to eligible professional staff with the designations in areas that require extra study and are known to improve instruction and services provided to students.

A stipend is recommended by a member of the Superintendent’s Cabinet and approved by the Board of Education after identification of budget source and alignment with similar stipends.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Category V Stipends – Career and Technical Education Activity Stipends

Category V Stipends include activities or responsibilities that require time outside of the school day for co-curricular or extracurricular activities that are in support of the educational program of the Career and Technical Education programs.

A stipend is recommended by a member of the Superintendent’s Cabinet and approved by the Board of Education after identification of budget source and alignment with similar stipends.

FOR INFORMATION ONLY

Extended Contract Days

Currently, the administration of the Columbia Public Schools utilizes “extended” day contracts for employees whose responsibilities begin earlier than the first day of the teaching contract or extend beyond the end of the school year.

Extended day contracts are provided to employees recommended by the Assistant Superintendent of the designated area for duties directly associated with the employee’s professional contract, with final approval from the Superintendent of Schools upon appropriate budget identification.

All new extended day contracts authorized after July 1, 2010 are paid on a per diem basis to a capped rate of \$225 per day. Extended days contracted prior to July 1, 2010 are grandfathered on the schedule that does not cap.

General Supervision Stipends

General Supervision Stipends are provided to building employees who supervise students during the “non-contractual” time, which is typically before and after the school day. The stipends are paid at a rate of \$10.00 per hour. Each school has a specific number of hours allocated to their building for general supervision.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

CATEGORY I STIPENDS

Sport or Activity	Position	2017-18	2018-19	Level	Criteria								Total Pts	Value per point	Individual Stipend Base Rate	2017-18 Total Budget	2018-19 Total Budget	Incr (Decr) in 2018-19 Budget
					# 1	# 2	# 3	# 4	# 5	# 6	# 7	# 8						
HIGH SCHOOL ATHLETICS																		
Baseball	A Head Coach	3	3	HS	9	2	6	5	4	2	3	8	39	\$130	\$ 5,070	\$ 15,210	\$ 15,210	\$ -
Baseball	A Asst. Coach	6	6	HS	9	2	1	3	3	0	3	7	28	\$130	\$ 3,640	\$ 21,840	\$ 21,840	\$ -
Basketball - Boys	A Head Coach	3	3	HS	10	2	10	9	2	2	5	11	51	\$130	\$ 6,630	\$ 19,890	\$ 19,890	\$ -
Basketball - Boys	A Asst. Head	3	3	HS	10	2	3	5	2	1	5	9	37	\$130	\$ 4,810	\$ 14,430	\$ 14,430	\$ -
Basketball - Boys	A Asst. Coach	6	6	HS	8	2	1	3	2	0	3	8	27	\$130	\$ 3,510	\$ 21,060	\$ 21,060	\$ -
Basketball - Girls	A Head Coach	3	3	HS	10	2	10	9	2	2	5	11	51	\$130	\$ 6,630	\$ 19,890	\$ 19,890	\$ -
Basketball - Girls	A Asst. Head	3	3	HS	10	2	3	5	2	1	5	9	37	\$130	\$ 4,810	\$ 14,430	\$ 14,430	\$ -
Basketball - Girls	A Asst. Coach	6	6	HS	8	2	1	3	2	0	3	8	27	\$130	\$ 3,510	\$ 21,060	\$ 21,060	\$ -
Basketball-DHS Boys	A Head Coach	1	0	HS	10	2	10	9	2	2	5	11	51	\$130	\$ 6,630	\$ 6,630	\$ -	\$ (6,630)
Basketball-DHS Boys	A Asst. Coach	1	0	HS	10	2	3	5	2	0	5	9	36	\$130	\$ 4,680	\$ 4,680	\$ -	\$ (4,680)
Basketball-DHS Girls	A Head Coach	1	0	HS	10	2	10	9	2	2	5	11	51	\$130	\$ 6,630	\$ 6,630	\$ -	\$ (6,630)
Basketball-DHS Girls	A Asst. Coach	1	0	HS	10	2	3	5	2	0	5	9	36	\$130	\$ 4,680	\$ 4,680	\$ -	\$ (4,680)
Cheerleading	A Coordinator	4	3	HS	2	0	1	1	1	2	0	2	9	\$130	\$ 1,170	\$ 4,680	\$ 3,510	\$ (1,170)
Cheerleading/Winter Sports	A Coach	6	6	HS	6	1	1	1	1	0	4	2	16	\$130	\$ 2,080	\$ 12,480	\$ 12,480	\$ -
Cheerleading/Fall Sports	A Coach	6	6	HS	4	1	1	1	1	0	3	2	13	\$130	\$ 1,690	\$ 10,140	\$ 10,140	\$ -
Compliance & Academic Support (All Schools - Full Yr)	A Coach	1	1	HS/MS									75	\$130	\$ 9,750	\$ 9,750	\$ 9,750	\$ -
Cross Country-Boys & Girls	A Head Coach	3	3	HS	7	4	3	3	1	1	3	5	27	\$130	\$ 3,510	\$ 10,530	\$ 10,530	\$ -
Cross Country-Boys & Girls	A Asst Coach	3	6	HS	7	4	0	1	1	0	3	4	20	\$130	\$ 2,600	\$ 7,800	\$ 15,600	\$ 7,800
Dance	A Coach	3	3	HS	9	2	3	3	1	0	0	2	20	\$130	\$ 2,600	\$ 7,800	\$ 7,800	\$ -
Football	A Head Coach	3	3	HS	11	2	10	9	4	7	3	9	55	\$130	\$ 7,150	\$ 21,450	\$ 21,450	\$ -
Football	A Asst. Head Coach	6	6	HS	11	2	5	7	4	1	3	8	41	\$130	\$ 5,330	\$ 31,980	\$ 31,980	\$ -
Football	A Asst. Coach	18	18	HS	11	2	3	5	4	0	3	5	33	\$130	\$ 4,290	\$ 77,220	\$ 77,220	\$ -
Golf - Boys	A Coach	3	3	HS	9	2	3	3	2	0	3	1	23	\$130	\$ 2,990	\$ 8,970	\$ 8,970	\$ -
Golf - Girls	A Coach	3	3	HS	9	2	3	3	2	0	3	1	23	\$130	\$ 2,990	\$ 8,970	\$ 8,970	\$ -
MSHSAA Academic Team	A Sponsors	3	3	HS	3	1	1	1	0	0	3	4	13	\$130	\$ 1,690	\$ 5,070	\$ 5,070	\$ -
Off Season Coaching	A Coach, Asst Coach	90	90	HS	Flat Amounts varied by season & sport								-	\$200-\$400	\$ 36,000	\$ 36,000	\$ -	
Pompon	A Coach	3	3	HS	9	2	3	3	1	0	0	2	20	\$130	\$ 2,600	\$ 7,800	\$ 7,800	\$ -
Soccer - Boys	A Head Coach	3	3	HS	9	2	6	5	3	2	4	7	38	\$130	\$ 4,940	\$ 14,820	\$ 14,820	\$ -

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

CATEGORY I STIPENDS

Sport or Activity	Position	2017-18	2018-19	Level	Criteria								Total Pts	Value per point	Individual Stipend Base Rate	2017-18 Total Budget	2018-19 Total Budget	Incr (Decr) in 2018-19 Budget
					# 1	# 2	# 3	# 4	# 5	# 6	# 7	# 8						
Soccer – Boys	A Asst. Coach	6	6	HS	9	2	1	1	3	0	4	7	27	\$130	\$ 3,510	\$ 21,060	\$ 21,060	\$ -
Soccer – Girls	A Head Coach	3	3	HS	9	2	6	5	3	2	4	7	38	\$130	\$ 4,940	\$ 14,820	\$ 14,820	\$ -
Soccer – Girls	A Asst. Coach	6	6	HS	9	2	1	1	3	0	4	7	27	\$130	\$ 3,510	\$ 21,060	\$ 21,060	\$ -
Softball	A Head Coach	3	3	HS	9	2	6	5	4	2	3	8	39	\$130	\$ 5,070	\$ 15,210	\$ 15,210	\$ -
Softball	A Asst. Coach	6	6	HS	9	2	1	3	3	0	3	7	28	\$130	\$ 3,640	\$ 21,840	\$ 21,840	\$ -
Swimming – Boys	A Head Coach (all HS)	1	1	HS	12	4	10	7	3	2	5	13	56	\$130	\$ 7,280	\$ 7,280	\$ 7,280	\$ -
Swimming – Boys	A Asst. Coach (all HS)	1	1	HS	8	3	1	1	2	0	5	10	30	\$130	\$ 3,900	\$ 3,900	\$ 3,900	\$ -
Swimming - Boys Diving	A Asst. Coach (all HS)	1	1	HS	0	3	0	0	0	0	3	3	9	\$130	\$ 1,170	\$ 1,170	\$ 1,170	\$ -
Swimming – Girls	A Head Coach (all HS)	1	1	HS	12	4	10	7	3	2	5	13	56	\$130	\$ 7,280	\$ 7,280	\$ 7,280	\$ -
Swimming – Girls	A Asst. Coach (all HS)	1	1	HS	8	3	1	1	2	0	5	10	30	\$130	\$ 3,900	\$ 3,900	\$ 3,900	\$ -
Swimming - Girls Diving	A Asst. Coach (all HS)	1	1	HS	0	3	0	0	0	0	3	3	9	\$130	\$ 1,170	\$ 1,170	\$ 1,170	\$ -
Tennis – Boys	A Coach	3	3	HS	9	2	3	3	2	0	3	3	25	\$130	\$ 3,250	\$ 9,750	\$ 9,750	\$ -
Tennis – Girls	A Coach	3	3	HS	9	2	3	3	2	0	3	3	25	\$130	\$ 3,250	\$ 9,750	\$ 9,750	\$ -
Track – Boys & Girls	A Head Coach	3	3	HS	7	3	3	5	4	4	3	7	36	\$130	\$ 4,680	\$ 14,040	\$ 14,040	\$ -
Track – Boys & Girls	A Asst. Coach	12	12	HS	7	2	1	3	3	0	3	7	26	\$130	\$ 3,380	\$ 40,560	\$ 40,560	\$ -
Track - Boys & Girls at DHS	A Head Coach	1	1	HS	5	2	1	3	3	3	1	0	18	\$130	\$ 2,340	\$ 2,340	\$ 2,340	\$ -
Track - Boys & Girls at DHS	A Asst. Coach	1	0	HS	5	2	1	1	3	0	1	0	13	\$130	\$ 1,690	\$ 1,690	\$ -	\$ (1,690)
Volleyball	A Head Coach	3	3	HS	7	2	3	3	2	1	4	7	29	\$130	\$ 3,770	\$ 11,310	\$ 11,310	\$ -
Volleyball	A Asst. Coach	6	6	HS	7	2	1	1	2	0	4	7	24	\$130	\$ 3,120	\$ 18,720	\$ 18,720	\$ -
Wrestling - Co-ed Team	A Head Coach	3	3	HS	10	2	5	5	4	2	5	9	42	\$130	\$ 5,460	\$ 16,380	\$ 16,380	\$ -
Wrestling - Co-ed Team	A Asst. Coach	6	6	HS	7	2	1	3	4	0	5	9	31	\$130	\$ 4,030	\$ 24,180	\$ 24,180	\$ -

MIDDLE SCHOOL ATHLETICS

Basketball - Boys	A Head Coach (8 th)	6	6	MS	7	2	1	5	1	0	1	1	18	\$130	\$ 2,340	\$ 14,040	\$ 14,040	\$ -
Basketball - Boys	A Asst Coach (8 th)	6	6	MS	7	2	1	4	1	0	1	0	16	\$130	\$ 2,080	\$ 12,480	\$ 12,480	\$ -
Basketball - Boys	A Head Coach (7th)	6	6	MS	6	2	1	4	1	0	0	0	14	\$130	\$ 1,820	\$ 10,920	\$ 10,920	\$ -
Basketball - Boys	A Asst Coach (7th)	6	6	MS	5	2	1	2	1	0	0	0	11	\$130	\$ 1,430	\$ 8,580	\$ 8,580	\$ -
Basketball - Girls	A Head Coach (8 th)	6	6	MS	7	2	1	5	1	0	1	1	18	\$130	\$ 2,340	\$ 14,040	\$ 14,040	\$ -
Basketball - Girls	A Asst Coach (8 th)	6	6	MS	7	2	1	4	1	0	1	0	16	\$130	\$ 2,080	\$ 12,480	\$ 12,480	\$ -
Basketball - Girls	A Head Coach (7th)	6	6	MS	6	2	1	4	1	0	0	0	14	\$130	\$ 1,820	\$ 10,920	\$ 10,920	\$ -
Basketball - Girls	A Asst Coach (7th)	6	6	MS	5	2	1	2	1	0	0	0	11	\$130	\$ 1,430	\$ 8,580	\$ 8,580	\$ -
Cheer / Winter Sports	A Coach	6	6	MS	4	1	1	3	1	0	0	0	10	\$130	\$ 1,300	\$ 7,800	\$ 7,800	\$ -
Cheer / Winter Sports	A Asst Coach	0	6	MS	2	1	1	2	1	0	0	0	7	\$130	\$ 910	\$ -	\$ 5,460	\$ 5,460
Cheer / Fall Sports	A Coach	6	6	MS	4	1	1	3	1	0	0	0	10	\$130	\$ 1,300	\$ 7,800	\$ 7,800	\$ -
Cheer / Fall Sports	A Asst Coach	0	6	MS	2	1	1	2	1	0	0	0	7	\$130	\$ 910	\$ -	\$ 5,460	\$ 5,460

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

CATEGORY I STIPENDS

Sport or Activity	Position	2017-18	2018-19	Level	Criteria								Total Pts	Value per point	Individual Stipend Base Rate	2017-18 Total Budget	2018-19 Total Budget	Incr (Decr) in 2018-19 Budget
					# 1	# 2	# 3	# 4	# 5	# 6	# 7	# 8						
Cross Country-Boys & Girls	Head Coach	6	8	MS	1	4	0	1	0	0	0	1	7	\$130	\$ 910	\$ 5,460	\$ 7,280	\$ 1,820
Football - 8th Grade (hired prior to 6/30/2012)	A Head Coach	1	1	MS	10	4	2	5	3	0	5	6	35	\$130	\$ 4,550	\$ 4,550	\$ 4,550	\$ -
Football - 8th Grade (hired after to 07/01/2012)	A Head Coach	5	5	MS	10	3	1	3	2	0	2	5	26	\$130	\$ 3,380	\$ 16,900	\$ 16,900	\$ -
Football - 8th Grade (hired after to 07/01/2012)	A Asst. Coach	16	16	MS	8	3	1	2	1	0	1	4	20	\$130	\$ 2,600	\$ 41,600	\$ 41,600	\$ -
Football - 8th Grade (hired prior to 07/01/2012)	A Asst. Coach	2	2	MS	10	4	1	3	2	0	2	5	27	\$130	\$ 3,510	\$ 7,020	\$ 7,020	\$ -
Track - B&G / 7th & 8th	A Head Coach	6	6	MS	5	3	1	3	2	3	1	0	18	\$130	\$ 2,340	\$ 14,040	\$ 14,040	\$ -
Track - B&G / 7th & 8th	A Asst. Coach	18	21	MS	5	3	1	1	2	0	1	0	13	\$130	\$ 1,690	\$ 30,420	\$ 35,490	\$ 5,070
Volleyball - 8th Grade	A Head Coach	6	6	MS	6	1	1	2	1	1	1	4	17	\$130	\$ 2,210	\$ 13,260	\$ 13,260	\$ -
Volleyball - 8th Grade	A Asst. Coach	6	6	MS	5	1	0	0	1	0	2	4	13	\$130	\$ 1,690	\$ 10,140	\$ 10,140	\$ -
Volleyball - 7th Grade	A Head Coach	6	6	MS	7	2	0	0	1	0	2	5	17	\$130	\$ 2,210	\$ 13,260	\$ 13,260	\$ -
Volleyball - 7th Grade	A Asst. Coach	6	6	MS	5	1	0	0	1	0	2	4	13	\$130	\$ 1,690	\$ 10,140	\$ 10,140	\$ -
6th Grade Intramurals	A Coaches	40	40	MS	Flat Amount								-	\$ 480	\$ 19,200	\$ 19,200	\$ -	
Total Athletics															\$ 1,006,930	\$ 1,007,060	\$ 130	

SPEECH, DEBATE & COMPETITIVE THEATER

Speech/Debate/Competitive Theater	D Director	3	3	HS	7	2	5	5	0	2	3	3	27	\$130	\$ 3,510	\$ 10,530	\$ 10,530	\$ -
Speech/Debate/Competitive Theater	A Asst. Director	3	3	HS	2	1	3	3	0	1	3	2	15	\$130	\$ 1,950	\$ 5,850	\$ 5,850	\$ -
Plays	D Director	3	3	HS	6	5	1	5	2	0	0	7	26	\$130	\$ 3,380	\$ 10,140	\$ 10,140	\$ -
Yearbook (curricular)	J Sponsor	3	3	HS	3	2	1	3	1	0	0	0	10	\$130	\$ 1,300	\$ 3,900	\$ 3,900	\$ -
Newspaper	J Sponsor	3	3	HS	4	2	5	3	1	0	0	0	15	\$130	\$ 1,950	\$ 5,850	\$ 5,850	\$ -
Speech/Debate/Competitive Theater	D Director	6	6	MS	7	4	1	3	1	0	0		16	\$130	\$ 2,080	\$ 12,480	\$ 12,480	\$ -
Total Speech, Debate and Competitive Theater															\$ 48,750	\$ 48,750	\$ -	

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

CATEGORY I STIPENDS

Sport or Activity	Position	2017-18	2018-19	Level	Criteria								Total Pts	Value per point	Individual Stipend Base Rate	2017-18 Total Budget	2018-19 Total Budget	Incr (Decr) in 2018-19 Budget
					# 1	# 2	# 3	# 4	# 5	# 6	# 7	# 8						
MUSIC																		
Band-Concert/Contest	M Director			HS	7	3	5	7	2	1	2	6	33	\$130	\$ 3,795	\$ -	\$ -	\$ -
Band-Jazz	M Director			HS	4	3	3	3	1	0	2	3	19	\$130	\$ 2,470	\$ -	\$ -	\$ -
Band-Marching	M Director			HS	3	4	7	5	2	3	2	5	31	\$130	\$ 4,030	\$ -	\$ -	\$ -
Band-Concert/Contest/ Jazz/Marching	M Director	3	3	HS	14	10	15	15	5	4	6	14	83	\$130	\$ 10,790	\$ 32,370	\$ 32,370	\$ -
Band-Concert/Contest	M Assistant Director			HS	5	3	5	5	2	0	2	6	28	\$130	\$ 3,640	\$ -	\$ -	\$ -
Band-Marching	M Assistant Director			HS	5	4	5	3	2	2	2	5	28	\$130	\$ 3,640	\$ -	\$ -	\$ -
Band-Concert/Contest/ Jazz/Marching	M Assistant Director	3	3	HS	14	10	15	12	5	2	6	14	78	\$130	\$ 10,140	\$ 30,420	\$ 30,420	\$ -
Band-Marching	M Instrumental or Visual Specialist - Regular Season	12	12	HS	7	2	1	5	2	0	2	3	22	\$130	\$ 2,860	\$ 34,320	\$ 34,320	\$ -
Band-Marching	M Instrumental or Visual Specialist - Off Season	12	12	HS	4	1	1	3	1	0	0	1	11	\$130	\$ 1,430	\$ 17,160	\$ 17,160	\$ -
Band-Marching, Memorial Day Parade	M Director & Asst Dir	6	6	HS	Flat Amount								-	\$ 200	\$ 1,200	\$ 1,200	\$ -	
Choral Activities	M Director	3	3	HS	12	4	5	7	2	0	2	5	37	\$130	\$ 4,810	\$ 14,430	\$ 14,430	\$ -
Color Guard	M Coach	3	3	HS	7	2	1	5	2	0	2	3	22	\$130	\$ 2,860	\$ 8,580	\$ 8,580	\$ -
Color Guard	M Design	0	3	HS	2	1	1	1	2	0	0	2	9	\$130	\$ 1,170	\$ -	\$ 3,510	\$ 3,510
Color Guard	M Construction	0	3	HS	2	1	1	1	2	0	0	2	9	\$130	\$ 1,170	\$ -	\$ 3,510	\$ 3,510
Musical Production	M Producer	3	3	HS	5	4	7	7	2	2	0	4	31	\$130	\$ 4,030	\$ 12,090	\$ 12,090	\$ -
Musical Production	M Asst. Producer	3	3	HS	4	4	3	5	2	0	0	4	22	\$130	\$ 2,860	\$ 8,580	\$ 8,580	\$ -
Musical Vocal/Orchestra	M Director	6	6	HS	4	3	1	5	1	0	0	0	14	\$130	\$ 1,820	\$ 10,920	\$ 10,920	\$ -
Musical Choreography	M Choreographer	3	3	HS	2	4	2	1	1	0	0	1	11	\$130	\$ 1,430	\$ 4,290	\$ 4,290	\$ -
Orchestra Activities	M Director	3	3	HS	3	4	3	5	1	0	2	4	22	\$130	\$ 2,860	\$ 8,580	\$ 8,580	\$ -
Performance Choir (HHS)	M Director	1	1	HS	3	4	7	3	1	0	2	4	24	\$130	\$ 3,120	\$ 3,120	\$ 3,120	\$ -
Set Design - Musical	M Coach	3	3	HS	2	1	1	1	2	0	0	2	9	\$130	\$ 1,170	\$ 3,510	\$ 3,510	\$ -
Set Construction - Musical	M Coach	3	3	HS	3	3	3	2	2	2	2	4	21	\$130	\$ 2,730	\$ 8,190	\$ 8,190	\$ -
Show Choir (RBHS and BHS)	M Director	2	2	HS	2	4	7	7	2	0	3	9	34	\$130	\$ 4,420	\$ 8,840	\$ 8,840	\$ -
Band Activities	M Director	11	11	MS	12	4	7	9	3	1	2	13	51	\$130	\$ 6,630	\$ 72,930	\$ 72,930	\$ -

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

CATEGORY I STIPENDS

Sport or Activity		Position	2017-18	2018-19	Level	Criteria								Total Pts	Value per point	Individual Stipend Base Rate	2017-18 Total Budget	2018-19 Total Budget	Incr (Decr) in 2018-19 Budget
						# 1	# 2	# 3	# 4	# 5	# 6	# 7	# 8						
Choral Activities	M	Director	6	6	MS	4	4	3	5	3	0	3	5	27	\$130	\$ 3,510	\$ 21,060	\$ 21,060	\$ -
Orchestral Activities	M	Director	6	6	MS	4	4	3	5	3	0	3	5	27	\$130	\$ 3,510	\$ 21,060	\$ 21,060	\$ -
Theatrical Activities	M	Director	6	6	MS	4	4	3	5	3	0	3	5	27	\$130	\$ 3,510	\$ 21,060	\$ 21,060	\$ -
Musical	M	Director	6	6	MS	6	4	3	3	1	0	0	1	18	\$130	\$ 2,340	\$ 14,040	\$ 14,040	\$ -
Awards Band	M	Co-Director	2	2	E	1	4	3	1	1	0	0	0	10	\$130	\$ 1,300	\$ 2,600	\$ 2,600	\$ -
Choir	M	Director	20	20	E	4	4	1	3	1	0	0	0	13	\$130	\$ 1,690	\$ 33,800	\$ 33,800	\$ -
Honors Choir - 5th Grade	M	Director	1	1	E	2	4	3	3	1	0	0	0	13	\$130	\$ 1,690	\$ 1,690	\$ 1,690	\$ -
Honors Choir - 5th Grade	M	Asst. Director	2	2	E	1	4	0	1	0	0	0	1	7	\$130	\$ 910	\$ 1,820	\$ 1,820	\$ -
Honors Choir - 5th Grade	M	Accompanist	1	1	E	2	0	1	3	0	0	2	1	9	\$130	\$ 1,170	\$ 1,170	\$ 1,170	\$ -
Honors Orchestra - all elem	M	Director	1	1	E	3	4	3	3	1	0	0	0	14	\$130	\$ 1,820	\$ 1,820	\$ 1,820	\$ -
Total Music																	\$ 399,650	\$ 406,670	\$ 7,020

Grand Total All Stipends \$ 1,455,330 \$ 1,462,480 \$ 7,150

LONGEVITY POINTS are assigned to Category I Stipends. The point value currently assigned is \$130/point. MSHSAA coaches and sponsors in Category 1 activities will receive one (1) point for longevity after three (3) years as a coach or sponsor in the same activity. After the three years, they will then be awarded a longevity point each year as long as they stay involved in that sport or activity. If a coach leaves the sport or district and returns to coaching, they will be placed at their longevity previously attained.

If the program is unable to find a suitable Coach/Director on staff and contracts with a third party in the business of providing the needed services, funds can be transferred to their operating budget to cover the cost of the contract.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Columbia Public Schools

**Athletic/Fine Arts/Career and Technical Education Stipend Analysis Sheet
(Category I and V Activities)**

Prerequisite: In order to be considered eligible for a district stipend it must *be approved by the school administrator.*

Activity: _____

Sponsor: _____ Elementary School
 Middle School High School

Directions: For the activity specified above, place the appropriate points awarded for each factor in the appropriate box provided.

Criteria	Values	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	Points Awarded
1.	Student contact hours required beyond the teaching day.	None															
	Hours		1-30	31-60	61-90	91-120	121-150	151-180	181-210	211-240	241-270	271-300	301-330	331+			(1)

Criteria	Values	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	Points Awarded
2.	Average number of students per sponsor/coach	None															
	Hours		1-10	11-18	19-27	28+											(2)

Criteria	Values	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	Points Awarded
3.	Degree of public exposure and public expectations	None	Some		Average		Above Average		Very High			Exceptional Head Coach					
																	(3)

Criteria	Values	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	Points Awarded
4.	Preparation time	None	Few		Some		Average		Above Average		Exceptional						
	Hours		1-60		61-90		91-120		121-149		150+						(4)

Criteria	Values	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	Points Awarded
5.	Equipment and materials management	Minimal	Average	Above Average	Exceptional												
																	(5)

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Criteria	Values	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	Points Awarded
6.	Assigned adults supervised on a regular basis	0 adults	1 adult	2 adults	3 adults	4 adults	5 adults	6 adults	7 or more adults								
																	(6)

Criteria	Values	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	Points Awarded
7.	Obligated travel supervision	None	3+ (75 miles one way)	1-3 trips	4-6 trips	7-9 trips	10 or more trips										
																	(7)

Criteria	Values	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	Points Awarded
8.	Weekend and non-contracted time with students	None															
	Hours		1-15	16-30	31-45	46-60	61-75	76-90	91-105	106-120	121-135	136-150	151-165	166-180	181-195	196+	(8)

Total Points

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

CATEGORY II STIPENDS

	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Elementary School *	\$ 1,780	\$ 1,780	\$ 7,500
Elementary Schools	\$ 80,000	\$ 80,000	\$ 80,000
Middle School	\$ 48,000	\$ 48,000	\$ 48,000
High School	\$ 44,000	\$ 44,000	\$ 44,000
Douglass High School	\$ 3,000	\$ 3,000	\$ 3,000
Career Center	\$ 8,000	\$ -	\$ -
	<u>\$ 184,780</u>	<u>\$ 176,780</u>	<u>\$ 182,500</u>

Category II Stipends include sponsors of clubs which may be co-curricular and/or enhance the current educational programs. School clubs occur before or after school and are not supported by the supplemental pay plan approved in 2011-12. Principals direct their allocations.

Elementary principals began using a standard formula for calculating a club stipend amount in 2014-15 and secondary principals began using the formula in 2017-18.

* Elementary Running Club stipends are funded by an ongoing donation account and are not included in this total.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

CATEGORY III STIPENDS

Stipend	Amount per stipend	Number of employees	Total Compensation	Notes
ACE Program Site Administrator	\$ 3,000	1	\$ 3,000	
Administrative Assistant - Building	\$ 3,000	3	\$ 9,000	GMS and SMS and CACC
Athletic Director & Intramural Coordinator	\$ 2,000	6	\$ 12,000	Middle Schools
Book Room Coordinator	\$ 500	21	\$ 10,500	All Elementaries
Building Chair - Douglass High School	\$ 1,000	4	\$ 4,000	Math, Science, LA, Social Studies
Building Chair - High School	\$ 1,000	6	\$ 6,000	Fine Arts and World Languages
Building Department Chair- High School	\$ 1,500	18	\$ 27,000	Math, Science, LA, Social Studies, Physical Education, Special Education
Career Center Adult Education Coordinator	\$ 2,000	1	\$ 2,000	
Career Center LPN Program Coordinator	\$ 2,000	1	\$ 2,000	
Career Center Surgical Technician Assistant	\$ 2,000	1	\$ 2,000	
Career Education Department Chair	\$ 1,500	3	\$ 4,500	Agriculture, Culinary Arts, Digital Media
Class Sponsor - Freshman	\$ 300	3	\$ 900	
Class Sponsor - Sophmore	\$ 300	3	\$ 900	
Class Sponsor - Junior	\$ 700	3	\$ 2,100	
Class Sponsor - Senior	\$ 1,000	3	\$ 3,000	
Community Leader	\$ 300	4	\$ 1,200	Ridgeway Elementary
Content Liason - Middle School	\$ 1,500	42	\$ 63,000	Math, Science, LA, Social Studies, Reading, Special Education
Elementary Lead Teacher	\$ 500	5	\$ 2,500	Grant, Midway, New Haven, Two Mile Prairie, Ridgeway
Elementary Instrumental Music Coordination	\$ 1,500	1	\$ 1,500	
Family Math	\$ 445	1	\$ 445	Ridgeway Elementary
Fine Arts Department Lead	\$ 2,000	7	\$ 14,000	Specialty Area Leadership Stipends
Guidance Coordinator - Secondary	\$ 5,000	1	\$ 5,000	
Guidance Director - High School	\$ 3,000	3	\$ 9,000	
Home School Communicator Youth Basketball Program	\$ 250	6	\$ 1,500	
Literary Magazine	\$ 1,600	3	\$ 4,800	May be split among two faculty members if duties are shared
Lead Outreach Counselor	\$ 1,500	1	\$ 1,500	
MAC Scholar Sponsors - High School and DHS	\$ 1,000	4	\$ 4,000	
MAC Scholar Sponsors - Middle School	\$ 550	7	\$ 3,850	GMS has two positions due to student population
MAC Scholar Sponsors - Elementary School	\$ 500	10	\$ 5,000	Beginning the elementary program at 10 schools only
Math Academic Team Coach	\$ 1,150	9	\$ 10,350	All Secondary Schools
Math Contest Coach - Elementary	\$ 600	21	\$ 12,600	
Model UN Advisory - High School	\$ 500	3	\$ 1,500	
National Honor Society - High School	\$ 1,500	3	\$ 4,500	
New Teacher Mentor - First Year	\$ 300	60	\$ 18,000	1 per each new teacher funded via Title IIA
New Teacher Mentor - First Year (for each one after one)	\$ 150	20	\$ 3,000	1 per each new teacher
On-Line Teacher	\$200 per student	varies	\$ 140,000	

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

CATEGORY III STIPENDS

Stipend	Amount per stipend	Number of employees	Total Compensation	Notes
Practical Arts Lead Teacher	\$ 1,500	3	\$ 4,500	One per program
Professional Development SYOSP Intern	\$ 1,050	12	\$ 12,600	UMC Interns at Parkade Elementary
Reading Recovery Certified Lead Teacher	\$ 5,000	1	\$ 5,000	Partially funded by Title I
Reading Specialist - High School	\$ 1,500	3	\$ 4,500	
Recording Studio Advisor	\$ 3,000	3	\$ 9,000	
School Psychologist Supervisor	\$ 5,000	1	\$ 5,000	
Science Camp Leaders and Nurses - Local Camp	\$ 400	66	\$ 26,400	Middle School Camps paid per each two night camp trip
Science Camp Leaders and Nurses - Teton Camp	\$ 1,325	75	\$ 99,375	One week camp and camp preparation
Special Education Lead Diagnostician	\$ 1,500	1	\$ 1,500	
Special Education Lead Process Coordinator	\$ 3,000	1	\$ 3,000	
Special Education Liason - DHS	\$ 345	1	\$ 345	
Special Education Liason - Elementary	\$ 345 - \$ 800	21	\$ 12,075	Varies based on student counts
Special Education Liason - Middle School	\$ 1,500	6	\$ 9,000	
Special Education Motor Services Supervisor	\$ 3,000	1	\$ 3,000	
Student Government Advisory - High Schools	\$ 1,500	3	\$ 4,500	
Vocational Teacher SAE Student Visits	\$ 1,080	5	\$ 5,400	CACC Ag Teachers
Website Manager - Adult Education Program	\$ 1,000	1	\$ 1,000	Funded through Adult Education Fund
Website Manager - Building or Department	\$ 500	33	\$ 16,500	21 elementary schools, 6 middle schools, 4 high schools, 1 CACC, 1 Fine Arts
	Total Possible		\$ 618,840	

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

CATEGORY IV STIPENDS

	<u>2017-18</u>	<u>2018-19</u>
National Board Certification	\$ 3,000	\$ 3,000
Certificate of Clinical Competence	\$ 3,000	\$ 3,000
Nationally Certified School Psychologist	\$ 3,000	\$ 3,000

Category IV Stipends are paid to qualified professional staff with the designations shown.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

CATEGORY V STIPENDS

Activity	Position	# of Employees 2018-19	Individual Stipend Base Rate	2018-19 Total Budget
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Career and Technical Education Activity

Skills USA	Lead Advisor	1	\$ 3,500	\$ 3,500
Skills USA	Assistant Advisor	7	\$ 2,300	\$ 16,100
Skills USA	Associate Advisor	9	\$ 550	\$ 4,950
Educators Rising	Lead Advisor	1	\$ 3,500	\$ 3,500
The FFA	Lead Advisor	3	\$ 3,500	\$ 10,500
The FFA	Assistant Advisor	3	\$ 2,300	\$ 6,900
The FFA	Associate Advisor	-	\$ 550	-
HOSA	Lead Advisor	1	\$ 3,500	\$ 3,500
HOSA	Assistant Advisor	3	\$ 2,300	\$ 6,900
HOSA	Associate Advisor	-	\$ 550	-
FBLA	Lead Advisor	1	\$ 3,500	\$ 3,500
FBLA	Assistant Advisor	2	\$ 2,300	\$ 4,600
FBLA	Associate Advisor	2	\$ 550	\$ 1,100
DECA	Lead Advisor	1	\$ 3,500	\$ 3,500
DECA	Assistant Advisor	1	\$ 2,300	\$ 2,300
DECA	Associate Advisor	1	\$ 550	\$ 550
Total				\$ 71,400

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

GENERAL SUPERVISION STIPENDS

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Middle School	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
High Schools *	<u>\$ 32,000</u>	<u>\$ 32,000</u>	<u>\$ 32,000</u>	<u>\$ 32,000</u>
	\$ 62,000	\$ 62,000	\$ 62,000	\$ 62,000

General Supervision Stipends include stipends paid to building employees who supervise students during non-contractual time periods, typically for bus duty before and after school, detention after school and community service.

* \$9,000 per comprehensive high school and \$5,000 for DHS

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

EXTENDED CONTRACT DAYS

	Extended Contract Position	2017-18 Budget				2017-18 Projected Actual				2018-19 Budget			
		# of Days	# of Positions	Total Days	Total Cost	# of Days	# of Positions	Total Days	Total Cost	# of Days	# of Positions	Total Days	Total Cost
1	Administrative Assistants (GMS, OMS, SMS)	10	2.00	20.00	\$ 4,500	10	2.00	20.00	\$ 4,500	10	2.00	20.00	\$ 4,500
2	Administrative Assistant - CACC	20	1.00	20.00	\$ 4,500	10	1.00	10.00	\$ 2,250	10	1.00	10.00	\$ 2,250
3	Coordinator of Secondary Guidance	8	1.00	8.00	\$ 3,082	8	1.00	8.00	\$ 3,032	8	1.00	8.00	\$ 3,500
4	Family & Consumer Science Teachers	5	14.00	70.00	\$ 19,200	5	14.00	70.00	\$ 19,545	5	14.00	70.00	\$ 20,000
5	Guidance Directors - High School	27	3.00	81.00	\$ 26,271	27	3.00	81.00	\$ 26,487	27	3.00	81.00	\$ 27,250
6	Guidance Counselor - A+ Coordinator	-	-	-	\$ -	5	1.00	5.00	\$ 1,125	5	3.00	15.00	\$ 5,625
7	Guidance Counselor - High School	10	11.00	110.00	\$ 48,773	10	19.00	190.00	\$ 51,980	10	20.00	200.00	\$ 53,540
8	Guidance Counselor - Middle Sch	17	13.00	221.00	\$ 61,176	17	14.00	238.00	\$ 59,584	17	13.00	221.00	\$ 61,370
9	Guidance Director - DHS	8	1.00	8.00	\$ 1,800	8	1.00	8.00	\$ 1,800	8	1.00	8.00	\$ 1,800
10	Guidance Counselor - DHS	10	1.00	10.00	\$ 2,980	10	1.00	10.00	\$ 3,010	10	1.00	10.00	\$ 3,100
11	Guidance Counselor - CACC Job Placement	17	1.00	17.00	\$ 3,825	10	1.00	10.00	\$ 3,150	10	1.00	10.00	\$ 3,245
12	Guidance Counselor - CACC	20	1.00	20.00	\$ 7,419	20	0.75	15.00	\$ 3,375	20	1.00	20.00	\$ 4,500
13	Hospital School	-	-	-	\$ -	3	1.00	3.00	\$ 675	3	1.00	3.00	\$ 675
14	Industrial Technology Teachers (middle & high sch)	6	12.00	72.00	\$ 14,885	6	13.50	81.00	\$ 19,881	6	12.00	72.00	\$ 17,995
15	Instructional Technology Specialists	34	6.00	204.00	\$ 43,180	34	5.00	170.00	\$ 43,384	34	4.00	136.00	\$ 34,710
16	Media Specialists - Elementary & CORE-Quest	2	21.00	42.00	\$ 9,450	2	22.00	44.00	\$ 11,008	2	22.00	44.00	\$ 11,340
17	Media Specialists - Middle	6	6.00	36.00	\$ 9,126	6	6.00	36.00	\$ 9,180	6	6.00	36.00	\$ 9,455
18	Media Specialists - High	9	6.00	54.00	\$ 16,266	9	6.00	54.00	\$ 16,227	9	6.00	54.00	\$ 16,715
19	Media Specialists - DHS	3	1.00	3.00	\$ 675	9	1.00	9.00	\$ 2,025	3	1.00	3.00	\$ 675
20	Music Department - Marching Band Dir hired before 7/2016	23	3.00	69.00	\$ 21,452	23	3.00	69.00	\$ 21,298	23	3.00	69.00	\$ 21,936
21	Music Department - Marching Band Dir hired after 7/2016	15	-	-	\$ -	-	-	-	\$ -	15	-	-	\$ -
22	Music Department - High Marching Band Asst	13	3.00	39.00	\$ 9,367	13	3.00	39.00	\$ 8,775	13	3.00	39.00	\$ 9,040
23	Music Department - High Choir Director	8	3.00	24.00	\$ 6,180	8	3.50	28.00	\$ 6,844	8	3.00	24.00	\$ 5,984
24	Music Department - High Orchestra Director	4	3.00	12.00	\$ 2,700	4	2.00	8.00	\$ 1,676	4	3.00	12.00	\$ 1,800
25	Reading Recovery Lead Teacher	10	1.00	10.00	\$ 2,250	0	-	-	\$ -	10	1.00	10.00	\$ 2,250
26	Science Department - Science Chemical Disposal	2	3.00	6.00	\$ 1,350	2	1.00	2.00	\$ 450	2	2.00	4.00	\$ 900
27	Special Education Audiological Equipment Mgmt	6	2.00	12.00	\$ 2,700	-	-	-	\$ -	-	-	-	\$ -
28	Special Education Building Chair - Middle	2	6.00	12.00	\$ 3,433	2	6.00	12.00	\$ 2,990	2	6.00	12.00	\$ 3,080
29	Special Education Building Chair - High	14	3.00	42.00	\$ 13,261	14	3.14	44.00	\$ 14,730	14	3.00	42.00	\$ 14,060
30	Special Education District Psych Examiner	-	-	-	\$ -	10	1.00	10.00	\$ 3,621	10	1.00	10.00	\$ 3,730
31	Special Education Process Coordinator	-	-	-	\$ -	2	2.00	4.00	\$ 900	2	2.00	4.00	\$ 900
32	Special Education SCM Training	2	1.00	2.00	\$ 605	-	-	-	\$ -	2	1.00	2.00	\$ 594
33	Vocational Agriculture Teacher	40	5.00	200.00	\$ 51,344	40	5.00	200.00	\$ 50,360	40	5.00	200.00	\$ 51,870
34	Vocational Auto Tech Teacher	18	1.00	18.00	\$ 6,134	18	1.00	18.00	\$ 4,050	18	1.00	18.00	\$ 4,175
35	Vocational Basic Skills Teacher	3	1.00	3.00	\$ 1,170	4	1.00	4.00	\$ 1,448	4	1.00	4.00	\$ 1,500
36	Vocational Basic Skills Teacher	1	1.00	1.00	\$ 365	1	1.00	1.00	\$ 370	1	1.00	1.00	\$ 380
37	Vocational Basic Skills Teacher	8	0.50	4.00	\$ 1,401	-	-	-	\$ -	8	0.50	4.00	\$ 1,443
38	Vocational Broadcast Journalism Teacher	8	1.00	8.00	\$ 1,800	8	0.50	4.00	\$ 900	8	1.00	8.00	\$ 1,800
39	Vocational Business Education Teacher	8	3.00	24.00	\$ 5,400	8	2.50	20.00	\$ 4,768	8	3.00	24.00	\$ 5,895
40	Vocational CAD Teacher	8	3.00	24.00	\$ 6,306	8	1.00	8.00	\$ 1,520	8	1.00	8.00	\$ 1,600
41	Vocational Career Education Coordinator (Grant funded)	15	1.00	15.00	\$ 3,375	15	1.00	15.00	\$ 3,375	15	1.00	15.00	\$ 3,375
42	Vocational Computer Programming Teacher	8	1.00	8.00	\$ 1,800	8	1.00	8.00	\$ 1,800	8	1.00	8.00	\$ 1,800
43	Vocational Computer Repair Teacher	8	1.00	8.00	\$ 1,800	-	-	-	\$ -	8	1.00	8.00	\$ 1,800
44	Vocational Construction Technology Teacher	24	1.00	24.00	\$ 5,400	24	1.00	24.00	\$ 5,400	24	1.00	24.00	\$ 5,400
45	Vocational Culinary Arts Teacher	15	2.00	30.00	\$ 7,725	15	2.00	30.00	\$ 7,662	15	2.00	30.00	\$ 7,892
46	Vocational Culinary Arts Teacher	16	1.00	16.00	\$ 4,755	16	1.00	16.00	\$ 4,588	16	1.00	16.00	\$ 4,725
47	Vocational Culinary Arts Teacher	17	1.00	17.00	\$ 5,085	17	1.00	17.00	\$ 5,083	17	1.00	17.00	\$ 5,235
48	Vocational Culinary Arts Teacher	12	1.00	12.00	\$ 2,700	10	1.00	10.00	\$ 2,250	12	1.00	12.00	\$ 2,700
49	Vocational Digital Media Teacher	8	5.00	40.00	\$ 11,448	8	4.50	36.00	\$ 10,156	8	5.00	40.00	\$ 11,625
50	Vocational Early Childhood Teacher	8	1.00	8.00	\$ 2,229	8	1.00	8.00	\$ 2,336	8	1.00	8.00	\$ 2,406
51	Vocational EMT Teacher	8	1.00	8.00	\$ 1,800	8	1.00	8.00	\$ 1,800	8	1.00	8.00	\$ 1,800
52	Vocational Electronics Teacher	8	1.50	12.00	\$ 3,182	8	1.50	12.00	\$ 2,970	8	1.50	12.00	\$ 3,060
53	Vocational Evaluation Counselor	15	1.00	15.00	\$ 5,202	15	1.00	15.00	\$ 5,190	15	1.00	15.00	\$ 5,345
54	Vocational Geospatial Teacher	24	1.00	24.00	\$ 6,222	24	1.00	24.00	\$ 6,232	24	1.00	24.00	\$ 6,420
55	Vocational Health Occupations Teacher	8	8.00	64.00	\$ 2,700	8	2.50	20.00	\$ 4,420	8	3.00	24.00	\$ 5,450
56	Vocational Horticulture Teacher	40	1.00	40.00	\$ 15,429	40	1.00	40.00	\$ 15,080	40	1.00	40.00	\$ 15,535
57	Vocational Laboratory Technician Teacher	8	1.00	8.00	\$ 1,106	8	0.50	4.00	\$ 1,224	8	1.00	8.00	\$ 2,448
58	Vocational Laser Technology Teacher	8	1.00	8.00	\$ 1,800	8	1.00	8.00	\$ 1,776	8	1.00	8.00	\$ 1,830
59	Vocational Project Lead the Way - Biomedical	-	-	-	\$ -	4	3.00	12.00	\$ 2,700	4	3.00	12.00	\$ 2,700
60	Vocational Project Lead the Way - Engineering	5	4.75	22.56	\$ 5,229	5	3.40	17.00	\$ 4,890	5	4.00	20.00	\$ 5,755
61	Vocational Resource Teacher	3	2.00	6.00	\$ 1,350	3	7.00	21.00	\$ 4,670	3	2.00	6.00	\$ 1,200
62	Vocational Sports Marketing Teacher	24	1.00	24.00	\$ 5,400	-	-	-	\$ -	24	1.00	24.00	\$ 5,400
63	Vocational Welding Teacher	8	3.00	24.00	\$ 5,400	8	2.00	16.00	\$ 4,208	8	3.00	24.00	\$ 6,312
Total			185.75	1,939.56	\$ 515,461	188.29	1,894.00	\$ 504,728		193.00	1,919.00	\$ 525,395	
												\$ 9,934	

Effective 6/30/2010, all extra days added, whether to employees with existing extra day assignments of new, are capped at \$230 per day.

