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Columbia PUBLIC SCHOOLS

2022-23 Budget

Approved by the Columbia Board of Education

June 13, 2022

Columbia, Missouri 65203

County of Boone





Columbia

PUBLIC SCHOOLS

2022-23 Budget

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Board of Education
June 13, 2022

Dr. Brian Yearwood, Superintendent
Heather McArthur, Treasurer

1818 West Worley Street
Columbia, MO 65203
Telephone: (573) 214-3400
Fax: (573) 214-3401
www.cpsk12.org

Equity Statement: Columbia Public Schools, through action and in partnership with families and community, will uphold the values, policies, and practices that promote cultural competence. We will accept, embrace, and empower students and staff in their individual identities to establish and sustain human dignity, justice, equitable treatment, and inclusiveness in the classroom and workplace.



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**Columbia Public Schools
Neil C. Aslin District Administration Building**





Executive Summary

A Message from the Superintendent and Finance Department

The 2022-23 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 scholars 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*

- Trust
- Integrity
- Transparency
- Collaboration
- Empathy
- Grace

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

1. All scholars will graduate college, career and life ready
2. Every teacher will become the best
3. Our operations make our mission possible

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.

We believe Columbia Public Schools is an educational and working environment unimpeded by bias or discrimination, where individuals of all backgrounds and experiences are welcomed, included, encouraged, and can succeed and flourish. The Columbia Public Schools Equity Statement is as follows:

“Columbia Public Schools, through action and in partnership with families and the community, will uphold the values, policies and practices that promote cultural competence. We will accept, embrace, and empower students and staff in their individual identities to establish and sustain human dignity, justice, equitable treatment, and inclusiveness in the class and workplace.”

This budget and the decision making and planning behind it are structured to positively affect the educational experiences of our scholars with equity in mind.



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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 2022-23 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 2022-23 fiscal year. Budget schedules are also included



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summarizing estimated revenues by object and source as defined by the Department of Elementary and Secondary Education (DESE).

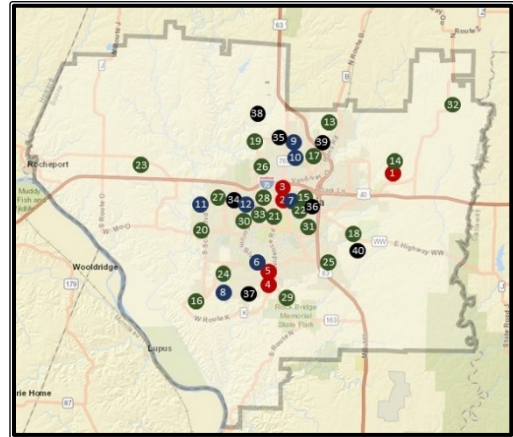
Background on the District

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 Columbia Public School 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 2022-



23, the District will include 21 elementary schools, seven 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 scholars qualify for the free and reduced lunch program and 7% are English Language Learners. Today 46% of our scholars attend our elementary schools, 22% attend middle schools and 32% attend high schools.

Student Performance

The District was accredited in the fall of 2015, upon review by the Department of Elementary and Secondary Education. The District consistently receives scores of over 90% of the possible points for accreditation.

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>2018-19*</u>	<u>2020-21</u>	<u>Change</u>
All students	48%	44%	4% decrease
African-American students	16%	14%	2% decrease
Student eligible for free or reduced lunch	26%	24%	2% decrease

*Prior year comparison cannot be made due to changes in MAP in 2017-18 and due to the COVID-19 pandemic no testing was performed in 2019-20



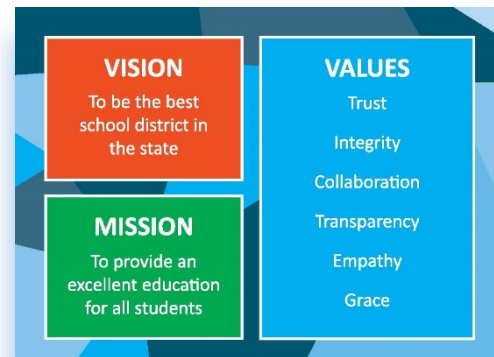
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Work remains in many areas. Intentional focus is being made in the areas of attendance, the participation gap and disproportionality, when it comes to discipline and career-center courses. Our budget is created being reflective of our needed areas of improvement as well as continuing to provide opportunities and challenges to all scholars 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. During the spring of 2020, the economic outlook for Columbia Public Schools, as well as nation-wide and around the world, changed with the onset of the COVID-19 global pandemic. 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



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calculated, the state funded 98.66%. This partial allocation continued until 2015-16 and dipped to as low as 92.58% in 2012-13. The original budget estimates for 2020-21 indicated a appropriation percentage of 94.9% for 2020-21. However, the most recent announcement by the Governor indicated that all withholdings would be released for 2020-21 based on an SAT of \$6,375. For 2022-23, the SAT is expected to remain at \$6,375 for the third year which is only \$258 more per student than in 2006-07 when the formula was first implemented. This results in an average increase per student of only \$17 per year. Failure to meet the SAT as prescribed in the formula reduces funding for 2022-23 for Columbia Public Schools by over \$10 million as it is estimated to over \$6,800.

For 2022-23, the thresholds required to receive weighted (additional) funding for students in certain groups – free and reduced lunch, special education and English Language Learners, will increase. However, DESE has determined that the FY 2022 student attendance has been broadly impacted by the COVID-19 pandemic. As such, payment calculations may include the use of FY 2020 ADA and WADA values. Since the district's enrollment and attendance percentage has not rebounded to the pre-pandemic level, the District will use the FY 2020 WADA data for the revenue calculations.

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 achievement, enrichment, and opportunity for all scholars and meeting our ongoing growing operations, would be impossible. The levy estimations allow for an expected increase in operating revenues of \$13.5 million.

However, the Blankenship versus Franklin County decision has greatly affected the amount of revenue from local property taxes. The Court of Appeals found in favor of the taxpayer 619 S.W.3d 491 (MO App ED 2021) on March 2, 2021 and held that Section 137.073.5(2) is unconstitutional to the extent it raises the rate above the voter approved rate. This decision lowered the District's tax rate by \$.3284 which negates approximately half of the 2016 voter approved levy.

The increase in local funding was used to allow for improvement in salaries of all employee groups, increasing staffing and services to support scholars and to continue the operations of the District, including the increase in the annual operating budget for the opening of John Warner Middle School. Details on these improvements are found throughout the document and on the Budget Goals and Priorities on page 79.

The 2022-23 budget totals \$262.0 million of operating revenue and transfers in and operating expenditures and transfers out of \$263.5 million, resulting in a decrease of operating fund balance by \$1.5 million. When considering all funds, total revenue and transfers in is budgeted at \$372.0 million and expenditures and transfers out at \$382.8 million for a net decrease in fund balance of \$10.8 million.

As summarized by the schedule below, the District is planning for a total beginning fund balance (all funds) of \$147.1 million at July 1, 2022 and ending fund balance of \$136.3 million at June 30, 2023. For District Operating Funds, beginning fund balance at July 1, 2022 is projected to be \$96.2 million and ending fund balance at June 30, 2023 to be \$94.8 million which is 35.98% of



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budgeted expenditures and transfers. See page 22 for the Summary Budget – All Programs for 2022-23.