* During the 2018-19 school year, the administrative assistant position will move from Smithton Middle School to Oakland Middle School

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

SPECIAL PAYROLL RATE SCHEDULE

Accompanist at School Productions	\$20 per hour
AP Audit Work	\$27 per hour
AVID Tutors	\$10 to \$12 per hour
C.N.A. State Exam Tester (Perkins funded)	\$75 per exam
Community Service Lead Teacher	\$15 per hour
Costume Design and Construction	\$15 per hour
Credit Completion Instruction	\$27 per hour
Curriculum Writing	\$27 per hour
Early Childhood Home Visits	\$27 per hour
Early Childhood Screener & ELL Screener	\$27 per hour
Focus & Priority School Tutoring – Title I funded	\$27 per hour
General Supervision Rate	\$10 per hour
Homebound Teachers	\$19.30 per hour
Homeschool Communicator Basketball Officials	\$20.00 per game
Homeworks Visits – Title I funded – Attempted & Completed	\$12.50 and \$25 per visit
Interns – Non-credit earning (if paid)	\$10 - \$15 per hour
Interpreting	\$30 per hour
Missouri Scholars Academy Tester	\$60 per test
Preschool Registration (teacher pay)	\$15 per hour
Orientation & Mobility Services	\$30 per hour
OT/PT Consultation	Rate variable per position & salary schedule
Principal Mentor – Title IIA funded	\$60 per hour
PSAT/ACT Supervision/Administration with Students	\$20 per hour
Saturday Detention Supervision	\$20 per hour
SB319 Tutor Pay (teaching curriculum)	\$27 per hour

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Specialized Nurse Instruction – CACC	\$25 per hour
Specialized Sub Nurse Instruction – CACC	\$20 per hour
Supplemental Temporary Support Personnel	Rate variable per position & salary schedule
Supplemental Temporary Support Teacher	\$27 per hour
Staff Development Participant	\$27 per hour
Staff Development Presenter	\$35 per hour
Summer School Teacher	\$27 per hour
Temporary/Seasonal Staffing	\$10 per hour
Tutoring for General Instruction	\$15 per hour

Athletics

Game Supervision Rates:

- Supervision at events lasting less than 3 hours is \$25.00/event
- Supervision at events 3 hours to 3 hours and 59 min is \$30.00/event
- Supervision at events 4 hours to 4 hours and 59 min is \$35.00/event
- Supervision at events 5 hours or more is \$45.00/event
- \$45.00 is the maximum stipend for supervision

Video board operator:

Varsity football	\$100 per event
Soccer	\$55 per event
Basketball	\$55 per event
Volleyball	\$55 per event

(These rates may not meet minimum wage standards, so it is essential to use salaried employees for events that are 5 hours or more in duration)

Hourly Pay Differential - \$2.75 – Board of Education Secretary and Support

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Substitute Rates

Occupational Therapist/Physical Therapist School Psychologists Speech/Language Pathologists Special Education Diagnosticians Special Education District Specialists	Based on salary schedule placement
Nurse Substitutes	\$18 per hour
Substitute Building Administrator	\$350.00 per day

On Call and Call in Pay for Maintenance Staff

Daily pay for carrying pager after hours will be one hour at regular rate.
Time worked when on call will be paid at a minimum of two hours.

**Columbia Public Schools
Teacher Salary Schedule
2018-2019
187 Day**

\$ 33,450
\$ 36,000

\$1,005 to base and collapse columns III and IV and columns VI and VII
\$500 to minimum salary

Step	I collapsed to II			II formerly III			III formerly III and IV			IV formerly V			V formerly VI and VII			Step
	BS/CTE I			MS/CTE II			MS + 15			MS + 45			MS + 60 / Doc/CTE III			
	Salary	Index	Incr	Salary	Index	Incr	Salary	Index	Incr	Salary	Index	Incr	Salary	Index	Incr	
1	\$ 36,000	1.030		\$ 37,631	1.125		\$ 40,307	1.205		\$ 41,645	1.245		\$ 44,321	1.325		1
2	\$ 36,000	1.060	\$ -	\$ 37,966	1.135	\$ 335	\$ 41,311	1.235	\$ 1,004	\$ 42,649	1.275	\$ 1,004	\$ 45,325	1.355	\$ 1,004	2
3	\$ 36,461	1.090	\$ 461	\$ 38,969	1.165	\$ 1,004	\$ 42,314	1.265	\$ 1,004	\$ 43,652	1.305	\$ 1,004	\$ 46,328	1.385	\$ 1,004	3
4	\$ 37,464	1.120	\$ 1,004	\$ 39,973	1.195	\$ 1,004	\$ 43,318	1.295	\$ 1,004	\$ 44,656	1.335	\$ 1,004	\$ 47,332	1.415	\$ 1,004	4
5	\$ 38,468	1.150	\$ 1,004	\$ 40,976	1.225	\$ 1,004	\$ 44,321	1.325	\$ 1,004	\$ 45,659	1.365	\$ 1,004	\$ 48,335	1.445	\$ 1,004	5
6	\$ 39,471	1.180	\$ 1,004	\$ 41,980	1.255	\$ 1,004	\$ 45,325	1.355	\$ 1,004	\$ 46,663	1.395	\$ 1,004	\$ 49,339	1.475	\$ 1,004	6
7	\$ 40,809	1.220	\$ 1,338	\$ 43,318	1.295	\$ 1,338	\$ 46,663	1.395	\$ 1,338	\$ 48,001	1.435	\$ 1,338	\$ 50,677	1.515	\$ 1,338	7
8	\$ 42,147	1.260	\$ 1,338	\$ 44,656	1.335	\$ 1,338	\$ 48,001	1.435	\$ 1,338	\$ 49,339	1.475	\$ 1,338	\$ 52,015	1.555	\$ 1,338	8
9	\$ 43,485	1.300	\$ 1,338	\$ 45,994	1.375	\$ 1,338	\$ 49,339	1.475	\$ 1,338	\$ 50,677	1.515	\$ 1,338	\$ 53,353	1.595	\$ 1,338	9
10	\$ 44,823	1.340	\$ 1,338	\$ 47,332	1.415	\$ 1,338	\$ 50,677	1.515	\$ 1,338	\$ 52,015	1.555	\$ 1,338	\$ 54,691	1.635	\$ 1,338	10
11	\$ 46,161	1.380	\$ 1,338	\$ 48,670	1.455	\$ 1,338	\$ 52,015	1.555	\$ 1,338	\$ 53,353	1.595	\$ 1,338	\$ 56,029	1.675	\$ 1,338	11
12	\$ 47,499	1.420	\$ 1,338	\$ 50,008	1.495	\$ 1,338	\$ 53,353	1.595	\$ 1,338	\$ 54,691	1.635	\$ 1,338	\$ 57,367	1.715	\$ 1,338	12
13	\$ 48,837	1.460	\$ 1,338	\$ 51,346	1.535	\$ 1,338	\$ 54,691	1.635	\$ 1,338	\$ 56,029	1.675	\$ 1,338	\$ 58,705	1.755	\$ 1,338	13
14	\$ 50,175	1.500	\$ 1,338	\$ 52,684	1.575	\$ 1,338	\$ 56,029	1.675	\$ 1,338	\$ 57,367	1.715	\$ 1,338	\$ 60,043	1.795	\$ 1,338	14
15	\$ 51,513	1.540	\$ 1,338	\$ 54,022	1.615	\$ 1,338	\$ 57,367	1.715	\$ 1,338	\$ 58,705	1.755	\$ 1,338	\$ 61,381	1.835	\$ 1,338	15
16	\$ 51,513			\$ 55,360	1.655	\$ 1,338	\$ 58,705	1.755	\$ 1,338	\$ 60,043	1.795	\$ 1,338	\$ 62,719	1.875	\$ 1,338	16
17	\$ 51,513			\$ 56,698	1.695	\$ 1,338	\$ 60,043	1.795	\$ 1,338	\$ 61,381	1.835	\$ 1,338	\$ 64,057	1.915	\$ 1,338	17
18	\$ 51,513			\$ 58,036	1.735	\$ 1,338	\$ 61,381	1.835	\$ 1,338	\$ 62,719	1.875	\$ 1,338	\$ 65,395	1.955	\$ 1,338	18
19	\$ 51,513			\$ 59,039	1.765	\$ 1,004	\$ 62,719	1.875	\$ 1,338	\$ 64,057	1.915	\$ 1,338	\$ 66,733	1.995	\$ 1,338	19
20	\$ 51,513			\$ 60,043	1.795	\$ 1,004	\$ 64,057	1.915	\$ 1,338	\$ 65,395	1.955	\$ 1,338	\$ 68,071	2.035	\$ 1,338	20
21	\$ 51,513			\$ 61,046	1.825	\$ 1,004	\$ 65,060	1.945	\$ 1,004	\$ 66,398	1.985	\$ 1,004	\$ 69,074	2.065	\$ 1,004	21
22	\$ 51,513			\$ 62,050	1.855	\$ 1,004	\$ 66,064	1.975	\$ 1,004	\$ 67,402	2.015	\$ 1,003	\$ 70,078	2.095	\$ 1,003	22
23	\$ 51,513			\$ 63,053	1.885	\$ 1,004	\$ 67,067	2.005	\$ 1,004	\$ 68,405	2.045	\$ 1,004	\$ 71,081	2.125	\$ 1,004	23
24	\$ 51,513			\$ 64,057	1.915	\$ 1,004	\$ 68,071	2.035	\$ 1,003	\$ 69,409	2.075	\$ 1,003	\$ 72,085	2.155	\$ 1,004	24
25	\$ 51,513			\$ 64,726	1.935	\$ 669	\$ 68,740	2.055	\$ 669	\$ 70,078	2.095	\$ 669	\$ 72,754	2.175	\$ 669	25
26	\$ 51,513			\$ 65,395	1.955	\$ 669	\$ 68,740		\$ -	\$ 70,078		\$ -	\$ 73,423	2.195	\$ 669	26
27	\$ 51,513			\$ 66,064	1.975	\$ 669	\$ 68,740		\$ -	\$ 70,078		\$ -	\$ 74,092	2.215	\$ 669	27
28	\$ 51,513			\$ 66,733	1.995	\$ 669	\$ 68,740		\$ -	\$ 70,078		\$ -	\$ 74,761	2.235	\$ 669	28
29	\$ 51,513			\$ 67,402	2.015	\$ 669	\$ 68,740		\$ -	\$ 70,078		\$ -	\$ 75,430	2.255	\$ 669	29
30	\$ 51,513			\$ 68,071	2.035	\$ 669	\$ 68,740		\$ -	\$ 70,078		\$ -	\$ 76,099	2.275	\$ 669	30

Note: Each member of the Bargaining Unit who holds a valid Certification from the National Board for Professional Teaching Standards or a Certificate of Clinical Competence in Speech Language Pathology or Audiology will receive a professional stipend of \$3,000. Teachers with a doctorate in a related field, granted by an accredited college or university, will earn a professional development stipend of \$3,000. Verification of current certification or official transcripts must be provided to the Human Resources Department by January 15th.

**Columbia Public Schools
Teacher Salary Schedule
for extra day assignments prior to 07/01/2010
2018-2019
187 Days**

	I	II	III	IV	V	
	BS/CTE I	MS/CTE II	MS + 15	MS + 45	Doc/CTE III	
Step	Salary	Salary	Salary	Salary	Salary	Step
1	\$ 193	\$ 201	\$ 216	\$ 223	\$ 237	1
2	\$ 193	\$ 203	\$ 221	\$ 228	\$ 242	2
3	\$ 195	\$ 208	\$ 226	\$ 233	\$ 248	3
4	\$ 200	\$ 214	\$ 232	\$ 239	\$ 253	4
5	\$ 206	\$ 219	\$ 237	\$ 244	\$ 258	5
6	\$ 211	\$ 224	\$ 242	\$ 250	\$ 264	6
7	\$ 218	\$ 232	\$ 250	\$ 257	\$ 271	7
8	\$ 225	\$ 239	\$ 257	\$ 264	\$ 278	8
9	\$ 233	\$ 246	\$ 264	\$ 271	\$ 285	9
10	\$ 240	\$ 253	\$ 271	\$ 278	\$ 292	10
11	\$ 247	\$ 260	\$ 278	\$ 285	\$ 300	11
12	\$ 254	\$ 267	\$ 285	\$ 292	\$ 307	12
13	\$ 261	\$ 275	\$ 292	\$ 300	\$ 314	13
14	\$ 268	\$ 282	\$ 300	\$ 307	\$ 321	14
15	\$ 275	\$ 289	\$ 307	\$ 314	\$ 328	15
16	\$ 275	\$ 296	\$ 314	\$ 321	\$ 335	16
17	\$ 275	\$ 303	\$ 321	\$ 328	\$ 343	17
18	\$ 275	\$ 310	\$ 328	\$ 335	\$ 350	18
19	\$ 275	\$ 316	\$ 335	\$ 343	\$ 357	19
20	\$ 275	\$ 321	\$ 343	\$ 350	\$ 364	20
21	\$ 275	\$ 326	\$ 348	\$ 355	\$ 369	21
22	\$ 275	\$ 332	\$ 353	\$ 360	\$ 375	22
23	\$ 275	\$ 337	\$ 359	\$ 366	\$ 380	23
24	\$ 275	\$ 343	\$ 364	\$ 371	\$ 385	24
25	\$ 275	\$ 346	\$ 368	\$ 375	\$ 389	25
26	\$ 275	\$ 350	\$ 368	\$ 375	\$ 393	26
27	\$ 275	\$ 353	\$ 368	\$ 375	\$ 396	27
28	\$ 275	\$ 357	\$ 368	\$ 375	\$ 400	28
29	\$ 275	\$ 360	\$ 368	\$ 375	\$ 403	29
30	\$ 275	\$ 364	\$ 368	\$ 375	\$ 407	30

**Columbia Public Schools
Teacher Salary Schedule
for extra day assignments made after 07/01/2010
2018-2019
187 Days**

	I	II	III	IV	V	
	BS/CTE I	MS/CTE II	MS + 15	MS + 45	Doc/CTE III	
Step	Salary	Salary	Salary	Salary	Salary	Step
1	\$ 193	\$ 201	\$ 216	\$ 223	\$ 230	1
2	\$ 193	\$ 203	\$ 221	\$ 228	\$ 230	2
3	\$ 195	\$ 208	\$ 226	\$ 230	\$ 230	3
4	\$ 200	\$ 214	\$ 230	\$ 230	\$ 230	4
5	\$ 206	\$ 219	\$ 230	\$ 230	\$ 230	5
6	\$ 211	\$ 224	\$ 230	\$ 230	\$ 230	6
7	\$ 218	\$ 230	\$ 230	\$ 230	\$ 230	7
8	\$ 225	\$ 230	\$ 230	\$ 230	\$ 230	8
9	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	9
10	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	10
11	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	11
12	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	12
13	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	13
14	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	14
15	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	15
16	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	16
17	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	17
18	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	18
19	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	19
20	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	20
21	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	21
22	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	22
23	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	23
24	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	24
25	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	25
26	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	26
27	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	27
28	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	28
29	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	29
30	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	30

Columbia Public Schools
Special Services Specialized Personnel Salary Schedule
(for special education staff who are not a member of the bargaining unit or on another schedule)
2018-2019
187 Day

\$ 33,450
\$ 36,000

Step	I			II			III			IV			V			Step
	Salary	Index	Incr	Salary	Index	Incr	Salary	Index	Incr	Salary	Index	Incr	Salary	Index	Incr	
1	\$ 36,000	1.030		\$ 37,631	1.125		\$ 40,307	1.205		\$ 41,645	1.245		\$ 44,321	1.325		1
2	\$ 36,000	1.060	\$ -	\$ 37,966	1.135	\$ 335	\$ 41,311	1.235	\$ 1,004	\$ 42,649	1.275	\$ 1,004	\$ 45,325	1.355	\$ 1,004	2
3	\$ 36,461	1.090	\$ 461	\$ 38,969	1.165	\$ 1,004	\$ 42,314	1.265	\$ 1,004	\$ 43,652	1.305	\$ 1,004	\$ 46,328	1.385	\$ 1,004	3
4	\$ 37,464	1.120	\$ 1,004	\$ 39,973	1.195	\$ 1,004	\$ 43,318	1.295	\$ 1,004	\$ 44,656	1.335	\$ 1,004	\$ 47,332	1.415	\$ 1,004	4
5	\$ 38,468	1.150	\$ 1,004	\$ 40,976	1.225	\$ 1,004	\$ 44,321	1.325	\$ 1,004	\$ 45,659	1.365	\$ 1,004	\$ 48,335	1.445	\$ 1,004	5
6	\$ 39,471	1.180	\$ 1,004	\$ 41,980	1.255	\$ 1,004	\$ 45,325	1.355	\$ 1,004	\$ 46,663	1.395	\$ 1,004	\$ 49,339	1.475	\$ 1,004	6
7	\$ 40,809	1.220	\$ 1,338	\$ 43,318	1.295	\$ 1,338	\$ 46,663	1.395	\$ 1,338	\$ 48,001	1.435	\$ 1,338	\$ 50,677	1.515	\$ 1,338	7
8	\$ 42,147	1.260	\$ 1,338	\$ 44,656	1.335	\$ 1,338	\$ 48,001	1.435	\$ 1,338	\$ 49,339	1.475	\$ 1,338	\$ 52,015	1.555	\$ 1,338	8
9	\$ 43,485	1.300	\$ 1,338	\$ 45,994	1.375	\$ 1,338	\$ 49,339	1.475	\$ 1,338	\$ 50,677	1.515	\$ 1,338	\$ 53,353	1.595	\$ 1,338	9
10	\$ 44,823	1.340	\$ 1,338	\$ 47,332	1.415	\$ 1,338	\$ 50,677	1.515	\$ 1,338	\$ 52,015	1.555	\$ 1,338	\$ 54,691	1.635	\$ 1,338	10
11	\$ 46,161	1.380	\$ 1,338	\$ 48,670	1.455	\$ 1,338	\$ 52,015	1.555	\$ 1,338	\$ 53,353	1.595	\$ 1,338	\$ 56,029	1.675	\$ 1,338	11
12	\$ 47,499	1.420	\$ 1,338	\$ 50,008	1.495	\$ 1,338	\$ 53,353	1.595	\$ 1,338	\$ 54,691	1.635	\$ 1,338	\$ 57,367	1.715	\$ 1,338	12
13	\$ 48,837	1.460	\$ 1,338	\$ 51,346	1.535	\$ 1,338	\$ 54,691	1.635	\$ 1,338	\$ 56,029	1.675	\$ 1,338	\$ 58,705	1.755	\$ 1,338	13
14	\$ 50,175	1.500	\$ 1,338	\$ 52,684	1.575	\$ 1,338	\$ 56,029	1.675	\$ 1,338	\$ 57,367	1.715	\$ 1,338	\$ 60,043	1.795	\$ 1,338	14
15	\$ 51,513	1.540	\$ 1,338	\$ 54,022	1.615	\$ 1,338	\$ 57,367	1.715	\$ 1,338	\$ 58,705	1.755	\$ 1,338	\$ 61,381	1.835	\$ 1,338	15
16	\$ 51,513			\$ 55,360	1.655	\$ 1,338	\$ 58,705	1.755	\$ 1,338	\$ 60,043	1.795	\$ 1,338	\$ 62,719	1.875	\$ 1,338	16
17	\$ 51,513			\$ 56,698	1.695	\$ 1,338	\$ 60,043	1.795	\$ 1,338	\$ 61,381	1.835	\$ 1,338	\$ 64,057	1.915	\$ 1,338	17
18	\$ 51,513			\$ 58,036	1.735	\$ 1,338	\$ 61,381	1.835	\$ 1,338	\$ 62,719	1.875	\$ 1,338	\$ 65,395	1.955	\$ 1,338	18
19	\$ 51,513			\$ 59,039	1.765	\$ 1,004	\$ 62,719	1.875	\$ 1,338	\$ 64,057	1.915	\$ 1,338	\$ 66,733	1.995	\$ 1,338	19
20	\$ 51,513			\$ 60,043	1.795	\$ 1,004	\$ 64,057	1.915	\$ 1,338	\$ 65,395	1.955	\$ 1,338	\$ 68,071	2.035	\$ 1,338	20
21	\$ 51,513			\$ 61,046	1.825	\$ 1,004	\$ 65,060	1.945	\$ 1,004	\$ 66,398	1.985	\$ 1,004	\$ 69,074	2.065	\$ 1,004	21
22	\$ 51,513			\$ 62,050	1.855	\$ 1,004	\$ 66,064	1.975	\$ 1,004	\$ 67,402	2.015	\$ 1,003	\$ 70,078	2.095	\$ 1,003	22
23	\$ 51,513			\$ 63,053	1.885	\$ 1,004	\$ 67,067	2.005	\$ 1,004	\$ 68,405	2.045	\$ 1,004	\$ 71,081	2.125	\$ 1,004	23
24	\$ 51,513			\$ 64,057	1.915	\$ 1,004	\$ 68,071	2.035	\$ 1,003	\$ 69,409	2.075	\$ 1,003	\$ 72,085	2.155	\$ 1,004	24
25	\$ 51,513			\$ 64,726	1.935	\$ 669	\$ 68,740	2.055	\$ 669	\$ 70,078	2.095	\$ 669	\$ 72,754	2.175	\$ 669	25
26	\$ 51,513			\$ 65,395	1.955	\$ 669	\$ 68,740		\$ -	\$ 70,078		\$ -	\$ 73,423	2.195	\$ 669	26
27	\$ 51,513			\$ 66,064	1.975	\$ 669	\$ 68,740		\$ -	\$ 70,078		\$ -	\$ 74,092	2.215	\$ 669	27
28	\$ 51,513			\$ 66,733	1.995	\$ 669	\$ 68,740		\$ -	\$ 70,078		\$ -	\$ 74,761	2.235	\$ 669	28
29	\$ 51,513			\$ 67,402	2.015	\$ 669	\$ 68,740		\$ -	\$ 70,078		\$ -	\$ 75,430	2.255	\$ 669	29
30	\$ 51,513			\$ 68,071	2.035	\$ 669	\$ 68,740		\$ -	\$ 70,078		\$ -	\$ 76,099	2.275	\$ 669	30

**Columbia Public Schools
Instructional Mentors, Coaches, and Trainers
2018-2019
187 Day**

\$ 33,450
\$ 36,000

Step	I			II			III			IV			V			Step
	BS			MS			MS + 15			MS + 45			MS + 60 / Doc			
	Salary	Index	Incr	Salary	Index	Incr	Salary	Index	Incr	Salary	Index	Incr	Salary	Index	Incr	
1	\$ 36,000	1.030		\$ 37,631	1.125		\$ 40,307	1.205		\$ 41,645	1.245		\$ 44,321	1.325		1
2	\$ 36,000	1.060	\$ -	\$ 37,966	1.135	\$ 335	\$ 41,311	1.235	\$ 1,004	\$ 42,649	1.275	\$ 1,004	\$ 45,325	1.355	\$ 1,004	2
3	\$ 36,461	1.090	\$ 461	\$ 38,969	1.165	\$ 1,004	\$ 42,314	1.265	\$ 1,004	\$ 43,652	1.305	\$ 1,004	\$ 46,328	1.385	\$ 1,004	3
4	\$ 37,464	1.120	\$ 1,004	\$ 39,973	1.195	\$ 1,004	\$ 43,318	1.295	\$ 1,004	\$ 44,656	1.335	\$ 1,004	\$ 47,332	1.415	\$ 1,004	4
5	\$ 38,468	1.150	\$ 1,004	\$ 40,976	1.225	\$ 1,004	\$ 44,321	1.325	\$ 1,004	\$ 45,659	1.365	\$ 1,004	\$ 48,335	1.445	\$ 1,004	5
6	\$ 39,471	1.180	\$ 1,004	\$ 41,980	1.255	\$ 1,004	\$ 45,325	1.355	\$ 1,004	\$ 46,663	1.395	\$ 1,004	\$ 49,339	1.475	\$ 1,004	6
7	\$ 40,809	1.220	\$ 1,338	\$ 43,318	1.295	\$ 1,338	\$ 46,663	1.395	\$ 1,338	\$ 48,001	1.435	\$ 1,338	\$ 50,677	1.515	\$ 1,338	7
8	\$ 42,147	1.260	\$ 1,338	\$ 44,656	1.335	\$ 1,338	\$ 48,001	1.435	\$ 1,338	\$ 49,339	1.475	\$ 1,338	\$ 52,015	1.555	\$ 1,338	8
9	\$ 43,485	1.300	\$ 1,338	\$ 45,994	1.375	\$ 1,338	\$ 49,339	1.475	\$ 1,338	\$ 50,677	1.515	\$ 1,338	\$ 53,353	1.595	\$ 1,338	9
10	\$ 44,823	1.340	\$ 1,338	\$ 47,332	1.415	\$ 1,338	\$ 50,677	1.515	\$ 1,338	\$ 52,015	1.555	\$ 1,338	\$ 54,691	1.635	\$ 1,338	10
11	\$ 46,161	1.380	\$ 1,338	\$ 48,670	1.455	\$ 1,338	\$ 52,015	1.555	\$ 1,338	\$ 53,353	1.595	\$ 1,338	\$ 56,029	1.675	\$ 1,338	11
12	\$ 47,499	1.420	\$ 1,338	\$ 50,008	1.495	\$ 1,338	\$ 53,353	1.595	\$ 1,338	\$ 54,691	1.635	\$ 1,338	\$ 57,367	1.715	\$ 1,338	12
13	\$ 48,837	1.460	\$ 1,338	\$ 51,346	1.535	\$ 1,338	\$ 54,691	1.635	\$ 1,338	\$ 56,029	1.675	\$ 1,338	\$ 58,705	1.755	\$ 1,338	13
14	\$ 50,175	1.500	\$ 1,338	\$ 52,684	1.575	\$ 1,338	\$ 56,029	1.675	\$ 1,338	\$ 57,367	1.715	\$ 1,338	\$ 60,043	1.795	\$ 1,338	14
15	\$ 51,513	1.540	\$ 1,338	\$ 54,022	1.615	\$ 1,338	\$ 57,367	1.715	\$ 1,338	\$ 58,705	1.755	\$ 1,338	\$ 61,381	1.835	\$ 1,338	15
16	\$ 51,513			\$ 55,360	1.655	\$ 1,338	\$ 58,705	1.755	\$ 1,338	\$ 60,043	1.795	\$ 1,338	\$ 62,719	1.875	\$ 1,338	16
17	\$ 51,513			\$ 56,698	1.695	\$ 1,338	\$ 60,043	1.795	\$ 1,338	\$ 61,381	1.835	\$ 1,338	\$ 64,057	1.915	\$ 1,338	17
18	\$ 51,513			\$ 58,036	1.735	\$ 1,338	\$ 61,381	1.835	\$ 1,338	\$ 62,719	1.875	\$ 1,338	\$ 65,395	1.955	\$ 1,338	18
19	\$ 51,513			\$ 59,374	1.775	\$ 1,004	\$ 62,719	1.875	\$ 1,338	\$ 64,057	1.915	\$ 1,338	\$ 66,733	1.995	\$ 1,338	19
20	\$ 51,513			\$ 60,712	1.815	\$ 1,004	\$ 64,057	1.915	\$ 1,338	\$ 65,395	1.955	\$ 1,338	\$ 68,071	2.035	\$ 1,338	20
21	\$ 51,513			\$ 61,150	1.825	\$ 1,004	\$ 65,060	1.945	\$ 1,004	\$ 66,398	1.985	\$ 1,004	\$ 69,074	2.065	\$ 1,004	21
22	\$ 51,513			\$ 62,050	1.855	\$ 1,004	\$ 66,064	1.975	\$ 1,004	\$ 67,402	2.015	\$ 1,003	\$ 70,078	2.095	\$ 1,003	22
23	\$ 51,513			\$ 63,053	1.885	\$ 1,004	\$ 67,067	2.005	\$ 1,004	\$ 68,405	2.045	\$ 1,004	\$ 71,081	2.125	\$ 1,004	23
24	\$ 51,513			\$ 64,057	1.915	\$ 1,004	\$ 68,071	2.035	\$ 1,003	\$ 69,409	2.075	\$ 1,003	\$ 72,085	2.155	\$ 1,004	24
25	\$ 51,513			\$ 64,726	1.935	\$ 669	\$ 68,740	2.055	\$ 669	\$ 70,078	2.095	\$ 669	\$ 72,754	2.175	\$ 669	25
26	\$ 51,513			\$ 65,395	1.955	\$ 669	\$ 68,740		\$ -	\$ 70,078		\$ -	\$ 73,423	2.195	\$ 669	26
27	\$ 51,513			\$ 66,064	1.975	\$ 669	\$ 68,740		\$ -	\$ 70,078		\$ -	\$ 74,092	2.215	\$ 669	27
28	\$ 51,513			\$ 66,733	1.995	\$ 669	\$ 68,740		\$ -	\$ 70,078		\$ -	\$ 74,761	2.235	\$ 669	28
29	\$ 51,513			\$ 67,402	2.015	\$ 669	\$ 68,740		\$ -	\$ 70,078		\$ -	\$ 75,430	2.255	\$ 669	29
30	\$ 51,513			\$ 68,071	2.035	\$ 669	\$ 68,740		\$ -	\$ 70,078		\$ -	\$ 76,099	2.275	\$ 669	30

Note: New Hires are allowed to receive credit for up to 12 years of experience with the highest placement on this schedule being year 13.

**Columbia School District
Elementary Assistant Principal
2018-2019 Salary Schedule**

158A Elementary AP Masters Degree <i>in administration</i>		
Days	210	
Base	\$ 62,000	
Min	\$ 66,000	
Max	\$ 74,090	
		Index
1	\$ 66,000	
2	\$ 66,000	1.0600
3	\$ 66,805	1.0775
4	\$ 67,890	1.0950
5	\$ 69,130	1.1150
6	\$ 70,370	1.1350
7	\$ 71,610	1.1550
8	\$ 72,850	1.1750
9	\$ 74,090	1.1950
10	\$ 74,090	
11	\$ 74,090	
12	\$ 74,090	
13	\$ 74,090	
14	\$ 74,090	
15	\$ 74,090	
16	\$ 74,090	
17	\$ 74,090	
18	\$ 74,090	
19	\$ 74,090	
20	\$ 74,090	
21	\$ 74,090	
22	\$ 74,090	
23	\$ 74,090	
24	\$ 74,090	
25	\$ 74,090	
26		
27		
28		
29		
30		

158B Elementary AP Career Admin Certificate <i>Spec Degree in admin or instr</i>		
Days	210	
Base	\$ 65,000	
Min	\$ 69,000	
Max	\$ 88,400	
		Index
1	\$ 69,000	
2	\$ 69,000	1.0600
3	\$ 70,038	1.0775
4	\$ 71,175	1.0950
5	\$ 72,475	1.1150
6	\$ 73,775	1.1350
7	\$ 75,075	1.1550
8	\$ 76,375	1.1750
9	\$ 77,675	1.1950
10	\$ 79,138	1.2175
11	\$ 80,600	1.2400
12	\$ 82,063	1.2625
13	\$ 83,525	1.2850
14	\$ 84,500	1.3000
15	\$ 85,475	1.3150
16	\$ 86,450	1.3300
17	\$ 87,425	1.3450
18	\$ 88,400	1.3600
19	\$ 88,400	
20	\$ 88,400	
21	\$ 88,400	
22	\$ 88,400	
23	\$ 88,400	
24	\$ 88,400	
25	\$ 88,400	
26		
27		
28		
29		
30		

158C Elementary AP Doctoral Degree <i>in administration or instruction</i>		
Days	210	
Base	\$ 68,500	
Min	\$ 72,500	
Max	\$ 102,921	
		Index
1	\$ 72,500	
2	\$ 72,500	1.0600
3	\$ 73,809	1.0775
4	\$ 75,008	1.0950
5	\$ 76,378	1.1150
6	\$ 77,748	1.1350
7	\$ 79,118	1.1550
8	\$ 80,488	1.1750
9	\$ 81,858	1.1950
10	\$ 83,399	1.2175
11	\$ 84,940	1.2400
12	\$ 86,481	1.2625
13	\$ 88,023	1.2850
14	\$ 89,564	1.3075
15	\$ 91,105	1.3300
16	\$ 92,646	1.3525
17	\$ 94,016	1.3725
18	\$ 95,386	1.3925
19	\$ 96,756	1.4125
20	\$ 98,126	1.4325
21	\$ 99,496	1.4525
22	\$ 100,353	1.4650
23	\$ 101,209	1.4775
24	\$ 102,065	1.4900
25	\$ 102,921	1.5025
26		
27		
28		
29		
30		

Columbia School District
Elementary Principal
2018-2019

162A Elementary Principal Masters Degree <i>in administration</i>		
Days	215	
Base	\$ 72,350	
Min	\$ 74,500	
Max	\$ 86,458	
		Index
1	\$ 74,500	
2	\$ 76,691	1.060
3	\$ 77,957	1.078
4	\$ 79,223	1.095
5	\$ 80,670	1.115
6	\$ 82,117	1.135
7	\$ 83,564	1.155
8	\$ 85,011	1.175
9	\$ 86,458	1.195
10	\$ 86,458	
11	\$ 86,458	
12	\$ 86,458	
13	\$ 86,458	
14	\$ 86,458	
15	\$ 86,458	
16	\$ 86,458	
17	\$ 86,458	
18	\$ 86,458	
19	\$ 86,458	
20	\$ 86,458	
21	\$ 86,458	
22	\$ 86,458	
23	\$ 86,458	
24	\$ 86,458	
25	\$ 86,458	

162B Elementary Principal Career Admin Certificate <i>Spec Degree in admin or instr</i>		
Days	215	
Base	\$ 75,350	
Min	\$ 77,500	
Max	\$ 103,795	
		Index
1	\$ 79,118	1.0500
2	\$ 79,871	1.0600
3	\$ 81,190	1.0775
4	\$ 82,508	1.0950
5	\$ 84,015	1.1150
6	\$ 85,522	1.1350
7	\$ 87,029	1.1550
8	\$ 88,536	1.1750
9	\$ 90,043	1.1950
10	\$ 91,739	1.2175
11	\$ 93,434	1.2400
12	\$ 95,129	1.2625
13	\$ 96,825	1.2850
14	\$ 98,520	1.3075
15	\$ 100,027	1.3275
16	\$ 101,534	1.3475
17	\$ 102,664	1.3625
18	\$ 103,795	1.3775
19	\$ 103,795	
20	\$ 103,795	
21	\$ 103,795	
22	\$ 103,795	
23	\$ 103,795	
24	\$ 103,795	
25	\$ 103,795	

162C Elementary Principal Doctoral Degree <i>in administration or instruction</i>		
Days	215	
Base	\$ 78,850	
Min	\$ 81,000	
Max	\$ 119,655	
		Index
1	\$ 81,000	
2	\$ 83,581	1.060
3	\$ 84,961	1.078
4	\$ 86,341	1.095
5	\$ 87,918	1.115
6	\$ 89,495	1.135
7	\$ 91,072	1.155
8	\$ 92,649	1.175
9	\$ 94,226	1.195
10	\$ 96,000	1.218
11	\$ 97,774	1.240
12	\$ 99,548	1.263
13	\$ 101,322	1.285
14	\$ 103,096	1.308
15	\$ 104,871	1.330
16	\$ 106,645	1.353
17	\$ 108,419	1.375
18	\$ 110,193	1.398
19	\$ 111,967	1.420
20	\$ 113,544	1.440
21	\$ 115,121	1.460
22	\$ 116,698	1.480
23	\$ 117,684	1.493
24	\$ 118,669	1.505
25	\$ 119,655	1.518

Columbia School District
Middle School Assistant Principal
2018-2019 Salary Schedule

160A Middle Asst. Principal Masters Degree <i>in administration</i>		
Days	233	
Base	\$ 72,350	
Min	\$ 75,500	
Max	\$ 88,086	
		Index
1	\$ 75,500	
2	\$ 77,415	1.070
3	\$ 78,862	1.090
4	\$ 80,309	1.110
5	\$ 81,756	1.130
6	\$ 83,203	1.150
7	\$ 84,830	1.173
8	\$ 86,458	1.195
9	\$ 88,086	1.218
10	\$ 88,086	
11	\$ 88,086	
12	\$ 88,086	
13	\$ 88,086	
14	\$ 88,086	
15	\$ 88,086	
16	\$ 88,086	
17	\$ 88,086	
18	\$ 88,086	
19	\$ 88,086	
20	\$ 88,086	
21	\$ 88,086	
22	\$ 88,086	
23	\$ 88,086	
24	\$ 88,086	
25	\$ 88,086	

160B Middle Asst. Principal Career Admin Certificate <i>Spec Degree in admin or instr</i>		
Days	233	
Base	\$ 75,350	
Min	\$ 78,500	
Max	\$ 105,226	
		Index
1	\$ 78,500	
2	\$ 80,625	1.070
3	\$ 82,132	1.090
4	\$ 83,639	1.110
5	\$ 85,146	1.130
6	\$ 86,653	1.150
7	\$ 88,348	1.173
8	\$ 90,043	1.195
9	\$ 91,739	1.218
10	\$ 93,622	1.243
11	\$ 95,506	1.268
12	\$ 97,390	1.293
13	\$ 99,198	1.317
14	\$ 100,894	1.339
15	\$ 102,589	1.362
16	\$ 103,908	1.379
17	\$ 105,226	1.397
18	\$ 105,226	
19	\$ 105,226	
20	\$ 105,226	
21	\$ 105,226	
22	\$ 105,226	
23	\$ 105,226	
24	\$ 105,226	
25	\$ 105,226	

160C Middle Asst. Principal Doctoral Degree <i>in administration or instruction</i>		
Days	233	
Base	\$ 78,850	
Min	\$ 81,000	
Max	\$ 121,784	
		Index
1	\$ 81,000	
2	\$ 84,370	1.070
3	\$ 85,947	1.090
4	\$ 87,524	1.110
5	\$ 89,101	1.130
6	\$ 90,678	1.150
7	\$ 92,452	1.173
8	\$ 94,226	1.195
9	\$ 96,000	1.218
10	\$ 97,971	1.243
11	\$ 99,942	1.268
12	\$ 101,914	1.293
13	\$ 103,806	1.317
14	\$ 105,698	1.341
15	\$ 107,591	1.365
16	\$ 109,483	1.389
17	\$ 111,376	1.413
18	\$ 113,268	1.437
19	\$ 115,160	1.461
20	\$ 117,053	1.485
21	\$ 118,236	1.500
22	\$ 119,418	1.515
23	\$ 120,207	1.525
24	\$ 120,995	1.535
25	\$ 121,784	1.545

Columbia School District
Middle School Principal
2018-2019 Salary Schedule

164A Middle Principal Masters Degree <i>in administration</i>		
Days	233	
Base	\$ 82,600	
Min	\$ 86,000	
Max	\$ 100,566	
		Index
1	\$ 86,000	
2	\$ 88,382	1.070
3	\$ 90,034	1.090
4	\$ 91,686	1.110
5	\$ 93,338	1.130
6	\$ 94,990	1.150
7	\$ 96,849	1.173
8	\$ 98,707	1.195
9	\$ 100,566	1.218
10	\$ 100,566	
11	\$ 100,566	
12	\$ 100,566	
13	\$ 100,566	
14	\$ 100,566	
15	\$ 100,566	
16	\$ 100,566	
17	\$ 100,566	
18	\$ 100,566	
19	\$ 100,566	
20	\$ 100,566	
21	\$ 100,566	
22	\$ 100,566	
23	\$ 100,566	
24	\$ 100,566	
25	\$ 100,566	

164B Middle Principal Career Admin Certificate <i>Spec Degree in admin or instr</i>		
Days	233	
Base	\$ 85,600	
Min	\$ 89,000	
Max	\$ 119,540	
		Index
1	\$ 89,000	
2	\$ 91,592	1.070
3	\$ 93,304	1.090
4	\$ 95,016	1.110
5	\$ 96,728	1.130
6	\$ 98,440	1.150
7	\$ 100,366	1.173
8	\$ 102,292	1.195
9	\$ 104,218	1.218
10	\$ 106,358	1.243
11	\$ 108,498	1.268
12	\$ 110,638	1.293
13	\$ 112,692	1.317
14	\$ 114,618	1.339
15	\$ 116,544	1.362
16	\$ 118,042	1.379
17	\$ 119,540	1.397
18	\$ 119,540	
19	\$ 119,540	
20	\$ 119,540	
21	\$ 119,540	
22	\$ 119,540	
23	\$ 119,540	
24	\$ 119,540	
25	\$ 119,540	

164C Middle Principal Doctoral Degree <i>in administration or instruction</i>		
Days	233	
Base	\$ 89,100	
Min	\$ 92,500	
Max	\$ 138,150	
		Index
1	\$ 92,500	
2	\$ 95,337	1.070
3	\$ 97,119	1.090
4	\$ 98,901	1.110
5	\$ 100,683	1.130
6	\$ 102,465	1.150
7	\$ 104,470	1.173
8	\$ 106,475	1.195
9	\$ 108,479	1.218
10	\$ 110,707	1.243
11	\$ 112,934	1.268
12	\$ 115,162	1.293
13	\$ 117,300	1.317
14	\$ 119,439	1.341
15	\$ 121,443	1.363
16	\$ 123,448	1.386
17	\$ 125,453	1.408
18	\$ 127,458	1.431
19	\$ 129,240	1.451
20	\$ 131,022	1.471
21	\$ 132,804	1.491
22	\$ 134,140	1.506
23	\$ 135,477	1.521
24	\$ 136,813	1.536
25	\$ 138,150	1.551

Columbia School District
High School Assistant Principal
2018-2019 Salary Schedule

161A High Sch Asst Principal Masters Degree <i>in administration</i>		
Days	233	
Base	\$ 80,000	
Min	\$ 83,500	
Max	\$ 97,400	
		Index
1	\$ 83,500	
2	\$ 85,600	1.070
3	\$ 87,200	1.090
4	\$ 88,800	1.110
5	\$ 90,400	1.130
6	\$ 92,000	1.150
7	\$ 93,800	1.173
8	\$ 95,600	1.195
9	\$ 97,400	1.218
10	\$ 97,400	
11	\$ 97,400	
12	\$ 97,400	
13	\$ 97,400	
14	\$ 97,400	
15	\$ 97,400	
16	\$ 97,400	
17	\$ 97,400	
18	\$ 97,400	
19	\$ 97,400	
20	\$ 97,400	
21	\$ 97,400	
22	\$ 97,400	
23	\$ 97,400	
24	\$ 97,400	
25	\$ 97,400	

161B High Sch Asst Principal Career Admin Certificate <i>Spec Degree in admin or instr</i>		
Days	233	
Base	\$ 83,000	
Min	\$ 86,500	
Max	\$ 115,910	
		Index
1	\$ 86,500	
2	\$ 88,810	1.070
3	\$ 90,470	1.090
4	\$ 92,130	1.110
5	\$ 93,790	1.130
6	\$ 95,450	1.150
7	\$ 97,318	1.173
8	\$ 99,185	1.195
9	\$ 101,053	1.218
10	\$ 103,128	1.243
11	\$ 105,203	1.268
12	\$ 107,278	1.293
13	\$ 109,270	1.317
14	\$ 111,137	1.339
15	\$ 113,005	1.362
16	\$ 114,457	1.379
17	\$ 115,910	1.397
18	\$ 115,910	
19	\$ 115,910	
20	\$ 115,910	
21	\$ 115,910	
22	\$ 115,910	
23	\$ 115,910	
24	\$ 115,910	
25	\$ 115,910	

161C High Sch Asst Principal Doctoral Degree <i>in administration or instruction</i>		
Days	233	
Base	\$ 86,500	
Min	\$ 90,000	
Max	\$ 134,118	
		Index
1	\$ 90,000	
2	\$ 92,555	1.070
3	\$ 94,285	1.090
4	\$ 96,015	1.110
5	\$ 97,745	1.130
6	\$ 99,475	1.150
7	\$ 101,421	1.173
8	\$ 103,368	1.195
9	\$ 105,314	1.218
10	\$ 107,476	1.243
11	\$ 109,639	1.268
12	\$ 111,801	1.293
13	\$ 113,877	1.317
14	\$ 115,953	1.341
15	\$ 117,900	1.363
16	\$ 119,846	1.386
17	\$ 121,792	1.408
18	\$ 123,738	1.431
19	\$ 125,468	1.451
20	\$ 127,198	1.471
21	\$ 128,928	1.491
22	\$ 130,226	1.506
23	\$ 131,523	1.521
24	\$ 132,821	1.536
25	\$ 134,118	1.551

Columbia School District
High School Principal
2018-2019

165A High School Principal Masters Degree <i>in administration</i>		
Days	233	
Base	\$ 89,000	
Min	\$ 93,000	
Max	\$ 108,358	
		Index
1	\$ 93,000	
2	\$ 95,230	1.070
3	\$ 97,010	1.090
4	\$ 98,790	1.110
5	\$ 100,570	1.130
6	\$ 102,350	1.150
7	\$ 104,353	1.173
8	\$ 106,355	1.195
9	\$ 108,358	1.218
10	\$ 108,358	
11	\$ 108,358	
12	\$ 108,358	
13	\$ 108,358	
14	\$ 108,358	
15	\$ 108,358	
16	\$ 108,358	
17	\$ 108,358	
18	\$ 108,358	
19	\$ 108,358	
20	\$ 108,358	
21	\$ 108,358	
22	\$ 108,358	
23	\$ 108,358	
24	\$ 108,358	
25	\$ 108,358	

165B High School Principal Career Admin Certificate <i>Spec Degree in admin or instr</i>		
Days	233	
Base	\$ 92,000	
Min	\$ 96,000	
Max	\$ 128,478	
		Index
1	\$ 96,000	
2	\$ 98,440	1.070
3	\$ 100,280	1.090
4	\$ 102,120	1.110
5	\$ 103,960	1.130
6	\$ 105,800	1.150
7	\$ 107,870	1.173
8	\$ 109,940	1.195
9	\$ 112,010	1.218
10	\$ 114,310	1.243
11	\$ 116,610	1.268
12	\$ 118,910	1.293
13	\$ 121,118	1.317
14	\$ 123,188	1.339
15	\$ 125,258	1.362
16	\$ 126,868	1.379
17	\$ 128,478	1.397
18	\$ 128,478	
19	\$ 128,478	
20	\$ 128,478	
21	\$ 128,478	
22	\$ 128,478	
23	\$ 128,478	
24	\$ 128,478	
25	\$ 128,478	

165C High School Principal Doctoral Degree <i>in administration or instruction</i>		
Days	233	
Base	\$ 95,500	
Min	\$ 99,500	
Max	\$ 148,073	
		Index
1	\$ 99,500	
2	\$ 102,185	1.070
3	\$ 104,095	1.090
4	\$ 106,005	1.110
5	\$ 107,915	1.130
6	\$ 109,825	1.150
7	\$ 111,974	1.173
8	\$ 114,123	1.195
9	\$ 116,271	1.218
10	\$ 118,659	1.243
11	\$ 121,046	1.268
12	\$ 123,434	1.293
13	\$ 125,726	1.317
14	\$ 128,018	1.341
15	\$ 130,167	1.363
16	\$ 132,315	1.386
17	\$ 134,464	1.408
18	\$ 136,613	1.431
19	\$ 138,523	1.451
20	\$ 140,433	1.471
21	\$ 142,343	1.491
22	\$ 143,775	1.506
23	\$ 145,208	1.521
24	\$ 146,640	1.536
25	\$ 148,073	1.551

**Columbia School District
Douglass High School Assistant Principal
2018-2019 Salary Schedule**

166A Douglass High Asst Principal Masters Degree <i>in administration</i>		
Days	233	
Base	\$	67,980
Min	\$	71,000
Max	\$	82,766
1	\$	71,000
2	\$	72,739 1.070
3	\$	74,098 1.090
4	\$	75,458 1.110
5	\$	76,817 1.130
6	\$	78,177 1.150
7	\$	79,707 1.173
8	\$	81,236 1.195
9	\$	82,766 1.218
10		
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23		
24		
25		

166B Douglass High Asst Principal Career Admin Certificate <i>Spec Degree in admin or instr</i>		
Days	233	
Base	\$	70,980
Min	\$	74,000
Max	\$	88,193
1	\$	74,000
2	\$	75,949 1.070
3	\$	77,368 1.090
4	\$	78,788 1.110
5	\$	80,207 1.130
6	\$	81,627 1.150
7	\$	83,224 1.173
8	\$	84,821 1.195
9	\$	86,418 1.218
10	\$	88,193 1.243
11	\$	89,967 1.268
12	\$	91,742 1.293
13	\$	93,445 1.317
14	\$	95,042 1.339
15	\$	96,639 1.362
16	\$	97,881 1.379
17	\$	99,124 1.397
18		
19		
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21		
22		
23		
24		
25		

166C Douglass High Asst Principal Doctoral Degree <i>in administration or instruction</i>		
Days	233	
Base	\$	74,480
Min	\$	77,500
Max	\$	92,541
1	\$	77,500
2	\$	79,694 1.070
3	\$	81,183 1.090
4	\$	82,673 1.110
5	\$	84,162 1.130
6	\$	85,652 1.150
7	\$	87,328 1.173
8	\$	89,004 1.195
9	\$	90,679 1.218
10	\$	92,541 1.243
11	\$	94,403 1.268
12	\$	96,265 1.293
13	\$	98,053 1.317
14	\$	99,840 1.341
15	\$	101,516 1.363
16	\$	103,192 1.386
17	\$	104,868 1.408
18	\$	106,544 1.431
19	\$	108,033 1.451
20	\$	109,523 1.471
21	\$	111,012 1.491
22	\$	112,130 1.506
23	\$	113,247 1.521
24	\$	114,364 1.536
25	\$	115,481 1.551

**Columbia School District
Douglass High School Principal
2018-2019 Salary Schedule**

167A Douglass High Principal Masters Degree <i>in administration</i>		
Days	233	
Base	\$ 83,000	
Min	\$ 86,000	
Max	\$101,053	
1	\$ 86,000	
2	\$ 88,810	1.070
3	\$ 90,470	1.090
4	\$ 92,130	1.110
5	\$ 93,790	1.130
6	\$ 95,450	1.150
7	\$ 97,318	1.173
8	\$ 99,185	1.195
9	\$101,053	1.218
10		
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23		
24		
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167B Douglass High Principal Career Admin Certificate <i>Spec Degree in admin or instr</i>		
Days	233	
Base	\$ 86,000	
Min	\$ 89,000	
Max	\$ 106,855	
1	\$ 89,000	
2	\$ 92,020	1.070
3	\$ 93,740	1.090
4	\$ 95,460	1.110
5	\$ 97,180	1.130
6	\$ 98,900	1.150
7	\$ 100,835	1.173
8	\$ 102,770	1.195
9	\$ 104,705	1.218
10	\$ 106,855	1.243
11	\$ 109,005	1.268
12	\$ 111,155	1.293
13	\$ 113,219	1.317
14	\$ 115,154	1.339
15	\$ 117,089	1.362
16	\$ 118,594	1.379
17	\$ 120,099	1.397
18		
19		
20		
21		
22		
23		
24		
25		

167C Douglass High Principal Doctoral Degree <i>in administration or instruction</i>		
Days	233	
Base	\$ 89,500	
Min	\$ 92,500	
Max	\$ 111,204	
1	\$ 92,500	
2	\$ 95,765	1.070
3	\$ 97,555	1.090
4	\$ 99,345	1.110
5	\$ 101,135	1.130
6	\$ 102,925	1.150
7	\$ 104,939	1.173
8	\$ 106,953	1.195
9	\$ 108,966	1.218
10	\$ 111,204	1.243
11	\$ 113,441	1.268
12	\$ 115,679	1.293
13	\$ 117,827	1.317
14	\$ 119,975	1.341
15	\$ 121,989	1.363
16	\$ 124,002	1.386
17	\$ 126,016	1.408
18	\$ 128,030	1.431
19	\$ 129,820	1.451
20	\$ 131,610	1.471
21	\$ 133,400	1.491
22	\$ 134,742	1.506
23	\$ 136,085	1.521
24	\$ 137,427	1.536
25	\$ 138,770	1.551

Curriculum Coordinator Salary Schedule
225 Days
8 Hour Contracted Day
2018-2019

		Base Increase			
		\$1,378	2.00%		
Base Salary		\$70,165			
		I		II	
		MS & Ed.S.		Doctorate	
Step	Salary	Index	Salary	Index	Step
1	\$78,936	1.125	\$83,146	1.185	1
2	\$80,339	1.145	\$84,549	1.205	2
3	\$81,742	1.165	\$85,952	1.225	3
4	\$83,146	1.185	\$87,355	1.245	4
5	\$84,549	1.205	\$88,759	1.265	5
6	\$85,777	1.223	\$89,987	1.283	6
7	\$87,005	1.240	\$91,215	1.300	7
8	\$88,232	1.258	\$92,442	1.318	8
9	\$89,285	1.273	\$93,495	1.333	9
10	\$90,337	1.288	\$94,547	1.348	10
11	\$91,390	1.303	\$95,600	1.363	11
12	\$92,442	1.318	\$96,652	1.378	12
13	\$93,495	1.333	\$97,705	1.393	13
14	\$94,197	1.343	\$98,406	1.403	14
15	\$94,898	1.353	\$99,108	1.413	15
16	\$95,600	1.363	\$99,810	1.423	16
17	\$96,301	1.373	\$100,511	1.433	17
18	\$97,003	1.383	\$101,213	1.443	18
19	\$97,705	1.393	\$101,915	1.453	19
20	\$98,406	1.403	\$102,616	1.463	20

Note: Step 13 is the maximum entry level for curriculum coordinators.

**Columbia School District
School Psychologist and Psychologist Examiner
190 Days
2018-19**

School Psychologist Salary Schedule 190 Days							
Step	I - Examiner		II		III		Step
	Masters	Index	Specialist	Index	Doctorate	Index	
1	\$ 40,800	1.000	\$ 43,248	1.060	\$ 45,696	1.120	1
2	\$ 42,432	1.040	\$ 44,880	1.100	\$ 47,328	1.160	2
3	\$ 44,064	1.080	\$ 46,512	1.140	\$ 48,960	1.200	3
4	\$ 45,696	1.120	\$ 48,144	1.180	\$ 50,592	1.240	4
5	\$ 47,328	1.160	\$ 49,776	1.220	\$ 52,224	1.280	5
6	\$ 48,960	1.200	\$ 51,408	1.260	\$ 53,856	1.320	6
7	\$ 50,592	1.240	\$ 53,040	1.300	\$ 55,488	1.360	7
8	\$ 52,224	1.280	\$ 54,672	1.340	\$ 57,120	1.400	8
9	\$ 53,856	1.320	\$ 56,304	1.380	\$ 58,752	1.440	9
10	\$ 55,488	1.360	\$ 57,936	1.420	\$ 60,384	1.480	10
11	\$ 57,120	1.400	\$ 59,568	1.460	\$ 62,016	1.520	11
12	\$ 58,752	1.440	\$ 61,200	1.500	\$ 63,648	1.560	12
13	\$ 60,384	1.480	\$ 62,832	1.540	\$ 65,280	1.600	13
14	\$ 60,792	1.490	\$ 64,464	1.580	\$ 66,912	1.640	14
15	\$ 61,200	1.500	\$ 66,096	1.620	\$ 68,544	1.680	15
16	\$ 61,608	1.510	\$ 67,728	1.660	\$ 70,176	1.720	16
17	\$ 62,016	1.520	\$ 69,360	1.700	\$ 71,808	1.760	17
18	\$ 62,424	1.530	\$ 69,768	1.710	\$ 73,440	1.800	18
19	\$ 62,424		\$ 70,176	1.720	\$ 75,072	1.840	19
20	\$ 62,424		\$ 70,584	1.730	\$ 76,704	1.880	20
21	\$ 62,424		\$ 70,992	1.740	\$ 78,336	1.920	21
22	\$ 62,424		\$ 71,400	1.750	\$ 78,744	1.930	22
23	\$ 62,424		\$ 71,808	1.760	\$ 79,152	1.940	23
24	\$ 62,424		\$ 72,216	1.770	\$ 79,560	1.950	24
25	\$ 62,424		\$ 72,624	1.780	\$ 79,968	1.960	25
26	\$ 62,424		\$ 72,624		\$ 80,376	1.970	26
27	\$ 62,424		\$ 72,624		\$ 80,784	1.980	27
28	\$ 62,424		\$ 72,624		\$ 81,192	1.990	28
29	\$ 62,424		\$ 72,624		\$ 81,600	2.000	29
30	\$ 62,424		\$ 72,624		\$ 82,008	2.010	30

Employees on this salary schedule move across only with earned degrees in the field.

**Columbia School District
Occupational Therapist/Physical Therapist Salary Schedule
187 Days
2018-19**

Occupational Therapist Physical Therapist 187 Days		
35 Hours per Week 7 Hours per Day Range		
Base \$44,725		
Step	Salary	Index
1	\$44,725	1.00
2	\$46,514	1.04
3	\$48,303	1.08
4	\$50,092	1.12
5	\$51,881	1.16
6	\$53,670	1.20
7	\$55,459	1.24
8	\$57,248	1.28
9	\$59,037	1.32
10	\$60,826	1.36
11	\$62,615	1.40
12	\$63,510	1.42
13	\$64,404	1.44
14	\$65,299	1.46
15	\$66,193	1.48
16	\$67,088	1.50
17	\$67,982	1.52
18	\$68,877	1.54
19	\$69,771	1.56
20	\$70,666	1.58
21	\$71,560	1.60

Steps 1 through 11

To be eligible for advancement on the OT/PT salary schedule an OT or PT would be employed for at least .75 FTE and obtain 32 contact hours and maintain Missouri Division of Professional Registration or Missouri Board of Healing Arts.

Steps 12-20

To be eligible for advancement on the OT/PT salary schedule an OT or PT would be employed for at least .75 FTE and maintain Missouri Division of Professional Registration or Missouri Board of Healing Arts.

FTE less than .75 would be cumulative. Therefore, it may take more than one year to be eligible for advancement on the salary schedule.

Remaining FTE that exceeds .75 FTE will be retained and added to successive years towards the .75 FTE for step advancement.

Contact hours can be accumulated for multiple years to obtain 32 hours for advancement. Contact in excess of 32 hours will be retained and added to the total contact hours attained in successive years.

Note: Step 13 is the maximum entry level for new OT/PTs.

**Columbia School District
 Outreach Counselors Salary Schedule
 Hired after 06/30/2010
 2018-19**

Outreach Counselors		
FT Hours	1309	
Days	187	
Hrs/Day	7	
Min	\$	36,000
Index	0.03000	
		Index
1	\$ 36,000	
2	\$ 37,080	1.03000
3	\$ 38,160	1.06000
4	\$ 39,240	1.09000
5	\$ 40,320	1.12000
6	\$ 41,400	1.15000
7	\$ 42,480	1.18000
8	\$ 43,560	1.21000
9	\$ 44,640	1.24000
10	\$ 45,720	1.27000
11	\$ 46,800	1.30000
12	\$ 47,880	1.33000
13	\$ 48,870	1.35750
14	\$ 49,770	1.38250
15	\$ 50,670	1.40750
16	\$ 51,570	1.43250
17	\$ 52,470	1.45750
18	\$ 53,190	1.47750
19	\$ 53,550	1.48750
20	\$ 53,910	1.49750
21	\$ 54,270	1.50750

Note: Step 13 is the maximum entry level for new employees

**Columbia Public Schools
Home School Communicator Salary Schedule
2018-2019
187 Day**

\$ 33,450
\$ 36,000

Step	I BS/CTE I			II MS/CTE II			III MS + 15			IV MS + 45			V MS + 60 / Doc/CTE III			Step
	Salary	Index	Incr	Salary	Index	Incr	Salary	Index	Incr	Salary	Index	Incr	Salary	Index	Incr	
1	\$ 36,000	1.030		\$ 37,631	1.125		\$ 40,307	1.205		\$ 41,645	1.245		\$ 44,321	1.325		1
2	\$ 36,000	1.060	\$ -	\$ 37,966	1.135	\$ 335	\$ 41,311	1.235	\$ 1,004	\$ 42,649	1.275	\$ 1,004	\$ 45,325	1.355	\$ 1,004	2
3	\$ 36,461	1.090	\$ 461	\$ 38,969	1.165	\$ 1,004	\$ 42,314	1.265	\$ 1,004	\$ 43,652	1.305	\$ 1,004	\$ 46,328	1.385	\$ 1,004	3
4	\$ 37,464	1.120	\$ 1,004	\$ 39,973	1.195	\$ 1,004	\$ 43,318	1.295	\$ 1,004	\$ 44,656	1.335	\$ 1,004	\$ 47,332	1.415	\$ 1,004	4
5	\$ 38,468	1.150	\$ 1,004	\$ 40,976	1.225	\$ 1,004	\$ 44,321	1.325	\$ 1,004	\$ 45,659	1.365	\$ 1,004	\$ 48,335	1.445	\$ 1,004	5
6	\$ 39,471	1.180	\$ 1,004	\$ 41,980	1.255	\$ 1,004	\$ 45,325	1.355	\$ 1,004	\$ 46,663	1.395	\$ 1,004	\$ 49,339	1.475	\$ 1,004	6
7	\$ 40,809	1.220	\$ 1,338	\$ 43,318	1.295	\$ 1,338	\$ 46,663	1.395	\$ 1,338	\$ 48,001	1.435	\$ 1,338	\$ 50,677	1.515	\$ 1,338	7
8	\$ 42,147	1.260	\$ 1,338	\$ 44,656	1.335	\$ 1,338	\$ 48,001	1.435	\$ 1,338	\$ 49,339	1.475	\$ 1,338	\$ 52,015	1.555	\$ 1,338	8
9	\$ 43,485	1.300	\$ 1,338	\$ 45,994	1.375	\$ 1,338	\$ 49,339	1.475	\$ 1,338	\$ 50,677	1.515	\$ 1,338	\$ 53,353	1.595	\$ 1,338	9
10	\$ 44,823	1.340	\$ 1,338	\$ 47,332	1.415	\$ 1,338	\$ 50,677	1.515	\$ 1,338	\$ 52,015	1.555	\$ 1,338	\$ 54,691	1.635	\$ 1,338	10
11	\$ 46,161	1.380	\$ 1,338	\$ 48,670	1.455	\$ 1,338	\$ 52,015	1.555	\$ 1,338	\$ 53,353	1.595	\$ 1,338	\$ 56,029	1.675	\$ 1,338	11
12	\$ 47,499	1.420	\$ 1,338	\$ 50,008	1.495	\$ 1,338	\$ 53,353	1.595	\$ 1,338	\$ 54,691	1.635	\$ 1,338	\$ 57,367	1.715	\$ 1,338	12
13	\$ 48,837	1.460	\$ 1,338	\$ 51,346	1.535	\$ 1,338	\$ 54,691	1.635	\$ 1,338	\$ 56,029	1.675	\$ 1,338	\$ 58,705	1.755	\$ 1,338	13
14	\$ 50,175	1.500	\$ 1,338	\$ 52,684	1.575	\$ 1,338	\$ 56,029	1.675	\$ 1,338	\$ 57,367	1.715	\$ 1,338	\$ 60,043	1.795	\$ 1,338	14
15	\$ 51,513	1.540	\$ 1,338	\$ 54,022	1.615	\$ 1,338	\$ 57,367	1.715	\$ 1,338	\$ 58,705	1.755	\$ 1,338	\$ 61,381	1.835	\$ 1,338	15
16	\$ 51,513			\$ 55,360	1.655	\$ 1,338	\$ 58,705	1.755	\$ 1,338	\$ 60,043	1.795	\$ 1,338	\$ 62,719	1.875	\$ 1,338	16
17	\$ 51,513			\$ 56,698	1.695	\$ 1,338	\$ 60,043	1.795	\$ 1,338	\$ 61,381	1.835	\$ 1,338	\$ 64,057	1.915	\$ 1,338	17
18	\$ 51,513			\$ 58,036	1.735	\$ 1,338	\$ 61,381	1.835	\$ 1,338	\$ 62,719	1.875	\$ 1,338	\$ 65,395	1.955	\$ 1,338	18
19	\$ 51,513			\$ 59,374	1.775	\$ 1,004	\$ 62,719	1.875	\$ 1,338	\$ 64,057	1.915	\$ 1,338	\$ 66,733	1.995	\$ 1,338	19
20	\$ 51,513			\$ 60,712	1.815	\$ 1,004	\$ 64,057	1.915	\$ 1,338	\$ 65,395	1.955	\$ 1,338	\$ 68,071	2.035	\$ 1,338	20
21	\$ 51,513			\$ 61,046	1.825	\$ 1,004	\$ 65,060	1.945	\$ 1,004	\$ 66,398	1.985	\$ 1,004	\$ 69,074	2.065	\$ 1,004	21
22	\$ 51,513			\$ 62,050	1.855	\$ 1,004	\$ 66,064	1.975	\$ 1,004	\$ 67,402	2.015	\$ 1,003	\$ 70,078	2.095	\$ 1,003	22
23	\$ 51,513			\$ 63,053	1.885	\$ 1,004	\$ 67,067	2.005	\$ 1,004	\$ 68,405	2.045	\$ 1,004	\$ 71,081	2.125	\$ 1,004	23
24	\$ 51,513			\$ 64,057	1.915	\$ 1,004	\$ 68,071	2.035	\$ 1,003	\$ 69,409	2.075	\$ 1,003	\$ 72,085	2.155	\$ 1,004	24
25	\$ 51,513			\$ 64,726	1.935	\$ 669	\$ 68,740	2.055	\$ 669	\$ 70,078	2.095	\$ 669	\$ 72,754	2.175	\$ 669	25
26	\$ 51,513			\$ 65,395	1.955	\$ 669	\$ 68,740		\$ -	\$ 70,078		\$ -	\$ 73,423	2.195	\$ 669	26
27	\$ 51,513			\$ 66,064	1.975	\$ 669	\$ 68,740		\$ -	\$ 70,078		\$ -	\$ 74,092	2.215	\$ 669	27
28	\$ 51,513			\$ 66,733	1.995	\$ 669	\$ 68,740		\$ -	\$ 70,078		\$ -	\$ 74,761	2.235	\$ 669	28
29	\$ 51,513			\$ 67,402	2.015	\$ 669	\$ 68,740		\$ -	\$ 70,078		\$ -	\$ 75,430	2.255	\$ 669	29
30	\$ 51,513			\$ 68,071	2.035	\$ 669	\$ 68,740		\$ -	\$ 70,078		\$ -	\$ 76,099	2.275	\$ 669	30

Note: New hires are allowed to receive credit for up to 12 years of experience with the highest placement on this schedule being year 13.
Employees on this schedule are not eligible to move for educational credit.
Original hire placement is based on actual college degree/hours beyond a Bachelor's degree.

**Columbia School District
Registered Nurse Salary Schedule
2018-19**

FT Hrs Hrs per Days Min Max Index Ed Cr	RN		BSN - RN		Masters - RN	
	1496 8 187					
Min	\$ 30,800		\$ 32,800		\$ 34,800	
Max	\$ 46,046		\$ 50,545		\$ 52,879	
Index	0.02750		0.03750		0.03750	
Ed Cr			\$ 2,000		\$ 2,000	
1	\$ 30,800		\$ 32,800		\$ 34,800	
2	\$ 31,647	1.02750	\$ 34,030	1.03750	\$ 36,105	1.03750
3	\$ 32,494	1.05500	\$ 35,260	1.07500	\$ 37,410	1.07500
4	\$ 33,341	1.08250	\$ 36,490	1.11250	\$ 38,715	1.11250
5	\$ 34,188	1.11000	\$ 37,720	1.15000	\$ 40,020	1.15000
6	\$ 35,035	1.13750	\$ 38,950	1.18750	\$ 41,325	1.18750
7	\$ 35,882	1.16500	\$ 40,180	1.22500	\$ 42,630	1.22500
8	\$ 36,729	1.19250	\$ 41,410	1.26250	\$ 43,935	1.26250
9	\$ 37,576	1.22000	\$ 42,640	1.30000	\$ 45,240	1.30000
10	\$ 38,423	1.24750	\$ 43,870	1.33750	\$ 46,545	1.33750
11	\$ 39,270	1.27500	\$ 45,100	1.37500	\$ 47,415	1.36250
12	\$ 40,117	1.30250	\$ 45,920	1.40000	\$ 48,285	1.38750
13	\$ 40,964	1.33000	\$ 46,740	1.42500	\$ 49,155	1.41250
14	\$ 41,811	1.35750	\$ 47,560	1.45000	\$ 50,025	1.43750
15	\$ 42,658	1.38500	\$ 48,380	1.47500	\$ 50,895	1.46250
16	\$ 43,505	1.41250	\$ 49,069	1.49600	\$ 51,765	1.48750
17	\$ 44,352	1.44000	\$ 49,397	1.50600	\$ 52,113	1.49750
18	\$ 45,199	1.46750	\$ 49,725	1.51600	\$ 52,461	1.50750
19	\$ 46,046	1.49500	\$ 50,053	1.52600	\$ 52,809	1.51750
20	\$ 46,046		\$ 50,381	1.53600	\$ 52,844	1.51850
21	\$ 46,046		\$ 50,545	1.54100	\$ 52,879	1.51950
22	\$ 46,046		\$ 50,545		\$ 52,896	1.52000
23	\$ 46,046		\$ 50,545		\$ 52,896	
24	\$ 46,046		\$ 50,545		\$ 52,896	
25	\$ 46,046		\$ 50,545		\$ 52,896	

**Columbia School District
Parent Educators Salary Schedule
227 Days
2018-19**

Step	I formerly I and II		II formerly III		Grandfathered		III		Step
	B.S.		M.S.				M.S. + 75 or Advanced Degree		
	Salary	Index	Salary	Index	Salary	Index	Salary	Index	
1	\$ 33,000	1.040	\$ 35,438	1.125	\$ 37,958	1.205	\$ 41,738	1.325	1
2	\$ 34,020	1.080	\$ 36,698	1.165	\$ 39,218	1.245	\$ 42,998	1.365	2
3	\$ 35,280	1.120	\$ 37,958	1.205	\$ 40,478	1.285	\$ 44,258	1.405	3
4	\$ 36,540	1.160	\$ 39,218	1.245	\$ 41,738	1.325	\$ 45,518	1.445	4
5	\$ 37,800	1.200	\$ 40,478	1.285	\$ 42,998	1.365	\$ 46,778	1.485	5
6	\$ 39,060	1.240	\$ 41,738	1.325	\$ 44,258	1.405	\$ 48,038	1.525	6
7	\$ 40,320	1.280	\$ 42,998	1.365	\$ 45,518	1.445	\$ 49,298	1.565	7
8	\$ 41,580	1.320	\$ 44,258	1.405	\$ 46,778	1.485	\$ 50,558	1.605	8
9	\$ 42,840	1.360	\$ 45,518	1.445	\$ 48,038	1.525	\$ 51,818	1.645	9
10	\$ 44,100	1.400	\$ 46,778	1.485	\$ 49,298	1.565	\$ 53,078	1.685	10
11	\$ 45,360	1.440	\$ 48,038	1.525	\$ 50,558	1.605	\$ 54,338	1.725	11
12	\$ 46,620	1.480	\$ 49,298	1.565	\$ 51,818	1.645	\$ 55,598	1.765	12
13	\$ 46,935	1.490	\$ 50,558	1.605	\$ 53,078	1.685	\$ 56,858	1.805	13
14	\$ 47,250	1.500	\$ 50,873	1.615	\$ 54,338	1.725	\$ 58,118	1.845	14
15	\$ 47,565	1.510	\$ 51,188	1.625	\$ 55,598	1.765	\$ 59,378	1.885	15
16	\$ 47,880	1.520	\$ 51,503	1.635	\$ 55,913	1.775	\$ 60,638	1.925	16
17	\$ 48,195	1.530	\$ 51,818	1.645	\$ 56,228	1.785	\$ 61,898	1.965	17
18	\$ 48,510	1.540	\$ 52,133	1.655	\$ 56,543	1.795	\$ 63,158	2.005	18
19	\$ 48,510		\$ 52,133		\$ 56,858	1.805	\$ 64,418	2.045	19
20	\$ 48,510		\$ 52,133		\$ 57,173	1.815	\$ 65,678	2.085	20
21	\$ 48,510		\$ 52,133		\$ 57,488	1.825	\$ 66,938	2.125	21
22	\$ 48,510		\$ 52,133		\$ 57,488		\$ 67,253	2.135	22
23	\$ 48,510		\$ 52,133		\$ 57,488		\$ 67,568	2.145	23
24	\$ 48,510		\$ 52,133		\$ 57,488		\$ 67,568		24
25	\$ 48,510		\$ 52,133		\$ 57,488		\$ 67,568		25
26	\$ 48,510		\$ 52,133		\$ 57,488		\$ 67,568		26
27	\$ 48,510		\$ 52,133		\$ 57,488		\$ 67,568		27
28	\$ 48,510		\$ 52,133		\$ 57,488		\$ 67,568		28
29	\$ 48,510		\$ 52,133		\$ 57,488		\$ 67,568		29
30	\$ 48,510		\$ 52,133		\$ 57,488		\$ 67,568		30

*Note: Salaries are paid based on a 7 hours per work day/35 hours per week schedule.
Step 13 is the maximum entry level for new Parent Educators
Employees on this schedule do not advance for professional development credit.
Employees on this schedule do advance for educational credit.
New hires are placed into the Bachelor's or Master's column commensurate with their education.*

Columbia School District
Classroom Aide / LPN / Instructional Aide Salary Schedule
2018-2019

Classroom Aides			LPN / Instructional Aides		
FT Hours	1302		FT Hours	1323	
# of Days	186		# of Days	189	
Hours per	7		Hours per	7 to 8	
Base Pay	\$10.85		Base Pay	\$13.30	
Index	0.03		Index	0.04	
1	\$ 10.85		1	\$ 13.30	
2	\$ 11.18	1.03	2	\$ 13.83	1.04
3	\$ 11.50	1.06	3	\$ 14.36	1.08
4	\$ 11.83	1.09	4	\$ 14.90	1.12
5	\$ 12.15	1.12	5	\$ 15.43	1.16
6	\$ 12.48	1.15	6	\$ 15.96	1.20
7	\$ 12.80	1.18	7	\$ 16.49	1.24
8	\$ 13.13	1.21	8	\$ 17.02	1.28
9	\$ 13.45	1.24	9	\$ 17.56	1.32
10	\$ 13.78	1.27	10	\$ 18.09	1.36
11	\$ 14.11	1.30	11	\$ 18.62	1.40
12	\$ 14.43	1.33	12	\$ 19.15	1.44
13	\$ 14.76	1.36	13	\$ 19.29	1.45
14	\$ 15.08	1.39	14	\$ 19.42	1.46
15	\$ 15.41	1.42	15	\$ 19.55	1.47
16	\$ 15.73	1.45	16	\$ 19.68	1.48
17	\$ 16.06	1.48	17	\$ 19.78	\$0.10
18	\$ 16.38	1.51	18	\$ 19.88	\$0.10
19	\$ 16.71	1.54	19	\$ 19.98	\$0.10
20	\$ 17.03	1.57	20	\$ 20.08	\$0.10
21	\$ 17.14	1.58	21	\$ 20.18	\$0.10
22	\$ 17.25	1.59	22	\$ 20.28	\$0.10
23	\$ 17.36	1.60	23	\$ 20.38	\$0.10
24	\$ 17.47	1.61	24	\$ 20.48	\$0.10
25	\$ 17.58	1.62	25	\$ 20.58	\$0.10

*Notes: Step 11 is the maximum entry level for Classroom Aides, LPNs and Instructional Aides.
Hours per day will vary depending upon assignment.*

**Columbia School District
Paraprofessional Salary Schedule
2018-2019
186 Days**

Step	Paraprofessional 1		Paraprofessional 2		Step
	(Basic)		(Based on child's advanced needs)		
	Hrly Rate	Index	Hrly Rate	Index	
1	\$11.20	1.0000	\$11.70	1.0000	1
2	\$11.54	1.0300	\$12.05	1.0300	2
3	\$11.87	1.0600	\$12.40	1.0600	3
4	\$12.21	1.0900	\$12.75	1.0900	4
5	\$12.54	1.1200	\$13.10	1.1200	5
6	\$12.88	1.1500	\$13.46	1.1500	6
7	\$13.22	1.1800	\$13.81	1.1800	7
8	\$13.55	1.2100	\$14.16	1.2100	8
9	\$13.89	1.2400	\$14.51	1.2400	9
10	\$14.22	1.2700	\$14.86	1.2700	10
11	\$14.56	1.3000	\$15.21	1.3000	11
12	\$14.90	1.3300	\$15.56	1.3300	12
13	\$15.23	1.3600	\$15.91	1.3600	13
14	\$15.57	1.3900	\$16.26	1.3900	14
15	\$15.90	1.4200	\$16.61	1.4200	15
16	\$16.24	1.4500	\$16.97	1.4500	16
17	\$16.58	1.4800	\$17.32	1.4800	17
18	\$16.91	1.5100	\$17.67	1.5100	18
19	\$17.25	1.5400	\$18.02	1.5400	19
20	\$17.58	1.5700	\$18.37	1.5700	20
21	\$17.70	1.5800	\$18.49	1.5800	21
22	\$17.81	1.5900	\$18.60	1.5900	22
23	\$17.92	1.6000	\$18.72	1.6000	23
24	\$18.03	1.6100	\$18.84	1.6100	24
25	\$18.14	1.6200	\$18.95	1.6200	25
26	\$18.14		\$18.95		26
27	\$18.14		\$18.95		27
28	\$18.14		\$18.95		28
29	\$18.14		\$18.95		29
30	\$18.14		\$18.95		30

*Notes: Step 11 is the maximum entry level for paraprofessionals.
Hours worked per day may vary depending on assignment.
They may be 7, 7.50 or 8.00 for a full time employee.*

**Columbia School District
Custodial Salary Schedule
261 days (8 hour days)
2018-19**

	\$10.55						
	Day Porter and Substitutes	Night Custodian	Elem Night Lead/Floater	DHS, Core, Aslin & Small Elem Head	Large Elem & CACC Head	MS Head, HS Lead	
	1	2	3	4	5	6	
	Hrly	Hrly	Hrly	Hrly	Hrly	Hrly	
Step	Rate	Rate	Rate	Rate	Rate	Rate	Step
1	\$10.55	\$10.80	\$11.40	\$11.80	\$12.30	\$12.80	1
2	\$10.87	\$11.12	\$11.74	\$12.15	\$12.67	\$13.18	2
3	\$11.18	\$11.45	\$12.08	\$12.51	\$13.04	\$13.57	3
4	\$11.50	\$11.77	\$12.43	\$12.86	\$13.41	\$13.95	4
5	\$11.82	\$12.10	\$12.77	\$13.22	\$13.78	\$14.34	5
6	\$12.13	\$12.42	\$13.11	\$13.57	\$14.15	\$14.72	6
7	\$12.45	\$12.74	\$13.45	\$13.92	\$14.51	\$15.10	7
8	\$12.77	\$13.07	\$13.79	\$14.28	\$14.88	\$15.49	8
9	\$13.08	\$13.39	\$14.14	\$14.63	\$15.25	\$15.87	9
10	\$13.40	\$13.72	\$14.48	\$14.99	\$15.62	\$16.26	10
11	\$13.72	\$14.04	\$14.82	\$15.34	\$15.99	\$16.64	11
12	\$14.03	\$14.36	\$15.16	\$15.69	\$16.36	\$17.02	12
13	\$14.35	\$14.69	\$15.50	\$16.05	\$16.73	\$17.41	13
14	\$14.66	\$15.01	\$15.85	\$16.40	\$17.10	\$17.79	14
15	\$14.98	\$15.34	\$16.19	\$16.76	\$17.47	\$18.18	15
16	\$15.30	\$15.66	\$16.53	\$17.11	\$17.84	\$18.56	16
17	\$15.61	\$15.98	\$16.87	\$17.46	\$18.20	\$18.94	17
18	\$15.93	\$16.31	\$17.21	\$17.82	\$18.57	\$19.33	18
19	\$16.25	\$16.63	\$17.56	\$18.17	\$18.94	\$19.71	19
20	\$16.56	\$16.96	\$17.90	\$18.53	\$19.31	\$20.10	20
21	\$16.67	\$17.06	\$18.01	\$18.64	\$19.43	\$20.22	21
22	\$16.77	\$17.17	\$18.13	\$18.76	\$19.56	\$20.35	22
23	\$16.88	\$17.28	\$18.24	\$18.88	\$19.68	\$20.48	23
24	\$16.99	\$17.39	\$18.35	\$19.00	\$19.80	\$20.61	24
25	\$17.09	\$17.50	\$18.47	\$19.12	\$19.93	\$20.74	25
26	\$17.09	\$17.60	\$18.58	\$19.23	\$20.05	\$20.86	26
27	\$17.09	\$17.60	\$18.70	\$19.35	\$20.17	\$20.99	27
28	\$17.09	\$17.60	\$18.70	\$19.47	\$20.30	\$21.12	28
29	\$17.09	\$17.60	\$18.70	\$19.47	\$20.42	\$21.25	29
30	\$17.09	\$17.60	\$18.70	\$19.47	\$20.42	\$21.38	30

Note: Step 11 is the maximum entry level for custodians.

Number of hours worked per day and days worked per week may vary upon assignment.