	<u>Operating Funds</u>	<u>All Funds</u>
Projected Beginning Fund Balance, July 1	\$ 96,221,275	\$ 147,063,232
Budgeted Revenues plus Transfers	\$ 262,046,016	\$ 371,971,632
Budgeted Expenses plus Transfers	\$ 263,472,822	\$ 382,770,023
Increase (Decrease) in Fund Balance	\$ (1,426,806)	\$ (10,798,391)
Budgeted Ending Fund Balance, June 30	\$ 94,794,469	\$ 136,264,841

The District has intentionally built the fund balance in the operating funds over recent years for the planned opening of the new John Warner Middle School in the fall of 2020. The opening and operation of the new school has a significant impact on the operating budget. In addition, due to careful and conservative budgeting by the current and prior Board of Education, the District is able to move forward with planned increases to compensation for all employees.

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, such as the Russell Boulevard Elementary school addition and renovation project and the Jefferson Middle School STEAM addition and renovation which will be completed in the upcoming year.

We are pleased to present a budget that positions our scholars 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 2022-23 budget.

Ms. Heather McArthur, CPA
Chief Financial Officer

Dr. Brian Yearwood
Superintendent of Schools



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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 2021-22	Budget 2022-23	% of Total Revenue	% Change
General	\$ 93,322,105	\$ 101,518,268	27.29%	8.78%
Special Revenue (Teachers)	\$ 155,672,769	\$ 160,527,748	43.16%	3.12%
Debt Service	\$ 40,246,354	\$ 29,452,349	7.92%	-26.82%
Capital Projects	\$ 3,658,733	\$ 64,314,663	17.29%	1657.84%
Other	\$ 19,650,088	\$ 16,158,604	4.34%	-17.77%
Total Funds	\$ 312,550,049	\$ 371,971,632	100.00%	19.01%

The District’s revenue is primarily from local efforts (54%) with greatest portion of revenue from local tax revenue (44%). The assessed valuation is projected to be \$2,906,330,788 for the 2022-23 school year.

Total revenues are budgeted to increase \$59,421,583 in 2022-23 mostly due to the planned issuance of \$40 million in general obligation bonds during the 2022-23 school year. The bonds were authorized in April 2022 to fund various projects including a new elementary school on the Sinclair property and the Columbia Area Career Center addition and renovation project. There is also an increase in local property tax revenues and federal revenues authorized through the American Recovery Plan



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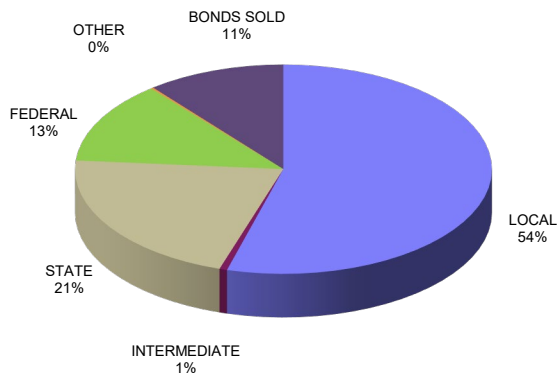
	Projected Actual 2021-22	Budget 2022-23	% of Total Revenue	% Change
Local	\$ 192,594,699	\$ 201,828,463	54.26%	4.79%
Intermediate	\$ 2,227,320	\$ 2,227,320	0.60%	0.00%
State	\$ 75,582,349	\$ 79,321,151	21.32%	4.95%
Federal	\$ 28,380,268	\$ 47,277,458	12.71%	66.59%
Other	\$ 13,765,413	\$ 41,317,240	11.11%	200.15%
Total Funds	\$ 312,550,049	\$ 371,971,632	100.00%	19.01%

The revenue by source chart below delineates revenue by Total Funds and by Operating Funds. Local property taxes of the District represent 44% of Total and 52% of Operating Revenues.

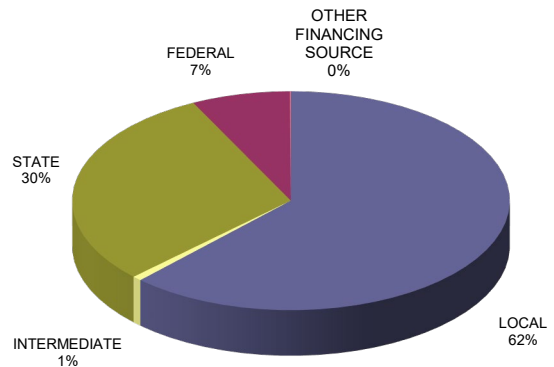
	Total	Operating
Property Taxes	\$ 165,298,519	\$ 134,844,360
Sales Taxes	\$ 23,263,299	\$ 23,263,299
Foundation Formula	\$ 66,437,595	\$ 66,354,897
Other - State	\$ 12,883,556	\$ 11,908,556
Federal	\$ 47,277,458	\$ 19,150,470
Sale of Bonds	\$ 40,000,000	\$ -
Other	\$ 16,811,205	\$ 6,524,434
	\$ 371,971,632	\$ 262,046,016

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

**TOTAL REVENUES
BUDGET 2022-23**



**OPERATING REVENUES
BUDGET 2022-23**





COLUMBIA PUBLIC SCHOOLS

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Total Revenue by Source

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Budget 2022-23
Tax Rate	\$ 6.1425	\$ 6.0988	\$ 6.0984	\$ 5.6932	\$ 5.8032
Assessed Valuation	\$ 2,483,979,026	\$ 2,618,679,417	\$ 2,673,348,589	\$ 2,838,808,374	\$ 2,909,778,583
Revenues					
Local Sources					
Property Taxes	\$ 149,453,731	\$ 156,446,419	\$ 160,294,860	\$ 158,475,268	\$ 165,298,519
Sales Taxes	\$ 18,097,029	\$ 18,460,443	\$ 20,211,127	\$ 22,448,991	\$ 23,263,299
All Other Local	\$ 16,639,376	\$ 15,955,790	\$ 10,185,130	\$ 11,670,440	\$ 13,266,645
County Sources	\$ 1,880,128	\$ 2,723,318	\$ 4,043,086	\$ 2,227,320	\$ 2,227,320
State Sources					
Foundation Formula	\$ 65,316,062	\$ 62,318,666	\$ 60,581,444	\$ 66,353,679	\$ 66,437,595
All Other State	\$ 10,095,523	\$ 11,879,361	\$ 10,972,860	\$ 9,228,670	\$ 12,883,556
Federal Sources	\$ 17,465,852	\$ 14,497,657	\$ 17,232,214	\$ 28,380,268	\$ 47,277,458
Other Sources					
Sale of Bonds	\$ 30,000,000	\$ 54,410,000	\$ 24,620,000	\$ 11,421,045	\$ 40,000,000
All Other Sources	\$ 1,912,324	\$ 3,639,135	\$ 1,684,872	\$ 2,344,368	\$ 1,317,240
Total All Revenue Sources	\$ 310,860,025	\$ 340,330,789	\$ 309,825,593	\$ 312,550,049	\$ 371,971,632

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 2022-23 by 2.50% to approximately \$2.909 billion based upon current information. Listed below is a summary of the District's tax rates.