**Columbia School District
Nutrition Services Salary Schedule
2018-2019**

	Cooks / Cashiers/ Substitutes		Elementary Non-Cooking Managers, Secondary Assistant Managers, Floating Managers		Elementary Cooking Managers, Middle School Non-Cooking Managers		Middle School Cooking Managers, Warehouse Staff		Training Managers		Warehouse Managers, Regional Cooking Managers, High School Managers		
	1		2		3		4		5		6		
Step	Hrly Rate	Index	Hrly Rate	Index	Hrly Rate	Index	Hrly Rate	Index	Hrly Rate	Index	Hrly Rate	Index	Step
1	\$10.55	1.0000	\$11.55	1.0000	\$12.05	1.0000	\$12.55	1.0000	\$13.05	1.0000	\$13.55	1.0000	1
2	\$10.87	1.0300	\$11.90	1.0300	\$12.41	1.0300	\$12.93	1.0300	\$13.44	1.0300	\$13.96	1.0300	2
3	\$11.18	1.0600	\$12.24	1.0600	\$12.77	1.0600	\$13.30	1.0600	\$13.83	1.0600	\$14.36	1.0600	3
4	\$11.50	1.0900	\$12.59	1.0900	\$13.13	1.0900	\$13.68	1.0900	\$14.22	1.0900	\$14.77	1.0900	4
5	\$11.82	1.1200	\$12.94	1.1200	\$13.50	1.1200	\$14.06	1.1200	\$14.62	1.1200	\$15.18	1.1200	5
6	\$12.13	1.1500	\$13.28	1.1500	\$13.86	1.1500	\$14.43	1.1500	\$15.01	1.1500	\$15.58	1.1500	6
7	\$12.45	1.1800	\$13.63	1.1800	\$14.22	1.1800	\$14.81	1.1800	\$15.40	1.1800	\$15.99	1.1800	7
8	\$12.77	1.2100	\$13.98	1.2100	\$14.58	1.2100	\$15.19	1.2100	\$15.79	1.2100	\$16.40	1.2100	8
9	\$13.08	1.2400	\$14.32	1.2400	\$14.94	1.2400	\$15.56	1.2400	\$16.18	1.2400	\$16.80	1.2400	9
10	\$13.40	1.2700	\$14.67	1.2700	\$15.30	1.2700	\$15.94	1.2700	\$16.57	1.2700	\$17.21	1.2700	10
11	\$13.72	1.3000	\$15.02	1.3000	\$15.67	1.3000	\$16.32	1.3000	\$16.97	1.3000	\$17.62	1.3000	11
12	\$14.03	1.3300	\$15.36	1.3300	\$16.03	1.3300	\$16.69	1.3300	\$17.36	1.3300	\$18.02	1.3300	12
13	\$14.35	1.3600	\$15.71	1.3600	\$16.39	1.3600	\$17.07	1.3600	\$17.75	1.3600	\$18.43	1.3600	13
14	\$14.66	1.3900	\$16.05	1.3900	\$16.75	1.3900	\$17.44	1.3900	\$18.14	1.3900	\$18.83	1.3900	14
15	\$14.98	1.4200	\$16.40	1.4200	\$17.11	1.4200	\$17.82	1.4200	\$18.53	1.4200	\$19.24	1.4200	15
16	\$15.30	1.4500	\$16.75	1.4500	\$17.47	1.4500	\$18.20	1.4500	\$18.92	1.4500	\$19.65	1.4500	16
17	\$15.61	1.4800	\$17.09	1.4800	\$17.83	1.4800	\$18.57	1.4800	\$19.31	1.4800	\$20.05	1.4800	17
18	\$15.93	1.5100	\$17.44	1.5100	\$18.20	1.5100	\$18.95	1.5100	\$19.71	1.5100	\$20.46	1.5100	18
19	\$16.25	1.5400	\$17.79	1.5400	\$18.56	1.5400	\$19.33	1.5400	\$20.10	1.5400	\$20.87	1.5400	19
20	\$16.56	1.5700	\$18.13	1.5700	\$18.92	1.5700	\$19.70	1.5700	\$20.49	1.5700	\$21.27	1.5700	20
21	\$16.67	1.5800	\$18.25	1.5800	\$19.04	1.5800	\$19.83	1.5800	\$20.62	1.5800	\$21.41	1.5800	21
22	\$16.77	1.5900	\$18.36	1.5900	\$19.16	1.5900	\$19.95	1.5900	\$20.75	1.5900	\$21.54	1.5900	22
23	\$16.88	1.6000	\$18.48	1.6000	\$19.28	1.6000	\$20.08	1.6000	\$20.88	1.6000	\$21.68	1.6000	23
24	\$16.99	1.6100	\$18.60	1.6100	\$19.40	1.6100	\$20.21	1.6100	\$21.01	1.6100	\$21.82	1.6100	24
25	\$17.09	1.6200	\$18.71	1.6200	\$19.52	1.6200	\$20.33	1.6200	\$21.14	1.6200	\$21.95	1.6200	25
26	\$17.09		\$18.71		\$19.52		\$20.33		\$21.14		\$21.95		26
27	\$17.09		\$18.71		\$19.52		\$20.33		\$21.14		\$21.95		27
28	\$17.09		\$18.71		\$19.52		\$20.33		\$21.14		\$21.95		28
29	\$17.09		\$18.71		\$19.52		\$20.33		\$21.14		\$21.95		29
30	\$17.09		\$18.71		\$19.52		\$20.33		\$21.14		\$21.95		30

Notes: Step 11 is the maximum entry level for nutrition services staff.
Number of hours worked per day and days worked per week may vary upon assignment.

**Columbia School District
Hourly Support Staff Salary Schedule
2018-2019**

Step	Salary Grade 26		Salary Grade 27		Salary Grade 28		Salary Grade 29		Salary Grade 30		Step
	Hrly Rate	Index	Hrly Rate	Index	Hrly Rate	Index	Hrly Rate	Index	Hrly Rate	Index	
1	\$11.20		\$12.45		\$13.94		\$15.04		\$16.39		1
2	\$11.54	1.0300	\$12.82	1.0300	\$14.36	1.0300	\$15.49	1.0300	\$16.88	1.0300	2
3	\$11.87	1.0600	\$13.20	1.0600	\$14.78	1.0600	\$15.94	1.0600	\$17.37	1.0600	3
4	\$12.21	1.0900	\$13.57	1.0900	\$15.19	1.0900	\$16.39	1.0900	\$17.87	1.0900	4
5	\$12.54	1.1200	\$13.94	1.1200	\$15.61	1.1200	\$16.84	1.1200	\$18.36	1.1200	5
6	\$12.88	1.1500	\$14.32	1.1500	\$16.03	1.1500	\$17.30	1.1500	\$18.85	1.1500	6
7	\$13.22	1.1800	\$14.69	1.1800	\$16.45	1.1800	\$17.75	1.1800	\$19.34	1.1800	7
8	\$13.55	1.2100	\$15.06	1.2100	\$16.87	1.2100	\$18.20	1.2100	\$19.83	1.2100	8
9	\$13.89	1.2400	\$15.44	1.2400	\$17.29	1.2400	\$18.65	1.2400	\$20.32	1.2400	9
10	\$14.22	1.2700	\$15.81	1.2700	\$17.70	1.2700	\$19.10	1.2700	\$20.82	1.2700	10
11	\$14.56	1.3000	\$16.19	1.3000	\$18.12	1.3000	\$19.55	1.3000	\$21.31	1.3000	11
12	\$14.90	1.3300	\$16.56	1.3300	\$18.54	1.3300	\$20.00	1.3300	\$21.80	1.3300	12
13	\$15.23	1.3600	\$16.93	1.3600	\$18.96	1.3600	\$20.45	1.3600	\$22.29	1.3600	13
14	\$15.57	1.3900	\$17.31	1.3900	\$19.38	1.3900	\$20.91	1.3900	\$22.78	1.3900	14
15	\$15.90	1.4200	\$17.68	1.4200	\$19.79	1.4200	\$21.36	1.4200	\$23.27	1.4200	15
16	\$16.24	1.4500	\$18.05	1.4500	\$20.21	1.4500	\$21.81	1.4500	\$23.77	1.4500	16
17	\$16.58	1.4800	\$18.43	1.4800	\$20.63	1.4800	\$22.26	1.4800	\$24.26	1.4800	17
18	\$16.91	1.5100	\$18.80	1.5100	\$21.05	1.5100	\$22.71	1.5100	\$24.75	1.5100	18
19	\$17.25	1.5400	\$19.17	1.5400	\$21.47	1.5400	\$23.16	1.5400	\$25.24	1.5400	19
20	\$17.58	1.5700	\$19.55	1.5700	\$21.89	1.5700	\$23.61	1.5700	\$26.22	1.6000	20
21	\$17.70	1.5800	\$19.67	1.5800	\$22.03	1.5800	\$24.06	1.6000	\$26.39	1.6100	21
22	\$17.81	1.5900	\$19.80	1.5900	\$22.16	1.5900	\$24.21	1.6100	\$26.55	1.6200	22
23	\$17.98	1.6000	\$19.96	1.6000	\$22.32	1.6000	\$24.37	1.6200	\$26.72	1.6300	23
24	\$18.09	1.6100	\$20.08	1.6100	\$22.46	1.6100	\$24.53	1.6300	\$26.88	1.6400	24
25	\$18.20	1.6200	\$20.21	1.6200	\$22.60	1.6200	\$24.68	1.6400	\$27.04	1.6500	25

**Columbia School District
Technology Services Hourly Salary Schedule
8 Hour Days for 261 Days
2018-2019**

Step	Index	Level 1	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Level 8	Level 9	Step
1	1.00	\$15.08	\$15.52	\$15.96	\$16.40	\$16.84	\$17.27	\$17.42	\$17.57	\$17.71	1
2	1.03	\$15.53	\$15.98	\$16.44	\$16.89	\$17.34	\$17.79	\$17.94	\$18.09	\$18.24	2
3	1.06	\$15.98	\$16.45	\$16.92	\$17.38	\$17.85	\$18.31	\$18.47	\$18.62	\$18.78	3
4	1.09	\$16.44	\$16.92	\$17.39	\$17.87	\$18.35	\$18.83	\$18.99	\$19.15	\$19.31	4
5	1.12	\$16.89	\$17.38	\$17.87	\$18.36	\$18.86	\$19.35	\$19.51	\$19.68	\$19.84	5
6	1.15	\$17.34	\$17.85	\$18.35	\$18.86	\$19.36	\$19.87	\$20.03	\$20.20	\$20.37	6
7	1.18	\$17.79	\$18.31	\$18.83	\$19.35	\$19.87	\$20.38	\$20.56	\$20.73	\$20.90	7
8	1.21	\$18.25	\$18.78	\$19.31	\$19.84	\$20.37	\$20.90	\$21.08	\$21.26	\$21.43	8
9	1.24	\$18.70	\$19.24	\$19.79	\$20.33	\$20.88	\$21.42	\$21.60	\$21.78	\$21.96	9
10	1.27	\$19.15	\$19.71	\$20.27	\$20.82	\$21.38	\$21.94	\$22.12	\$22.31	\$22.50	10
11	1.30	\$19.60	\$20.17	\$20.75	\$21.32	\$21.89	\$22.46	\$22.65	\$22.84	\$23.03	11
12	1.33	\$20.06	\$20.64	\$21.22	\$21.81	\$22.39	\$22.98	\$23.17	\$23.36	\$23.56	12
13	1.36	\$20.51	\$21.11	\$21.70	\$22.30	\$22.90	\$23.49	\$23.69	\$23.89	\$24.09	13
14	1.39	\$20.96	\$21.57	\$22.18	\$22.79	\$23.40	\$24.01	\$24.21	\$24.42	\$24.62	14
15	1.42	\$21.41	\$22.04	\$22.66	\$23.28	\$23.91	\$24.53	\$24.74	\$24.95	\$25.15	15
16	1.44	\$21.72	\$22.35	\$22.98	\$23.61	\$24.24	\$24.88	\$25.09	\$25.30	\$25.51	16
17	1.46	\$22.02	\$22.66	\$23.30	\$23.94	\$24.58	\$25.22	\$25.43	\$25.65	\$25.86	17
18	1.48	\$22.32	\$22.97	\$23.62	\$24.27	\$24.92	\$25.57	\$25.78	\$26.00	\$26.22	18
19	1.50	\$22.62	\$23.28	\$23.94	\$24.60	\$25.25	\$25.91	\$26.13	\$26.35	\$26.57	19
20	1.52	\$22.92	\$23.59	\$24.26	\$24.92	\$25.59	\$26.26	\$26.48	\$26.70	\$26.92	20
21	1.54	\$23.22	\$23.90	\$24.58	\$25.25	\$25.93	\$26.60	\$26.83	\$27.05	\$27.28	21
22	1.56	\$23.52	\$24.21	\$24.89	\$25.58	\$26.26	\$26.95	\$27.18	\$27.40	\$27.63	22
23	1.58	\$23.83	\$24.52	\$25.21	\$25.91	\$26.60	\$27.29	\$27.52	\$27.76	\$27.99	23
24	1.59	\$23.98	\$24.68	\$25.37	\$26.07	\$26.77	\$27.47	\$27.70	\$27.93	\$28.16	24
25	1.60	\$24.13	\$24.83	\$25.53	\$26.23	\$26.94	\$27.64	\$27.87	\$28.11	\$28.34	25

- Key:
- Level 1 - No certifications; some experience
 - Level 2 - A+ Certification
 - Level 3 - A+ and Network + Certification
 - Level 4 - Associates Degree in Technology area
 - Level 5 - Associate's Degree and 1 certification OR specialized training/certificate with spec. responsibilities
 - Level 6 - Associates Degree and 2 or more certifications
 - Level 7 - Lead Technician
 - Level 8 - Bachelor's Degree and specialized training/certifications and specialized responsibilities
 - Level 9 - Bachelor's Degree plus 15 hours, 4 or more certifications and administrative responsibilities

Notes: *8 hours of uncertificated training required yearly to maintain level status (I.e. MoreNet Training, Anixter, Gateway, etc.)
Level changes with certifications/formal education only
Certifications: A+, Network +, Novell C.N.A., Novell CNE, Windows MCSE, Specialized Certifications may apply
All certifications must be within 8 years (or renewed within 8 years)
Step 11 is the maximum entry level for technology services support staff.*

COLUMBIA SCHOOL DISTRICT FINAL BUDGET 2018-19

COLUMBIA PUBLIC SCHOOLS: 2018-19 School Year Calendar

First Day of Classes..... August 14
 First Day of Kindergarten August 16
 End of First Semester December 20
 End of First Trimester October 26
 End of Second Trimester February 1
 *Last Projected Day of Classes..... May 29



First Day of Summer School 2019..... June 3
 Last Day of Summer School 2019..... June 27
 High School Summer School 2019*
 • First Day HS Summer School June 3
 • Last Day HS Summer School..... June 27

Approved by Board of Education
1/8/18

AUGUST						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

SEPTEMBER						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

OCTOBER						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

NOVEMBER						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

DECEMBER						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

JANUARY						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

FEBRUARY						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28		

MARCH						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

APRIL						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

MAY						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

JUNE						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

JULY						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

Dates School NOT in Session

Legal Holidays November 22, December 25, February 18, July 4
 Labor Day September 3
 Election Day November 6
 Thanksgiving Vacation November 21 – 23
 Winter Recess December 21 – January 1
 Martin Luther King's Birthday January 21
 Presidents' Day February 18
 Spring Recess March 25 – March 29
 Memorial Day May 27

*6 snow days are built into the calendar (May 21-29). If the district uses fewer than 6 inclement weather days during the year, the unused days will be removed from the end of the school year.

Key

Opening Day of School	Built in Snow Day on Calendar
Closing Day of School	Classes Dismissed 2 ½ Hours before Normal Dismissal Times for Staff Planning and Collaboration
Jump Start Day (Grades 6 & 9)	Graduation Dates BHS 5/24 Evening DHS 5/24 Morning HHS 5/25 Evening RBHS 5/25 Morning
First Day for Kindergarten	
School Not in Session	
Teacher Paid Holiday – School Not in Session	
Teacher Work Day – School Not in Session	

November 16 and March 1 are Parent / Teacher Conference Days in Elementary and Middle Schools

COLUMBIA PUBLIC SCHOOLS 2018-2019 SCHOOL CALENDAR



Secondary Principal / Assistant Principal
233 Days - "Snow Days" are Scheduled Work Days

July 2018	
JULY	S M T W T F S
	1 2 3 4 5 6 7
2 - First Day of Employment	8 9 10 11 12 13 14
4 - Independence Day PAID DAY OFF	15 16 17 18 19 20 21
16-20 - UNPAID DAYS OFF	22 23 24 25 26 27 28
23-27 - UNPAID DAYS OFF	29 30 31

August 2018		AUGUST
S M T W T F S		
	1 2 3 4	
	5 6 7 8 9 10 11	
	12 13 14 15 16 17 18	
	19 20 21 22 23 24 25	
	26 27 28 29 30 31	

September 2018	
SEPTEMBER	S M T W T F S
	1
3 - Labor Day UNPAID DAY OFF	2 3 4 5 6 7 8
	9 10 11 12 13 14 15
	16 17 18 19 20 21 22
	23 24 25 26 27 28 29
	30

October 2018		OCTOBER
S M T W T F S		
	1 2 3 4 5 6	
	7 8 9 10 11 12 13	
	14 15 16 17 18 19 20	
	21 22 23 24 25 26 27	
	28 29 30 31	

November 2018	
NOVEMBER	S M T W T F S
	1 2 3
21 - Thanksgiving Break UNPAID DAY OFF	4 5 6 7 8 9 10
22 - Thanksgiving Break PAID DAY OFF	11 12 13 14 15 16 17
23 - Thanksgiving Break UNPAID DAY OFF	18 19 20 21 22 23 24
	25 26 27 28 29 30

December 2018		DECEMBER
S M T W T F S		
	1	
	2 3 4 5 6 7 8	
21, 24 - Winter Break UNPAID DAYS OFF	9 10 11 12 13 14 15	
25 - Winter Break PAID DAY OFF	16 17 18 19 20 21 22	
26-28, 31 - Winter Break UNPAID DAYS OFF	23 24 25 26 27 28 29	
	30 31	

January 2019	
JANUARY	S M T W T F S
	1 2 3 4 5
1 - Winter Break UNPAID DAY OFF	6 7 8 9 10 11 12
21 - Martin L. King's Day UNPAID DAY OFF	13 14 15 16 17 18 19
	20 21 22 23 24 25 26
	27 28 29 30 31

February 2019		FEBRUARY
S M T W T F S		
	1 2	
	3 4 5 6 7 8 9	
18 - Presidents' Day PAID DAY OFF	10 11 12 13 14 15 16	
	17 18 19 20 21 22 23	
	24 25 26 27 28	

March 2019	
MARCH	S M T W T F S
	1 2
25-29 - Spring Break UNPAID DAYS OFF	3 4 5 6 7 8 9
	10 11 12 13 14 15 16
	17 18 19 20 21 22 23
	24 25 26 27 28 29 30
	31

April 2019		APRIL
S M T W T F S		
	1 2 3 4 5 6	
	7 8 9 10 11 12 13	
	14 15 16 17 18 19 20	
	21 22 23 24 25 26 27	
	28 29 30	

May 2019	
MAY	S M T W T F S
	1 2 3 4
27 - Memorial Day UNPAID DAY OFF	5 6 7 8 9 10 11
	12 13 14 15 16 17 18
	19 20 21 22 23 24 25
	26 27 28 29 30 31

June 2019		JUNE
S M T W T F S		
	1	
	2 3 4 5 6 7 8	
28 - Last Day of Employment	9 10 11 12 13 14 15	
	16 17 18 19 20 21 22	
	23 24 25 26 27 28 29	
	30	

COLUMBIA PUBLIC SCHOOLS 2018-2019 SCHOOL CALENDAR



Elementary Principal
215 Days - "Snow Days" are Scheduled Work Days

July 2018								August 2018							
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	AUGUST
	1	2	3	4	5	6	7				1	2	3	4	
16 - First Day of Employment	8	9	10	11	12	13	14	5	6	7	8	9	10	11	
	15	16	17	18	19	20	21	12	13	14	15	16	17	18	
	22	23	24	25	26	27	28	19	20	21	22	23	24	25	
	29	30	31					26	27	28	29	30	31		
September 2018								October 2018							
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	OCTOBER
							1		1	2	3	4	5	6	
3 - Labor Day UNPAID DAY OFF	2	3	4	5	6	7	8	7	8	9	10	11	12	13	
	9	10	11	12	13	14	15	14	15	16	17	18	19	20	
	16	17	18	19	20	21	22	21	22	23	24	25	26	27	
	23	24	25	26	27	28	29	28	29	30	31				
	30														
November 2018								December 2018							
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	DECEMBER
					1	2	3							1	
21 - Thanksgiving Break UNPAID DAY OFF	4	5	6	7	8	9	10	2	3	4	5	6	7	8	21, 24 - Winter Break UNPAID DAYS OFF
22 - Thanksgiving Break PAID DAY OFF	11	12	13	14	15	16	17	9	10	11	12	13	14	15	25 - Winter Break PAID DAY OFF
23 - Thanksgiving Break UNPAID DAY OFF	18	19	20	21	22	23	24	16	17	18	19	20	21	22	26-28, 31 - Winter Break UNPAID DAYS OFF
	25	26	27	28	29	30		23	24	25	26	27	28	29	
								30	31						
January 2019								February 2019							
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	FEBRUARY
			1	2	3	4	5						1	2	
1 - Winter Break UNPAID DAY OFF	6	7	8	9	10	11	12	3	4	5	6	7	8	9	18 - Presidents' Day PAID DAY OFF
21 - Martin L. King's Day UNPAID DAY OFF	13	14	15	16	17	18	19	10	11	12	13	14	15	16	
	20	21	22	23	24	25	26	17	18	19	20	21	22	23	
	27	28	29	30	31			24	25	26	27	28			
March 2019								April 2019							
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S	APRIL
						1	2		1	2	3	4	5	6	
25-29 - Spring Break UNPAID DAYS OFF	3	4	5	6	7	8	9	7	8	9	10	11	12	13	
	10	11	12	13	14	15	16	14	15	16	17	18	19	20	
	17	18	19	20	21	22	23	21	22	23	24	25	26	27	
	24	25	26	27	28	29	30	28	29	30					
	31														
May 2019								June 2019							
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	JUNE
				1	2	3	4							1	
27 - Memorial Day UNPAID DAY OFF	5	6	7	8	9	10	11	2	3	4	5	6	7	8	4 - Last Day of Employment
	12	13	14	15	16	17	18	9	10	11	12	13	14	15	
	19	20	21	22	23	24	25	16	17	18	19	20	21	22	
	26	27	28	29	30	31		23	24	25	26	27	28	29	
								30							

COLUMBIA PUBLIC SCHOOLS 2018-2019 SCHOOL CALENDAR



225 Days

225 Days - "Snow Days" are Unpaid Days Off

July 2018								August 2018							
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	AUGUST
	1	2	3	4	5	6	7				1	2	3	4	
5 - First Day of Employment	8	9	10	11	12	13	14	5	6	7	8	9	10	11	
	15	16	17	18	19	20	21	12	13	14	15	16	17	18	
	22	23	24	25	26	27	28	19	20	21	22	23	24	25	
	29	30	31					26	27	28	29	30	31		
September 2018								October 2018							
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	OCTOBER
							1		1	2	3	4	5	6	
3 - Labor Day UNPAID DAY OFF	2	3	4	5	6	7	8	7	8	9	10	11	12	13	
	9	10	11	12	13	14	15	14	15	16	17	18	19	20	
	16	17	18	19	20	21	22	21	22	23	24	25	26	27	
	23	24	25	26	27	28	29	28	29	30	31				
	30														
November 2018								December 2018							
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	DECEMBER
					1	2	3							1	
21 - Thanksgiving Break UNPAID DAY OFF	4	5	6	7	8	9	10	2	3	4	5	6	7	8	21, 24 - Winter Break UNPAID DAYS OFF
22 - Thanksgiving Break PAID DAY OFF	11	12	13	14	15	16	17	9	10	11	12	13	14	15	25 - Winter Break PAID DAY OFF
23 - Thanksgiving Break UNPAID DAY OFF	18	19	20	21	22	23	24	16	17	18	19	20	21	22	26-28, 31 - Winter Break UNPAID DAYS OFF
	25	26	27	28	29	30		23	24	25	26	27	28	29	
								30	31						
January 2019								February 2019							
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	FEBRUARY
			1	2	3	4	5						1	2	
1 - Winter Break UNPAID DAY OFF	6	7	8	9	10	11	12	3	4	5	6	7	8	9	18 - Presidents' Day PAID DAY OFF
21 - Martin L. King's Day UNPAID DAY OFF	13	14	15	16	17	18	19	10	11	12	13	14	15	16	
	20	21	22	23	24	25	26	17	18	19	20	21	22	23	
	27	28	29	30	31			24	25	26	27	28			
March 2019								April 2019							
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S	APRIL
						1	2		1	2	3	4	5	6	
25-29 - Spring Break UNPAID DAYS OFF	3	4	5	6	7	8	9	7	8	9	10	11	12	13	
	10	11	12	13	14	15	16	14	15	16	17	18	19	20	
	17	18	19	20	21	22	23	21	22	23	24	25	26	27	
	24	25	26	27	28	29	30	28	29	30					
	31														
May 2019								June 2019							
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	JUNE
				1	2	3	4							1	
27 - Memorial Day UNPAID DAY OFF	5	6	7	8	9	10	11	2	3	4	5	6	7	8	7 - Last Day of Employment - No Snow Days
	12	13	14	15	16	17	18	9	10	11	12	13	14	15	10-14, 17 - Built in Snow Days
	19	20	21	22	23	24	25	16	17	18	19	20	21	22	
	26	27	28	29	30	31		23	24	25	26	27	28	29	
								30							

COLUMBIA PUBLIC SCHOOLS 2018-2019 SCHOOL CALENDAR



School Psychologist/Psychological Examiner 190 Days - "Snow Days" are Unpaid Days Off

		July 2018							August 2018									
JULY		S	M	T	W	T	F	S		S	M	T	W	T	F	S	AUGUST	
		1	2	3	4	5	6	7				1	2	3	4			
		8	9	10	11	12	13	14	5	6	7	8	9	10	11	6 - First Day of Employment		
		15	16	17	18	19	20	21	12	13	14	15	16	17	18			
		22	23	24	25	26	27	28	19	20	21	22	23	24	25			
		29	30	31					26	27	28	29	30	31				
		September 2018							October 2018									
SEPTEMBER		S	M	T	W	T	F	S		S	M	T	W	T	F	S	OCTOBER	
								1		1	2	3	4	5	6			
	3 - Labor Day UNPAID DAY OFF		2	3	4	5	6	7	8	7	8	9	10	11	12	13		
		9	10	11	12	13	14	15	14	15	16	17	18	19	20			
		16	17	18	19	20	21	22	21	22	23	24	25	26	27			
		23	24	25	26	27	28	29	28	29	30	31						
		30																
		November 2018							December 2018									
NOVEMBER		S	M	T	W	T	F	S		S	M	T	W	T	F	S	DECEMBER	
						1	2	3							1			
	6 - School Not In Session UNPAID DAY OFF	4	5	6	7	8	9	10	2	3	4	5	6	7	8	21, 24 - Winter Break UNPAID DAYS OFF		
	21 - Thanksgiving Break UNPAID DAY OFF	11	12	13	14	15	16	17	9	10	11	12	13	14	15	25 - Winter Break PAID DAY OFF		
	22 - Thanksgiving Break PAID DAY OFF	18	19	20	21	22	23	24	16	17	18	19	20	21	22	26-28, 31 - Winter Break UNPAID DAYS OFF		
	23 - Thanksgiving Break UNPAID DAY OFF	25	26	27	28	29	30		23	24	25	26	27	28	29			
									30	31								
		January 2019							February 2019									
JANUARY		S	M	T	W	T	F	S		S	M	T	W	T	F	S	FEBRUARY	
				1	2	3	4	5						1	2			
	1 - Winter Break UNPAID DAY OFF	6	7	8	9	10	11	12	3	4	5	6	7	8	9	18 - Presidents' Day PAID DAY OFF		
	21 - Martin L. King's Day UNPAID DAY OFF	13	14	15	16	17	18	19	10	11	12	13	14	15	16			
		20	21	22	23	24	25	26	17	18	19	20	21	22	23			
		27	28	29	30	31			24	25	26	27	28					
		March 2019							April 2019									
MARCH		S	M	T	W	T	F	S		S	M	T	W	T	F	S	APRIL	
							1	2		1	2	3	4	5	6			
	25-29 - Spring Break UNPAID DAYS OFF	3	4	5	6	7	8	9	7	8	9	10	11	12	13			
		10	11	12	13	14	15	16	14	15	16	17	18	19	20			
		17	18	19	20	21	22	23	21	22	23	24	25	26	27			
		24	25	26	27	28	29	30	28	29	30							
		31																
		May 2019							June 2019									
MAY		S	M	T	W	T	F	S		S	M	T	W	T	F	S	JUNE	
					1	2	3	4							1			
	21 - Last Day of Employment - No Snow Days	5	6	7	8	9	10	11	2	3	4	5	6	7	8			
	27 - Memorial Day UNPAID DAY OFF	12	13	14	15	16	17	18	9	10	11	12	13	14	15			
	22-24, 28-30 - Built in Snow Days	19	20	21	22	23	24	25	16	17	18	19	20	21	22			
		26	27	28	29	30	31		23	24	25	26	27	28	29			
									30									

COLUMBIA PUBLIC SCHOOLS 2018-2019 SCHOOL CALENDAR



Process Coordinator I
210 Days - "Snow Days" are Unpaid Days Off

July 2018								August 2018							
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	AUGUST
	1	2	3	4	5	6	7				1	2	3	4	
23 - First Day of Employment	8	9	10	11	12	13	14	5	6	7	8	9	10	11	
	15	16	17	18	19	20	21	12	13	14	15	16	17	18	
	22	23	24	25	26	27	28	19	20	21	22	23	24	25	
	29	30	31					26	27	28	29	30	31		
September 2018								October 2018							
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	OCTOBER
							1		1	2	3	4	5	6	
3 - Labor Day UNPAID DAY OFF	2	3	4	5	6	7	8	7	8	9	10	11	12	13	
	9	10	11	12	13	14	15	14	15	16	17	18	19	20	
	16	17	18	19	20	21	22	21	22	23	24	25	26	27	
	23	24	25	26	27	28	29	28	29	30	31				
	30														
November 2018								December 2018							
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	DECEMBER
					1	2	3							1	
6 - School Not In Session UNPAID DAY OFF	4	5	6	7	8	9	10	2	3	4	5	6	7	8	21, 24 - Winter Break UNPAID DAYS OFF
21 - Thanksgiving Break UNPAID DAY OFF	11	12	13	14	15	16	17	9	10	11	12	13	14	15	25 - Winter Break PAID DAY OFF
22 - Thanksgiving Break PAID DAY OFF	18	19	20	21	22	23	24	16	17	18	19	20	21	22	26-28, 31 - Winter Break UNPAID DAYS OFF
23 - Thanksgiving Break UNPAID DAY OFF	25	26	27	28	29	30		23	24	25	26	27	28	29	
								30	31						
January 2019								February 2019							
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	FEBRUARY
			1	2	3	4	5						1	2	
1 - Winter Break UNPAID DAY OFF	6	7	8	9	10	11	12	3	4	5	6	7	8	9	18 - Presidents' Day PAID DAY OFF
21 - Martin L. King's Day UNPAID DAY OFF	13	14	15	16	17	18	19	10	11	12	13	14	15	16	
	20	21	22	23	24	25	26	17	18	19	20	21	22	23	
	27	28	29	30	31			24	25	26	27	28			
March 2019								April 2019							
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S	APRIL
						1	2		1	2	3	4	5	6	
25-29 - Spring Break UNPAID DAYS OFF	3	4	5	6	7	8	9	7	8	9	10	11	12	13	
	10	11	12	13	14	15	16	14	15	16	17	18	19	20	
	17	18	19	20	21	22	23	21	22	23	24	25	26	27	
	24	25	26	27	28	29	30	28	29	30					
	31														
May 2019								June 2019							
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	JUNE
				1	2	3	4							1	
27 - Memorial Day UNPAID DAY OFF	5	6	7	8	9	10	11	2	3	4	5	6	7	8	5 - Last Day of Employment - No Snow Days
	12	13	14	15	16	17	18	9	10	11	12	13	14	15	6-7, 10-13 - Built in Snow Days
	19	20	21	22	23	24	25	16	17	18	19	20	21	22	
	26	27	28	29	30	31		23	24	25	26	27	28	29	
								30							

COLUMBIA PUBLIC SCHOOLS 2018-2019 SCHOOL CALENDAR



Process Coordinator II 200 Days - "Snow Days" are Unpaid Days Off

July 2018								August 2018							
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	AUGUST
	1	2	3	4	5	6	7				1	2	3	4	
30 - First Day of Employment	8	9	10	11	12	13	14	5	6	7	8	9	10	11	
	15	16	17	18	19	20	21	12	13	14	15	16	17	18	
	22	23	24	25	26	27	28	19	20	21	22	23	24	25	
	29	30	31					26	27	28	29	30	31		
September 2018								October 2018							
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	OCTOBER
							1		1	2	3	4	5	6	
3 - Labor Day UNPAID DAY OFF	2	3	4	5	6	7	8	7	8	9	10	11	12	13	
	9	10	11	12	13	14	15	14	15	16	17	18	19	20	
	16	17	18	19	20	21	22	21	22	23	24	25	26	27	
	23	24	25	26	27	28	29	28	29	30	31				
	30														
November 2018								December 2018							
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	DECEMBER
					1	2	3							1	
6 - School Not In Session UNPAID DAY OFF	4	5	6	7	8	9	10	2	3	4	5	6	7	8	21, 24 - Winter Break UNPAID DAYS OFF
21 - Thanksgiving Break UNPAID DAY OFF	11	12	13	14	15	16	17	9	10	11	12	13	14	15	25 - Winter Break PAID DAY OFF
22 - Thanksgiving Break PAID DAY OFF	18	19	20	21	22	23	24	16	17	18	19	20	21	22	26-28, 31 - Winter Break UNPAID DAYS OFF
23 - Thanksgiving Break UNPAID DAY OFF	25	26	27	28	29	30		23	24	25	26	27	28	29	
								30	31						
January 2019								February 2019							
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	FEBRUARY
			1	2	3	4	5						1	2	
1 - Winter Break UNPAID DAY OFF	6	7	8	9	10	11	12	3	4	5	6	7	8	9	18 - Presidents' Day PAID DAY OFF
21 - Martin L. King's Day UNPAID DAY OFF	13	14	15	16	17	18	19	10	11	12	13	14	15	16	
	20	21	22	23	24	25	26	17	18	19	20	21	22	23	
	27	28	29	30	31			24	25	26	27	28			
March 2019								April 2019							
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S	APRIL
						1	2		1	2	3	4	5	6	
25-29 - Spring Break UNPAID DAYS OFF	3	4	5	6	7	8	9	7	8	9	10	11	12	13	
	10	11	12	13	14	15	16	14	15	16	17	18	19	20	
	17	18	19	20	21	22	23	21	22	23	24	25	26	27	
	24	25	26	27	28	29	30	28	29	30					
	31														
May 2019								June 2019							
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	JUNE
				1	2	3	4							1	
27 - Memorial Day UNPAID DAY OFF	5	6	7	8	9	10	11	2	3	4	5	6	7	8	3-6 - Built in Snow Days
29 - Last Day of Employment - No Snow Days	12	13	14	15	16	17	18	9	10	11	12	13	14	15	
30-31 - Built in Snow Days	19	20	21	22	23	24	25	16	17	18	19	20	21	22	
	26	27	28	29	30	31		23	24	25	26	27	28	29	
								30							

COLUMBIA PUBLIC SCHOOLS 2018-2019 SCHOOL CALENDAR



Nurse
187 Days - "Snow Days" are Unpaid Days Off

July 2018								August 2018									
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	AUGUST		
	1	2	3	4	5	6	7				1	2	3	4			
	8	9	10	11	12	13	14	5	6	7	8	9	10	11		2 - First Day of Employment	
	15	16	17	18	19	20	21	12	13	14	15	16	17	18			
	22	23	24	25	26	27	28	19	20	21	22	23	24	25			
	29	30	31					26	27	28	29	30	31				
September 2018								October 2018									
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	OCTOBER		
							1		1	2	3	4	5	6			
	3 - Labor Day UNPAID DAY OFF	2	3	4	5	6	7	8	7	8	9	10	11	12		13	
	24 - Teacher Work Day UNPAID DAY OFF	9	10	11	12	13	14	15	14	15	16	17	18	19		20	
		16	17	18	19	20	21	22	21	22	23	24	25	26		27	
		23	24	25	26	27	28	29	28	29	30	31					
November 2018								December 2018									
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	DECEMBER		
					1	2	3							1			
	5 - Teacher Work Day UNPAID DAY OFF	4	5	6	7	8	9	10	2	3	4	5	6	7		8	21, 24 - Winter Break UNPAID DAYS OFF
	6 - School Not In Session UNPAID DAY OFF	11	12	13	14	15	16	17	9	10	11	12	13	14		15	25 - Winter Break PAID DAY OFF
	21 - Thanksgiving Break UNPAID DAY OFF	18	19	20	21	22	23	24	16	17	18	19	20	21		22	26-28, 31 - Winter Break UNPAID DAYS OFF
	22 - Thanksgiving Break PAID DAY OFF	25	26	27	28	29	30		23	24	25	26	27	28		29	
January 2019								February 2019									
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	FEBRUARY		
			1	2	3	4	5						1	2			
	1 - Winter Break UNPAID DAY OFF	6	7	8	9	10	11	12	3	4	5	6	7	8		9	15 - Teacher Work Day UNPAID DAY OFF
	2 - Teacher Work Day UNPAID DAY OFF	13	14	15	16	17	18	19	10	11	12	13	14	15		16	18 - Presidents' Day PAID DAY OFF
	21 - Martin L. King's Day UNPAID DAY OFF	20	21	22	23	24	25	26	17	18	19	20	21	22		23	
		27	28	29	30	31			24	25	26	27	28				
March 2019								April 2019									
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S	APRIL		
						1	2		1	2	3	4	5	6			
	25-29 - Spring Break UNPAID DAYS OFF	3	4	5	6	7	8	9	7	8	9	10	11	12		13	
		10	11	12	13	14	15	16	14	15	16	17	18	19		20	
		17	18	19	20	21	22	23	21	22	23	24	25	26		27	
		24	25	26	27	28	29	30	28	29	30						
May 2019								June 2019									
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	JUNE		
				1	2	3	4							1			
	20 - Last Day of Employment - No Snow Days	5	6	7	8	9	10	11	2	3	4	5	6	7		8	
	27 - Memorial Day UNPAID DAY OFF	12	13	14	15	16	17	18	9	10	11	12	13	14		15	
	21-24, 28-29 - Built in Snow Days	19	20	21	22	23	24	25	16	17	18	19	20	21		22	
		26	27	28	29	30	31		23	24	25	26	27	28		29	

COLUMBIA PUBLIC SCHOOLS 2018-2019 SCHOOL CALENDAR



Parent Educator 227 Days

July 2018								August 2018							
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	AUGUST
	1	2	3	4	5	6	7				1	2	3	4	
2 - First Day of Employment	8	9	10	11	12	13	14	5	6	7	8	9	10	11	
4 - Independence Day PAID DAY OFF	15	16	17	18	19	20	21	12	13	14	15	16	17	18	
	22	23	24	25	26	27	28	19	20	21	22	23	24	25	
	29	30	31					26	27	28	29	30	31		
September 2018								October 2018							
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	OCTOBER
							1		1	2	3	4	5	6	
3 - Labor Day UNPAID DAY OFF	2	3	4	5	6	7	8	7	8	9	10	11	12	13	
	9	10	11	12	13	14	15	14	15	16	17	18	19	20	
	16	17	18	19	20	21	22	21	22	23	24	25	26	27	
	23	24	25	26	27	28	29	28	29	30	31				
	30														
November 2018								December 2018							
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	DECEMBER
					1	2	3							1	
21 - Thanksgiving Break UNPAID DAY OFF	4	5	6	7	8	9	10	2	3	4	5	6	7	8	21, 24 - Winter Break UNPAID DAYS OFF
22 - Thanksgiving Break PAID DAY OFF	11	12	13	14	15	16	17	9	10	11	12	13	14	15	25 - Winter Break PAID DAY OFF
23 - Thanksgiving Break UNPAID DAY OFF	18	19	20	21	22	23	24	16	17	18	19	20	21	22	26-28, 31 - Winter Break UNPAID DAYS OFF
	25	26	27	28	29	30		23	24	25	26	27	28	29	
								30	31						
January 2019								February 2019							
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	FEBRUARY
			1	2	3	4	5						1	2	
1 - Winter Break UNPAID DAY OFF	6	7	8	9	10	11	12	3	4	5	6	7	8	9	18 - Presidents' Day UNPAID DAY OFF
21 - Martin L. King's Day UNPAID DAY OFF	13	14	15	16	17	18	19	10	11	12	13	14	15	16	
	20	21	22	23	24	25	26	17	18	19	20	21	22	23	
	27	28	29	30	31			24	25	26	27	28			
March 2019								April 2019							
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S	APRIL
						1	2		1	2	3	4	5	6	
25-29 - Spring Break UNPAID DAYS OFF	3	4	5	6	7	8	9	7	8	9	10	11	12	13	22-26 - UNPAID DAYS OFF
	10	11	12	13	14	15	16	14	15	16	17	18	19	20	
	17	18	19	20	21	22	23	21	22	23	24	25	26	27	
	24	25	26	27	28	29	30	28	29	30					
	31														
May 2019								June 2019							
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	JUNE
				1	2	3	4							1	
27 - Memorial Day UNPAID DAY OFF	5	6	7	8	9	10	11	2	3	4	5	6	7	8	3-7 - UNPAID DAYS OFF
	12	13	14	15	16	17	18	9	10	11	12	13	14	15	10-14 - UNPAID DAYS OFF
	19	20	21	22	23	24	25	16	17	18	19	20	21	22	28 - Last Day of Employment
	26	27	28	29	30	31		23	24	25	26	27	28	29	
								30							

COLUMBIA PUBLIC SCHOOLS 2018-2019 SCHOOL CALENDAR



ADSUP - Salaried
258 Days - "Snow Days" are Scheduled Work Days

		July 2018							August 2018							August						
JULY		S	M	T	W	T	F	S	S	M	T	W	T	F	S	AUGUST						
		1	2	3	4	5	6	7				1	2	3	4							
	2 - First Day of Employment	8	9	10	11	12	13	14	5	6	7	8	9	10	11							
	4 - Independence Day PAID DAY OFF	15	16	17	18	19	20	21	12	13	14	15	16	17	18							
	20 - UNPAID DAY OFF	22	23	24	25	26	27	28	19	20	21	22	23	24	25							
	27 - UNPAID DAY OFF	29	30	31					26	27	28	29	30	31								
		September 2018							October 2018							October						
SEPTEMBER		S	M	T	W	T	F	S	S	M	T	W	T	F	S	OCTOBER						
								1		1	2	3	4	5	6							
	3 - Labor Day PAID DAY OFF	2	3	4	5	6	7	8	7	8	9	10	11	12	13							
		9	10	11	12	13	14	15	14	15	16	17	18	19	20							
		16	17	18	19	20	21	22	21	22	23	24	25	26	27							
		23	24	25	26	27	28	29	28	29	30	31										
		November 2018							December 2018							December						
NOVEMBER		S	M	T	W	T	F	S	S	M	T	W	T	F	S	DECEMBER						
							1	2	3						1							
	22-23 - Thanksgiving Break PAID DAYS OFF	4	5	6	7	8	9	10	2	3	4	5	6	7	8							
		11	12	13	14	15	16	17	9	10	11	12	13	14	15							
		18	19	20	21	22	23	24	16	17	18	19	20	21	22							
		25	26	27	28	29	30		23	24	25	26	27	28	29							
		January 2019							February 2019							February						
JANUARY		S	M	T	W	T	F	S	S	M	T	W	T	F	S	FEBRUARY						
				1	2	3	4	5					1	2								
	1 - New Year's Day PAID DAY OFF	6	7	8	9	10	11	12	3	4	5	6	7	8	9							
	21 - Martin L. King's Day PAID DAY OFF	13	14	15	16	17	18	19	10	11	12	13	14	15	16							
		20	21	22	23	24	25	26	17	18	19	20	21	22	23							
		27	28	29	30	31			24	25	26	27	28									
		March 2019							April 2019							April						
MARCH		S	M	T	W	T	F	S	S	M	T	W	T	F	S	APRIL						
							1	2		1	2	3	4	5	6							
		3	4	5	6	7	8	9	7	8	9	10	11	12	13							
		10	11	12	13	14	15	16	14	15	16	17	18	19	20							
		17	18	19	20	21	22	23	21	22	23	24	25	26	27							
		24	25	26	27	28	29	30	28	29	30											
		May 2019							June 2019							June						
MAY		S	M	T	W	T	F	S	S	M	T	W	T	F	S	JUNE						
						1	2	3	4						1							
	27 - Memorial Day PAID DAY OFF	5	6	7	8	9	10	11	2	3	4	5	6	7	8							
		12	13	14	15	16	17	18	9	10	11	12	13	14	15							
		19	20	21	22	23	24	25	16	17	18	19	20	21	22							
		26	27	28	29	30	31		23	24	25	26	27	28	29							
								30														
															28 - Last Day of Employment							

COLUMBIA PUBLIC SCHOOLS 2018-2019 SCHOOL CALENDAR



ADSUP - Hourly
260 Days - "Snow Days" are Scheduled Work Days

July 2018		August 2018	
JULY	S M T W T F S	S M T W T F S	AUGUST
	1 2 3 4 5 6 7	1 2 3 4	
2 - First Day of Employment	8 9 10 11 12 13 14	5 6 7 8 9 10 11	
4 - Independence Day PAID DAY OFF	15 16 17 18 19 20 21	12 13 14 15 16 17 18	
	22 23 24 25 26 27 28	19 20 21 22 23 24 25	
	29 30 31	26 27 28 29 30 31	
September 2018		October 2018	
SEPTEMBER	S M T W T F S	S M T W T F S	OCTOBER
		1 2 3 4 5 6	
3 - Labor Day PAID DAY OFF	2 3 4 5 6 7 8	7 8 9 10 11 12 13	
	9 10 11 12 13 14 15	14 15 16 17 18 19 20	
	16 17 18 19 20 21 22	21 22 23 24 25 26 27	
	23 24 25 26 27 28 29	28 29 30 31	
	30		
November 2018		December 2018	
NOVEMBER	S M T W T F S	S M T W T F S	DECEMBER
22-23 - Thanksgiving Break PAID DAYS OFF	4 5 6 7 8 9 10	2 3 4 5 6 7 8	24-26 - Winter Break PAID DAYS OFF
	11 12 13 14 15 16 17	9 10 11 12 13 14 15	
	18 19 20 21 22 23 24	16 17 18 19 20 21 22	
	25 26 27 28 29 30	23 24 25 26 27 28 29	
		30 31	
January 2019		February 2019	
JANUARY	S M T W T F S	S M T W T F S	FEBRUARY
1 - New Year's Day PAID DAY OFF	6 7 8 9 10 11 12	3 4 5 6 7 8 9	18 - Presidents' Day PAID DAY OFF
21 - Martin L. King's Day PAID DAY OFF	13 14 15 16 17 18 19	10 11 12 13 14 15 16	
	20 21 22 23 24 25 26	17 18 19 20 21 22 23	
	27 28 29 30 31	24 25 26 27 28	
March 2019		April 2019	
MARCH	S M T W T F S	S M T W T F S	APRIL
		1 2 3 4 5 6	
	3 4 5 6 7 8 9	7 8 9 10 11 12 13	
	10 11 12 13 14 15 16	14 15 16 17 18 19 20	
	17 18 19 20 21 22 23	21 22 23 24 25 26 27	
	24 25 26 27 28 29 30	28 29 30	
	31		
May 2019		June 2019	
MAY	S M T W T F S	S M T W T F S	JUNE
27 - Memorial Day PAID DAY OFF	5 6 7 8 9 10 11	2 3 4 5 6 7 8	28 - Last Day of Employment
	12 13 14 15 16 17 18	9 10 11 12 13 14 15	
	19 20 21 22 23 24 25	16 17 18 19 20 21 22	
	26 27 28 29 30 31	23 24 25 26 27 28 29	
		30	

COLUMBIA PUBLIC SCHOOLS 2018-2019 SCHOOL CALENDAR



Student Health Secretary
190 Days - "Snow Days" are Unpaid Days Off

July 2018								August 2018									
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	AUGUST		
	1	2	3	4	5	6	7	1	2	3	4	6 - First Day of Employment					
	8	9	10	11	12	13	14	5	6	7	8		9	10		11	
	15	16	17	18	19	20	21	12	13	14	15		16	17		18	
	22	23	24	25	26	27	28	19	20	21	22		23	24		25	
	29	30	31					26	27	28	29		30	31			
September 2018								October 2018									
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	OCTOBER		
							1	1	2	3	4	5	6				
	3 - Labor Day PAID DAY OFF	2	3	4	5	6	7	8	7	8	9	10	11	12		13	
	24 - Teacher Work Day UNPAID DAY OFF	9	10	11	12	13	14	15	14	15	16	17	18	19		20	
		16	17	18	19	20	21	22	21	22	23	24	25	26		27	
		23	24	25	26	27	28	29	28	29	30	31					
	30																
November 2018								December 2018									
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	DECEMBER		
						1	2	3						1			
	5 - Teacher Work Day UNPAID DAY OFF	4	5	6	7	8	9	10	2	3	4	5	6	7		8	21 - Winter Break UNPAID DAY OFF
	6 - School Not In Session UNPAID DAY OFF	11	12	13	14	15	16	17	9	10	11	12	13	14		15	24-26 - Winter Break PAID DAYS OFF
	16 - Teacher Work Day UNPAID DAY OFF	18	19	20	21	22	23	24	16	17	18	19	20	21		22	27-28, 31 - Winter Break UNPAID DAYS OFF
	21 - Thanksgiving Break UNPAID DAY OFF	25	26	27	28	29	30		23	24	25	26	27	28		29	
22-23 - Thanksgiving Break PAID DAYS OFF								30	31								
January 2019								February 2019									
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	FEBRUARY		
			1	2	3	4	5						1	2			
	1 - Winter Break PAID DAY OFF	6	7	8	9	10	11	12	3	4	5	6	7	8		9	15 - Teacher Work Day UNPAID DAY OFF
	2 - Teacher Work Day UNPAID DAY OFF	13	14	15	16	17	18	19	10	11	12	13	14	15		16	18 - Presidents' Day PAID DAY OFF
	21 - Martin L. King's Day PAID DAY OFF	20	21	22	23	24	25	26	17	18	19	20	21	22		23	
		27	28	29	30	31			24	25	26	27	28				
March 2019								April 2019									
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S	APRIL		
						1	2	1	2	3	4	5	6				
	1 - Teacher Work Day UNPAID DAY OFF	3	4	5	6	7	8	9	7	8	9	10	11	12		13	
	25-29 - Spring Break UNPAID DAYS OFF	10	11	12	13	14	15	16	14	15	16	17	18	19		20	
		17	18	19	20	21	22	23	21	22	23	24	25	26		27	
		24	25	26	27	28	29	30	28	29	30						
	31																
May 2019								June 2019									
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	JUNE		
					1	2	3	4						1			
	20 - Last Day of Employment - No Snow Days	5	6	7	8	9	10	11	2	3	4	5	6	7		8	
	27 - Memorial Day PAID DAY OFF	12	13	14	15	16	17	18	9	10	11	12	13	14		15	
	21-24, 28-29 - Built in Snow Days	19	20	21	22	23	24	25	16	17	18	19	20	21		22	
		26	27	28	29	30	31		23	24	25	26	27	28		29	
								30									

COLUMBIA PUBLIC SCHOOLS 2018-2019 SCHOOL CALENDAR



Elementary Principal Secretary 216 Days - "Snow Days" are Unpaid Days Off

July 2018								August 2018							
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	AUGUST
	1	2	3	4	5	6	7				1	2	3	4	
16 - First Day of Employment	8	9	10	11	12	13	14	5	6	7	8	9	10	11	
	15	16	17	18	19	20	21	12	13	14	15	16	17	18	
	22	23	24	25	26	27	28	19	20	21	22	23	24	25	
	29	30	31					26	27	28	29	30	31		
September 2018								October 2018							
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	OCTOBER
							1		1	2	3	4	5	6	
3 - Labor Day PAID DAY OFF	2	3	4	5	6	7	8	7	8	9	10	11	12	13	
	9	10	11	12	13	14	15	14	15	16	17	18	19	20	
	16	17	18	19	20	21	22	21	22	23	24	25	26	27	
	23	24	25	26	27	28	29	28	29	30	31				
	30														
November 2018								December 2018							
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	DECEMBER
					1	2	3							1	
21 - Thanksgiving Break UNPAID DAY OFF	4	5	6	7	8	9	10	2	3	4	5	6	7	8	21 - Winter Break UNPAID DAY OFF
22-23 - Thanksgiving Break PAID DAYS OFF	11	12	13	14	15	16	17	9	10	11	12	13	14	15	24-26 - Winter Break PAID DAYS OFF
	18	19	20	21	22	23	24	16	17	18	19	20	21	22	27-28, 31 - Winter Break UNPAID DAYS OFF
	25	26	27	28	29	30		23	24	25	26	27	28	29	
								30	31						
January 2019								February 2019							
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	FEBRUARY
			1	2	3	4	5						1	2	
1 - Winter Break PAID DAY OFF	6	7	8	9	10	11	12	3	4	5	6	7	8	9	18 - Presidents' Day PAID DAY OFF
21 - Martin L. King's Day PAID DAY OFF	13	14	15	16	17	18	19	10	11	12	13	14	15	16	
	20	21	22	23	24	25	26	17	18	19	20	21	22	23	
	27	28	29	30	31			24	25	26	27	28			
March 2019								April 2019							
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S	APRIL
						1	2		1	2	3	4	5	6	
25-29 - Spring Break UNPAID DAYS OFF	3	4	5	6	7	8	9	7	8	9	10	11	12	13	
	10	11	12	13	14	15	16	14	15	16	17	18	19	20	
	17	18	19	20	21	22	23	21	22	23	24	25	26	27	
	24	25	26	27	28	29	30	28	29	30					
	31														
May 2019								June 2019							
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	JUNE
				1	2	3	4							1	
24 - Last Day of Employment - No Snow Days	5	6	7	8	9	10	11	2	3	4	5	6	7	8	3-4 - Built in Snow Days
27 - Memorial Day PAID DAY OFF	12	13	14	15	16	17	18	9	10	11	12	13	14	15	
28-31 - Built in Snow Days	19	20	21	22	23	24	25	16	17	18	19	20	21	22	
	26	27	28	29	30	31		23	24	25	26	27	28	29	
								30							

COLUMBIA PUBLIC SCHOOLS 2018-2019 SCHOOL CALENDAR



Secretary 9
190 Days - "Snow Days" are Unpaid Days Off

July 2018								August 2018									
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	AUGUST		
	1	2	3	4	5	6	7	1	2	3	4	8 - First Day of Employment					
	8	9	10	11	12	13	14	5	6	7	8		9	10		11	
	15	16	17	18	19	20	21	12	13	14	15		16	17		18	
	22	23	24	25	26	27	28	19	20	21	22		23	24		25	
	29	30	31					26	27	28	29		30	31			
September 2018								October 2018									
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	OCTOBER		
							1	1	2	3	4	5	6				
	3 - Labor Day PAID DAY OFF	2	3	4	5	6	7	8	7	8	9	10	11	12		13	
	24 - Teacher Work Day UNPAID DAY OFF	9	10	11	12	13	14	15	14	15	16	17	18	19		20	
		16	17	18	19	20	21	22	21	22	23	24	25	26		27	
		23	24	25	26	27	28	29	28	29	30	31					
	30																
November 2018								December 2018									
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	DECEMBER		
					1	2	3	1									
	5 - Teacher Work Day UNPAID DAY OFF	4	5	6	7	8	9	10	2	3	4	5	6	7		8	21 - Winter Break UNPAID DAY OFF
	6 - School Not In Session UNPAID DAY OFF	11	12	13	14	15	16	17	9	10	11	12	13	14		15	24-26 - Winter Break PAID DAYS OFF
	21 - Thanksgiving Break UNPAID DAY OFF	18	19	20	21	22	23	24	16	17	18	19	20	21		22	27-28, 31 - Winter Break UNPAID DAYS OFF
	22-23 - Thanksgiving Break PAID DAYS OFF	25	26	27	28	29	30		23	24	25	26	27	28		29	
								30	31								
January 2019								February 2019									
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	FEBRUARY		
			1	2	3	4	5	1	2								
	1 - Winter Break PAID DAY OFF	6	7	8	9	10	11	12	3	4	5	6	7	8		9	15 - Teacher Work Day UNPAID DAY OFF
	2 - Teacher Work Day UNPAID DAY OFF	13	14	15	16	17	18	19	10	11	12	13	14	15		16	18 - Presidents' Day PAID DAY OFF
	21 - Martin L. King's Day PAID DAY OFF	20	21	22	23	24	25	26	17	18	19	20	21	22		23	
		27	28	29	30	31			24	25	26	27	28				
March 2019								April 2019									
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S	APRIL		
						1	2	1	2	3	4	5	6				
	25-29 - Spring Break UNPAID DAYS OFF	3	4	5	6	7	8	9	7	8	9	10	11	12		13	
		10	11	12	13	14	15	16	14	15	16	17	18	19		20	
		17	18	19	20	21	22	23	21	22	23	24	25	26		27	
		24	25	26	27	28	29	30	28	29	30						
	31																
May 2019								June 2019									
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	JUNE		
				1	2	3	4	1									
	20 - Last Day of Employment - No Snow Days	5	6	7	8	9	10	11	2	3	4	5	6	7		8	
	27 - Memorial Day PAID DAY OFF	12	13	14	15	16	17	18	9	10	11	12	13	14		15	
	21-24, 28-29 - Built in Snow Days	19	20	21	22	23	24	25	16	17	18	19	20	21		22	
		26	27	28	29	30	31		23	24	25	26	27	28		29	
								30									

COLUMBIA PUBLIC SCHOOLS 2018-2019 SCHOOL CALENDAR



Secretary 10
205 Days - "Snow Days" are Unpaid Days Off

July 2018								August 2018							
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	AUGUST
	1	2	3	4	5	6	7				1	2	3	4	
30 - First Day of Employment	8	9	10	11	12	13	14	5	6	7	8	9	10	11	
	15	16	17	18	19	20	21	12	13	14	15	16	17	18	
	22	23	24	25	26	27	28	19	20	21	22	23	24	25	
	29	30	31					26	27	28	29	30	31		
September 2018								October 2018							
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	OCTOBER
							1		1	2	3	4	5	6	
3 - Labor Day PAID DAY OFF	2	3	4	5	6	7	8	7	8	9	10	11	12	13	
	9	10	11	12	13	14	15	14	15	16	17	18	19	20	
	16	17	18	19	20	21	22	21	22	23	24	25	26	27	
	23	24	25	26	27	28	29	28	29	30	31				
	30														
November 2018								December 2018							
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	DECEMBER
					1	2	3							1	
21 - Thanksgiving Break UNPAID DAY OFF	4	5	6	7	8	9	10	2	3	4	5	6	7	8	21 - Winter Break UNPAID DAY OFF
22-23 - Thanksgiving Break PAID DAYS OFF	11	12	13	14	15	16	17	9	10	11	12	13	14	15	24-26 - Winter Break PAID DAYS OFF
	18	19	20	21	22	23	24	16	17	18	19	20	21	22	27-28, 31 - Winter Break UNPAID DAYS OFF
	25	26	27	28	29	30		23	24	25	26	27	28	29	
								30	31						
January 2019								February 2019							
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	FEBRUARY
			1	2	3	4	5						1	2	
1 - Winter Break PAID DAY OFF	6	7	8	9	10	11	12	3	4	5	6	7	8	9	18 - Presidents' Day PAID DAY OFF
21 - Martin L. King's Day PAID DAY OFF	13	14	15	16	17	18	19	10	11	12	13	14	15	16	
	20	21	22	23	24	25	26	17	18	19	20	21	22	23	
	27	28	29	30	31			24	25	26	27	28			
March 2019								April 2019							
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S	APRIL
						1	2		1	2	3	4	5	6	
25-29 - Spring Break UNPAID DAYS OFF	3	4	5	6	7	8	9	7	8	9	10	11	12	13	
	10	11	12	13	14	15	16	14	15	16	17	18	19	20	
	17	18	19	20	21	22	23	21	22	23	24	25	26	27	
	24	25	26	27	28	29	30	28	29	30					
	31														
May 2019								June 2019							
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	JUNE
				1	2	3	4							1	
23 - Last Day of Employment - No Snow Days	5	6	7	8	9	10	11	2	3	4	5	6	7	8	3 - Built in Snow Day
27 - Memorial Day PAID DAY OFF	12	13	14	15	16	17	18	9	10	11	12	13	14	15	
24, 28-31 - Built in Snow Days	19	20	21	22	23	24	25	16	17	18	19	20	21	22	
	26	27	28	29	30	31		23	24	25	26	27	28	29	
								30							

COLUMBIA PUBLIC SCHOOLS 2018-2019 SCHOOL CALENDAR



Secretary 11
222 Days - "Snow Days" are Unpaid Days Off

July 2018								August 2018									
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	AUGUST		
	1	2	3	4	5	6	7	1	2	3	4	1 - First Day of Employment					
	8	9	10	11	12	13	14	5	6	7	8		9	10		11	
	15	16	17	18	19	20	21	12	13	14	15		16	17		18	
	22	23	24	25	26	27	28	19	20	21	22		23	24		25	
	29	30	31					26	27	28	29		30	31			
September 2018								October 2018									
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	OCTOBER		
							1	1	2	3	4	5	6				
	3 - Labor Day PAID DAY OFF	2	3	4	5	6	7	8	7	8	9	10	11	12		13	
		9	10	11	12	13	14	15	14	15	16	17	18	19		20	
		16	17	18	19	20	21	22	21	22	23	24	25	26		27	
		23	24	25	26	27	28	29	28	29	30	31					
	30																
November 2018								December 2018									
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	DECEMBER		
						1	2	3	1								
	21 - Thanksgiving Break UNPAID DAY OFF	4	5	6	7	8	9	10	2	3	4	5	6	7		8	21 - Winter Break UNPAID DAY OFF
	22-23 - Thanksgiving Break PAID DAYS OFF	11	12	13	14	15	16	17	9	10	11	12	13	14		15	24-26 - Winter Break PAID DAYS OFF
		18	19	20	21	22	23	24	16	17	18	19	20	21		22	27-28, 31 - Winter Break UNPAID DAYS OFF
		25	26	27	28	29	30		23	24	25	26	27	28		29	
								30	31								
January 2019								February 2019									
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	FEBRUARY		
			1	2	3	4	5	1	2								
	1 - Winter Break PAID DAY OFF	6	7	8	9	10	11	12	3	4	5	6	7	8		9	18 - Presidents' Day PAID DAY OFF
	21 - Martin L. King's Day PAID DAY OFF	13	14	15	16	17	18	19	10	11	12	13	14	15		16	
		20	21	22	23	24	25	26	17	18	19	20	21	22		23	
		27	28	29	30	31			24	25	26	27	28				
March 2019								April 2019									
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S	APRIL		
						1	2	1	2	3	4	5	6				
	25-29 - Spring Break UNPAID DAYS OFF	3	4	5	6	7	8	9	7	8	9	10	11	12		13	
		10	11	12	13	14	15	16	14	15	16	17	18	19		20	
		17	18	19	20	21	22	23	21	22	23	24	25	26		27	
		24	25	26	27	28	29	30	28	29	30						
	31																
May 2019								June 2019									
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	JUNE		
					1	2	3	4	1								
	27 - Memorial Day PAID DAY OFF	5	6	7	8	9	10	11	2	3	4	5	6	7		8	20 - Last Day of Employment - No Snow Days
		12	13	14	15	16	17	18	9	10	11	12	13	14		15	21, 24-28 - Built in Snow Days
		19	20	21	22	23	24	25	16	17	18	19	20	21		22	
		26	27	28	29	30	31		23	24	25	26	27	28		29	
								30									

COLUMBIA PUBLIC SCHOOLS 2018-2019 SCHOOL CALENDAR



Secretary 12
250 Days - "Snow Days" are Scheduled Work Days

July 2018								August 2018							
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	AUGUST
	1	2	3	4	5	6	7				1	2	3	4	
2 - First Day of Employment	8	9	10	11	12	13	14	5	6	7	8	9	10	11	
4 - Independence Day PAID DAY OFF	15	16	17	18	19	20	21	12	13	14	15	16	17	18	
	22	23	24	25	26	27	28	19	20	21	22	23	24	25	
	29	30	31					26	27	28	29	30	31		
September 2018								October 2018							
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	OCTOBER
							1		1	2	3	4	5	6	
3 - Labor Day PAID DAY OFF	2	3	4	5	6	7	8	7	8	9	10	11	12	13	
	9	10	11	12	13	14	15	14	15	16	17	18	19	20	
	16	17	18	19	20	21	22	21	22	23	24	25	26	27	
	23	24	25	26	27	28	29	28	29	30	31				
	30														
November 2018								December 2018							
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	DECEMBER
					1	2	3							1	
21 - Thanksgiving Break UNPAID DAY OFF	4	5	6	7	8	9	10	2	3	4	5	6	7	8	21 - Winter Break UNPAID DAY OFF
22-23 - Thanksgiving Break PAID DAYS OFF	11	12	13	14	15	16	17	9	10	11	12	13	14	15	24-26 - Winter Break PAID DAYS OFF
	18	19	20	21	22	23	24	16	17	18	19	20	21	22	27-28, 31 - Winter Break UNPAID DAYS OFF
	25	26	27	28	29	30		23	24	25	26	27	28	29	
								30	31						
January 2019								February 2019							
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	FEBRUARY
			1	2	3	4	5						1	2	
1 - Winter Break PAID DAY OFF	6	7	8	9	10	11	12	3	4	5	6	7	8	9	18 - Presidents' Day PAID DAY OFF
21 - Martin L. King's Day PAID DAY OFF	13	14	15	16	17	18	19	10	11	12	13	14	15	16	
	20	21	22	23	24	25	26	17	18	19	20	21	22	23	
	27	28	29	30	31			24	25	26	27	28			
March 2019								April 2019							
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S	APRIL
						1	2		1	2	3	4	5	6	
25-29 - Spring Break UNPAID DAYS OFF	3	4	5	6	7	8	9	7	8	9	10	11	12	13	
	10	11	12	13	14	15	16	14	15	16	17	18	19	20	
	17	18	19	20	21	22	23	21	22	23	24	25	26	27	
	24	25	26	27	28	29	30	28	29	30					
	31														
May 2019								June 2019							
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	JUNE
				1	2	3	4							1	
27 - Memorial Day PAID DAY OFF	5	6	7	8	9	10	11	2	3	4	5	6	7	8	28 - Last Day of Employment
	12	13	14	15	16	17	18	9	10	11	12	13	14	15	
	19	20	21	22	23	24	25	16	17	18	19	20	21	22	
	26	27	28	29	30	31		23	24	25	26	27	28	29	
								30							

COLUMBIA PUBLIC SCHOOLS 2018-2019 SCHOOL CALENDAR



Middle/Senior High School Media Clerk 190 Days - "Snow Days" are Unpaid Days Off

July 2018								August 2018									
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	AUGUST		
	1	2	3	4	5	6	7	1	2	3	4	7 - First Day of Employment					
	8	9	10	11	12	13	14	5	6	7	8		9	10		11	
	15	16	17	18	19	20	21	12	13	14	15		16	17		18	
	22	23	24	25	26	27	28	19	20	21	22		23	24		25	
	29	30	31					26	27	28	29		30	31			
September 2018								October 2018									
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	OCTOBER		
							1	1	2	3	4	5	6				
	3 - Labor Day PAID DAY OFF	2	3	4	5	6	7	8	7	8	9	10	11	12		13	
	24 - Teacher Work Day UNPAID DAY OFF	9	10	11	12	13	14	15	14	15	16	17	18	19		20	
		16	17	18	19	20	21	22	21	22	23	24	25	26		27	
		23	24	25	26	27	28	29	28	29	30	31					
	30																
November 2018								December 2018									
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	DECEMBER		
					1	2	3	1									
	5 - Teacher Work Day UNPAID DAY OFF	4	5	6	7	8	9	10	2	3	4	5	6	7		8	21 - Winter Break UNPAID DAY OFF
	6 - School Not In Session UNPAID DAY OFF	11	12	13	14	15	16	17	9	10	11	12	13	14		15	24-26 - Winter Break PAID DAYS OFF
	16 - Teacher Work Day UNPAID DAY OFF	18	19	20	21	22	23	24	16	17	18	19	20	21		22	27-28, 31 - Winter Break UNPAID DAYS OFF
	21 - Thanksgiving Break UNPAID DAY OFF	25	26	27	28	29	30		23	24	25	26	27	28		29	
22-23 - Thanksgiving Break PAID DAYS OFF								30	31								
January 2019								February 2019									
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	FEBRUARY		
			1	2	3	4	5	1	2								
	1 - Winter Break PAID DAY OFF	6	7	8	9	10	11	12	3	4	5	6	7	8		9	15 - Teacher Work Day UNPAID DAY OFF
	2 - Teacher Work Day UNPAID DAY OFF	13	14	15	16	17	18	19	10	11	12	13	14	15		16	18 - Presidents' Day PAID DAY OFF
	21 - Martin L. King's Day PAID DAY OFF	20	21	22	23	24	25	26	17	18	19	20	21	22		23	
		27	28	29	30	31			24	25	26	27	28				
March 2019								April 2019									
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S	APRIL		
						1	2	1	2	3	4	5	6				
	1 - Teacher Work Day UNPAID DAY OFF	3	4	5	6	7	8	9	7	8	9	10	11	12		13	
	25-29 - Spring Break UNPAID DAYS OFF	10	11	12	13	14	15	16	14	15	16	17	18	19		20	
		17	18	19	20	21	22	23	21	22	23	24	25	26		27	
		24	25	26	27	28	29	30	28	29	30						
	31																
May 2019								June 2019									
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	JUNE		
				1	2	3	4	1									
	21 - Last Day of Employment - No Snow Days	5	6	7	8	9	10	11	2	3	4	5	6	7		8	
	27 - Memorial Day PAID DAY OFF	12	13	14	15	16	17	18	9	10	11	12	13	14		15	
	22-24, 28-30 - Built in Snow Days	19	20	21	22	23	24	25	16	17	18	19	20	21		22	
		26	27	28	29	30	31		23	24	25	26	27	28		29	
								30									

COLUMBIA PUBLIC SCHOOLS 2018-2019 SCHOOL CALENDAR



Elementary School Media Clerk 185 Days - "Snow Days" are Unpaid Days Off

		July 2018							August 2018								
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	AUGUST		
		1	2	3	4	5	6	7				1	2	3	4		
		8	9	10	11	12	13	14	5	6	7	8	9	10	11	13 - First Day of Employment	
		15	16	17	18	19	20	21	12	13	14	15	16	17	18		
		22	23	24	25	26	27	28	19	20	21	22	23	24	25		
		29	30	31					26	27	28	29	30	31			
		September 2018							October 2018								
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	OCTOBER		
							1		1	2	3	4	5	6			
	3 - Labor Day PAID DAY OFF	2	3	4	5	6	7	8	7	8	9	10	11	12	13		
	24 - Teacher Work Day UNPAID DAY OFF	9	10	11	12	13	14	15	14	15	16	17	18	19	20		
		16	17	18	19	20	21	22	21	22	23	24	25	26	27		
		23	24	25	26	27	28	29	28	29	30	31					
	30																
		November 2018							December 2018								
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	DECEMBER		
						1	2	3							1		
	5 - Teacher Work Day UNPAID DAY OFF	4	5	6	7	8	9	10	2	3	4	5	6	7	8	21 - Winter Break UNPAID DAY OFF	
	6 - School Not In Session UNPAID DAY OFF	11	12	13	14	15	16	17	9	10	11	12	13	14	15	24-26 - Winter Break PAID DAYS OFF	
	16 - Teacher Work Day UNPAID DAY OFF	18	19	20	21	22	23	24	16	17	18	19	20	21	22	27-28, 31 - Winter Break UNPAID DAYS OFF	
	21 - Thanksgiving Break UNPAID DAY OFF	25	26	27	28	29	30		23	24	25	26	27	28	29		
22-23 - Thanksgiving Break PAID DAYS OFF								30	31								
		January 2019							February 2019								
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	FEBRUARY		
				1	2	3	4	5						1	2		
	1 - Winter Break PAID DAY OFF	6	7	8	9	10	11	12	3	4	5	6	7	8	9	15 - Teacher Work Day UNPAID DAY OFF	
	2 - Teacher Work Day UNPAID DAY OFF	13	14	15	16	17	18	19	10	11	12	13	14	15	16	18 - Presidents' Day PAID DAY OFF	
	21 - Martin L. King's Day PAID DAY OFF	20	21	22	23	24	25	26	17	18	19	20	21	22	23		
		27	28	29	30	31			24	25	26	27	28				
		March 2019							April 2019								
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S	APRIL		
						1	2		1	2	3	4	5	6			
	1 - Teacher Work Day UNPAID DAY OFF	3	4	5	6	7	8	9	7	8	9	10	11	12	13		
	25-29 - Spring Break UNPAID DAYS OFF	10	11	12	13	14	15	16	14	15	16	17	18	19	20		
		17	18	19	20	21	22	23	21	22	23	24	25	26	27		
		24	25	26	27	28	29	30	28	29	30						
	31																
		May 2019							June 2019								
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	JUNE		
					1	2	3	4							1		
	20 - Last Day of Employment - No Snow Days	5	6	7	8	9	10	11	2	3	4	5	6	7	8		
	27 - Memorial Day PAID DAY OFF	12	13	14	15	16	17	18	9	10	11	12	13	14	15		
	21-24, 28-29 - Built in Snow Days	19	20	21	22	23	24	25	16	17	18	19	20	21	22		
		26	27	28	29	30	31		23	24	25	26	27	28	29		
								30									

COLUMBIA PUBLIC SCHOOLS 2018-2019 SCHOOL CALENDAR



LPN

189 Days - "Snow Days" are Unpaid Days Off

July 2018								August 2018								
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	AUGUST	
	1	2	3	4	5	6	7	1	2	3	4	7 - First Day of Employment				
	8	9	10	11	12	13	14	5	6	7	8		9	10		11
	15	16	17	18	19	20	21	12	13	14	15		16	17		18
	22	23	24	25	26	27	28	19	20	21	22		23	24		25
	29	30	31					26	27	28	29		30	31		
September 2018								October 2018								
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	OCTOBER	
							1		1	2	3	4	5	6		
	3 - Labor Day PAID DAY OFF	2	3	4	5	6	7	8	7	8	9	10	11	12		13
	24 - Teacher Work Day UNPAID DAY OFF	9	10	11	12	13	14	15	14	15	16	17	18	19		20
		16	17	18	19	20	21	22	21	22	23	24	25	26		27
		23	24	25	26	27	28	29	28	29	30	31				
	30															
November 2018								December 2018								
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	DECEMBER	
					1	2	3							1		
	5 - Teacher Work Day UNPAID DAY OFF	4	5	6	7	8	9	10	2	3	4	5	6	7		8
	6 - School Not In Session UNPAID DAY OFF	11	12	13	14	15	16	17	9	10	11	12	13	14		15
	16 - Teacher Work Day UNPAID DAY OFF	18	19	20	21	22	23	24	16	17	18	19	20	21		22
	21 - Thanksgiving Break UNPAID DAY OFF	25	26	27	28	29	30		23	24	25	26	27	28		29
22-23 - Thanksgiving Break PAID DAYS OFF								30	31							
January 2019								February 2019								
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	FEBRUARY	
			1	2	3	4	5						1	2		
	1 - Winter Break PAID DAY OFF	6	7	8	9	10	11	12	3	4	5	6	7	8		9
	2 - Teacher Work Day UNPAID DAY OFF	13	14	15	16	17	18	19	10	11	12	13	14	15		16
	21 - Martin L. King's Day PAID DAY OFF	20	21	22	23	24	25	26	17	18	19	20	21	22		23
		27	28	29	30	31			24	25	26	27	28			
March 2019								April 2019								
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S	APRIL	
						1	2		1	2	3	4	5	6		
	1 - Teacher Work Day UNPAID DAY OFF	3	4	5	6	7	8	9	7	8	9	10	11	12		13
	25-29 - Spring Break UNPAID DAYS OFF	10	11	12	13	14	15	16	14	15	16	17	18	19		20
		17	18	19	20	21	22	23	21	22	23	24	25	26		27
		24	25	26	27	28	29	30	28	29	30					
	31															
May 2019								June 2019								
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	JUNE	
				1	2	3	4							1		
	20 - Last Day of Employment - No Snow Days	5	6	7	8	9	10	11	2	3	4	5	6	7		8
	27 - Memorial Day PAID DAY OFF	12	13	14	15	16	17	18	9	10	11	12	13	14		15
	21-24, 28-29 - Built in Snow Days	19	20	21	22	23	24	25	16	17	18	19	20	21		22
		26	27	28	29	30	31		23	24	25	26	27	28		29
								30								

COLUMBIA PUBLIC SCHOOLS 2018-2019 SCHOOL CALENDAR



Instructional Aide 189 Days - "Snow Days" are Unpaid Days Off

July 2018								August 2018									
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	AUGUST		
	1	2	3	4	5	6	7	1	2	3	4	9 - First Day of Employment					
	8	9	10	11	12	13	14	5	6	7	8		9	10		11	
	15	16	17	18	19	20	21	12	13	14	15		16	17		18	
	22	23	24	25	26	27	28	19	20	21	22		23	24		25	
	29	30	31					26	27	28	29		30	31			
September 2018								October 2018									
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	OCTOBER		
							1	1	2	3	4	5	6				
	3 - Labor Day PAID DAY OFF	2	3	4	5	6	7	8	7	8	9	10	11	12		13	
	24 - Professional Development Day	9	10	11	12	13	14	15	14	15	16	17	18	19		20	
		16	17	18	19	20	21	22	21	22	23	24	25	26		27	
		23	24	25	26	27	28	29	28	29	30	31					
	30																
November 2018								December 2018									
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	DECEMBER		
					1	2	3	1									
	5 - Teacher Work Day UNPAID DAY OFF	4	5	6	7	8	9	10	2	3	4	5	6	7		8	21 - Winter Break UNPAID DAY OFF
	6 - School Not In Session UNPAID DAY OFF	11	12	13	14	15	16	17	9	10	11	12	13	14		15	24-26 - Winter Break PAID DAYS OFF
	16 - Teacher Work Day UNPAID DAY OFF	18	19	20	21	22	23	24	16	17	18	19	20	21		22	27-28, 31 - Winter Break UNPAID DAYS OFF
	21 - Thanksgiving Break UNPAID DAY OFF	25	26	27	28	29	30		23	24	25	26	27	28		29	
22-23 - Thanksgiving Break PAID DAYS OFF								30	31								
January 2019								February 2019									
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	FEBRUARY		
			1	2	3	4	5	1	2								
	1 - Winter Break PAID DAY OFF	6	7	8	9	10	11	12	3	4	5	6	7	8		9	15 - Professional Development Day
	2 - Teacher Work Day UNPAID DAY OFF	13	14	15	16	17	18	19	10	11	12	13	14	15		16	18 - Presidents' Day PAID DAY OFF
	21 - Martin L. King's Day PAID DAY OFF	20	21	22	23	24	25	26	17	18	19	20	21	22		23	
		27	28	29	30	31			24	25	26	27	28				
March 2019								April 2019									
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S	APRIL		
						1	2	1	2	3	4	5	6				
	1 - Teacher Work Day UNPAID DAY OFF	3	4	5	6	7	8	9	7	8	9	10	11	12		13	
	25-29 - Spring Break UNPAID DAYS OFF	10	11	12	13	14	15	16	14	15	16	17	18	19		20	
		17	18	19	20	21	22	23	21	22	23	24	25	26		27	
		24	25	26	27	28	29	30	28	29	30						
	31																
May 2019								June 2019									
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	JUNE		
				1	2	3	4	1									
	20 - Last Day of Employment - No Snow Days	5	6	7	8	9	10	11	2	3	4	5	6	7		8	
	27 - Memorial Day PAID DAY OFF	12	13	14	15	16	17	18	9	10	11	12	13	14		15	
	21-24, 28-29 - Built in Snow Days	19	20	21	22	23	24	25	16	17	18	19	20	21		22	
		26	27	28	29	30	31		23	24	25	26	27	28		29	
								30									

COLUMBIA PUBLIC SCHOOLS 2018-2019 SCHOOL CALENDAR



Classroom Aide
186 Days - "Snow Days" are Unpaid Days Off

July 2018								August 2018									
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	AUGUST		
	1	2	3	4	5	6	7	1	2	3	4	8 - Professional Development Day					
	8	9	10	11	12	13	14	5	6	7	8	9	10	11		9-10 - Non Work Days	
	15	16	17	18	19	20	21	12	13	14	15	16	17	18		13 - Professional Development Day	
	22	23	24	25	26	27	28	19	20	21	22	23	24	25		14 - First Day of Employment	
	29	30	31					26	27	28	29	30	31				
September 2018								October 2018									
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	OCTOBER		
							1		1	2	3	4	5	6			
	3 - Labor Day PAID DAY OFF	2	3	4	5	6	7	8	7	8	9	10	11	12		13	
	24 - Teacher Work Day UNPAID DAY OFF	9	10	11	12	13	14	15	14	15	16	17	18	19		20	
		16	17	18	19	20	21	22	21	22	23	24	25	26		27	
		23	24	25	26	27	28	29	28	29	30	31					
	30																
November 2018								December 2018									
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	DECEMBER		
					1	2	3							1			
	5 - Teacher Work Day UNPAID DAY OFF	4	5	6	7	8	9	10	2	3	4	5	6	7		8	21 - Winter Break UNPAID DAY OFF
	6 - School Not In Session UNPAID DAY OFF	11	12	13	14	15	16	17	9	10	11	12	13	14		15	24-26 - Winter Break PAID DAYS OFF
	16 - Teacher Work Day UNPAID DAY OFF	18	19	20	21	22	23	24	16	17	18	19	20	21		22	27-28, 31 - Winter Break UNPAID DAYS OFF
	21 - Thanksgiving Break UNPAID DAY OFF	25	26	27	28	29	30		23	24	25	26	27	28		29	
22-23 - Thanksgiving Break PAID DAYS OFF								30	31								
January 2019								February 2019									
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	FEBRUARY		
			1	2	3	4	5					1	2				
	1 - Winter Break PAID DAY OFF	6	7	8	9	10	11	12	3	4	5	6	7	8		9	15 - Teacher Work Day UNPAID DAY OFF
	2 - Teacher Work Day UNPAID DAY OFF	13	14	15	16	17	18	19	10	11	12	13	14	15		16	18 - Presidents' Day PAID DAY OFF
	21 - Martin L. King's Day PAID DAY OFF	20	21	22	23	24	25	26	17	18	19	20	21	22		23	
		27	28	29	30	31			24	25	26	27	28				
March 2019								April 2019									
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S	APRIL		
						1	2		1	2	3	4	5	6			
	1 - Teacher Work Day UNPAID DAY OFF	3	4	5	6	7	8	9	7	8	9	10	11	12		13	
	25-29 - Spring Break UNPAID DAYS OFF	10	11	12	13	14	15	16	14	15	16	17	18	19		20	
		17	18	19	20	21	22	23	21	22	23	24	25	26		27	
		24	25	26	27	28	29	30	28	29	30						
	31																
May 2019								June 2019									
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	JUNE		
				1	2	3	4							1			
	20 - Last Day of Employment - No Snow Days	5	6	7	8	9	10	11	2	3	4	5	6	7		8	
	27 - Memorial Day PAID DAY OFF	12	13	14	15	16	17	18	9	10	11	12	13	14		15	
	21-24, 28-29 - Built in Snow Days	19	20	21	22	23	24	25	16	17	18	19	20	21		22	
		26	27	28	29	30	31		23	24	25	26	27	28		29	
								30									

COLUMBIA PUBLIC SCHOOLS 2018-2019 SCHOOL CALENDAR



Paraprofessional
186 Days - "Snow Days" are Unpaid Days Off

July 2018								August 2018									
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	AUGUST		
	1	2	3	4	5	6	7	1	2	3	4	8 - Professional Development Day					
	8	9	10	11	12	13	14	5	6	7	8	9	10	11		9-10, 13 - Non Work Days	
	15	16	17	18	19	20	21	12	13	14	15	16	17	18		14 - First Day of Employment	
	22	23	24	25	26	27	28	19	20	21	22	23	24	25			
	29	30	31					26	27	28	29	30	31				
September 2018								October 2018									
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	OCTOBER		
							1	1	2	3	4	5	6				
	3 - Labor Day PAID DAY OFF	2	3	4	5	6	7	8	7	8	9	10	11	12		13	
	24 - Teacher Work Day UNPAID DAY OFF	9	10	11	12	13	14	15	14	15	16	17	18	19		20	
		16	17	18	19	20	21	22	21	22	23	24	25	26		27	
		23	24	25	26	27	28	29	28	29	30	31					
	30																
November 2018								December 2018									
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	DECEMBER		
					1	2	3	1									
	5 - Teacher Work Day UNPAID DAY OFF	4	5	6	7	8	9	10	2	3	4	5	6	7		8	21 - Winter Break UNPAID DAY OFF
	6 - School Not In Session UNPAID DAY OFF	11	12	13	14	15	16	17	9	10	11	12	13	14		15	24-26 - Winter Break PAID DAYS OFF
	16 - Teacher Work Day UNPAID DAY OFF	18	19	20	21	22	23	24	16	17	18	19	20	21		22	27-28, 31 - Winter Break UNPAID DAYS OFF
	21 - Thanksgiving Break UNPAID DAY OFF	25	26	27	28	29	30		23	24	25	26	27	28		29	
22-23 - Thanksgiving Break PAID DAYS OFF								30	31								
January 2019								February 2019									
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	FEBRUARY		
			1	2	3	4	5	1	2								
	1 - Winter Break PAID DAY OFF	6	7	8	9	10	11	12	3	4	5	6	7	8		9	15 - Professional Development Day
	2 - Teacher Work Day UNPAID DAY OFF	13	14	15	16	17	18	19	10	11	12	13	14	15		16	18 - Presidents' Day PAID DAY OFF
	21 - Martin L. King's Day PAID DAY OFF	20	21	22	23	24	25	26	17	18	19	20	21	22		23	
		27	28	29	30	31			24	25	26	27	28				
March 2019								April 2019									
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S	APRIL		
						1	2	1	2	3	4	5	6				
	1 - Teacher Work Day UNPAID DAY OFF	3	4	5	6	7	8	9	7	8	9	10	11	12		13	
	25-29 - Spring Break UNPAID DAYS OFF	10	11	12	13	14	15	16	14	15	16	17	18	19		20	
		17	18	19	20	21	22	23	21	22	23	24	25	26		27	
		24	25	26	27	28	29	30	28	29	30						
	31																
May 2019								June 2019									
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	JUNE		
				1	2	3	4	1									
	20 - Last Day of Employment - No Snow Days	5	6	7	8	9	10	11	2	3	4	5	6	7		8	
	27 - Memorial Day PAID DAY OFF	12	13	14	15	16	17	18	9	10	11	12	13	14		15	
	21-24, 28-29 - Built in Snow Days	19	20	21	22	23	24	25	16	17	18	19	20	21		22	
		26	27	28	29	30	31		23	24	25	26	27	28		29	
								30									