	2018-19	2019-20	2020-21	2021-22	Budget 2022-23
Incidental	\$2.0548	\$2.0111	\$2.0107	\$1.6055	\$1.6055
Special Revenue (Teachers)	\$3.0158	\$3.0158	\$3.0158	\$3.0158	\$3.1258
Capital Projects	\$0.1000	\$0.1000	\$0.1000	\$0.1000	\$0.1000
Debt Service	\$0.9719	\$0.9719	\$0.9719	\$0.9719	\$0.9719
Total	\$6.1425	\$6.0988	\$6.0984	\$5.6932	\$5.8032

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



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

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 2021-22 and 2022-23 should not be significant. Property taxes account for nearly 52% 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 budgeting the 2022-23 Foundation Formula revenue to increase \$83,916 to \$66.4 million. Formula Weighted Average Daily Attendance (WADA) is anticipated to remain flat for 2022-23. DESE has determined that the FY 2022 student attendance has been broadly impacted by the COVID-19 pandemic. As such, payment calculations may include the use of FY 2020 ADA and WADA values. Since the district’s enrollment and attendance percentage has not rebounded to the pre-pandemic level, the District will use the FY 2020 WADA data for the revenue calculations.

Additional factors affecting WADA are free and reduced lunch count and LEP weighting which are anticipated to continue to increase slightly due to the increased population of scholars in these categories. Another factor affecting State Aid is the State Adequacy Target which is anticipated to remain flat at \$6,375 which is the SAT currently set by the Department of Elementary and Secondary Education. This will be the third year reflecting the same SAT amount. There has been no new money put into the Foundation Formula at the state level.

The Classroom Trust Fund accounts for gaming revenue distributed to school districts. The payment per WADA is anticipated at \$429 for 2022-23.

These revenue sources equate to approximately 25% 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 remain flat for 2022-23 since the enrollment has not rebounded to pre-pandemic levels and DESE is allowing the continued use of FY 2020 data for revenue calculations (typically, districts are required to use the previous year’s WADA when calculating Proposition C revenue). In April 2022, the Department of Elementary and Secondary Education indicated that sales tax collections have remained strong and have trended upward throughout the pandemic during the current fiscal year projecting a payment of \$1,213 per WADA for 2021-22. Due to this and information from the state for 2022-23, we are projecting the 2022-23 payments per WADA at \$1,257. Based on these factors, the overall sales tax revenue is expected to increase \$814,308 to \$23.3 million in 2022-23. This revenue source equates to nearly 9% of the operating revenue budget.





COLUMBIA PUBLIC SCHOOLS

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Federal Revenues

The District has received various sources of stimulus funding related to the response to the Coronavirus pandemic. The increase in federal funds projected for the 2022-23 school year are from ESSER III funds enacted in March 2021 through the American Recovery Plan. The District's appropriation is nearly \$24 million, \$9.8 million of which will be used in the operating funds for personnel and technology related purchases during the 2022-23 and 2023-24 school years and \$13.4 million of which will be used in the capital projects fund for air quality improvements and upgrades to District facilities.

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.



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Total Expenditures by Fund Comparison

	Projected Actual 2021-22	Budget 2022-23	% of Total Expenditure	% Change
General	\$ 93,729,383	\$ 100,550,201	26.27%	7.28%
Special Revenue (Teachers)	\$ 154,789,838	\$ 162,922,621	42.56%	5.25%
Debt Service	\$ 47,127,527	\$ 25,508,393	6.66%	-45.87%
Capital Projects	\$ 23,427,850	\$ 76,800,166	20.06%	227.82%
Other	\$ 14,878,485	\$ 16,988,642	4.45%	14.18%
Total Funds	\$ 333,953,083	\$ 382,770,023	100.00%	14.62%

Total current projected expenditures for the 2021-22 budget is \$333,953,083 and are budgeted to increase approximately 14.62% or \$48,816,940 million to \$382,770,023. This increase is primarily due to increased expenditures in the Capital Projects Fund. The voters passed an \$80 million bond authorization in April 2022 and \$40 million in general obligation bonds will be issued to be expended in the 2022-23 school year.

Operating expenditures will increase 6.02% or \$15.0 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 69% 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.

Expenditures by Function

Function	Total	Operating
Instructional & Support	\$ 182,076,742	\$ 182,076,742
Administration	\$ 32,657,678	\$ 32,657,678
Maintenance	\$ 25,609,762	\$ 25,609,762
Transportation	\$ 12,594,224	\$ 12,594,224
Community Services	\$ 9,891,676	\$ 9,891,676
Other Financing Uses	\$ 642,740	\$ 642,740
Debt Services	\$ 25,508,393	\$ -
Capital Projects	\$ 76,800,166	\$ -
Nutrition Services	\$ 10,433,778	\$ -
Student Activities	\$ 2,160,000	\$ -
Adult Education	\$ 128,364	\$ -
Grants and Donations	\$ 4,266,500	\$ -
Total All Functions	\$ 382,770,023	\$ 263,472,822



COLUMBIA PUBLIC SCHOOLS

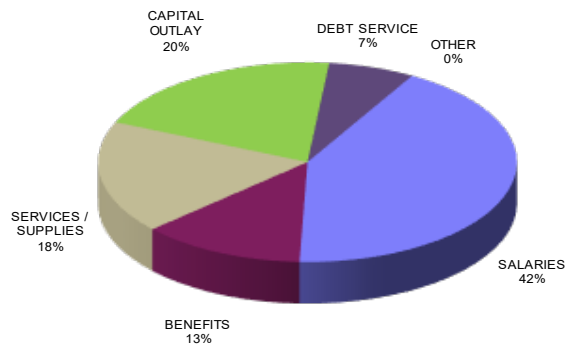
2022-23 BUDGET

Expenditures by Object

Total expenditures by object show how the District actually spends the dollars budgeted. Salaries and Benefits account for nearly 59% of total expenditures. The increase in salaries and benefits for 2022-23 can be attributed to improved compensation schedules and continued 100% fully funded benefits for all full-time staff.

Expenditure Object Category	Actual	Actual	Actual	Original	Projected	Budget
	2018-19	2019-20	2020-21	Budget 2021-22	Actual 2021-22	Budget 2022-23
Salaries	\$ 134,136,979	\$ 139,076,431	\$ 147,248,853	\$ 154,028,447	\$ 152,263,543	\$ 161,527,097
Employee Benefits	\$ 45,897,250	\$ 47,332,845	\$ 47,369,695	\$ 46,892,572	\$ 46,588,924	\$ 48,336,820
Services/Supplies/Capital Outlay	\$ 77,077,302	\$ 85,749,043	\$ 68,427,542	\$ 102,396,294	\$ 86,203,223	\$ 146,754,973
Debt Service/Lease Purchase	\$ 24,875,317	\$ 84,188,448	\$ 63,631,490	\$ 35,744,975	\$ 47,127,527	\$ 25,508,393
Other Financing Uses	\$ 1,880,155	\$ 2,674,219	\$ 16,441,888	\$ 9,431,174	\$ 1,769,868	\$ 642,740
Total	\$ 283,867,003	\$ 359,020,986	\$ 343,119,468	\$ 348,493,462	\$ 333,953,085	\$ 382,770,023

EXPENDITURES BUDGET 2022-23



Total Operating Expenditures by Object

Total operating expenditures (General and Teachers Funds) by object show that 77% of the operating fund is budgeted for salaries and benefits.