COLUMBIA PUBLIC SCHOOLS 2018-2019 SCHOOL CALENDAR



CPS TV

218 Days - "Snow Days" are Scheduled Work Days

July 2018								August 2018							
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	AUGUST
	1	2	3	4	5	6	7				1	2	3	4	1 - First Day of Employment
	8	9	10	11	12	13	14	5	6	7	8	9	10	11	
	15	16	17	18	19	20	21	12	13	14	15	16	17	18	
	22	23	24	25	26	27	28	19	20	21	22	23	24	25	
	29	30	31					26	27	28	29	30	31		
September 2018								October 2018							
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	OCTOBER
							1		1	2	3	4	5	6	
3 - Labor Day UNPAID DAY OFF	2	3	4	5	6	7	8	7	8	9	10	11	12	13	
	9	10	11	12	13	14	15	14	15	16	17	18	19	20	
	16	17	18	19	20	21	22	21	22	23	24	25	26	27	
	23	24	25	26	27	28	29	28	29	30	31				
	30														
November 2018								December 2018							
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	DECEMBER
					1	2	3							1	
21 - Thanksgiving Break UNPAID DAY OFF	4	5	6	7	8	9	10	2	3	4	5	6	7	8	21, 24 - Winter Break UNPAID DAYS OFF
22 - Thanksgiving Break PAID DAY OFF	11	12	13	14	15	16	17	9	10	11	12	13	14	15	25 - Winter Break PAID DAY OFF
23 - Thanksgiving Break UNPAID DAY OFF	18	19	20	21	22	23	24	16	17	18	19	20	21	22	26-28, 31 - Winter Break UNPAID DAYS OFF
	25	26	27	28	29	30		23	24	25	26	27	28	29	
								30	31						
January 2019								February 2019							
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	FEBRUARY
			1	2	3	4	5						1	2	
1 - Winter Break UNPAID DAY OFF	6	7	8	9	10	11	12	3	4	5	6	7	8	9	18 - Presidents' Day PAID DAY OFF
21 - Martin L. King's Day UNPAID DAY OFF	13	14	15	16	17	18	19	10	11	12	13	14	15	16	
	20	21	22	23	24	25	26	17	18	19	20	21	22	23	
	27	28	29	30	31			24	25	26	27	28			
March 2019								April 2019							
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S	APRIL
						1	2		1	2	3	4	5	6	
25-29 - Spring Break UNPAID DAYS OFF	3	4	5	6	7	8	9	7	8	9	10	11	12	13	
	10	11	12	13	14	15	16	14	15	16	17	18	19	20	
	17	18	19	20	21	22	23	21	22	23	24	25	26	27	
	24	25	26	27	28	29	30	28	29	30					
	31														
May 2019								June 2019							
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	JUNE
				1	2	3	4							1	
27 - Memorial Day UNPAID DAY OFF	5	6	7	8	9	10	11	2	3	4	5	6	7	8	25 - Last Day of Employment
	12	13	14	15	16	17	18	9	10	11	12	13	14	15	
	19	20	21	22	23	24	25	16	17	18	19	20	21	22	
	26	27	28	29	30	31		23	24	25	26	27	28	29	
								30							

COLUMBIA PUBLIC SCHOOLS 2018-2019 SCHOOL CALENDAR



Nutrition Services 184 Days - "Snow Days" are Unpaid Days Off

		July 2018							August 2018								
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	AUGUST		
		1	2	3	4	5	6	7				1	2	3	4		
		8	9	10	11	12	13	14	5	6	7	8	9	10	11	14 - First Day of Employment	
		15	16	17	18	19	20	21	12	13	14	15	16	17	18		
		22	23	24	25	26	27	28	19	20	21	22	23	24	25		
		29	30	31					26	27	28	29	30	31			
		September 2018							October 2018								
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	OCTOBER		
							1		1	2	3	4	5	6			
	3 - Labor Day PAID DAY OFF	2	3	4	5	6	7	8	7	8	9	10	11	12	13		
	24 - Teacher Work Day UNPAID DAY OFF	9	10	11	12	13	14	15	14	15	16	17	18	19	20		
		16	17	18	19	20	21	22	21	22	23	24	25	26	27		
		23	24	25	26	27	28	29	28	29	30	31					
	30																
		November 2018							December 2018								
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	DECEMBER		
						1	2	3							1		
	5 - Teacher Work Day UNPAID DAY OFF	4	5	6	7	8	9	10	2	3	4	5	6	7	8	21 - Winter Break UNPAID DAY OFF	
	6 - School Not In Session UNPAID DAY OFF	11	12	13	14	15	16	17	9	10	11	12	13	14	15	24-26 - Winter Break PAID DAYS OFF	
	16 - Teacher Work Day UNPAID DAY OFF	18	19	20	21	22	23	24	16	17	18	19	20	21	22	27-28, 31 - Winter Break UNPAID DAYS OFF	
	21 - Thanksgiving Break UNPAID DAY OFF	25	26	27	28	29	30		23	24	25	26	27	28	29		
22-23 - Thanksgiving Break PAID DAYS OFF								30	31								
		January 2019							February 2019								
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	FEBRUARY		
			1	2	3	4	5						1	2			
	1 - Winter Break PAID DAY OFF	6	7	8	9	10	11	12	3	4	5	6	7	8	9	15 - Teacher Work Day UNPAID DAY OFF	
	2 - Teacher Work Day UNPAID DAY OFF	13	14	15	16	17	18	19	10	11	12	13	14	15	16	18 - Presidents' Day PAID DAY OFF	
	21 - Martin L. King's Day PAID DAY OFF	20	21	22	23	24	25	26	17	18	19	20	21	22	23		
		27	28	29	30	31			24	25	26	27	28				
		March 2019							April 2019								
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S	APRIL		
						1	2		1	2	3	4	5	6			
	1 - Teacher Work Day UNPAID DAY OFF	3	4	5	6	7	8	9	7	8	9	10	11	12	13		
	25-29 - Spring Break UNPAID DAYS OFF	10	11	12	13	14	15	16	14	15	16	17	18	19	20		
		17	18	19	20	21	22	23	21	22	23	24	25	26	27		
		24	25	26	27	28	29	30	28	29	30						
	31																
		May 2019							June 2019								
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	JUNE		
					1	2	3	4							1		
	20 - Last Day of Employment - No Snow Days	5	6	7	8	9	10	11	2	3	4	5	6	7	8		
	27 - Memorial Day PAID DAY OFF	12	13	14	15	16	17	18	9	10	11	12	13	14	15		
	21-24, 28-29 - Built in Snow Days	19	20	21	22	23	24	25	16	17	18	19	20	21	22		
		26	27	28	29	30	31		23	24	25	26	27	28	29		
								30									

COLUMBIA PUBLIC SCHOOLS 2018-2019 SCHOOL CALENDAR



Adult Ed - Surg Tech Instructor
186 Days - "Snow Days" are Scheduled Work Days

July 2018

JULY	S	M	T	W	T	F	S
	1	2	3	4	5	6	7
2 - First Day of Employment	8	9	10	11	12	13	14
4 - Independence Day UNPAID DAY OFF	15	16	17	18	19	20	21
6, 13, 20 - UNPAID DAYS OFF	22	23	24	25	26	27	28
23-27, 30-31 - UNPAID DAYS OFF	29	30	31				

August 2018

AUGUST	S	M	T	W	T	F	S
				1	2	3	4
1-3 - UNPAID DAYS OFF	5	6	7	8	9	10	11
10, 17, 24, 31 - UNPAID DAYS OFF	12	13	14	15	16	17	18
	19	20	21	22	23	24	25
	26	27	28	29	30	31	

September 2018

SEPTEMBER	S	M	T	W	T	F	S
							1
3 - Labor Day UNPAID DAY OFF	2	3	4	5	6	7	8
7, 14, 21, 28 - UNPAID DAYS OFF	9	10	11	12	13	14	15
	16	17	18	19	20	21	22
	23	24	25	26	27	28	29
	30						

October 2018

OCTOBER	S	M	T	W	T	F	S
		1	2	3	4	5	6
5, 12, 19, 26 - UNPAID DAYS OFF	7	8	9	10	11	12	13
	14	15	16	17	18	19	20
	21	22	23	24	25	26	27
	28	29	30	31			

November 2018

NOVEMBER	S	M	T	W	T	F	S
					1	2	3
2, 9, 16 - UNPAID DAYS OFF	4	5	6	7	8	9	10
21 - Thanksgiving Break UNPAID DAY OFF	11	12	13	14	15	16	17
22 - Thanksgiving Break PAID DAY OFF	18	19	20	21	22	23	24
23 - Thanksgiving Break UNPAID DAY OFF	25	26	27	28	29	30	
30 - UNPAID DAY OFF							

December 2018

DECEMBER	S	M	T	W	T	F	S
							1
7, 14 - UNPAID DAYS OFF	2	3	4	5	6	7	8
21, 24 - Winter Break UNPAID DAYS OFF	9	10	11	12	13	14	15
25 - Winter Break PAID DAY OFF	16	17	18	19	20	21	22
26-28, 31 - Winter Break UNPAID DAYS OFF	23	24	25	26	27	28	29
	30	31					

January 2019

JANUARY	S	M	T	W	T	F	S
			1	2	3	4	5
1 - Winter Break UNPAID DAY OFF	6	7	8	9	10	11	12
4, 11, 18 - UNPAID DAYS OFF	13	14	15	16	17	18	19
21 - Martin L. King's Day UNPAID DAY OFF	20	21	22	23	24	25	26
25 - UNPAID DAY OFF	27	28	29	30	31		

February 2019

FEBRUARY	S	M	T	W	T	F	S
						1	2
1, 8, 15 - UNPAID DAYS OFF	3	4	5	6	7	8	9
18 - Presidents' Day PAID DAY OFF	10	11	12	13	14	15	16
22 - UNPAID DAY OFF	17	18	19	20	21	22	23
	24	25	26	27	28		

March 2019

MARCH	S	M	T	W	T	F	S
						1	2
1, 8, 15, 22 - UNPAID DAYS OFF	3	4	5	6	7	8	9
25-29 - Spring Break UNPAID DAYS OFF	10	11	12	13	14	15	16
	17	18	19	20	21	22	23
	24	25	26	27	28	29	30
	31						

April 2019

APRIL	S	M	T	W	T	F	S
		1	2	3	4	5	6
5, 12, 19, 26 - UNPAID DAYS OFF	7	8	9	10	11	12	13
	14	15	16	17	18	19	20
	21	22	23	24	25	26	27
	28	29	30				

May 2019

MAY	S	M	T	W	T	F	S
				1	2	3	4
3, 10, 17, 24, 31 - UNPAID DAYS OFF	5	6	7	8	9	10	11
27 - Memorial Day UNPAID DAY OFF	12	13	14	15	16	17	18
	19	20	21	22	23	24	25
	26	27	28	29	30	31	

June 2019

JUNE	S	M	T	W	T	F	S
							1
7, 14, 21, 28 - UNPAID DAYS OFF	2	3	4	5	6	7	8
27 - Last Day of Employment	9	10	11	12	13	14	15
	16	17	18	19	20	21	22
	23	24	25	26	27	28	29
	30						

COLUMBIA PUBLIC SCHOOLS 2018-2019 SCHOOL CALENDAR



Adult Learning Center
190 Days - "Snow Days" are Unpaid Days Off

July 2018								August 2018							
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	AUGUST
	1	2	3	4	5	6	7				1	2	3	4	
24 - First Day of Employment	8	9	10	11	12	13	14	5	6	7	8	9	10	11	1-3 - UNPAID DAYS OFF
24-26 - Professional Development Days	15	16	17	18	19	20	21	12	13	14	15	16	17	18	6-7 - UNPAID DAYS OFF
27, 30-31 - UNPAID DAYS OFF	22	23	24	25	26	27	28	19	20	21	22	23	24	25	
	29	30	31					26	27	28	29	30	31		
September 2018								October 2018							
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	OCTOBER
							1		1	2	3	4	5	6	
3 - Labor Day UNPAID DAY OFF	2	3	4	5	6	7	8	7	8	9	10	11	12	13	
	9	10	11	12	13	14	15	14	15	16	17	18	19	20	
	16	17	18	19	20	21	22	21	22	23	24	25	26	27	
	23	24	25	26	27	28	29	28	29	30	31				
	30														
November 2018								December 2018							
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	DECEMBER
					1	2	3							1	
6 - School Not in Session UNPAID DAY OFF	4	5	6	7	8	9	10	2	3	4	5	6	7	8	21, 24 - Winter Break UNPAID DAYS OFF
21 - Thanksgiving Break UNPAID DAY OFF	11	12	13	14	15	16	17	9	10	11	12	13	14	15	25 - Winter Break PAID DAY OFF
22 - Thanksgiving Break PAID DAY OFF	18	19	20	21	22	23	24	16	17	18	19	20	21	22	26-28, 31 - Winter Break UNPAID DAYS OFF
23 - Thanksgiving Break UNPAID DAY OFF	25	26	27	28	29	30		23	24	25	26	27	28	29	
								30	31						
January 2019								February 2019							
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	FEBRUARY
			1	2	3	4	5						1	2	
1 - Winter Break UNPAID DAY OFF	6	7	8	9	10	11	12	3	4	5	6	7	8	9	18 - Presidents' Day PAID DAY OFF
21 - Martin L. King's Day UNPAID DAY OFF	13	14	15	16	17	18	19	10	11	12	13	14	15	16	
	20	21	22	23	24	25	26	17	18	19	20	21	22	23	
	27	28	29	30	31			24	25	26	27	28			
March 2019								April 2019							
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S	APRIL
						1	2		1	2	3	4	5	6	
25-29 - Spring Break UNPAID DAYS OFF	3	4	5	6	7	8	9	7	8	9	10	11	12	13	
	10	11	12	13	14	15	16	14	15	16	17	18	19	20	
	17	18	19	20	21	22	23	21	22	23	24	25	26	27	
	24	25	26	27	28	29	30	28	29	30					
	31														
May 2019								June 2019							
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	JUNE
				1	2	3	4							1	
20 - Last Day of Employment - No Snow Days	5	6	7	8	9	10	11	2	3	4	5	6	7	8	
27 - Memorial Day UNPAID DAY OFF	12	13	14	15	16	17	18	9	10	11	12	13	14	15	
21-24, 28-29 - Built in Snow Days	19	20	21	22	23	24	25	16	17	18	19	20	21	22	
	26	27	28	29	30	31		23	24	25	26	27	28	29	
								30							

COLUMBIA PUBLIC SCHOOLS 2018-2019 SCHOOL CALENDAR



Adult Learning Center
240 Days - "Snow Days" are Scheduled Work Days

July 2018								August 2018							
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	AUGUST
	1	2	3	4	5	6	7	1	2	3	4				
2 - First Day of Employment	8	9	10	11	12	13	14	5	6	7	8	9	10	11	
4 - Independence Day PAID DAY OFF	15	16	17	18	19	20	21	12	13	14	15	16	17	18	
9-13 - UNPAID DAYS OFF	22	23	24	25	26	27	28	19	20	21	22	23	24	25	
16-20 - UNPAID DAYS OFF	29	30	31					26	27	28	29	30	31		
September 2018								October 2018							
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	OCTOBER
							1		1	2	3	4	5	6	
3 - Labor Day PAID DAY OFF	2	3	4	5	6	7	8	7	8	9	10	11	12	13	
	9	10	11	12	13	14	15	14	15	16	17	18	19	20	
	16	17	18	19	20	21	22	21	22	23	24	25	26	27	
	23	24	25	26	27	28	29	28	29	30	31				
	30														
November 2018								December 2018							
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	DECEMBER
					1	2	3							1	
21 - Thanksgiving Break UNPAID DAY OFF	4	5	6	7	8	9	10	2	3	4	5	6	7	8	21 - Winter Break UNPAID DAY OFF
22-23 - Thanksgiving Break PAID DAYS OFF	11	12	13	14	15	16	17	9	10	11	12	13	14	15	24-26 - Winter Break PAID DAYS OFF
	18	19	20	21	22	23	24	16	17	18	19	20	21	22	27-28, 31 - Winter Break UNPAID DAYS OFF
	25	26	27	28	29	30		23	24	25	26	27	28	29	
								30	31						
January 2019								February 2019							
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	FEBRUARY
			1	2	3	4	5						1	2	
1 - Winter Break PAID DAY OFF	6	7	8	9	10	11	12	3	4	5	6	7	8	9	18 - Presidents' Day PAID DAY OFF
21 - Martin L. King's Day PAID DAY OFF	13	14	15	16	17	18	19	10	11	12	13	14	15	16	
	20	21	22	23	24	25	26	17	18	19	20	21	22	23	
	27	28	29	30	31			24	25	26	27	28			
March 2019								April 2019							
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S	APRIL
						1	2		1	2	3	4	5	6	
25-29 - UNPAID DAYS OFF	3	4	5	6	7	8	9	7	8	9	10	11	12	13	
	10	11	12	13	14	15	16	14	15	16	17	18	19	20	
	17	18	19	20	21	22	23	21	22	23	24	25	26	27	
	24	25	26	27	28	29	30	28	29	30					
	31														
May 2019								June 2019							
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	JUNE
				1	2	3	4							1	
27 - Memorial Day PAID DAY OFF	5	6	7	8	9	10	11	2	3	4	5	6	7	8	28 - Last Day of Employment
	12	13	14	15	16	17	18	9	10	11	12	13	14	15	
	19	20	21	22	23	24	25	16	17	18	19	20	21	22	
	26	27	28	29	30	31		23	24	25	26	27	28	29	
								30							

COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19

Supplemental

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

**OPERATIONAL GRANTS BY FUND
approved by Budget Adoption for 2018-19**

	<u>Revenue Object</u>	<u>Fund Impacted by Operational Grant Funding</u>			
		<u>Incidental</u>	<u>Teachers</u>	<u>Adult Ed</u>	<u>Grant</u>
A+ Adult Education Grants	5397			X	
Adult Basic Education	5436, 5337				X
Child Care Development	5472				X
Direct Student Loans	5497			X	
Early Childhood Special Education	5314, 5442	X	X		
MOT	5397				X
Pell Grants	5484			X	
Special Education Part B Entitlement	5441	X	X		
Title I - Improving Academic Achievement of the Disadvantaged	5451	X	X		
Title II A - Improving Teacher Quality	5465	X	X		
Title II Basic Grant - Perkins	5427	X	X		
Title III - English Language Learners	5462				X
Title IV - Student Support & Academic Enrichment	5461				X
Vocational Aid	5332	X	X		
Vocational Enhancement & 50/50 Grants	5359				X

Many grants are provided through state and federal sources as ongoing funding for specific supports and programs for students. Those listed on this page are considered crucial and significant to continuance of these programs and supports and are, therefore, approved for application and included in the budget annually.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

NUTRITION SERVICES MEAL PRICES FOR 2018-19

Effective July 1, 2011, Section 205 of the Healthy Hunger-Free Kids Act of 2010 requires Local Education Agencies (LEAs) participating in the National School Lunch Program to provide the same level of support for lunches served to paid students as for students eligible for free or reduced-price lunches. The act directs LEAs that currently charge less than a free meal reimbursement rate minus the paid meal reimbursement rate to gradually increase their prices over time until they meet the requirement. Schools may choose to cover the difference in revenue with non-Federal funds instead of raising paid prices. This provision was created to help ensure schools have funding available to support serving nutritious meals.

On April 19, 2018, USDA Food and Nutrition Service (FNS) issued a memo SP 12-2018 indicating that only school food authorities that had a negative balance in the nonprofit school food service account on January 31, 2018 will be required to raise prices for paid lunches according to the Paid Lunch Equity (PLE) provisions in Section 12(p) of the Richard B. Russell National School Lunch Act, 42 U.S.C. 1760(p) and implemented in National School Lunch Program regulations 7 CFR 210.14(e). Therefore, annual meal prices are expected to remain flat for 2018-19 as seen on the following page.

2016-17 Meal Counts

Full Price Lunches	621,111
Reimbursable Reduced Price Lunches	108,425
Reimbursable Free Lunches	964,901
Full Price Breakfast	125,448
Reimbursable Reduced Price Breakfast Basic	3,570
Reimbursable Reduced Price Breakfast Severe	35,165
Reimbursable Free Price Breakfast Basic	80,922
Reimbursable Free Price Breakfast Severe	<u>529,555</u>
Total Student Meals Served	2,469,097

The meal count decreased by 10,074

Adult Lunches	36,851
Adult Breakfast	<u>521</u>
Total Adult Meals Served	37,372

The following schools will remain eligible for Community Eligibility Provision (CEP) with free breakfast and lunch for all students:

- | | |
|--------------------------------|--|
| Alpha Hart Elementary School | New Haven Elementary School |
| Blue Ridge Elementary School | West Boulevard Elementary School |
| Benton Elementary School | Center for Responsive Education (CORE) |
| Derby Ridge Elementary School | Frederick Douglass High School |
| Eliot Battle Elementary School | |

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Annual Meal Pricing Authorization

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Federal free lunch reimbursement	\$3.13	\$3.22	\$3.31	\$3.40 estimated
Reduced price lunch reimbursement	\$2.73	\$2.82	\$2.91	\$3.00 estimated
Paid reimbursement	\$.35 per meal	\$.36 per meal	\$.39 per meal	\$.40 estimated

CPS charges for paid meals are:

• Elementary student	\$2.60	\$2.70	\$2.80	\$2.80 - no increase
• Secondary student	\$2.80	\$2.90	\$3.00	\$3.00 - no increase
• Adult lunch	\$3.50	\$3.60	\$3.75	\$3.75 - no increase

(Note: These prices include the plated meal and access to the salad bar.)
Statewide average cost to produce a meal was \$3.20 per meal in 2015-16.

Breakfast prices

• Students	\$1.65	\$1.75	\$1.85	\$1.85 - no increase
• Adults	\$2.00	\$2.10	\$2.25	\$2.25 - no increase

Federal breakfast reimbursement	<u>Free/Reduced</u>	<u>Free/Reduced</u>	<u>Free/Reduced</u>	<u>Free/Reduced</u>
• Non-severe need schools	\$1.66/\$1.36	\$1.71/\$1.41	\$1.76/\$1.46	\$1.81/\$1.51 estimated
• Severe need schools	\$1.99/\$1.99	\$2.04/\$1.74	\$2.08/\$1.78	\$2.12/\$1.82 estimated

Statewide average cost to produce a breakfast was \$2.40 per meal in 2015-16.

There will be no impact to revenues assuming no change in paid meal participation in 2018-19.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

**EMPLOYEE BENEFITS
Summary All Programs - Funds 85 through 89**

	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Budget 2017-18</u>	<u>Projected Actual 2017-18</u>	<u>Final Budget 2018-19</u>
Projected Beginning Fund Balance	\$ 6,198,824	\$ 3,515,623	\$ 2,633,574	\$ 4,869,628	\$ 2,633,574	\$ 3,758,115
<u>Revenue</u>						
Plan Payments	\$ 22,793,402	\$ 24,893,809	\$ 27,888,002	\$ 28,326,222	\$ 28,571,308	\$ 29,742,000
Interest Income	21,783	26,507	54,893	26,000	109,700	115,000
Federal Program Reimb	138,545	140,049	138,052	140,000	129,358	140,000
Total Program Revenue	<u>\$22,953,730</u>	<u>\$ 25,060,365</u>	<u>\$28,080,947</u>	<u>\$28,492,222</u>	<u>\$28,810,366</u>	<u>\$29,997,000</u>
<u>Expenditure</u>						
Salaries	\$ 196,134	\$ 207,180	\$ 245,496	\$ 235,713	\$ 220,712	\$ 233,512
Employee Benefits	55,677	64,378	85,220	62,487	65,595	71,086
Services/Supplies	25,385,120	25,670,856	25,603,151	25,750,700	27,399,518	28,090,300
Total Expenditures	<u>\$ 25,636,931</u>	<u>\$ 25,942,414</u>	<u>\$ 25,933,867</u>	<u>\$ 26,048,900</u>	<u>\$ 27,685,825</u>	<u>\$ 28,394,898</u>
Excess or Deficit	\$ (2,683,201)	\$ (882,049)	\$ 2,147,080	\$ 2,443,322	\$ 1,124,541	\$ 1,602,102
Projected Ending Fund Balance	\$ 3,515,623	\$ 2,633,574	\$ 4,780,654	\$ 7,312,950	\$ 3,758,115	\$ 5,360,217

Program Data:	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>
FTE	3.00	3.00	4.00	4.00	4.00	4.00

This Internal Service Fund receives plan payments from the District and from employees for part time and dependent coverages. Additionally revenue comes from retirees who have elected to participate in the plan. Expenditures are for claims, administration and excess loss insurance cost as well as the District personnel who support the program.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

**EMPLOYEE BENEFITS
Medical - Fund 85 and Flexible Benefit Plan - Fund 86
(this fund includes life insurance and voluntary disability insurance)**

	<u>Actual</u> <u>2014-15</u>	<u>Actual</u> <u>2015-16</u>	<u>Actual</u> <u>2016-17</u>	<u>Budget</u> <u>2017-18</u>	<u>Projected</u> <u>Actual</u> <u>2017-18</u>	<u>Final</u> <u>Budget</u> <u>2018-19</u>
Projected Beginning Fund Balance	\$ 4,905,671	\$ 2,037,074	\$ 1,411,189	\$ 3,158,123	\$ 2,941,679	\$ 3,940,844
<u>Revenue</u>						
Plan Payments	\$ 20,204,586	\$ 22,196,919	\$ 24,860,555	\$ 25,338,700	\$ 25,522,663	\$ 26,666,000
Interest Income	17,074	18,509	39,526	20,000	74,500	75,000
Federal Program Reimb	138,545	140,049	138,052	140,000	129,358	140,000
Total Program Revenue	<u>\$ 20,360,205</u>	<u>\$ 22,355,477</u>	<u>\$ 25,038,133</u>	<u>\$ 25,498,700</u>	<u>\$ 25,726,521</u>	<u>\$ 26,881,000</u>
<u>Expenditure</u>						
Salaries	\$ 80,617	\$ 86,070	\$ 113,856	\$ 110,913	\$ 93,660	\$ 101,640
Employee Benefits	25,460	31,682	48,796	29,087	29,235	33,435
Services/Supplies	23,122,725	22,863,610	23,344,991	23,055,400	24,604,461	25,227,800
Total Expenditures	<u>\$ 23,228,802</u>	<u>\$ 22,981,362</u>	<u>\$ 23,507,643</u>	<u>\$ 23,195,400</u>	<u>\$ 24,727,356</u>	<u>\$ 25,362,875</u>
Excess or Deficit	\$ (2,868,597)	\$ (625,885)	\$ 1,530,490	\$ 2,303,300	\$ 999,165	\$ 1,518,125
Projected Ending Fund Balance	\$ 2,037,074	\$ 1,411,189	\$ 2,941,679	\$ 5,461,423	\$ 3,940,844	\$ 5,458,969

Program Data:	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>
FTE supporting program	2.00	2.00	2.00	2.00	2.00	2.00
<u>Number Covered</u>						
Full Time Employees	2,329	2,370	2,518	2,410	2,525	2,565
Part Time Employees	63	51	50	31	50	30
Retirees	463	444	444	459	416	431
Dependents	550	562	562	577	613	628
Cost of Employee Assistance Program	\$ 63,918	\$ 63,918	\$ 67,104	\$ 67,104	\$ 67,104	\$ 67,104
Cost of Stop Loss Coverage	\$ 340,518	\$ 383,494	\$ 744,216	\$ 470,671	\$ 962,181	\$ 1,000,000
Annual Amount of Stop Loss	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
Healthcare Reform Fees	\$ 218,644	\$ 43,168	\$ 8,728	\$ 50,000	\$ 9,040	\$ 10,000
<u>Portion of Plan Payment Revenue from Employees who Purchase</u>						
Supplemental Life Insurance	\$ 63,958	\$ 62,116	\$ 49,561	\$ 66,000	\$ 65,228	\$ 70,000
Short or Long Term Disability	\$ 161,272	\$ 168,876	\$ 163,107	\$ 174,000	\$ 206,908	\$ 205,000

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

**EMPLOYEE BENEFITS
Dental - Fund 87**

	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Budget 2017-18</u>	<u>Projected Actual 2017-18</u>	<u>Final 2018-19</u>
Projected Beginning Fund Balance	\$ 105,321	\$ 51,448	\$ 43,216	\$ 91,345	\$ 126,337	\$ 216,700
Revenue						
Plan Payments	\$ 1,398,203	\$ 1,497,066	\$1,682,985	\$ 1,651,000	\$ 1,641,380	\$ 1,651,000
Interest Income	806	775	2,305	1,000	5,000	5,000
Total Program Revenue	<u>\$ 1,399,009</u>	<u>\$ 1,497,841</u>	<u>\$1,685,290</u>	<u>\$ 1,652,000</u>	<u>\$ 1,646,380</u>	<u>\$ 1,656,000</u>
Expenditure						
Salaries	\$ 5,123	\$ 5,576	\$ 6,314	\$ 6,800	\$ 5,725	\$ 5,997
Employee Benefits	1,421	1,559	1,797	1,400	1,727	1,791
Services/Supplies	1,446,338	1,498,938	1,594,058	1,671,200	1,548,565	1,621,200
Total Expenditures	<u>\$ 1,452,882</u>	<u>\$ 1,506,073</u>	<u>\$ 1,602,169</u>	<u>\$ 1,679,400</u>	<u>\$ 1,556,017</u>	<u>\$ 1,628,988</u>
Excess or Deficit	\$ (53,873)	\$ (8,232)	\$ 83,121	\$ (27,400)	\$ 90,363	\$ 27,012
Projected Ending Fund Balance	\$ 51,448	\$ 43,216	\$ 126,337	\$ 63,945	\$ 216,700	\$ 243,712

Program Data:	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>
FTE supporting program	0.10	0.10	0.10	0.10	0.10	0.10
Number Covered						
Employees (Full and PT)	2,419	2,434	2,430	2,450	2,465	2,485
Retirees	680	680	680	680	680	680
Dependents	858	858	865	858	884	885

This Internal Service Fund receives plan payments from the District and from employees for part time and dependent coverages. Additionally revenue comes from retirees who have elected to participate in the plan. Expenditures are for claims, administration and excess loss insurance cost as well as the District personnel who support the program.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

**EMPLOYEE BENEFITS
Worker's Compensation - Fund 89**

	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Budget 2017-18</u>	<u>Projected Actual 2017-18</u>	<u>Final Budget 2018-19</u>
Projected Beginning Fund Balance	\$ 1,187,832	\$ 1,427,101	\$ 1,179,169	\$ 1,224,754	\$ 1,179,169	\$ 1,214,182
<u>Revenue</u>						
Plan Payments	\$ 1,190,613	\$ 1,199,824	\$ 1,344,462	\$ 1,336,522	\$ 1,407,265	\$ 1,425,000
Interest Income	3,903	7,223	13,062	5,000	30,200	35,000
Total Program Revenue	<u>\$ 1,194,516</u>	<u>\$ 1,207,047</u>	<u>\$ 1,357,524</u>	<u>\$ 1,341,522</u>	<u>\$ 1,437,465</u>	<u>\$ 1,460,000</u>
<u>Expenditure</u>						
Salaries	\$ 110,394	\$ 115,534	\$ 125,326	\$ 118,000	\$ 121,327	\$ 125,875
Employee Benefits	28,796	31,137	34,627	32,000	34,633	35,860
Services/Supplies	816,057	1,308,308	664,102	1,024,100	1,246,492	1,241,300
Total Expenditures	<u>\$ 955,247</u>	<u>\$ 1,454,979</u>	<u>\$ 824,055</u>	<u>\$ 1,174,100</u>	<u>\$ 1,402,452</u>	<u>\$ 1,403,035</u>
Excess or Deficit	\$ 239,269	\$ (247,932)	\$ 533,469	\$ 167,422	\$ 35,013	\$ 56,965
Projected Ending Fund Balance	\$ 1,427,101	\$ 1,179,169	\$ 1,712,638	\$ 1,392,176	\$ 1,214,182	\$ 1,271,147

Program Data:	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>
FTE supporting program	1.90	1.90	1.90	1.90	1.90	1.90
<u>Cost of Stop Loss Coverage</u>	\$ 81,083	\$ 82,841	\$ 83,728	\$ 83,728	\$ 87,673	\$ 87,673
<u>Annual Amount of Stop Loss</u>	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000

This Internal Service Fund receives plan payments from the District and from employees for part time and dependent coverages. Additionally revenue comes from retirees who have elected to participate in the plan. Expenditures are for claims, administration and excess loss insurance cost as well as the District personnel who support the program.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Board of Education Paid Employee Benefits

Per Participant:	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
<u>Retirement:</u>										
Teachers	13.50%	14.00%	14.50%	14.50%	14.50%	14.50%	14.50%	14.50%	14.50%	14.50%
Increase from prior year	0.50%	0.50%	0.50%	-	-	-	-	-	-	-
Non-teachers (non-teachers also pay FICA)	6.50%	6.63%	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%
Increase from prior year	0.25%	0.13%	0.23%	-	-	-	-	-	-	-
Section 218 (Certificated staff in non-certificated roles)	-	9.33%	9.67%	9.67%	9.67%	9.67%	9.67%	9.67%	9.67%	9.67%
Increase from prior year	-	9.33%	0.34%	-	-	-	-	-	-	-
FICA - Social Security	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%
<u>Medical - Basic Plan (monthly avg fiscal year)</u>	\$ 413	\$ 438	\$ 463	\$ 478	\$ 480	\$ 498	\$ 554	\$ 611	\$ 641	\$ 672
Increase monthly increase from prior year	\$ 13	\$ 25	\$ 25	\$ 40	\$ 3	\$ 18	\$ 56	\$ 57	\$ 31	\$ 31
January Rate	\$ 425	\$ 450	\$ 475	\$ 480	\$ 480	\$ 516	\$ 591	\$ 630	\$ 652	\$ 692
<u>Medical - Plus Plan (high ded) (monthly avg fiscal year)</u>	\$ -	\$ 393	\$ 415	\$ 428	\$ 430	\$ 448	\$ 504	\$ 559	\$ 587	\$ 616
Increase from prior year	\$ -	\$ 25	\$ 23	\$ 35	\$ 3	\$ 18	\$ 56	\$ 55	\$ 28	\$ 29
January Rate	\$ 380	\$ 405	\$ 425	\$ 430	\$ 430	\$ 466	\$ 541	\$ 576	\$ 597	\$ 634
<u>Board Contribution to Health Savings Account</u>	\$ -	\$ 45	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 54	\$ 58	\$ 58
Increase from prior year	\$ -	\$ -	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ 4	\$ 4	\$ -
(the Board contributes an amount equal to the difference in annual cost between the Basic and Plus Plan to Plus Plan participants)										
<u>Dental (monthly)</u>	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 27	\$ 31	\$ 31	\$ 31	\$ 31
Increase from prior year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ 4	\$ -	\$ -	\$ -
<u>Life & ADD (per \$1000 to 2016, per month after)</u>	\$ 0.18	\$ 0.18	\$ 0.18	\$ 0.18	\$ 0.18	\$ 0.18	\$ 0.09	\$ 2.50	\$ 2.50	\$ 2.50
Increase from prior year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0.09)	\$ -	\$ -	\$ -
The Board of Education provides \$25k in coverage for full time employees										
<u>Administrative Fees Flexible Benefits Plan</u>	\$ 2.15	\$ 2.15	\$ 2.15	\$ 2.15	\$ 2.15	\$ 2.15	\$ 2.15	\$ 2.15	\$ 2.15	\$ 2.15
(per participant monthly)	\$ 2.15	\$ 2.15	\$ 2.15	\$ 2.15	\$ 2.15	\$ 2.15	\$ 2.15	\$ 2.15	\$ 2.15	\$ 2.15
Increase from prior year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Approval of the 2018-19 budget document will also authorize the proposed rates for medical basic and plus plans, the H.S.A. contribution and dental rates for 2019.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

ENROLLMENT PROJECTION METHODOLOGY

Overview

The Columbia Public School District continues to experience a relatively steady growth in student population although the demographics of the population continue to shift. Many things play into that shift including the mobility of our community, a strong faith based effort to help place immigrant families as well as a changing local and state economy. The District uses outsourced professional demographic firms when making significant boundary decisions, most recently as it relates to Beulah Ralph and Cedar Ridge elementary schools. The data considered in that work and across the District consider the factors shared here.

Demographic Modeling

- (a) Birth and Kindergarten enrollment trends: One of the greatest influences in a school enrollment projection study is the estimation of annual Kindergarten enrollments, which must be based on little or no data as Pre-K enrollments are generally unsuitable to the task and Census data become more out-of-date each year that passes. The table below helps demonstrate the point at which current Census data are no longer directly useful:

Age in 2010 Census	Assumed to enter Kindergarten	Grade in 2026-27 School Year
< 1 year old	2015	11
1 year old	2014	12
2 years old	2013	Graduating 2026
3 years old	2012	Graduating 2025
4 years old	2011	Graduating 2024

Thus, the class of children entering Kindergarten in 2015 was the last group that could be estimated from known population totals of children under age 1 from the 2010 Census. As a result, enrollment projections for grades K-10 in 2026-27 must be based purely on population *projections* and even population estimates for grades 11-12 in 2026-27 are so affected by migration and mortality as to have very little usefulness in this study.

With this in mind, there are several possible approaches to estimating incoming Kindergarten classes. First, past enrollments are studied. As the chart below shows, Kindergarten enrollments have generally trended upwards, though quite erratically, but having dropped by over 100 students since a peak in 2013 with most of the drop occurring in just one year between 2014 and 2015, which contributed strongly to the overall loss the District experienced in 2015.

A linear trend (regression) line is fit to the existing data to provide further information on how much Kindergarten class sizes could be expected to grow annually, on average. The slope here projects nearly ten (9.96) additional Kindergarteners per year with moderately strong predictive power, having an r² value of nearly 0.61 (0.0 indicates no linear trend and 1.0 indicates a perfect linear trend). Overall, it is

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

challenging to make firm estimates of future Kindergarten enrollments based solely on this trend.

Another way to project future Kindergarten enrollments is to study birth rate patterns in the District. Birth data were compiled by elementary zone, for 2011 to 2016, and in addition to informing our projections of growth rates across the district aggregate birth totals by year were used to project overall Kindergarten enrollments through 2021. With a peak of births having occurred in 2013, we likewise project Kindergarten enrollments to crest in 2018 (as we assume most children start Kindergarten as five year-olds) and then to drop for a few years before starting to climb again, based solely on an expectation of continued overall District population growth.

- (b) Population projections to 2025: Numerous independent data providers produce population projections for five and ten year horizons. We obtained projections from three such providers to examine the possible demographic future of this District. All sets of projections have their pros and cons in terms of temporal horizons and level of detail, and we compare these projections to 2020 in the table below. As should be evident, while all of them project growth for all school-age groups and for the population overall, Vendor 3* is notably higher in its projections for school ages in 2020, although its overall population projection is more in line with the other two vendors. Furthermore, the analysts recently obtained the newest update from Vendor 3**, for 2016 to 2021, and while similar, in just one year this vendor has notably decreased the 0-4 projection and slightly raised the two older school-age groups.

Vendor	Population Change 2015-2020			
	Ages 0 to 4	Ages 5 to 14	Ages 15 to 18	All Ages
Vendor 1	5.70%	7.40%	3.00%	6.70%
Vendor 2	5.80%	7.00%	4.80%	5.90%
Vendor 3*	14.10%	12.20%	9.80%	7.00%
Vendor 3 **	8.00%	14.50%	11.00%	7.10%

Enrollment Totals in Recent Years K-12 (September)

2013 - 17,183	2014 - 17,287	2015 - 17,243
2016 - 17,383	2017 - 17,763	

Long Term Projections

The following page shows the most recent projections for the 2016-17 school year through the 2026-27 school year with an expected increase in enrollment of 1,219 during that time period using the medium level. This would take the District from a total of 17,416 projected in 2016-17 to 18,635 in 2026-27. As buildings are scheduled to open and population changes occur in Columbia, the Board of Education will evaluate demographics and adjust enrollment management plans to manage overall building numbers and class size.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

2016-17 Enrollment and Demographics Study

Figure 7. District enrollment projections, by grade, for 2017-2027. (The charts show to 2026, but that is for the beginning of the 2026-27 school year.)

Overall Enrollment Projections for the Columbia Public Schools, 2017-2027, by grade											
District	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
High	17,416	17,583	17,751	17,921	18,093	18,266	18,441	18,618	18,796	18,976	19,158
Medium	17,416	17,534	17,653	17,773	17,894	18,015	18,138	18,261	18,385	18,509	18,635
Low	17,416	17,484	17,553	17,622	17,691	17,761	17,831	17,901	17,971	18,042	18,113
High	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
K	1,332	1,365	1,403	1,392	1,383	1,400	1,423	1,445	1,466	1,490	1,517
1	1,337	1,344	1,379	1,423	1,410	1,401	1,426	1,447	1,468	1,492	1,519
2	1,387	1,343	1,351	1,385	1,431	1,417	1,415	1,439	1,458	1,482	1,510
3	1,461	1,384	1,350	1,356	1,390	1,438	1,429	1,426	1,448	1,471	1,498
4	1,406	1,457	1,382	1,342	1,353	1,385	1,440	1,430	1,425	1,450	1,476
5	1,367	1,419	1,485	1,404	1,363	1,377	1,416	1,469	1,458	1,456	1,484
6	1,344	1,329	1,384	1,437	1,366	1,325	1,343	1,381	1,431	1,423	1,424
7	1,362	1,348	1,338	1,394	1,447	1,376	1,341	1,358	1,394	1,448	1,443
8	1,281	1,382	1,380	1,366	1,423	1,478	1,412	1,375	1,390	1,431	1,489
9	1,306	1,302	1,409	1,407	1,392	1,451	1,515	1,445	1,405	1,424	1,468
10	1,309	1,304	1,316	1,426	1,419	1,407	1,474	1,536	1,464	1,427	1,448
11	1,342	1,310	1,307	1,325	1,433	1,426	1,422	1,487	1,547	1,478	1,443
12	1,182	1,295	1,267	1,264	1,282	1,386	1,386	1,381	1,442	1,504	1,439
Medium	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
K	1,332	1,361	1,395	1,380	1,368	1,381	1,400	1,417	1,434	1,453	1,475
1	1,337	1,341	1,372	1,412	1,394	1,382	1,402	1,419	1,436	1,455	1,478
2	1,387	1,339	1,343	1,373	1,416	1,397	1,392	1,411	1,426	1,446	1,468
3	1,461	1,380	1,342	1,345	1,374	1,418	1,406	1,398	1,416	1,434	1,457
4	1,406	1,453	1,374	1,330	1,338	1,366	1,416	1,403	1,394	1,415	1,435
5	1,367	1,416	1,477	1,393	1,348	1,358	1,392	1,441	1,426	1,420	1,444
6	1,344	1,326	1,376	1,425	1,351	1,307	1,321	1,354	1,400	1,388	1,385
7	1,362	1,344	1,331	1,383	1,431	1,357	1,319	1,332	1,364	1,412	1,403
8	1,281	1,379	1,373	1,354	1,408	1,458	1,389	1,349	1,360	1,396	1,448
9	1,306	1,298	1,401	1,395	1,377	1,431	1,490	1,417	1,375	1,389	1,428
10	1,309	1,300	1,309	1,414	1,403	1,388	1,450	1,506	1,432	1,392	1,409
11	1,342	1,307	1,300	1,314	1,417	1,406	1,399	1,458	1,513	1,442	1,404
12	1,182	1,291	1,260	1,254	1,268	1,367	1,363	1,354	1,410	1,467	1,400
Low	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
K	1,332	1,357	1,387	1,369	1,353	1,361	1,376	1,390	1,401	1,416	1,434
1	1,337	1,337	1,364	1,400	1,378	1,362	1,379	1,391	1,403	1,419	1,436
2	1,387	1,335	1,336	1,362	1,400	1,377	1,368	1,383	1,394	1,409	1,427
3	1,461	1,376	1,334	1,333	1,359	1,398	1,382	1,371	1,384	1,398	1,416
4	1,406	1,449	1,366	1,319	1,323	1,347	1,392	1,375	1,362	1,379	1,395
5	1,367	1,412	1,469	1,381	1,333	1,339	1,369	1,413	1,394	1,384	1,403
6	1,344	1,322	1,369	1,413	1,336	1,288	1,299	1,328	1,368	1,353	1,346
7	1,362	1,340	1,323	1,371	1,415	1,338	1,297	1,305	1,333	1,377	1,364
8	1,281	1,375	1,365	1,343	1,392	1,438	1,365	1,322	1,329	1,360	1,408
9	1,306	1,295	1,393	1,384	1,362	1,411	1,465	1,389	1,344	1,354	1,388
10	1,309	1,297	1,301	1,402	1,388	1,368	1,425	1,477	1,399	1,356	1,369
11	1,342	1,303	1,293	1,303	1,401	1,386	1,375	1,429	1,479	1,405	1,364
12	1,182	1,287	1,253	1,243	1,253	1,348	1,340	1,328	1,378	1,430	1,361

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COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19

Performance Indicators

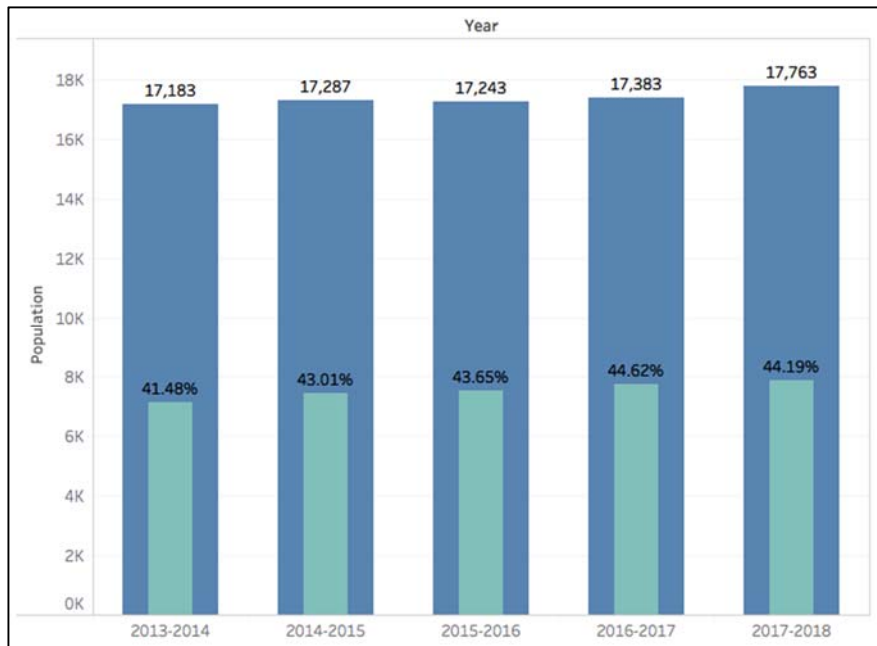
**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

DEMOGRAPHICS

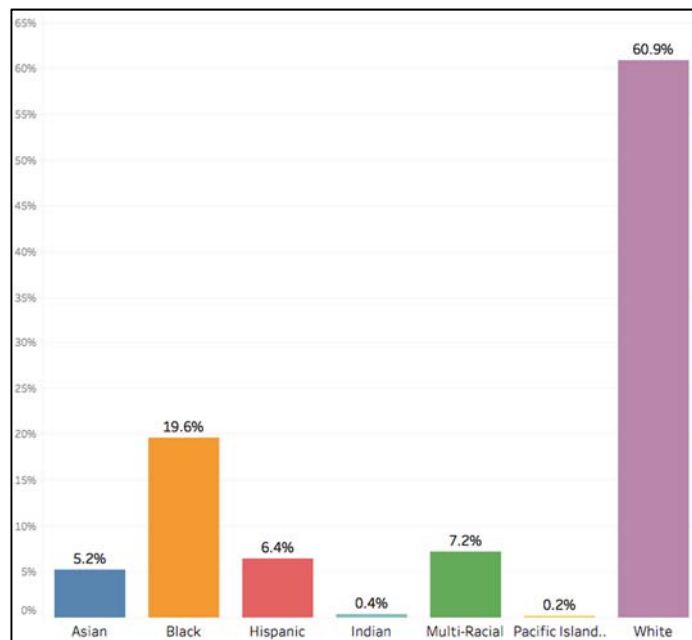
Columbia has a diverse population. The University of Missouri brings in many families from all over the world, creating an environment where many cultures are represented. In addition, Columbia’s social and medical resources welcome and serve refugees experiencing the United States for the first time.

As seen in the charts below, Columbia has a steadily growing population. Poverty, as measured through entitlement to a free or reduced lunch, and the stress often associated with it is an increasing risk factor.

K-12 Population with Free & Reduced Lunch Percentage



Racial Demographics for 2017-2018



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

MAP AND END OF COURSE EXAMS

The Missouri Assessment Program (MAP) is one of several educational reforms mandated by the Outstanding Schools Act of 1993. As a result of this Act, the State Board of Education directed the Missouri Department of Elementary and Secondary Education (DESE) to identify the knowledge, skills and competencies that Missouri students should acquire by the time they complete high school and to assess student progress toward those academic standards. Students in grades 3-8 take the MAP Grade Level Assessments annually in the spring in the areas of Communication Arts and Mathematics. At the secondary level, students take required End of Course Exams (EOC) upon completing courses such as Algebra I Algebra II, and English II.

MAP and EOC Percent Proficient



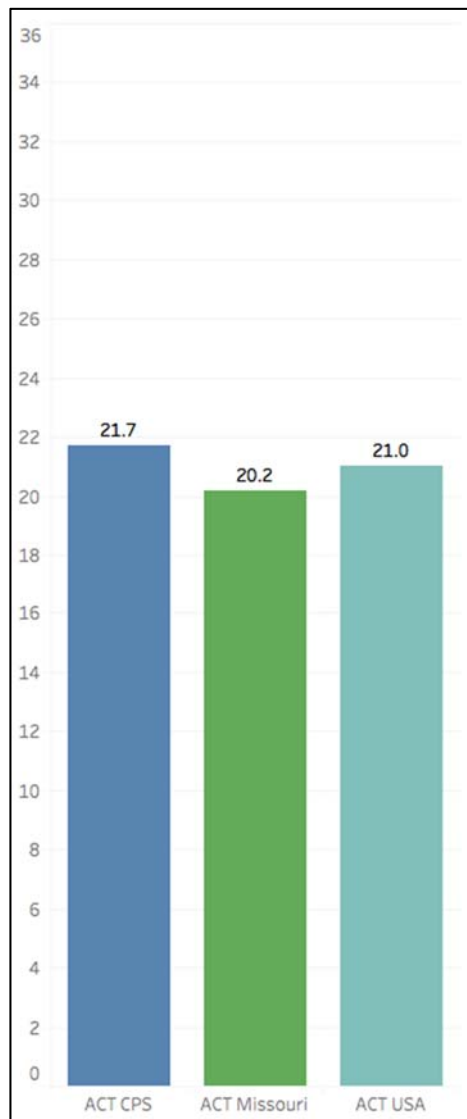
**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

ACT

Starting in the 2014-2015 school year, all 11th grade students were eligible for a free administration of the ACT. The ACT assesses high school students' general educational development and their ability to complete college-level work. The ACT Program is a comprehensive system for collecting and reporting information about students planning to enter post-secondary education. It consists of five major components: English, Math, Reading, Scientific Reasoning, and Writing.

Students in Columbia Public Schools had always exceeded state and national averages on the ACT before all students took the assessment. With the addition of all students taking the ACT, students in Columbia Public Schools continue to outperform other students across Missouri and the United States.

Average ACT



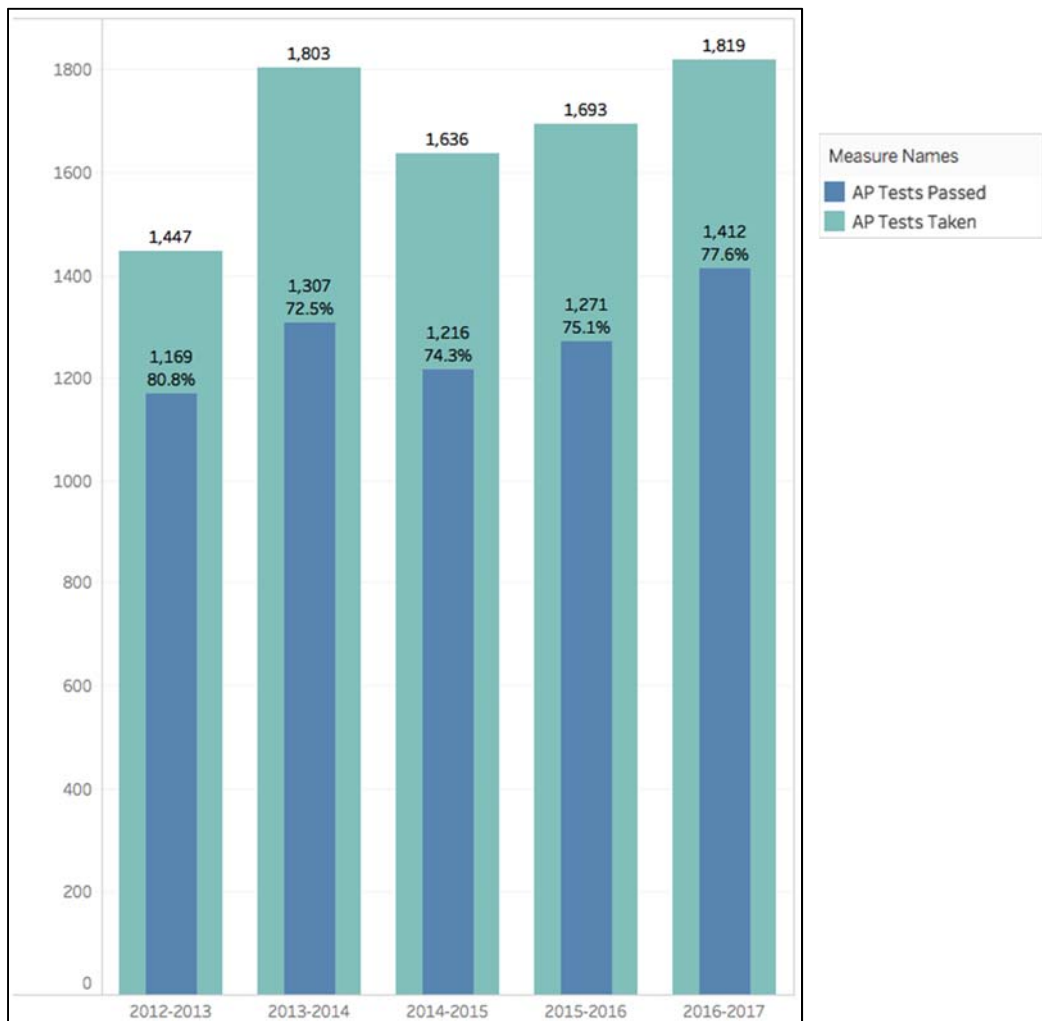
**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

ADVANCED PLACEMENT

The Advanced Placement Program (AP) is a cooperative educational endeavor among secondary Schools and colleges and universities that provides high school students the opportunity to take college-level courses in a high school setting. Students who participate in the AP program gain college-level skills and may earn college credit while they are still in high school.

Columbia Public Schools offers 30 different Advance Placement courses, giving students the opportunity to get a head start on college. Through the AVID program, Columbia Public Schools has encouraged more students to take AP courses, especially among disadvantaged students and continues to enjoy a high success rate among its students.

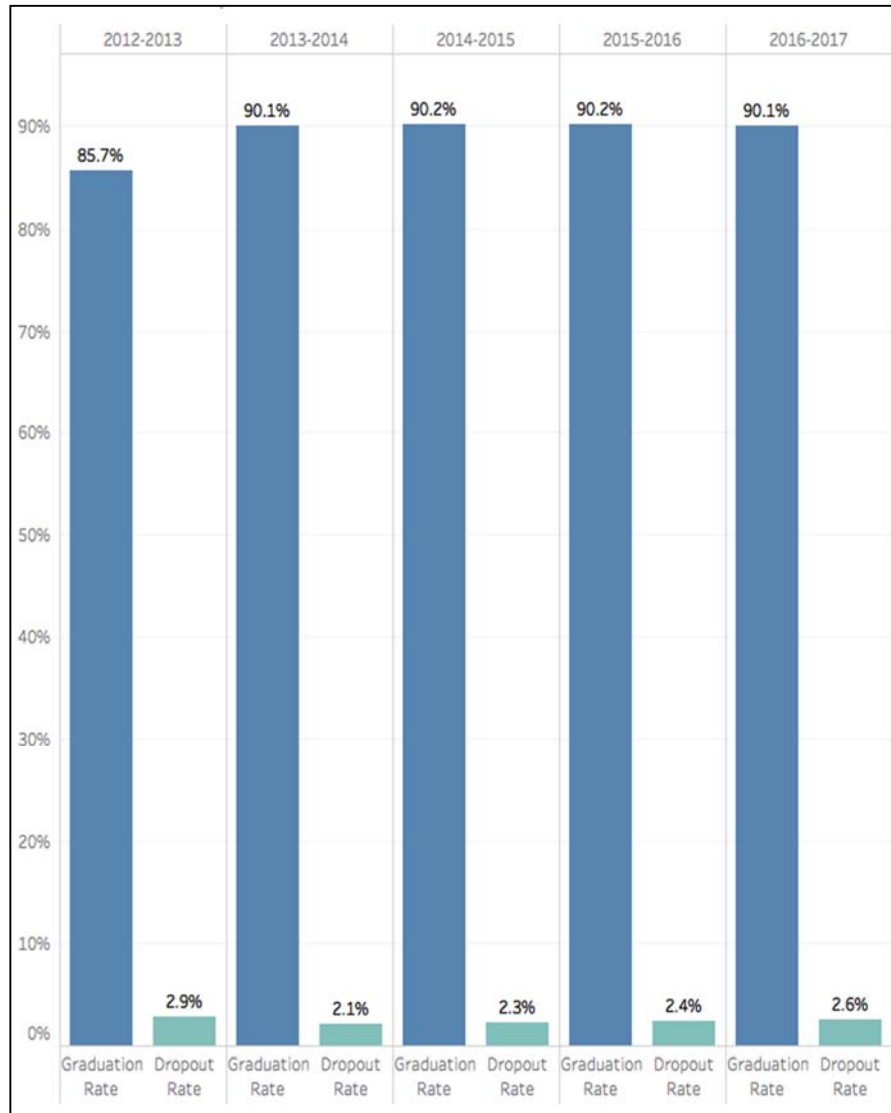
Advance Placement Tests Taken and Passed



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

GRADUATION AND DROPOUT RATE

The percentage of students graduating is one of the most important statistics a school district measures. The graduation rate of students in Columbia Public Schools is high and continuously exceeds state averages while maintaining a remarkably low dropout rate.



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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Glossary

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

GLOSSARY

ACCOUNTS PAYABLE - Amounts owing on open account to private persons, firms, or corporations for goods and services rendered by the LEA.

ACCOUNTS RECEIVABLE - Amounts owing on open account from private persons, firms, or corporations for goods and services furnished by the LEA (but not including amounts due from other funds of the same governmental unit). Although taxes receivable are covered by this term, they should be recorded and reported separately in the Taxes Receivable account.

ACCRUAL BASIS - The basis of accounting under which revenues are recorded when earned or when levies are made, and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made.

ACCRUE - To record revenues when earned or when levies are made, and to record expenditures as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. Sometimes the term is used in a restricted sense to denote the recording of revenues earned but not yet due, such as accrued interest on investments and the recording of expenditures which result in liabilities that are payable in another accounting period, such as accrued interest on bonds.

ACCRUED EXPENSES - Expenses which have been incurred and have not been paid as of a given date. See also Accrual Basis and Accrue.

ACCRUED INTEREST - Interest accumulated between interest dates but not yet due.

ACCRUED INTEREST ON INVESTMENTS PURCHASED - Interest accrued on investments between the last interest payment date and date of purchase. The account is carried as an asset until the first interest payment date after date of purchase. At that time an entry is made debiting the account Cash and crediting the account Accrued Interest on Investments Purchased and an Interest Earnings account for the balance.

ACCRUED LIABILITIES - Amounts owed but not yet due; for example, accrued interest on bonds or notes.

ACCRUED REVENUE - Levies made or other revenue earned and not collected regardless of whether due or not.

ADJUSTED OPERATING LEVY - The amount of levy for the Incidental, Teachers', and Capital Projects Funds after reduction by the Proposition C sales tax rollback. The Columbia School District applies the rollback to the Incidental Fund Levy.

AD VALOREM TAXES - Taxes levied by the LEA on the assessed valuation of real and personal property located within the LEA which, within legal limits, is the final authority in determining the amount to be raised for school operating purposes or retirement of debt.

AGENCY FUND – Funds which are custodial in nature (assets equal liabilities) and do not involve measurement or results of operations. The District's only agency fund is the Student Activity Fund which accounts for financial activities of various student groups.

ALLOWABLE COST - Cost of predetermined equipment, service, and/or activities that have been considered to be appropriate for authorization by the funding agency.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

ALLOWANCE FOR UNCOLLECTIBLE TAXES - A provision of tax revenues for that portion of taxes receivable which it is estimated will not be collected. The account is shown on the balance sheet as a deduction from the Taxes Receivable account in order to arrive at the net taxes receivable. Separate accounts may be maintained on the basis of tax roll year and/or delinquent taxes.

APPROPRIATION - An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.

ASSESS – To value property officially for the purpose of taxation. The term is also sometimes used to denote the levy of taxes, but such usage is not correct because it fails to distinguish between the valuation process and the tax levy process.

ASSESSED VALUATION (A/V) – A valuation set upon real estate and personal property by a government as a basis for levying taxes. In Missouri, the assessed valuation is a percentage of the appraised value as follows: residential (19%), personal property (33 1/3%), Commercial (32%), and Agriculture (12%).

AUDIT - The examination of records and documents and the securing of other evidence for one or more of the following purposes: (a) determining the propriety of proposed or completed transactions, (b) ascertaining whether all transactions have been recorded, and (c) determining whether transactions are accurately recorded on the accounts and in the statements.

AVERAGE DAILY ATTENDANCE (ADA) - The total hours attended in a term by resident pupils between the ages of five and twenty-one divided by the actual number of hours school was in session (actual calendar) PLUS the summer school average daily attendance (ADA) (hours attended divided by 1044 hours). Summer school ADA is a part of the immediate preceding school year's total ADA.

AVID – Advancement via Individual Determination – Rigorous curriculum and support with a goal to provide college and career readiness for all students, with a focus on students in the academic middle.

BOARD OF SCHOOL DIRECTORS – The elected or appointed body which has been created according to state law and vested with responsibilities for educational activities in a given geographical area. These bodies are sometimes called school boards, governing boards, board of directors, school committees, school trustees, etc.

BOND - A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

BOND DISCOUNT - The excess of the face value of a bond over the price for which it is acquired or sold. The price does not include accrued interest at the date of acquisition or sale.

BOND PREMIUM - The excess of the price at which a bond is acquired or sold, over its face value. The price does not include accrued interest at the date of acquisition or sale.

BOND PROCEEDS RECEIVABLE - An account used to designate the amount receivable upon sale of bonds. Revenue from bond sales is placed in the Capital Projects Fund, not in the Debt Service Fund.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

BONDED INDEBTEDNESS - The part of the LEA debt which is covered by outstanding bonds of the LEA.

BONDS AUTHORIZED AND ISSUED – The part of the school district debt that is covered by outstanding bonds of the district.

BONDS AUTHORIZED AND UNISSUED – Bonds which have been legally authorized but not issued and which can be issued and sold without further authorization.

BONDS PAYABLE - The face value of bonds issued and outstanding.

BOOK VALUE - Carrying amount as shown on the books.

BUDGET - A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget usually consists of three parts. The first part contains a message from the budget-making authority together with a summary of the proposed expenditures and the means of financing them. The second part consists of schedules supporting the summary. The schedules show in detail the proposed expenditures and means of financing them together with information as to past years' actual revenues and expenditures and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect. Section 67.010, RSMo, is the statutory reference governing budgets.

BUDGETARY ACCOUNTS - Those accounts necessary to reflect budget operations and conditions, such as estimated revenues, appropriations, and encumbrances, as distinguished from proprietary accounts. See also Proprietary Accounts.

BUDGETARY CONTROL - The control or management of the business affairs of the LEA in accordance with an approved budget with a view toward keeping expenditures within the authorized amounts.

BUDGET DOCUMENT - The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of three parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to past years' actual revenues, expenditures, and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect.

BUILDINGS – A fixed asset account which reflects the acquisition value of permanent structures used to house person and property owned by the local education agency. If the buildings are purchased and constructed, this amount includes the purchase or contract price of all permanent building and fixtures attached to and forming a permanent part of such buildings. If building are acquired by gift, the account reflects their appraised value at the time of acquisition.

CAPITAL IMPROVEMENT PLAN – A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long term work program or otherwise. It sets forth each project or other contemplated expenditure in which the local education agency is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

CAPITAL OUTLAY - An expenditure which results in the acquisition of fixed assets or additions to fixed assets which are presumed to have benefits for more than one year. It is an expenditure for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or initial, additional, and replacement of equipment.

CAPITAL PROJECTS FUND – The Capital Projects Fund accounts for expenditures from the proceeds of bond issues, investment income earned on the proceeds, and other revenues designated from acquisition or construction of major capital assets. The expenditures include major capital outlay projects and equipment purchases for instructional and support programs.

CASH BASIS - The basis of accounting under which revenues are recorded only when actually received, and only cash disbursements are recorded as expenditures.

CATEGORICAL AID - Support funds provided from a higher governmental level and specifically limited to (earmarked for) a given purpose, e.g., special education, transportation, or vocational education.

CERTIFICATES OF PARTICIPATION - A type of financing where an investor purchases a share of the lease revenues of a program rather than the bond being secured by those revenues.

CLASSIFICATION FUNCTION – As applied to expenditures, this term has reference to an activity or services aimed at accomplishing a certain purpose or end, such as regular instruction, special education, vocational education, or administration.

CLASSIFICATION OBJECT – As applied to expenditures, this term has reference to an article or service received, such as salaries, employee benefits, or supplies.

CLASSROOM TRUST FUND – This is a state formula category for the gaming money paid to the districts through the formula. The districts have the option to recognize this revenue in the fund they wish to spend it in the manner they chose.

CO-CURRICULAR ACTIVITIES – Co-curricular activities (experiences) are comprised of the group of school sponsored activities, under the guidance or supervision of qualified adults, designed to provide opportunities for pupils to participate in such experiences on an individual basis, in small groups or in large groups, at school events, public events or a combination of these for such purposes as motivation, enjoyment, and improvement of skills. In practice, participation usually is not required and credit usually is not given. When participation is required or credit is given, the activity generally is considered to be a course.

COMMUNICATION - Expenditures for telephone and telegraph services as well as postage machine rental and postage.

COMMUNITY RECREATION - Activities concerned with providing recreation programs for the community as a whole, or for some segment of the community. It includes such staff activities as organizing and supervising playgrounds, swimming pools, and other recreation programs for the community.

COMMUNITY RELATIONS - Activities concerned with conducting community relations activities. It includes maintaining liaisons with local civic groups, serving as the central point for all requests for public speaking engagements, responses to public inquiry, arranging for tours of and visits to the LEA.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

COMMUNITY SERVICES - Services, other than public school and adult education functions, provided by the school or LEA for purposes relating to the community as a whole or some segment of the community. These include such services as community recreation programs, civic activities, public libraries, programs of custody and care of children, Parents-As-Teachers (PAT), community welfare activities, and services for nonpublic school pupils provided by the public schools on a continuing basis.

CONTINGENT FUND - Assets or other resources set aside to provide for unforeseen expenditures, or for anticipated expenditures of uncertain amount.

CONTINGENT LIABILITIES - Items which may become liabilities as a result of conditions undetermined at a given date, such as guarantees, pending lawsuits, judgments under appeal, and unsettled disputed claims.

CONTRACTED SERVICES - Services rendered by personnel who are not on the payroll of the LEA including all related expenses covered by the contract.

CPA – Certified Public Accountant – professional licensing achieved through formal education, rigorous testing and experience in accord with the state in which the accountant resides.

CPI – Consumer Price Index – Used to track the change in the cost of consumer goods over a period of time – usually one year.

CSIP – Continuing School Improvement Plan – Model which provides framework for staff development to be aligned with the intended, taught, and assessed curriculum as well as with the goals of the Board of Education.

CURRENT ASSETS - Cash or anything that can be readily converted into cash.

CURRENT EXPENDITURES PER PUPIL – Current expenditures for a given period of time divided by pupil unit of measure.

CURRENT EXPENSE - Any expenditure except for capital outlay and debt service. Current expense includes total charges incurred, whether paid or unpaid.

CURRENT FUNDS - Money received during the current fiscal year from revenue which can be used to pay obligations currently due, and surpluses reappropriated for the current fiscal year.

CURRENT LIABILITIES - Debts which are payable within a relatively short period of time, usually no longer than a year.

CURRENT OPERATING COST - Total instruction and support expenditures in a fiscal year excluding capital outlay, long term or short term principal and interest minus revenues received for food service (local program and nonprogram, state, federal, and summer food program) and student activities in that fiscal year. Current operating cost is calculated for the district annually and used in computing the certificated salary compliance for the school district.

DEBT – An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants, notes, etc.

DEBIT LIMIT – The maximum amount or gross or net debt that is legally permitted by law (In Missouri, the debit limit for school district is 15% of assessed valuation).

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

DEBT SERVICE - Expenditures for the retirement of debt and expenditures for interest on debt, except principal and interest of current loans. Per Section 165.011, RSMo, if a balance remains in the Debt Service Fund after total outstanding indebtedness for which the fund was levied is paid, the board MAY transfer the unexpended amount to the Capital Projects Fund. The Debt Service Fund must be maintained as a separate bank account.

DEBT SERVICE FUND – The Debt Service Fund accounts for expenditures for the revenue collected from local taxation and allocated state aid for the payment of principal and interest on bonded indebtedness.

DELINQUENT TAXES - Taxes remaining unpaid on and after the date on which they become delinquent by statute.

DOLLAR VALUE MODIFIER – Used within the Foundation Formula calculation as introduced by SB287. This modifier will alter the dollar amount received by a school district based on a variable for the relative purchasing power of a district in the various areas of the state. The modifier uses the state’s median wage-per-job and a standard deviation from that point to increase or decrease the base amount to be received by each district.

ECSE – Early Childhood Special Education – A state and federally funded program designed to target pre-Kindergarten children who are identified as having special needs.

ELL – English Language Learners – Curriculum designed to support students who do not speak English as their primary language. Special services are provided to limited English proficient students.

EMPLOYEE BENEFITS - Compensation, in addition to regular salary, provided to an employee. This may include such benefits as health insurance, life insurance, annual leave, sick leave, retirement, and social security.

ENCUMBRANCES - Purchase orders, contracts, and salary or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when actual liability is incurred.

ENROLLMENT - Head count taken the last Wednesday of September and January of all resident and nonresident students K-12 in the enrollment center. All students counted as one (no part time). Not reported for prekindergarten students.

ENTERPRISE FUND - Enterprise funds may use to account for any activity for which a fee is charged to external users for goods and services. The Nutrition Services and Adult Education Funds are enterprise funds.

ENTITLEMENT GRANT - A formula grant program that establishes a specific amount of funds to be distributed to each agency. Recipients of such funds determine how the funds are to be used according to the purposes authorized by the program.

EQUALIZED ASSESSED VALUATION (EAV) - The district assessed valuation adjusted for the county average sales ratio. The calculation to equalize the assessed valuation only adjusts real property assessed valuation. To calculate equalized assessed valuation: (Real Property AV x .3333 = County Sales Ratio).

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

EQUALIZED OPERATING LEVY - The operating levy (General (Incidental) & Special Revenue (Teachers) Funds) as defined in Section 163.011, RSMo, adjusted for the county average sales ratio. To calculate equalized Operating Levy: (Operating Levy x County Sales Ratio = .3333).

ESTIMATED REVENUE – When the accounts are kept on an accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether or not it is all to be collected during the period.

EXPENDITURES – Total charges incurred, whether paid or unpaid, for current costs, capital outlay, and debt service.

FACS – Family and Consumer Studies – formerly home economics curriculum.

FAIR MARKET VALUE - The current assessed value of a piece of equipment, service or activity.

FIDELITY BOND - A bond guaranteeing the LEA against losses resulting from the actions of the treasurer, employees, or other persons of the system. See also Surety Bond.

FIDUCIARY FUND – Fund that focus on net position and changes in net position. There are four categories of fiduciary funds: pension trust funds, investment trust funds, private-purpose trust funds, and agency funds.

FISCAL PERIOD – Any period at the end of wchi a local education agency determines its financial position and the results of its operations. The period may be a month, a quarter, or a year, depending upon the scope of the operation and requirements for managerial control and spending. The fiscal year for Columbia Public School District is July 1 to June 30.

FIXED ASSETS - Land, buildings, machinery, furniture, and other equipment which the LEA intends to hold or continue in use over a long period of time. "Fixed" denotes probability or intent to continue use or possession, and does not indicate immobility of an asset.

FREE AND REDUCED LUNCH ELIGIBLE COUNT (Line 14) - The number of pupils enrolled in the district AND eligible for free or reduced lunch on the last Wednesday in January. The number used on line 14 of the basic formula calculation in the current year is always the **previous year's January** count. This number bears no relationship to the number of children actually eating in the school cafeteria (School Food Services count). This number by definition is a different count from that used for the federal programs or School Food Services.

FUND - An independent accounting entity with its own assets, liabilities, and fund balances. Generally, funds are established to account for financing of specific activities of an agency's operations.

FUND ACCOUNTING - An accounting system emphasizing accountability rather than profitability, used by non-profit organizations and governments. In this system, a fund is a self-balancing set of accounts, segregated for specific purposes in accordance with laws and regulations or special restrictions and limitations

FUND BALANCE – The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves and appropriations for the period.

FUNDING - The conversion of judgments and other floating debt into bonded debt.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

GAIN OR LOSS ON SALE OF INVESTMENTS - Gains or losses realized from the sale of bonds or stocks. Gains represent the excess of the sales proceeds over cost or other basis at date of sale (cost less amortization of premium in the case of long-term bonds purchased at a premium over par value or cost plus amortization of discount on long-term bonds purchased at a discount under par value); gains realized from sale of US Treasury bills represent interest income. Losses represent the excess of the cost or other basis at date of sale (as described above) over the sales proceeds.

GENERAL (INCIDENTAL) FUND – The General Fund accounts for all expenditures relating to the general operations of the District, including instruction, administration, operation and maintenance of plant, student support services, and pupil transportation. Certificated salaries may also be paid from the General Fund.

GIFTED – Separate curriculum for students displaying above average ability through testing, sustained grade point average, and measure of intelligence (IQ).

GUARANTEED TAX BASE – The amount of equalized assessed valuation per eligible pupil guaranteed each school district by the state in the computation of state aid.

HVAC – Heating, Ventilation, and Air Conditioning – projects handled by the facilities department to improve the interior air quality of the District's buildings.

IDEA – Individuals with Disabilities Education Act – Federal program pretesting the rights of special education students in public schools.

INCLEMENT WEATHER - If school is dismissed because of inclement weather after it has been in session for three hours, that day shall count as a school day towards the minimum requirement of 174 days. This includes the afternoon session kindergarten (K-PM). If the aggregate hours lost in a term due to inclement weather decreases the total hours of the term below the required minimum of 1044 hours by more than twelve hours for all day students or six hours for one-half day kindergarten students, all such hours below the minimum must be made up in one half day or full day additions to the term except as provided in Section 171.033, RSMo.

INDIRECT COSTS - Costs incurred for services, materials, supplies, and/or equipment which are common to two or more programs and, therefore, are not identifiable with a particular program. There are restricted and nonrestricted indirect cost rates. The School Finance Section calculates the indirect cost rate for the next school year based on data submitted by the district on Core Data and on the Annual Secretary of the Board Report (ASBR) for the second preceding year.

INSTRUCTION - Instruction includes the activities dealing directly with the teaching of pupils. Teaching may be provided for pupils in a school classroom, in another location such as in a home or hospital, and other learning situations such as those involving cocurricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence.

INSTRUCTIONAL PERSONNEL - Those who render direct and personal services which are in the nature of teaching. Included here are: teachers (including teachers of homebound), teaching assistants, teacher aides, secretaries for teachers, special graders, substitute teachers, and clerks serving teachers only. Attendance personnel, health personnel, and other clerical personnel should not be included as instructional personnel.

INSURANCE AND BOND PREMIUMS - Expenditures for all types of insurance coverage such as property, liability, fidelity, bond premiums, as well as the costs of judgments. Insurance for

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

group health, worker's compensation, etc., are not charged here, but are recorded under Personal Services--Employee Benefits.

INTERNAL SERVICE FUNDS - Funds used to report an activity that provides services or goods to other funds, departments, or agencies to the county, the school system, or component unit on a cost-reimbursement basis. These funds were established to account for the District's self-funded employee benefits programs, which are medical, dental and worker's compensation.

LEA (LOCAL EDUCATION AGENCY) - A public board of education or other public authority legally constituted within a State for either administrative control or direction of, or to perform a service function for, public elementary schools or secondary schools in a city, county, township, school district.

MAINTENANCE OF EFFORT - A requirement to spend as many dollars or as many dollars per student for a specific activity during the current school year as was spent during the previous year for a similar activity. Maintenance of effort is required for handicapped programs, Title I, and vocational education.

MAP – Missouri Assessment Program – State criterion based achievement program designated to test the student in Math, Communication Arts, Social Studies, and Science at certain grade levels.

MEMBERSHIP - A pupil is a member of a class or school from the date the pupil presents himself/herself at school and is placed on the current roll until the pupil permanently leaves the class or school for one of the causes recognized as sufficient by the State. Membership for state aid purposes shall be the count of students taken the last Wednesday in September and January who were enrolled on the count day AND in attendance at least one of the previous ten school days. Part-time students are reported on a full-time equivalent (FTE) basis.

MSIP – Missouri School Improvement Plan – The State of Missouri's accreditation review for Missouri school districts.

OPERATING LEVY – The levy association with the Incidental, Teachers', and Capital Projects Funds.

OPERATING LEVY FOR SCHOOL PURPOSES - The sum of the adjusted tax rates levied in the General (Incidental) Fund and Special Revenue (Teachers) Funds.

PAT – Parents as Teachers – preschool child focused program utilizing parents as teachers under the guidance of training professional staff members.

PAYMENTS IN LIEU OF TAXES (PILT) - Payments made out of general revenues by a governmental unit to the LEA in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the local LEA on the same basis as other privately owned property or other tax base. It would include payment made for privately owned property which is not subject to taxation on the same basis as other privately owned property due to action by the governmental unit owning or responsible for the property.

PAYROLL - A list of individual employees entitled to pay, with the amounts due to each for personal services rendered. Payments are also made for such payroll-associated costs as federal and state income tax withholdings, retirement, and social security.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

PDC – Professional Development Committee – Serving the employees of the District to plan activities and provide support for professional growth.

PIE – Partners in Education – A cooperative program with businesses in the District to further the future of students in the corporate setting or environment.

PROPERTY INSURANCE - Expenditures for all forms of insurance covering the loss of, or damage to, property of the LEA from fire, theft, storm, or any other cause. Also recorded here are costs for appraisals of property for insurance purposes.

PROPOSITION C – A one-cent sales tax for education. Fifty percent of the amount received is used to reduce the operating levy. Hence the term Prop C rollback, which in the Columbia School District is used to reduce the Incidental Fund Levy.

PROPRIETARY FUND – Funds that focus on the determination of changes in net position, financial position, and cash flows. There are two types of propriety funds: Enterprise and Internal Service Funds.

PURCHASED SERVICES - Personal services rendered by personnel who are not on the payroll of the LEA, and other services which may be purchased by the LEA.

QUALIFIED SCHOOL CONSTRUCTION BOND (QSCB) – U.S. debt instrument created by Section 1521 of the American Recovery and Reinvestment Act of 2009 that authorized tax credit bonds for school construction.

REAL ESTATE - Land, improvements to site, and buildings; real property.

REFUNDING BONDS - Bonds issued to pay off outstanding bonds.

RESIDENT STUDENT - Generally a student whose legal residence is within the geographic area served (district boundary) by a specified school, LEA, or institution. It includes all children between the ages of five and twenty-one who are attending kindergarten through grade twelve. If a child is attending in a district other than the domicile (district of residence) district AND the child's parent is teaching in the district the child is attending, then that child shall be considered a resident pupil of that district for the period of time when that district of residence is not otherwise liable for tuition.

REVENUE TRANSFER - One of two transfers allowed in Section 165.011, RSMo, from the General (Incidental) Fund to the Capital Projects Fund in an amount not to exceed the calculated cap based on \$.18 and \$.06. This cap is calculated annually by the School Finance Section and carries statutory requirements to be able to make the transfers.

SALE OF BONDS - Proceeds from the sale of bonds, except that if bonds are not sold at a premium, only those proceeds representing the par value of the bonds would be included.

SPECIAL REVENUE (TEACHERS' FUND) – The Teachers' Fund is used to account for revenue sources legally restricted to expenditures for the purpose of teachers' salaries, health insurance benefits for teachers, and tuition payments to other districts.

SUPPLANT - To substitute a new source of funds to provide services or materials already in existence in the LEA and previously funded with other funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

STATE ADEQUACY TARGET (SAT) – An amount of expenditure per student that is the based for the Foundation Formula put into las by SB287. The adequacy target is the amount per year spent by certain high performing districts in the state and is subject to change every two years.

SUPPLEMENT - To add to that which the district is already providing due to a specific requirement or as a matter of previous practice. The LEA must be able to document that federal/state funds were used to increase the level of funding for an existing service or to begin a new service.

SURETY BOND - A written promise to pay damages or to identify against losses caused by the part of parties named in the document, through nonperformance or through misappropriation of monies; for example, a surety bond given by a contractor or by an official handling cash or securities.

TAX ANTICIPATION NOTES (TAN) - Short-term loan issued in the amount to not exceed 50 percent of the taxes levied by the respective school district. The loan may bear an interest rate not exceeding ten percent unless advertised; if advertised, fourteen percent. The loan does not count against any statutory debt limitation and the loan must mature within six months.

TAX ASSESSMENT AND COLLECTION - Activities concerned with assigning and recording equitable values to real and personal property, assigning a mileage rate (dollars yield per thousand dollars), and receiving yield in a central office.

TAX RATE CEILING – The highest tax rate ceiling in effect subsequent to the 1980 tax year or any subsequent year. Such tax rate ceiling shall not contain any tax levy for debt service.

TAXES – Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

TAXES RECEIVABLE - The uncollected portion of taxes which the LEA or governmental unit has levied and which has become due, including any interest or penalties which may be accrued. Separate accounts may be maintained on the basis of tax roll year and/or current and delinquent taxes.

UNAMORTIZED DISCOUNTS ON BONDS SOLD - That portion of the excess of the face value of bonds over the amount received from their sale which remains to be written off periodically over the life of the bonds.

UNAMORTIZED DISCOUNTS ON INVESTMENTS - The excess of the face value of securities over the amount paid for them which have not yet been written off.

UNAMORTIZED PREMIUMS ON BONDS SOLD - An account which represents that portion of the excess of bond proceeds over par value and which remains to be amortized over the remaining life of such bonds.

UNAMORTIZED PREMIUMS ON INVESTMENTS - The excess of the amount paid for securities over the face value which has not yet been amortized. Use of this account is normally restricted to long-term investments.

WEIGHTED AVERAGE DAILY ATTENDANCE (WADA) – The current basis for distribution with the Foundation Formula calculations as introduced by SB289. The ADA is weighted for specific student characteristics such as free and reduced lunch (poverty), special education, and limited English language proficiency.