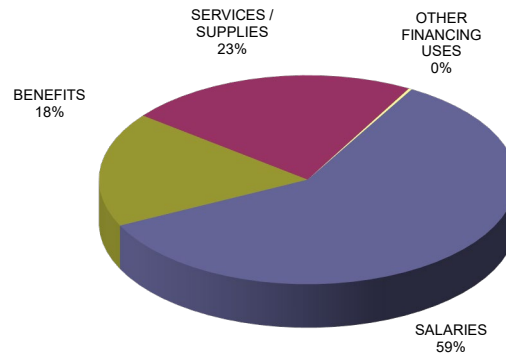


COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Expenditure Object Category	Actual	Actual	Actual	Original	Projected	Budget
	2018-19	2019-20	2020-21	Budget 2021-22	Actual 2021-22	Budget 2022-23
Salaries	\$ 129,592,944	\$ 134,537,574	\$ 142,950,655	\$ 149,606,229	\$ 147,727,584	\$ 156,571,486
Employee Benefits	\$ 43,983,490	\$ 45,389,192	\$ 45,737,099	\$ 45,408,994	\$ 45,104,009	\$ 46,789,938
Services/Supplies	\$ 41,922,989	\$ 40,050,411	\$ 44,530,941	\$ 56,470,426	\$ 53,917,762	\$ 59,468,658
Other Financing Uses	\$ 1,880,155	\$ 2,674,219	\$ 16,441,888	\$ 9,431,174	\$ 1,769,868	\$ 642,740
Total	\$ 217,379,578	\$ 222,651,396	\$ 249,660,583	\$ 260,916,823	\$ 248,519,223	\$ 263,472,822

OPERATING EXPENDITURES BUDGET 2022-23



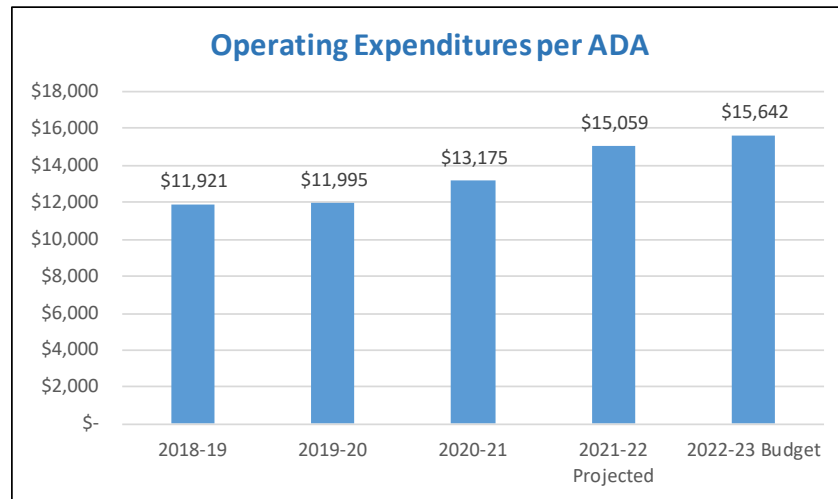
Total Operating Expenditures per ADA

	2018-19	2019-20	2020-21	2021-22 Projected	2022-23 Budget
Average Daily Attendance	17,325.00	17,571.00	15,487.00	16,503.00	16,803.00
Current Operating Expenditures	\$ 223,949,102	\$ 222,651,396	\$ 219,410,686	\$ 248,519,221	\$ 262,830,082
Current Expenditures per ADA	\$ 11,921	\$ 11,995	\$ 13,175	\$ 15,059	\$ 15,642



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



Average Daily Attendance decreased between 2019-20 and 2020-21 due to the drop in enrollment due to COVID-19. The enrollment rebounded slightly for the 2021-22 school year and we expect that enrollment will continue to grow in 2022-23.

Debt Service

The Debt Service Fund balance is projected to be at \$32.4 million as of June 30, 2023, compared to \$28.4 as of June 30, 2022. Current state law limits the bonded indebtedness to a maximum of 15% of assessed valuation or \$436.5 million (2022-23 estimated assessed value is \$2,909,778,583). At June 30, 2022, the District currently has an outstanding bonded debt level of \$286.9 million, within the legal limits for school districts. The 2022-23 budget for Debt Service includes \$15,410,000 in principal payments and \$10,082,893 in interest payments.

On April 5, 2022, the voters passed an \$80 million bond authorization. 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 is being used for the construction of two new elementary schools and an addition and renovation project at the Columbia Area Career Center.



Jefferson Middle School STEAM Addition



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

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>
2023	15,410,000	10,082,893	25,492,893
2024	16,030,000	9,326,258	25,356,258
2025	15,315,000	8,596,708	23,911,708
2026	16,310,000	7,846,908	24,156,908
2027	17,315,000	7,099,008	24,414,008
2028-2032	99,245,000	27,034,453	126,279,453
2033-2037	93,785,000	10,038,698	103,823,698
2038-2040	13,465,000	562,244	14,027,244
	<u>\$ 286,875,000</u>	<u>\$ 80,587,170</u>	<u>\$ 367,462,170</u>

All District bonds are general obligation bonds with maturities from 2022 to 2040 and average net interest rates at issue from 1.00% to 5.19%. General obligation bonds outstanding at June 30, 2023 as are follows:

<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, 2022</u>
Public Improvements	2010	6,465,000	5.19%	2030	6,465,000
Public Improvements	2014	50,000,000	3.00-5.00%	2034	9,230,000
Public Improvements	2015	71,485,000	2.00-4.00%	2035	51,815,000
Public Improvements/Refunding	2016	36,575,000	2.00-5.00%	2036	28,745,000
Public Improvements/Refunding	2017	10,000,000	2.00-5.00%	2037	9,760,000
Refunding	2017	37,955,000	2.10-5.00%	2030	34,415,000
Public Improvements	2018	35,000,000	3.00-5.00%	2038	32,335,000
Public Improvements	2019	35,000,000	3.00-5.00%	2039	28,725,000
Public Improvements/Refunding	2020	54,410,000	1.65-3.00%	2034	53,905,000
Public Improvements	2020	20,000,000	1.00-5.00%	2039	17,750,000
Public Improvements/Refunding	2020	4,620,000	1.00-4.00%	2033	3,600,000
Public Improvements/Refunding	2022	10,130,000	4.00-5.00%	2027	<u>10,130,000</u>
					<u>\$ 286,875,000</u>



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

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 outstanding Certificates of Participation were refunded on January 14, 2021 for an estimated net present value interest savings of \$1,738,149. 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>
2023	\$ 300,000	\$ 112,550	\$ 412,550
2024	310,000	103,400	413,400
2025	325,000	93,875	418,875
2026	340,000	83,900	423,900
2027	355,000	73,475	428,475
2028-2032	1,970,000	231,831	2,201,831
2033-2038	2,255,000	84,406	2,309,406
	<u>\$ 5,825,000</u>	<u>\$ 783,437</u>	<u>\$ 6,608,437</u>



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Total Ending Fund Balance Comparison

	Projected Actual 2021-22	Budget 2022-23	% of Total Budget	% Change
General	\$ 89,067,651	\$ 90,035,718	66.07%	1.09%
Special Revenue (Teachers)	\$ 7,153,624	\$ 4,758,751	3.49%	-33.48%
Debt Service	\$ 28,407,332	\$ 32,351,288	23.74%	13.88%
Capital Projects	\$ 14,862,482	\$ 3,019,719	2.22%	-79.68%
Other	\$ 7,572,143	\$ 6,099,365	4.48%	-19.45%
Total Funds	\$ 147,063,232	\$ 136,264,841	100.00%	-7.34%

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 \$10.8 million in 2022-23. There are planned decreases in multiple funds for 2021-22. The fund balance decrease in the Capital Projects Fund 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. In addition, there is a decrease in the Operating Funds fund balance for 2022-23. The decrease is mainly attributed to continued improvements to compensation for all employee groups.