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Final Budget
2018-19

APPENDICES
SECTION



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Appendix I

Revenues

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

DISTRICT OPERATING FUNDS REVENUE SUMMARY

Revenue Object Category	Actual 2014-15	Actual 2015-16	Actual 2016-17	Original Budget 2017-18	Projected Actual 2017-18	Final Budget 2018-19	1 Year Variance 2018-19 vs 2017-18	
							\$ Increase (Decrease) 2018-19	% Increase (Decrease) 2018-19
District Operating Funds								
<i>General Operating and Teachers Funds</i>								
5100 Local Sources								
5111 Current Tax	\$ 93,994,538	\$ 96,726,929	\$ 111,686,765	\$ 114,875,022	\$ 114,958,628	\$ 121,073,388	\$ 6,114,760	5.32%
5112 Delinquent Tax	3,015,967	2,970,373	3,145,523	2,900,000	3,150,000	3,150,000	-	-
5113 Proposition C Sales Tax	15,596,185	16,606,392	16,672,644	17,516,000	16,865,180	17,301,872	436,692	2.59%
5114 Intangible Tax	134,247	134,406	285,925	285,925	369,847	369,847	-	-
5115 Surtax	1,831,250	1,755,535	1,882,750	1,882,750	1,893,813	1,893,807	(6)	-
5122 Summer School Tuition	37,606	48,845	41,716	45,000	45,000	45,000	-	-
5141 Interest - Daily Account	21,230	22,547	35,490	29,000	54,000	29,000	(25,000)	(46.30%)
5142 Interest - Investments	91,988	273,287	511,963	317,000	542,000	425,000	(117,000)	(21.59%)
5144 Interest - Collector	20,127	18,550	67,907	34,084	30,468	42,887	12,419	40.76%
5171 Student Activities	30	-	508	-	-	-	-	-
5180 Summer School Tuition	-	1,118	-	-	-	-	-	-
5190 Other Local	9	204	30	-	-	-	-	-
5191 Rentals	164,088	178,433	47,994	180,000	180,000	180,000	-	-
5192 Donations	-	411	1,607	1,500	1,500	1,500	-	-
5193 Offset Printing	99,471	130,362	157,014	175,000	175,000	190,000	15,000	8.57%
5195 Refund of Expenditure	28,268	116,586	67,799	30,000	30,000	30,000	-	-
5197 Sale of Misc. Items	30,233	46,098	25,524	30,000	350,000	30,000	(320,000)	(91.43%)
5199 Misc. Local Revenue	145,440	74,328	170,097	100,000	380,000	100,000	(280,000)	(73.68%)
51XX Local Sources	\$ 115,210,677	\$ 119,104,404	\$ 134,801,256	\$ 138,401,281	\$ 139,025,436	\$ 144,862,301	\$ 5,836,865	4.20%
5200 Intermediate Sources								
5211 Fines and Forfeitures	\$ 470,537	\$ 486,420	\$ 537,096	\$ 537,096	\$ 424,110	\$ 424,110	\$ -	-
5221 State Assessed Utilities	937,838	1,009,501	1,012,287	1,012,287	1,072,845	1,068,291	(4,554)	(0.42%)

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

DISTRICT OPERATING FUNDS REVENUE SUMMARY

Revenue Object Category	Actual 2014-15	Actual 2015-16	Actual 2016-17	Original Budget 2017-18	Projected Actual 2017-18	Final Budget 2018-19	1 Year Variance 2018-19 vs 2017-18	
							\$ Increase (Decrease) 2018-19	% Increase (Decrease) 2018-19
5200 Intermediate Sources (cont.)								
5234 County Stock Insurance	122,078	373,192	274,764	274,764	261,966	261,966	-	-
52XX Intermediate Sources	\$ 1,530,453	\$ 1,869,113	\$ 1,824,147	\$ 1,824,147	\$ 1,758,921	\$ 1,754,367	\$ -	-
5300 State Sources								
5311 Basic Formula - State Aid	\$ 43,354,675	\$ 45,409,402	\$ 48,571,781	\$ 48,866,719	\$ 52,278,199	\$ 52,244,095	\$ (34,104)	(0.07%)
5312 Transportation	2,627,397	2,295,138	1,908,607	1,950,000	2,076,467	2,000,000	(76,467)	(3.68%)
5314 Early Childhood, Spec Ed	3,223,087	3,718,780	4,119,842	4,300,000	3,971,892	4,300,000	328,108	8.26%
5319 Classroom Trust Fund	6,203,412	6,407,030	6,668,489	6,880,609	6,717,963	6,950,703	232,740	3.46%
5324 Parents as Teachers	536,039	498,215	528,723	525,000	499,185	500,000	815	0.16%
5332 Vocational Aid	652,933	733,056	677,763	425,000	425,000	425,000	-	-
5369 Resid Place/Excess Cost	520,100	483,791	510,776	204,311	263,740	263,740	-	-
5371 Readers for the Blind	2,065	1,791	1,717	-	-	-	-	-
5381 Extraordinary Cost	1,649,786	1,528,661	1,947,110	2,044,465	1,802,021	1,987,465	185,444	10.29%
5397 Other State Revenue	16,313	27,067	1,188	-	-	-	-	-
53XX State Sources	\$ 58,785,807	\$ 61,102,931	\$ 64,935,996	\$ 65,196,104	\$ 68,034,467	\$ 68,671,003	\$ 636,536	0.93%
5400 Federal Sources								
5412 Medicaid	\$ 509,537	\$ 395,657	\$ 928,188	\$ 170,596	\$ 450,000	\$ 450,000	\$ -	-
5427 Title II - Basic Grant	263,041	272,833	296,271	297,635	227,598	274,301	46,703	20.52%
5437 IDEA Grant	-	154,381	143,229	64,453	64,453	-	(64,453)	(100.00%)
5441 Entitlement PL 94-142	3,388,306	3,391,213	3,580,020	3,300,000	3,570,808	3,600,000	29,192	0.82%
5442 Early Childhood, Spec Ed	757,080	481,833	457,760	650,000	396,748	650,000	253,252	63.83%
5451 Title I	3,538,044	3,396,571	3,799,101	4,219,968	4,241,187	3,162,348	(1,078,839)	(25.44%)
5461 Title IV A	-	-	-	-	20,662	207,357	186,695	903.57%
5462 Title III	4,530	4,842	5,598	5,000	5,000	5,000	-	-
5465 Title II	697,405	664,444	254,543	785,557	908,870	553,944	(354,926)	(39.05%)
5472 Child Care Development	2,164	3,439	3,568	-	-	-	-	-
5496 E Rate Funds	52,978	58,873	153,019	-	165,662	150,000	(15,662)	(9.45%)

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

DISTRICT OPERATING FUNDS REVENUE SUMMARY

<u>Revenue Object Category</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Original Budget 2017-18</u>	<u>Projected Actual 2017-18</u>	<u>Final Budget 2018-19</u>	<u>1 Year Variance 2018-19 vs 2017-18</u>	
							<u>\$ Increase (Decrease) 2018-19</u>	<u>% Increase (Decrease) 2018-19</u>
5400 Federal Sources (cont.)								
5497 Other Federal Revenue	1,000	45	2,144	-	-	-	-	-
54XX Federal Sources	\$ 9,214,085	\$ 8,824,131	\$ 9,623,441	\$ 9,493,209	\$ 10,050,988	\$ 9,052,950	\$ (998,038)	(9.93%)
5600 Other Sources								
5631 Insurance Recoveries	\$ 560	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
56XX Other Sources	\$ 560	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
5800 Tuition								
5810 Tuition - Other Districts	\$ 75,583	\$ 100,564	\$ 104,831	\$ 160,000	\$ 210,000	\$ 210,000	\$ -	-
5820 Tuition - Area Voc Fees	87,000	87,500	61,500	123,000	123,000	123,000	-	-
58XX Tuition	\$ 162,583	\$ 188,064	\$ 166,331	\$ 283,000	\$ 333,000	\$ 333,000	\$ -	-
5900 Other Financing Sources								
5999 Other Financing Sources	\$ -	\$ -	\$ 5,081,149	\$ 10,319,037	\$ -	\$ -	\$ -	-
59XX Other Financing Sources	\$ -	\$ -	\$ 5,081,149	\$ 10,319,037	\$ -	\$ -	\$ -	-
District Operating Funds - Revenues	<u>\$ 184,904,165</u>	<u>\$ 191,088,643</u>	<u>\$ 216,432,320</u>	<u>\$ 225,516,778</u>	<u>\$ 219,202,812</u>	<u>\$ 224,673,621</u>	<u>\$ 5,470,809</u>	2.44%

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

SPECIAL FUNDED PROGRAMS REVENUE SUMMARY

Revenue Object Category	Actual 2014-15	Actual 2015-16	Actual 2016-17	Original Budget 2017-18	Projected Actual 2017-18	Final Budget 2018-19	1 Year Variance 2018-19 vs 2017-18	
							\$ Increase (Decrease) 2018-19	% Increase (Decrease) 2018-19
Special Funded Programs								
<i>Debt Services, Capital Projects, Food Services, Student Activities, Adult Education and Grants and Donations Funds</i>								
5100 Local Sources								
5111 Current Tax	\$ 22,149,874	\$ 22,903,851	\$ 24,108,860	\$ 24,770,078	\$ 24,750,847	\$ 25,579,188	\$ 828,341	3.35%
5112 Delinquent Tax	714,775	701,402	705,496	696,997	785,665	745,000	(40,665)	(5.18%)
5114 Intangible Tax	31,602	31,792	62,764	62,764	81,188	81,188	-	-
5115 Surtax	431,084	415,249	405,974	405,974	407,325	407,325	-	-
5116 In Lieu of Tax Payments	415,323	248,542	197,974	197,974	476,192	337,083	(139,109)	(29.21%)
5121 Tuition - K-12	26,397	41,102	50,209	50,780	35,780	50,780	15,000	41.92%
5123 Tuition - Adult Ed	1,110,102	1,526,968	1,313,452	1,276,000	1,197,000	1,115,000	(82,000)	(6.85%)
5141 Interest - Daily Account	23,465	29,383	44,287	57,088	63,000	42,000	(21,000)	(33.33%)
5142 Interest - Investments	91,560	317,320	562,588	284,254	379,584	365,000	(14,584)	(3.84%)
5144 Interest - Collector	4,737	4,388	14,645	8,069	6,554	6,542	(12)	(0.18%)
5145 Interest - Escrow Agent	9,708	136,806	164,453	30,000	30,000	30,000	-	-
5151 Food Sales - Program	1,830,290	1,848,578	1,804,748	1,700,000	1,750,000	1,908,891	158,891	9.08%
5165 Food Sales - Non Program	1,113,206	1,249,682	1,287,722	1,250,000	1,300,000	1,376,354	76,354	5.87%
5171 Student Activities	1,698,846	2,014,933	2,967,854	2,776,493	3,032,810	3,020,444	(12,366)	(0.41%)
5172 Vending Revenue	50,574	25,508	61,653	56,433	53,790	50,599	(3,191)	(5.93%)
5190 Other Local	322,821	702,348	3,371,918	158,739	111,211	171,169	59,958	53.91%
5191 Rentals	-	1,022	502	-	-	-	-	-
5192 Donations	1,050,528	869,248	1,150,219	847,209	965,157	818,118	(147,039)	(15.23%)
5195 Refund of Expenditure	5,164	2,753	3,667	1,000	16,507	16,000	(507)	(3.07%)
5197 Sale of Misc Items	28,629	55,653	9,620	4,775	17,595	5,075	(12,520)	(71.16%)
5198 Fundraising Activities	671,874	461,087	43,700	36,190	54,695	36,190	(18,505)	(33.83%)
5199 Misc. Local Revenue	241,743	155,485	85,206	51,965	261,658	54,969	(206,689)	(78.99%)
- Project Construct	301,113	324,158	243,675	175,000	210,000	200,000	(10,000)	(4.76%)
- Moving on Together	1,050	3,454	7,834	8,000	8,000	-	(8,000)	(100.00%)
- Sports Marketing	217,000	-	-	-	-	-	-	-
51XX Local Sources	\$ 32,541,502	\$ 34,070,712	\$ 38,669,020	\$ 34,905,782	\$ 35,994,558	\$ 36,416,915	\$ 422,357	1.17%

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

SPECIAL FUNDED PROGRAMS REVENUE SUMMARY

Revenue Object Category	Actual 2014-15	Actual 2015-16	Actual 2016-17	Original Budget 2017-18	Projected Actual 2017-18	Final Budget 2018-19	1 Year Variance 2018-19 vs 2017-18	
							\$ Increase (Decrease) 2018-19	% Increase (Decrease) 2018-19
5200 Intermediate Sources								
5221 State Assessed Utilities	\$ 285,993	\$ 310,911	\$ 307,919	\$ 307,919	\$ 326,699	\$ 326,698	\$ (1)	-
5234 County Stock Insurance	28,736	88,274	59,247	59,247	56,345	56,344	(1)	-
52XX Intermediate Sources	\$ 314,729	\$ 399,185	\$ 367,166	\$ 367,166	\$ 383,044	\$ 383,042	\$ (2)	-
5300 State Sources								
5319 Classroom Trust Fund	\$ 235,043	\$ 80,174	\$ 86,331	\$ 82,698	\$ 82,698	\$ 82,698	\$ -	-
5332 Vocational Aid	350,525	289,188	297,094	202,000	183,500	187,000	3,500	1.91%
5333 School Lunch Assistance	60,702	60,011	59,366	60,000	60,000	61,146	1,146	1.91%
5337 Adult Basic Education	51,376	69,507	213,309	102,211	102,211	102,211	-	-
5359 Vocational Enhancement Grant	197,304	463,760	319,552	375,000	453,044	453,044	-	-
5362 A+ Schools	-	1,204	-	-	-	-	-	-
5397 Other State Revenue	50,103	39,931	114,063	60,355	74,758	61,605	(13,153)	(17.59%)
- Project Construct	313,461	501,457	718,631	560,000	560,000	450,000	(110,000)	(19.64%)
- Lewis & Clark Conservation	-	31,131	-	1,250	-	-	-	-
53XX State Sources	\$ 1,265,839	\$ 1,536,363	\$ 1,808,346	\$ 1,462,264	\$ 1,534,961	\$ 1,416,454	\$ (118,507)	(7.72%)
5400 Federal Sources								
5427 Title II - Basic Grant	\$ 52,926	\$ -	\$ 15,221	\$ -	\$ -	\$ -	\$ -	-
5436 Adult Basic Education	360,310	328,909	271,411	224,324	224,324	289,835	65,511	29.20%
5437 IDEA Grants	-	-	8,903	8,585	4,974	8,585	3,611	72.60%
5442 Early Childhood, Spec Ed	-	-	-	-	4,056	-	(4,056)	(100.00%)
5444 NLSP Federal Revenue	-	-	12,350	12,350	5,723	-	(5,723)	(100.00%)
5445 School Lunch - Federal	3,313,938	3,470,408	3,632,195	3,776,500	3,776,500	3,741,161	(35,339)	(0.94%)
5446 School Breakfast	1,088,556	1,253,553	1,316,042	1,340,000	1,361,000	1,355,524	(5,476)	(0.40%)
5447 School Milk	8,882	6,324	7,078	8,000	8,000	7,290	(710)	(8.88%)
5448 After School Snacks	3,455	1,599	1,271	1,500	1,530	1,309	(221)	(14.44%)
5449 School Fruits & Veggies	85,985	67,801	-	65,000	67,346	-	(67,346)	(100.00%)
5451 Title I	545,095	318,045	157,696	161,000	229,869	-	(229,869)	(100.00%)
5462 Title III	197,394	171,531	178,297	261,757	261,757	169,172	(92,585)	(35.37%)

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

SPECIAL FUNDED PROGRAMS REVENUE SUMMARY

Revenue Object Category	Actual 2014-15	Actual 2015-16	Actual 2016-17	Original Budget 2017-18	Projected Actual 2017-18	Final Budget 2018-19	1 Year Variance 2018-19 vs 2017-18	
							\$ Increase (Decrease) 2018-19	% Increase (Decrease) 2018-19
5400 Federal Sources (cont.)								
5472 Child Care Development	61,770	56,193	54,173	58,352	50,823	58,352	7,529	14.81%
5496 E Rate Funds	116,096	43,964	-	-	-	-	-	-
5497 Other Federal Revenue	14,266	45,907	11,534	1,370	-	1,580	1,580	-
- Direct Lending	341,296	343,987	279,864	346,636	324,199	316,636	(7,563)	(2.33%)
- US Fish and Wildlife	-	69,137	16,908	-	1,266	-	(1,266)	(100.00%)
- Forestry Grant	-	28,482	42,986	35,414	38,318	35,414	(2,904)	(7.58%)
- Interest on Qualified School Construction Bonds	310,980	312,657	468,650	312,657	312,657	312,657	-	-
54XX Federal Sources	\$ 6,724,969	\$ 6,833,015	\$ 7,013,733	\$ 7,118,445	\$ 7,272,342	\$ 6,674,323	\$ (598,019)	(8.22%)
5500 Donated Commodities								
5510 Donated Commodities	\$ 415,707	\$ 459,730	\$ 476,426	\$ 450,000	\$ 450,000	\$ 490,719	\$ 40,719	9.05%
55XX Donated Commodities	\$ 415,707	\$ 459,730	\$ 476,426	\$ 450,000	\$ 450,000	\$ 490,719	\$ 40,719	9.05%
5600 Other Sources								
5611 Sale of Bonds	\$ 41,348,000	\$ 35,000,000	\$ 10,000,000	\$ 35,000,000	\$ 35,000,000	\$ 15,000,000	\$ (20,000,000)	(57.14%)
5631 Insurance Recoveries	182,035	32,313	11,638	-	23,563	-	(23,563)	(100.00%)
5692 Proceeds - Bond Refunding	30,137,000	1,575,000	-	-	37,955,000	-	(37,955,000)	(100.00%)
56XX Other Sources	\$ 71,667,035	\$ 36,607,313	\$ 10,011,638	\$ 35,000,000	\$ 72,978,563	\$ 15,000,000	\$ (57,978,563)	(79.45%)
5900 Other Financing Sources								
5999 Other Financing Sources	\$ 7,928,876	\$ 4,844,826	\$ 3,177,685	\$ 4,033,655	\$ 7,738,336	\$ 1,533,441	\$ (6,204,895)	(80.18%)
59XX Other Financing Sources	\$ 7,928,876	\$ 4,844,826	\$ 3,177,685	\$ 4,033,655	\$ 7,738,336	\$ 1,533,441	\$ (6,204,895)	(80.18%)
Special Funded Programs - Revenues	\$ 120,858,657	\$ 84,751,144	\$ 61,524,014	\$ 83,337,312	\$ 126,351,804	\$ 61,914,894	\$ (64,436,910)	(51.00%)

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

SUMMARY REVENUE ALL FUNDS

Revenue Object Category	Actual 2014-15	Actual 2015-16	Actual 2016-17	Original Budget 2017-18	Projected Actual 2017-18	Final Budget 2018-19	1 Year Variance 2018-19 vs 2017-18	
							\$ Increase (Decrease) 2018-19	% Increase (Decrease) 2018-19
All Funds - Revenues								
5100 Local Sources								
5111 Current Tax	\$ 116,144,412	\$ 119,630,780	\$ 135,795,625	\$ 139,645,100	\$ 139,709,475	\$ 146,652,576	\$ 6,943,101	4.97%
5113 Proposition C Sales Tax	15,596,185	16,606,392	16,672,644	17,516,000	16,865,180	17,301,872	436,692	2.59%
5114 Intangible Tax	165,849	166,198	348,689	348,689	451,035	451,035	-	-
5115 Surtax	2,262,334	2,170,784	2,288,724	2,288,724	2,301,138	2,301,132	(6)	-
5116 In Lieu of Tax Payments	415,323	248,542	197,974	197,974	476,192	337,083	(139,109)	(29.21%)
5121 Tuition - K-12	26,397	41,102	50,209	50,780	35,780	50,780	15,000	41.92%
5122 Summer School Tuition	37,606	48,845	41,716	45,000	45,000	45,000	-	-
5123 Tuition - Adult Ed	1,110,102	1,526,968	1,313,452	1,276,000	1,197,000	1,115,000	(82,000)	(6.85%)
5141 Interest - Daily Account	44,695	51,930	79,777	86,088	117,000	71,000	(46,000)	(39.32%)
5142 Interest - Investments	183,548	590,607	1,074,551	601,254	921,584	790,000	(131,584)	(14.28%)
5144 Interest - Collector	24,864	22,938	82,552	42,153	37,022	49,429	12,407	33.51%
5145 Interest - Escrow Agent	9,708	136,806	164,453	30,000	30,000	30,000	-	-
5151 Food Sales - Program	1,830,290	1,848,578	1,804,748	1,700,000	1,750,000	1,908,891	158,891	9.08%
5165 Food Sales - Non Program	1,113,206	1,249,682	1,287,722	1,250,000	1,300,000	1,376,354	76,354	5.87%
5171 Student Activities	1,698,876	2,014,933	2,968,362	2,776,493	3,032,810	3,020,444	(12,366)	(0.41%)
5172 Vending Revenue	50,574	25,508	61,653	56,433	53,790	50,599	(3,191)	(5.93%)
5189 Enrichment Tuition	37	1,118	-	-	-	-	-	-
5190 Other Local	322,830	702,552	3,371,948	158,739	111,211	171,169	59,958	53.91%
5191 Rentals	164,088	179,455	48,496	180,000	180,250	180,000	(250)	(0.14%)
5192 Donations	1,050,528	869,659	1,151,826	848,709	966,657	819,618	(147,039)	(15.21%)
5193 Offset Printing	99,471	130,362	157,014	175,000	175,000	190,000	15,000	8.57%
5195 Refund of Expenditure	33,432	119,339	71,466	31,000	46,507	46,000	(507)	(1.09%)
5197 Sale of Misc. Items	58,862	101,751	35,144	34,775	367,595	35,075	(332,520)	(90.46%)
5198 Fundraising Activities	671,874	461,087	43,700	36,190	54,695	36,190	(18,505)	(33.83%)
5199 Misc. Local Revenue	387,183	229,813	255,303	151,965	641,658	154,969	(486,689)	(75.85%)
- Project Construct	301,113	324,158	243,675	175,000	210,000	200,000	(10,000)	(4.76%)
- Moving on Together	1,050	3,454	7,834	8,000	8,000	-	(8,000)	(100.00%)
- Sports Marketing	217,000	-	-	-	-	-	-	-
51XX Local Sources	\$ 147,752,179	\$ 153,175,116	\$ 173,470,276	\$ 173,307,063	\$ 175,020,244	\$ 181,279,216	\$ 6,258,972	3.58%

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

SUMMARY REVENUE ALL FUNDS

Revenue Object Category	Actual 2014-15	Actual 2015-16	Actual 2016-17	Original Budget 2017-18	Projected Actual 2017-18	Final Budget 2018-19	1 Year Variance 2018-19 vs 2017-18	
							\$ Increase (Decrease) 2018-19	% Increase (Decrease) 2018-19
5200 Intermediate Sources								
5211 Fines and Forfeitures	\$ 470,537	\$ 486,420	\$ 537,096	\$ 537,096	\$ 424,110	\$ 424,110	\$ -	-
5221 State Assessed Utilities	1,223,831	1,320,412	1,320,206	1,320,206	1,399,544	1,394,989	(4,555)	(0.33%)
5234 County Stock Insurance	150,814	461,466	334,011	334,011	318,311	318,310	(1)	-
52XX Intermediate Sources	\$ 1,845,182	\$ 2,268,298	\$ 2,191,313	\$ 2,191,313	\$ 2,141,965	\$ 2,137,409	\$ (4,556)	(0.21%)
5300 State Sources								
5311 Basic Formula - State Aid	\$ 43,354,675	\$ 45,409,402	\$ 48,571,781	\$ 48,866,719	\$ 52,278,199	\$ 52,244,095	\$ (34,104)	(0.07%)
5312 Transportation	2,627,397	2,295,138	1,908,607	1,950,000	2,076,467	2,000,000	(76,467)	(3.68%)
5314 Early Childhood, Spec Ed	3,223,087	3,718,780	4,119,842	4,300,000	3,971,892	4,300,000	328,108	8.26%
5319 Classroom Trust Fund	6,438,455	6,487,204	6,754,820	6,963,307	6,800,661	7,033,401	232,740	3.42%
5324 Parents as Teachers	536,039	498,215	528,723	525,000	499,185	500,000	815	0.16%
5332 Vocational Aid	1,003,458	1,022,244	974,857	627,000	608,500	612,000	3,500	0.58%
5333 School Lunch Assistance	60,702	60,011	59,366	60,000	60,000	61,146	1,146	1.91%
5337 Adult Basic Education	51,376	69,507	213,309	102,211	102,211	102,211	-	-
5359 Vocational Enhancement Grant	197,304	463,760	319,552	375,000	453,044	453,044	-	-
5362 A+ Schools	-	1,204	-	-	-	-	-	-
5369 Resid Place/Excess Cost	520,100	483,791	510,776	204,311	263,740	263,740	-	-
5371 Readers for the Blind	2,065	1,791	1,717	-	-	-	-	-
5381 Extraordinary Cost	1,649,786	1,528,661	1,947,110	2,044,465	1,802,021	1,987,465	185,444	10.29%
5397 Other State Revenue	66,416	66,998	115,251	60,355	74,758	61,605	(13,153)	(17.59%)
- Project Construct	313,461	501,457	718,631	560,000	560,000	450,000	(110,000)	(19.64%)
- Lewis & Clark Conservation	-	31,131	-	1,250	-	-	-	-
53XX State Sources	\$ 60,051,646	\$ 62,639,294	\$ 66,744,342	\$ 66,658,368	\$ 69,569,428	\$ 70,087,457	\$ 518,029	0.74%
5400 Federal Sources								
5412 Medicaid	\$ 509,537	\$ 395,657	\$ 928,188	\$ 170,596	\$ 450,000	\$ 450,000	\$ -	-
5427 Title II - Basic Grant	315,967	272,833	311,492	297,635	227,598	274,301	46,703	20.52%
5436 Adult Basic Education	360,310	328,909	271,411	224,324	224,324	289,835	65,511	29.20%

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

SUMMARY REVENUE ALL FUNDS

Revenue Object Category	Actual 2014-15	Actual 2015-16	Actual 2016-17	Original Budget 2017-18	Projected Actual 2017-18	Final Budget 2018-19	1 Year Variance 2018-19 vs 2017-18	
							\$ Increase (Decrease) 2018-19	% Increase (Decrease) 2018-19
5400 Federal Sources (cont.)								
5437 IDEA Grants	-	154,381	143,229	64,453	69,427	8,585	(60,842)	(87.63%)
5441 Entitlement PL 94-142	3,388,306	3,391,213	3,580,020	3,300,000	3,570,808	3,600,000	29,192	0.82%
5442 Early Childhood, Spec Ed	757,080	481,833	457,760	650,000	400,804	650,000	249,196	62.17%
5445 School Lunch - Federal	3,313,938	3,470,408	3,632,195	3,776,500	3,776,500	3,741,161	(35,339)	(0.94%)
5446 School Breakfast	1,088,556	1,253,553	1,316,042	1,340,000	1,361,000	1,355,524	(5,476)	(0.40%)
5447 School Milk	8,882	6,324	7,078	8,000	8,000	7,290	(710)	(8.88%)
5448 After School Snacks	3,455	1,599	1,271	1,500	1,530	1,309	(221)	(14.44%)
5449 School Fruits & Veggies	85,985	67,801	-	65,000	67,346	-	(67,346)	(100.00%)
5451 Title I	4,083,139	3,714,616	3,956,797	4,380,968	4,471,056	3,162,348	(1,308,708)	(29.27%)
5462 Title III	201,924	176,373	183,895	266,757	266,757	174,172	(92,585)	(34.71%)
5465 Title II	697,405	664,444	254,543	785,557	908,870	553,944	(354,926)	(39.05%)
5472 Child Care Development	63,934	59,632	57,741	58,352	50,823	58,352	7,529	14.81%
5484 Pell Funds	224,020	314,518	299,535	305,000	150,000	130,000	(20,000)	(13.33%)
5496 E Rate Funds	169,074	102,837	153,019	-	165,662	150,000	(15,662)	(9.45%)
5497 Other Federal Revenue	15,266	45,952	13,678	1,370	-	1,580	1,580	-
- Direct Lending	341,296	343,987	279,864	346,636	324,199	316,636	(7,563)	(2.33%)
- US Fish and Wildlife	-	69,137	16,908	-	1,266	-	(1,266)	(100.00%)
- LSTA	-	28,482	42,986	35,414	38,318	35,414	(2,904)	(7.58%)
54XX Federal Sources	\$ 15,939,054	\$ 15,657,146	\$ 16,628,271	\$ 16,603,069	\$ 17,323,330	\$ 15,727,273	\$ (1,596,057)	(9.21%)
5500 Donated Commodities								
5510 Donated Commodities	\$ 415,707	\$ 459,730	\$ 476,426	\$ 450,000	\$ 450,000	\$ 490,719	\$ 40,719	9.05%
55XX Donated Commodities	\$ 415,707	\$ 459,730	\$ 476,426	\$ 450,000	\$ 450,000	\$ 490,719	\$ 40,719	9.05%
5600 Other Sources								
5611 Sale of Bonds	\$ 41,348,000	\$ 35,000,000	\$ 10,000,000	\$ 35,000,000	\$ 35,000,000	\$ 15,000,000	\$ (20,000,000)	(57.14%)
5631 Insurance Recoveries	182,595	32,313	11,638	-	23,563	-	\$ (23,563)	(100.00%)
5692 Proceeds - Bond Refunding	30,137,000	1,575,000	-	-	37,955,000	-	\$ (37,955,000)	(100.00%)
56XX Other Sources	\$ 71,667,595	\$ 36,607,313	\$ 10,011,638	\$ 35,000,000	\$ 72,978,563	\$ 15,000,000	\$ (57,978,563)	(79.45%)
5800 Tuition								
5810 Tuition - Other Districts	\$ 75,583	\$ 100,564	\$ 104,831	\$ 160,000	\$ 210,000	\$ 210,000	\$ -	-
5820 Tuition - Area Voc Fees	87,000	87,500	61,500	123,000	123,000	123,000	\$ -	-
58XX Tuition	\$ 162,583	\$ 188,064	\$ 166,331	\$ 283,000	\$ 333,000	\$ 333,000	\$ -	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

SUMMARY REVENUE ALL FUNDS

Revenue Object Category	Actual 2014-15	Actual 2015-16	Actual 2016-17	Original Budget 2017-18	Projected Actual 2017-18	Final Budget 2018-19	1 Year Variance 2018-19 vs 2017-18	
							\$	%
							Increase (Decrease) 2018-19	Increase (Decrease) 2018-19
5900 Other Financing Sources								
5999 Other Financing Sources	\$ 7,928,876	\$ 4,844,826	\$ 8,258,834	\$ 14,352,692	\$ 7,738,336	\$ 1,533,441	\$ (6,204,895)	(80.18%)
59XX Other Financing Sources	\$ 7,928,876	\$ 4,844,826	\$ 8,258,834	\$ 14,352,692	\$ 7,738,336	\$ 1,533,441	\$ (6,204,895)	(80.18%)
All Funds - Revenues	\$ 305,762,822	\$ 275,839,787	\$ 277,947,431	\$ 308,845,505	\$ 345,554,866	\$ 286,588,515	\$ (58,966,351)	(17.06%)

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

Appendix II

Expenditures

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

DISTRICT OPERATING FUNDS EXPENDITURES SUMMARY

<u>Function</u>	<u>Program</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Original Budget 2017-18</u>	<u>Projected Actual 2017-18</u>	<u>Final Budget 2018-19</u>	1 year Variance Projected to New Budget 2017-18 vs 2018-19	
								<u>\$ (Decrease) 2018-19</u>	<u>% (Decrease) 2018-19</u>
District Operating Funds									
<i>General Operating and Teachers Funds</i>									
1111-1129	Elementary Instruction	\$ 30,664,427	\$ 32,373,239	\$ 35,636,322	\$ 36,436,071	\$ 36,502,218	\$ 38,054,605	\$ 1,552,387	4.25%
1130-1149	Middle Instruction	16,657,409	17,121,761	18,944,660	19,657,288	19,773,928	20,627,207	853,279	4.32%
1150-1189	Senior High Instruction	19,199,070	19,035,111	20,341,539	21,000,454	20,980,372	21,764,827	784,455	3.74%
1191	Summer School Instruction	2,563,373	2,675,181	2,556,762	2,695,427	2,710,685	2,682,899	(27,786)	(1.03%)
1195	Douglass High Instruction	818,979	854,781	876,665	938,757	954,193	995,796	41,603	4.36%
1192-1199	At Risk Programs	311,635	314,655	315,869	276,201	249,910	1,135,476	885,566	354.35%
1210	Special Education Instruction	14,913,171	22,424,284	24,522,333	25,433,157	25,291,262	24,849,588	(441,674)	(1.75%)
1292	Early Childhood Special Education	3,484,625	3,824,881	4,368,641	4,417,350	4,291,922	4,455,967	164,045	3.82%
1211	Gifted Program	1,153,645	1,178,686	1,279,353	1,340,719	1,495,918	1,576,594	80,676	5.39%
1250-1255	Title I (K-12)	1,186,047	1,207,396	1,416,428	1,625,936	1,783,158	1,859,365	76,207	4.27%
1271	English Language Learners	1,655,746	1,956,176	2,229,948	2,369,767	2,347,569	2,584,935	237,366	10.11%
1301-1399	Vocational Instruction	3,768,110	3,874,300	4,030,419	4,198,403	3,964,305	4,153,101	188,796	4.76%
1420-1499	Student Activities & Athletics	2,049,197	2,202,844	2,545,406	2,268,183	2,457,002	2,534,353	77,351	3.15%
1601-1699	Adult Basic Education	12,407	11,652	11,980	13,980	13,980	13,980	-	-
1901-1999	Supplemental Education (Tuition) Services	452,990	443,452	486,434	450,000	450,000	1,450,000	1,000,000	222.22%
2122	Guidance & Counseling Services	3,944,606	4,261,453	4,699,817	4,836,434	4,692,619	4,899,236	206,617	4.40%
2100-2199	Pupil Services	8,991,788	4,473,679	5,127,340	5,377,361	5,245,501	6,134,427	888,926	16.95%
2221	Educational Media Services	2,995,851	3,214,508	3,696,481	3,893,136	3,914,206	4,139,904	225,698	5.77%
2201-2299	Support Services and Instructional Staff	8,877,794	9,070,130	11,117,148	9,757,937	8,814,724	10,676,551	1,861,827	21.12%
2301-2399	Administrative Services	3,073,654	3,125,750	3,836,846	3,634,359	3,464,633	5,968,119	2,503,486	72.26%
2401-2499	Other Administrative Services	12,508,377	11,439,950	13,105,244	13,466,097	13,241,467	13,908,182	666,715	5.04%
2525	Business Services	1,151,401	1,171,626	1,101,588	1,189,984	1,112,390	1,217,453	105,063	9.44%

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

DISTRICT OPERATING FUNDS EXPENDITURES SUMMARY

<u>Function</u>	<u>Program</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Original Budget 2017-18</u>	<u>Projected Actual 2017-18</u>	<u>Final Budget 2018-19</u>	1 year Variance Projected to New Budget 2017-18 vs 2018-19	
								<u>\$ Increase (Decrease) 2018-19</u>	<u>% Increase (Decrease) 2018-19</u>
2542	Maintenance Services	17,135,885	16,714,669	19,912,580	21,219,240	20,444,991	21,763,382	1,318,391	6.45%
2546	Security Services	651,149	709,850	778,117	741,575	714,046	738,954	24,908	3.49%
2550-2559	Transportation Services	12,493,629	12,402,247	12,399,416	12,927,862	12,529,934	13,147,757	617,823	4.93%
2600-2699	Research and Information Systems	4,987,098	4,569,175	5,209,714	5,428,615	5,610,850	3,521,688	(2,089,162)	(37.23%)
3001-3999	Community Services	743,792	762,658	869,648	861,869	885,661	937,299	51,638	5.83%
3512, 3525, 3912	Early Childhood Education	2,635,637	2,662,656	3,221,610	3,573,478	3,222,189	3,366,328	144,139	4.47%
3842	Parents As Teachers	1,132,301	1,158,726	1,229,362	1,164,535	1,168,637	1,212,896	44,259	3.79%
6999	Other Financing Uses	1,378,119	1,538,888	8,082,393	11,852,692	1,876,843	1,533,441	(343,402)	(18.30%)
Total - District Operating Funds		<u>\$ 181,591,912</u>	<u>\$ 186,774,364</u>	<u>\$ 213,950,063</u>	<u>\$ 223,046,867</u>	<u>\$ 210,205,113</u>	<u>\$ 221,904,310</u>	<u>\$ 11,699,197</u>	5.57%

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

SPECIAL FUNDED PROGRAMS EXPENDITURES SUMMARY

Programs	Actual 2014-15	Actual 2015-16	Actual 2016-17	Original Budget 2017-18	Projected Actual 2017-18	Final Budget 2018-19	1 year Variance Projected to New Budget 2017-18 vs 2018-19	
							\$ Increase (Decrease) 2018-19	% Increase (Decrease) 2018-19
Special Funded Programs								
<i>Debt Services, Capital Projects, Nutrition Services, Student Activities, Adult Education ,and Grants and Donations Funds</i>								
Debt Services	\$ 31,586,946	\$ 22,836,279	\$ 50,333,731	\$ 24,128,636	\$ 23,076,186	\$ 23,404,740	\$ 328,554	1.42%
Capital Projects	33,775,209	38,348,657	36,129,922	43,025,421	35,366,393	58,493,369	23,126,976	65.39%
Nutrition Services	8,272,584	8,115,019	8,634,512	8,893,963	8,733,681	8,821,760	88,079	1.01%
Student Activities	1,972,662	2,191,932	2,472,063	2,321,348	1,869,800	2,225,000	355,200	19.00%
Adult Education	2,005,190	2,248,565	2,231,609	2,211,403	2,262,256	2,277,382	15,126	0.67%
Grants and Donations Fund	3,915,618	3,996,390	4,303,194	3,673,569	3,855,045	3,497,633	(357,412)	(9.27%)
Total - Special Funded Programs	\$ 81,528,209	\$ 77,736,842	\$ 104,105,031	\$ 84,254,340	\$ 75,163,361	\$ 98,719,884	\$ 23,556,523	31.34%

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

SUMMARY EXPENDITURES ALL FUNCTIONS

<u>Programs</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Original Budget 2017-18</u>	<u>Projected Actual 2017-18</u>	<u>Final Budget 2018-19</u>	1 year Variance Projected to New Budget 2017-18 vs 2018-19	
							<u>\$ Increase (Decrease) 2018-19</u>	<u>% Increase (Decrease) 2018-19%</u>
Elementary Instruction	\$ 30,664,427	\$ 32,373,239	\$ 35,636,322	\$ 36,436,071	\$ 36,502,218	\$ 38,054,605	\$ 1,552,387	4.25%
Middle Instruction	16,657,409	17,121,761	18,944,660	19,657,288	19,773,928	20,627,207	853,279	4.32%
Senior High Instruction	19,199,070	19,035,111	20,341,539	21,000,454	20,980,372	21,764,827	784,455	3.74%
Summer School Instruction	2,563,373	2,675,181	2,556,762	2,695,427	2,710,685	2,682,899	(27,786)	(1.03%)
Douglass High Instruction	818,979	854,781	876,665	938,757	954,193	995,796	41,603	4.36%
At Risk Programs	311,635	314,655	315,869	276,201	249,910	1,135,476	885,566	354.35%
Special Education Instruction	14,913,171	22,424,284	24,522,333	25,433,157	25,291,262	24,849,588	(441,674)	(1.75%)
Early Childhood Special Education	3,484,625	3,824,881	4,368,641	4,417,350	4,291,922	4,455,967	164,045	3.82%
Gifted Program	1,153,645	1,178,686	1,279,353	1,340,719	1,495,918	1,576,594	80,676	5.39%
Title I	1,186,047	1,207,396	1,416,428	1,625,936	1,783,158	1,859,365	76,207	4.27%
English Language Learners	1,655,746	1,956,176	2,229,948	2,369,767	2,347,569	2,584,935	237,366	10.11%
Vocational Instruction	3,768,110	3,874,300	4,030,419	4,198,403	3,964,305	4,153,101	188,796	4.76%
Student Activities & Athletics	2,049,197	2,202,844	2,545,406	2,268,183	2,457,002	2,534,353	77,351	3.15%
Adult Basic Education	12,407	11,652	11,980	13,980	13,980	13,980	-	-
Supplemental Education (Tuition) Services	452,990	443,452	486,434	450,000	450,000	1,450,000	1,000,000	222.22%
Guidance & Counseling Services	3,944,606	4,261,453	4,699,817	4,836,434	4,692,619	4,899,236	206,617	4.40%
Pupil Services	8,991,788	4,473,679	5,127,340	5,377,361	5,245,501	6,134,427	888,926	16.95%
Educational Media Services	2,995,851	3,214,508	3,696,481	3,893,136	3,914,206	4,139,904	225,698	5.77%
Support Services and Instructional Staff	8,877,794	9,070,130	11,117,148	9,757,937	8,814,724	10,676,551	1,861,827	21.12%
Administrative Services	3,073,654	3,125,750	3,836,846	3,634,359	3,464,633	5,968,119	2,503,486	72.26%
Other Administrative Services	12,508,377	11,439,950	13,105,244	13,466,097	13,241,467	13,908,182	666,715	5.04%

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2018-19**

SUMMARY EXPENDITURES ALL FUNCTIONS

<u>Programs</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Original Budget 2017-18</u>	<u>Projected Actual 2017-18</u>	<u>Final Budget 2018-19</u>	1 year Variance Projected to New Budget 2017-18 vs 2018-19	
							\$ Increase (Decrease) 2018-19	% Increase (Decrease) 2018-19%
Business Services	1,151,401	1,171,626	1,101,588	1,189,984	1,112,390	1,217,453	105,063	9.44%
Maintenance Services	17,135,885	16,714,669	19,912,580	21,219,240	20,444,991	21,763,382	1,318,391	6.45%
Security Services	651,149	709,850	778,117	741,575	714,046	738,954	24,908	3.49%
Transportation Services	12,493,629	12,402,247	12,399,416	12,927,862	12,529,934	13,147,757	617,823	4.93%
Research and Information Systems	4,987,098	4,569,175	5,209,714	5,428,615	5,610,850	3,521,688	(2,089,162)	(37.23%)
Community Services	743,792	762,658	869,648	861,869	885,661	937,299	51,638	5.83%
Early Childhood Education	2,635,637	2,662,656	3,221,610	3,573,478	3,222,189	3,366,328	144,139	4.47%
Parents as Teachers	1,132,301	1,158,726	1,229,362	1,164,535	1,168,637	1,212,896	44,259	3.79%
Other Financing Uses	1,378,119	1,538,888	8,082,393	11,852,692	1,876,843	1,533,441	(343,402)	(18.30%)
Debt Services	31,586,946	22,836,279	50,333,731	24,128,636	23,076,186	23,404,740	328,554	1.42%
Capital Projects	33,775,209	38,348,657	36,129,922	43,025,421	35,366,393	58,493,369	23,126,976	65.39%
Nutrition Services	8,272,584	8,115,019	8,634,512	8,893,963	8,733,681	8,821,760	88,079	1.01%
Student Activities	1,972,662	2,191,932	2,472,063	2,321,348	1,869,800	2,225,000	355,200	19.00%
Adult Education	2,005,190	2,248,565	2,231,609	2,211,403	2,262,256	2,277,382	15,126	0.67%
Grants and Donations Fund	3,915,618	3,996,390	4,303,194	3,673,569	3,855,045	3,497,633	(357,412)	(9.27%)
Total	\$ 263,120,121	\$ 264,511,206	\$ 318,055,094	\$ 307,301,207	\$ 285,368,474	\$ 320,624,194	\$ 35,255,720	12.35%

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