The Operating Funds 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 Funds fund balance for the year ended June 30, 2023 meets this requirement at \$94.8 million or 35.98% of budgeted fund expenditures.

The District receives nearly 52% of its operating revenue from local tax sources based on assessed valuation of property and our approved tax levy. The 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 Funds 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 for the fiscal years of 2022-23 through 2026-27, the priorities of the District are considered. Those include continued improvement of salaries and maintenance of benefit plans for employees. New curriculum implementations and continued 1:1 implementation of devices for scholars at all levels are also considered in the model. Growth in number of



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

teachers and specialization of teachers for a total student population increase and increases within specific areas are anticipated and provided for in the model. In addition, intentional support has been dedicated to provide additional resources and to reinforce emerging systems at Title I elementary schools and Title I eligible middle schools and high schools.

The Board of Education has established a minimum Operating Funds fund balance of 18% in order to effectively operate the District. The 2022-23 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 PUBLIC SCHOOLS
2022-23 BUDGET**

SUMMARY BUDGET 2022-23 - 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	BUDGET 2022-23 TOTAL
Projected Beginning Fund											
Balance as of 07/01/2022	\$ 89,067,651	\$ 7,153,624	\$ 96,221,275	\$ 28,407,332	\$ 14,862,482	\$ 2,538,720	\$ 2,010,493	\$ -	\$ 3,022,930	\$ 50,841,957	\$ 147,063,232
REVENUES:											
LOCAL	\$ 62,916,509	\$ 99,726,272	\$ 162,642,781	\$ 28,743,971	\$ 3,085,847	\$ 2,266,000	\$ 2,160,000	\$ 128,364	\$ 2,801,500	\$ 39,185,682	\$ 201,828,463
INTERMEDIATE	1,163,301	651,511	1,814,812	391,588	20,920	-	-	-	-	412,508	2,227,320
STATE	24,784,298	53,479,155	78,263,453	-	82,698	65,000	-	-	910,000	1,057,698	79,321,151
FEDERAL	12,629,660	6,520,810	19,150,470	316,790	21,125,198	6,130,000	-	-	555,000	28,126,988	47,277,458
OTHER	24,500	150,000	174,500	-	-	500,000	-	-	-	500,000	674,500
BONDS SOLD	-	-	-	-	40,000,000	-	-	-	-	40,000,000	40,000,000
TOTAL REVENUES	\$101,518,268	\$ 160,527,748	\$262,046,016	\$ 29,452,349	\$ 64,314,663	\$ 8,961,000	\$ 2,160,000	\$ 128,364	\$ 4,266,500	\$ 109,282,876	\$ 371,328,892
EXPENDITURES:											
SALARIES	\$ 31,917,070	\$ 124,654,416	\$ 156,571,486	\$ -	\$ -	\$ 4,126,136	\$ -	\$ 58,833	\$ 770,642	\$ 4,955,611	\$ 161,527,097
BENEFITS	8,971,733	37,818,205	46,789,938	-	-	1,324,487	-	13,531	208,864	1,546,882	48,336,820
SERVICES / SUPPLIES	59,018,658	450,000	59,468,658	-	-	4,983,155	2,160,000	56,000	3,286,994	10,486,149	69,954,807
CAPITAL OUTLAY	-	-	-	-	76,800,166	-	-	-	-	76,800,166	76,800,166
DEBT SERVICE	-	-	-	25,508,393	-	-	-	-	-	25,508,393	25,508,393
TOTAL EXPENDITURES	\$ 99,907,461	\$ 162,922,621	\$262,830,082	\$ 25,508,393	\$ 76,800,166	\$10,433,778	\$ 2,160,000	\$ 128,364	\$ 4,266,500	\$ 119,297,201	\$ 382,127,283
EXCESS/(DEFICIT)											
REVENUES OVER											
EXPENDITURES.....	\$ 1,610,807	\$ (2,394,873)	\$ (784,066)	\$ 3,943,956	\$ (12,485,503)	\$ (1,472,778)	\$ -	\$ -	\$ -	\$ (10,014,325)	\$ (10,798,391)
INTERFUND TRANSFERS	\$ (642,740)	\$ -	\$ (642,740)	\$ -	\$ 642,740	\$ -	\$ -	\$ -	\$ -	\$ 642,740	\$ -
Projected Ending Fund											
Balance as of 06/30/2023	\$ 90,035,718	\$ 4,758,751	\$ 94,794,469	\$ 32,351,288	\$ 3,019,719	\$ 1,065,942	\$ 2,010,493	\$ -	\$ 3,022,930	\$ 41,470,372	\$ 136,264,841

Note: The 06/30/23 Projected combined balance of the Operating and Teachers Funds, \$94,794,469 represents 35.98% of the budgeted expenditures and transfers for 2022-23, as compared to 38.72% projected for 06/30/22.



COLUMBIA PUBLIC SCHOOLS
2022-23 BUDGET

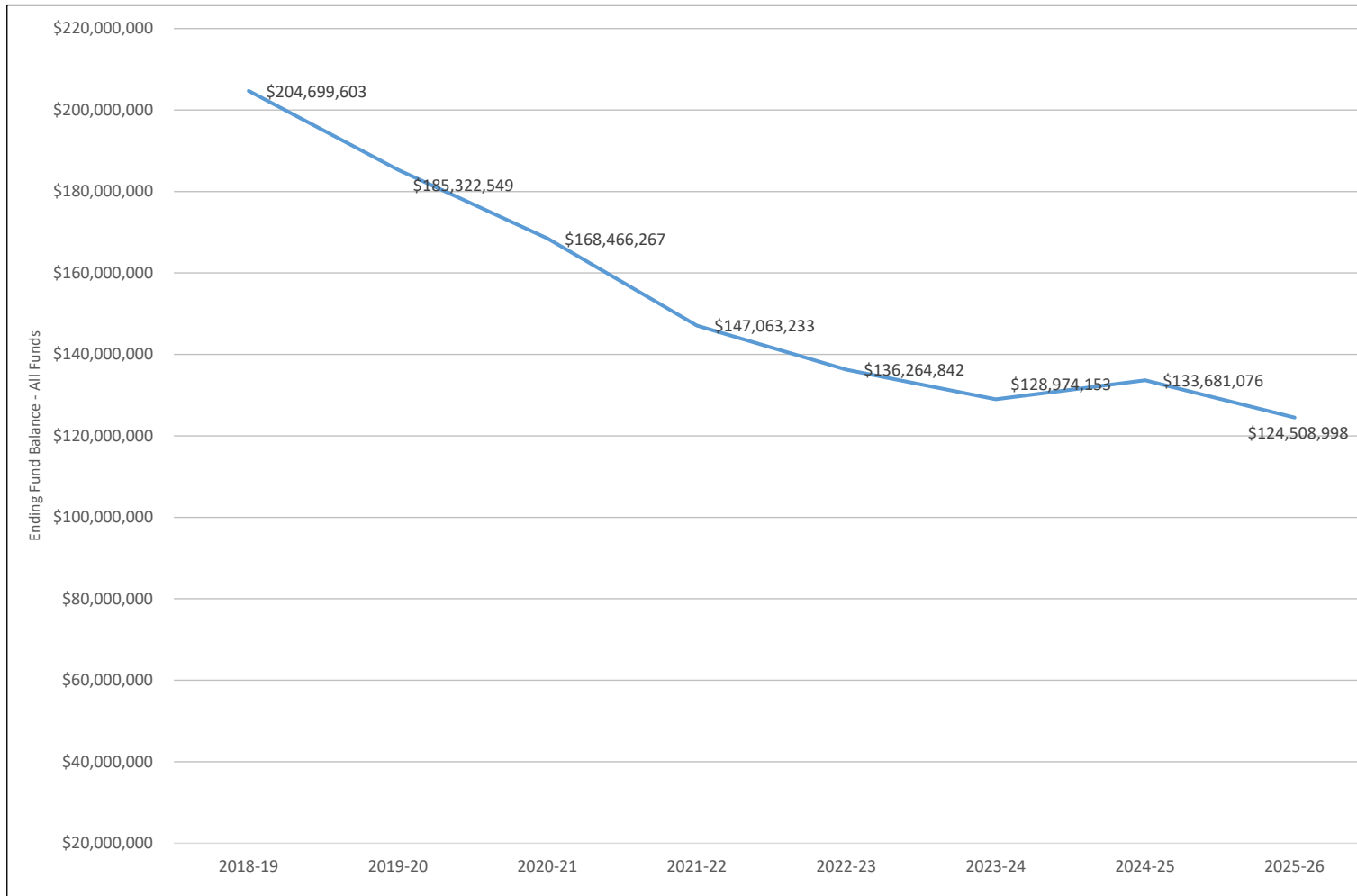
SUMMARY OF ALL FUNDS

	ACTUAL			BUDGET		FORECAST		
	2018-19	2019-20	2020-21	Projected 2021-22	Budget 2022-23	Forecast 2023-24	Forecast 2024-25	Forecast 2025-26
Beginning Fund Balance - All Funds	\$ 175,807,043	\$ 204,699,603	\$ 185,322,549	\$ 168,466,267	\$ 147,063,233	\$ 136,264,842	\$ 128,974,153	\$ 133,681,076
Revenues								
Local revenue	\$ 184,141,647	\$ 190,216,416	\$ 188,687,264	\$ 192,594,699	\$ 201,828,463	\$ 206,920,477	\$ 212,249,400	\$ 217,913,636
Intermediate revenue	\$ 1,880,127	\$ 2,723,319	\$ 1,716,885	\$ 2,227,320	\$ 2,227,320	\$ 2,227,320	\$ 2,227,320	\$ 2,227,320
State revenue	\$ 75,403,872	\$ 74,198,027	\$ 71,554,304	\$ 75,582,349	\$ 79,321,151	\$ 76,011,151	\$ 76,543,651	\$ 77,076,151
Federal revenue	\$ 17,465,896	\$ 14,497,657	\$ 21,596,433	\$ 28,380,268	\$ 47,277,458	\$ 18,182,260	\$ 18,332,260	\$ 18,482,260
Other revenues	\$ 544,654	\$ 897,355	\$ 736,007	\$ 1,865,545	\$ 674,500	\$ 674,500	\$ 674,500	\$ 674,500
Sale of Bonds	\$ 30,000,000	\$ 54,410,000	\$ 24,620,000	\$ 10,130,000	\$ 40,000,000	\$ -	\$ 40,000,000	\$ -
Other Financing Sources	\$ 3,505,058	\$ 2,751,058	\$ 5,224,872	\$ 1,769,868	\$ 642,740	\$ 1,173,980	\$ 2,212,456	\$ 2,186,255
Total Revenue	\$ 312,941,254	\$ 339,693,832	\$ 314,135,765	\$ 312,550,049	\$ 371,971,632	\$ 305,189,688	\$ 352,239,587	\$ 318,560,122
change in revenue from prior year	\$ (30,694,937)	\$ (3,942,359)	\$ 1,194,511	\$ (27,143,783)	\$ 59,421,583	\$ (7,360,361)	\$ 39,689,538	\$ 13,370,434
	-8.93%	-1.15%	0.38%	-7.99%	19.01%	-2.35%	12.70%	4.38%
Expenditures								
Salaries	\$ 134,055,808	\$ 139,076,432	\$ 147,248,853	\$ 152,263,543	\$ 161,527,097	\$ 166,029,282	\$ 172,033,755	\$ 175,338,281
Benefits	\$ 45,867,317	\$ 47,332,844	\$ 47,369,694	\$ 46,588,922	\$ 48,336,820	\$ 49,572,629	\$ 50,666,043	\$ 51,751,803
Total Salaries & Benefits	\$ 179,923,125	\$ 186,409,276	\$ 194,618,547	\$ 198,852,465	\$ 209,863,917	\$ 215,601,911	\$ 222,699,798	\$ 227,090,084
Total Service/Supply	\$ (18,212,368)	\$ 49,662,958	\$ 49,875,037	\$ 62,775,373	\$ 69,954,807	\$ 64,242,658	\$ 64,636,658	\$ 64,686,658
Capital Outlay	\$ 36,086,085	\$ 36,086,085	\$ 18,552,506	\$ 23,427,850	\$ 76,800,166	\$ 6,582,275	\$ 35,584,750	\$ 10,591,775
Debt Service	\$ 84,188,448	\$ 84,188,448	\$ 63,631,490	\$ 47,127,527	\$ 25,508,393	\$ 25,371,258	\$ 23,926,708	\$ 24,171,908
Total Expenditures	\$ 281,985,290	\$ 356,346,767	\$ 326,677,580	\$ 332,183,215	\$ 382,127,283	\$ 311,798,102	\$ 346,847,914	\$ 326,540,425
Transfers (to) from other funds	\$ (2,063,404)	\$ (2,724,119)	\$ (4,314,467)	\$ (1,769,868)	\$ (642,740)	\$ (682,275)	\$ (684,750)	\$ (1,191,775)
Total Expenditures + Transfers	\$ 284,048,694	\$ 359,070,886	\$ 330,992,047	\$ 333,953,083	\$ 382,770,023	\$ 312,480,377	\$ 347,532,664	\$ 327,732,200
Increase (decrease) in fund balance	\$ 28,892,560	\$ (19,377,054)	\$ (16,856,282)	\$ (21,403,034)	\$ (10,798,391)	\$ (7,290,689)	\$ 4,706,923	\$ (9,172,078)
Ending Fund Balance - All Funds	\$ 204,699,603	\$ 185,322,549	\$ 168,466,267	\$ 147,063,233	\$ 136,264,842	\$ 128,974,153	\$ 133,681,076	\$ 124,508,998



COLUMBIA PUBLIC SCHOOLS
2022-23 BUDGET

SUMMARY OF ALL FUNDS





A Message from the Superintendent

The 2022-23 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.

Our district's mission is to be the best school district in the state. Our vision is to provide an excellent education for all scholars. Our six core values are threaded in everything we do: trust, integrity, transparency, collaboration, empathy and grace.

We will continue to remain focused on the goal of putting our scholars first with an emphasis on growth, innovation, and achievement. These words clearly articulate our firm belief in continued progress and examining innovative ways to help our scholars grow and learn so they may achieve at the highest levels.

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.



Dr. Brian Yearwood

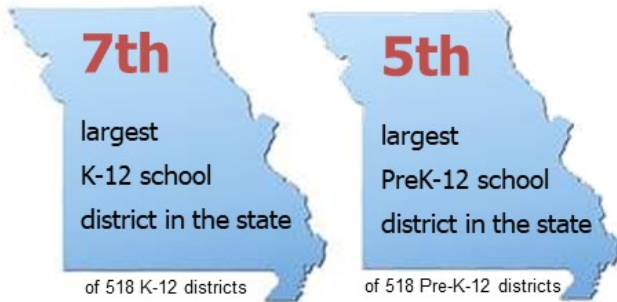




COLUMBIA PUBLIC SCHOOLS
2022-23 BUDGET



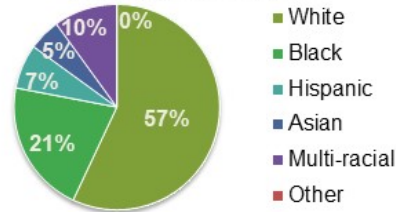
CPS By the Numbers



Student Membership

Oct 2021	Feb 2022	Average
17,977	18,028	18,003

Student Ethnicity



FTE

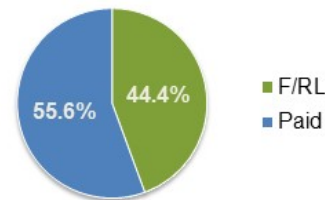
Teachers	1,532.93
Other professional school staff	161.98
Building administrators	74.00
Support staff	821.25
Central office staff	200.07

72% of teachers have a master's degree

Buildings

39	School buildings
3	Support facilities
3,515,146	Square feet of building space
303	Square miles covered

Student F/RL



Instructional Programs

Program	% Students Served
A+ (grades 9-12)	38.0%
AVID (grades 7-12)	7.0%
EL	6.97%
Gifted	8.91%
Special Services	11.05%
Title I	19.30%



COLUMBIA PUBLIC SCHOOLS 2022-23 BUDGET

Vision

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

Mission

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

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

- Trust
- Integrity
- Transparency
- Collaboration
- Empathy
- Grace





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.

Missouri Assessment Program (MAP)* % of students proficient

	Communication Arts		Math		
	2019-20	2020-21	2019-20	2020-21	
	N/A	44.4%		N/A	31.3%
	N/A	45.3%		N/A	35.3%

*The State cancelled MAP testing in 2019-20 school year due to the pandemic.

	2019-20	2020-21
ACT		
AVERAGE SCORE FOR COLUMBIA	21.8	21.4
AVERAGE SCORE FOR MISSOURI	20.7	20.8
AVERAGE SCORE NATIONWIDE	20.6	20.7

Advanced Placement (AP) Courses

Scores of 3 or higher

	2019-20	2020-21
	52.1%	72%
	65.1%	Not Available
	64.3%	Not Available

DIFFERENT ADVANCED PLACEMENT (AP) EXAMS IN CPS IN 2020-21
33

OF AP EXAMS TAKEN IN 2020-21 (1,963 in 2019-20)
1,478

OF STUDENTS WHO TOOK AP EXAMS IN 2020-21
856





Highly Qualified Staff

Teacher and Staff Awards

- ACS Division of Chemical Education 2021 Midwest Region Award for Excellence in High School Teaching
- National School Public Relations Association Golden Achievement Awards
- Missouri Council of Career and Technical Education Assistant Administrator of the Year Award
- Presidential Award for Excellence in Mathematics and Science Teaching
- Missouri State Teachers Association (MSTA) Northeast Region Elementary Teacher of the Year Award
- Missouri Interscholastic Athletic Administrators Association (MIAAA) Northeast Region Middle School Athletic Director 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



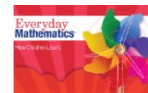
Meritorious Budget Award by Association of School Business Officials International



Efficient and Healthy Schools Award by the Department of Energy, the Environmental Protection Agency, and the Department of Education

Professional Development Work of Teachers

- AVID
- Everyday Math
- Benchmark Plus
- Project Lead The Way
- Safe Crisis Management
- AIMSweb+
- Advanced Placement
- Standards Referenced Grading
- Digital Citizenship
- Multi-Tiered Systems of Support
- Equity
- Restorative Practices
- iReady
- Math Leadership Teams
- Virginia Model of Threat Assessment



Teachers spend an estimated 65,000 hours in professional development and training annually

951 teachers hold a master's degree—that is 72% of the total teaching staff

26 teachers hold a doctorate degree



8 teachers hold National Board Professional Teaching Certification

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

10 employees hold National Certification in School Psychology



COLUMBIA PUBLIC SCHOOLS 2022-23 BUDGET

Columbia Board of Education



David Seamon, Board of Education President, was elected to the Columbia Board of Education in 2020. He holds a B.A. degree from Columbia College. He is an Operations Manager at Scholastic. He is married and has three children.



Christopher Horn, Board of Education Vice President, was elected to the Columbia Board of Education in 2020. He has a B.S. degree in Mathematics from the University of Missouri. He is a Reinsurance Manager at Shelter Insurance. He is married and has three children.



Katherine Sasser, Board of Education Member, was elected to the Columbia Board of Education in 2021. She holds a B.S. degree in Social Studies Education, an M.S. degree in Curriculum and Instruction, and an Ed.S. degree in Educational Leadership from the University of Missouri. She is Educational Program Coordinator for the eMINTS National Center at the University of Missouri. She has three children who are elementary students in Columbia Public Schools.



Jeanne Snodgrass, Board of Education Member, was elected to the Columbia Board of Education in 2021. She holds a B.A. degree with Honors from the University of Iowa, an M.F.A. degree in dance from the University of New Mexico, and expects to graduate in June 2021 with an M.A.J.S. degree from Hebrew College. She is Executive Director of Mizzou Hillel at the Jewish Campus Center. She is married and has three daughters who are students in Columbia Public Schools.



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.



Suzette Waters, Board of Education Member, was elected to the Columbia Board of Education in 2022. She has a B.S. degree in Dental Hygiene from University of Missouri Kansas City. She is a dental hygienist for Como Dental. She is married and has two children.



Blake Willoughby, Board of Education Member, was elected to the Columbia Board of Education in 2019. He holds B.A. degrees in political science and theatre from Auburn University, and an M.A. degree in theatre and performance studies from the University of Missouri.



2022-23 Organization

Columbia Board of Education

- **David Seamon**, President
- **Chris Horn**, Vice President
- **Katherine Sasser**, Member
- **Jeanne Snodgrass**, Member
- **Helen Wade**, Member
- **Suzette Waters**, Member
- **Blake Willoughby**, Member
- **Heather McArthur**, Treasurer
- **Noel McDonald**, Secretary

Superintendent and Cabinet

- **Dr. Brian Yearwood**, Superintendent
- **Michelle Baumstark**, Chief Communications Officer
- **Randall Gooch**, Chief Operations Officer
- **Carla London**, Chief Equity Officer
- **Heather McArthur**, Chief Financial Officer
- **De'Vion Moore**, Assistant Superintendent for Elementary Education
- **Helen Porter**, Assistant Superintendent for Secondary Education
- **Michelle Holz**, Interim Assistant Superintendent for Human Resources

Directors

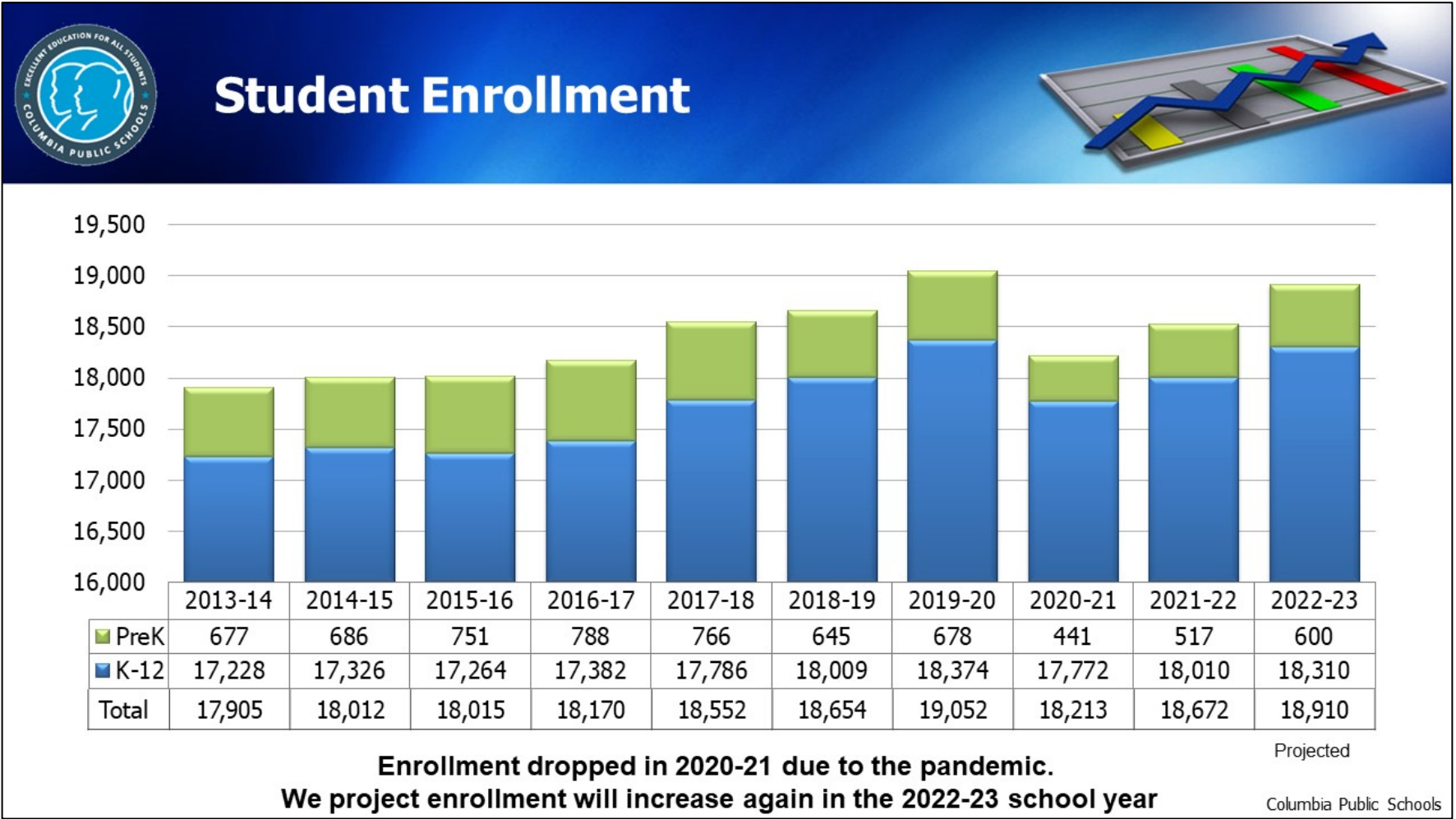
- **Shelli Adams**, Director, School Improvement
- **James Cherrington**, Director, Business Services
- **David Egan**, Director, Athletics
- **Shelly Fair**, Director, English Language Learners
- **Laina Fullum**, Director, Nutrition Services
- **Keith Henry**, Director, Transportation
- **Michelle Holz**, Director, Certified Personnel
- **Michael Jones**, Director, Custodial Services
- **Nicole Langston**, Director, Preschool
- **James Melton**, Director, Fine Arts
- **Dr. Arla Monroe**, Director, Technology Services
- **Alyse Monsees**, Director, Special Services
- **Ron Monson**, Director, Facilities and Construction Services
- **Dr. Brandon Russell**, Director, Columbia Area Career Center
- **Dr. Kristi Shinn**, Director, Curriculum and Instruction
- **Leigh Spence**, Director, Guidance
- **John White**, Director, Safety and Security
- **Dave Wilson**, Director, Assessment, Intervention and Data

Coordinators

- **Joy Bess**, Coordinator, Secondary Language Arts/Social Studies
- **David Bones**, Coordinator, Online Learning
- **Shequinna Collier**, Coordinator, 504 Programs
- **Bonnie Conley**, Coordinator, Summer School
- **Shanna Dale**, Coordinator, AVID Program
- **John Elliston**, Coordinator, Intervention and Assessment
- **Dr. Kim Goforth**, Coordinator, Health/PE
- **Julie Nichols**, Coordinator, Instructional Technology
- **Lisa Nieder**, Coordinator, Mathematics
- **Jennifer Maddox**, Coordinator, Health Services
- **Kristen Palmer**, Coordinator, Elementary Gifted Services
- **Susan Perkins**, Coordinator, Elementary School Counseling
- **Vacant**, Coordinator, Elementary Language Arts
- **Jessica Lucas**, Coordinator, Secondary Language Arts
- **Jenifer Smith**, Coordinator, K-5 Mathematics
- **Kristine Smith**, Coordinator, Parents As Teachers
- **Andrew Kinslow**, Coordinator, Science
- **Kerry Townsend**, Coordinator, Media Specialists
- **Annelle Whitt**, Coordinator, MAC Scholars
- **Dr. Beth Winton**, Coordinator, Secondary Gifted Services
- **Suzanne Yonke**, Coordinator, World Languages



COLUMBIA PUBLIC SCHOOLS
2022-23 BUDGET





COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



**Per-Pupil Cost and Tax Levy
for Comparison Districts, 2020-21**



District	Enrollment	Expenditures per Student	Tax Levy	Assessed Valuation per Student	Assessed Valuation
Francis Howell	16,983	\$14,803	\$4.6480	\$170	\$2,886,391,759
Hazelwood	16,507	\$13,887	\$6.2688	\$113	\$1,862,002,690
Columbia	18,144	\$17,994	\$6.0988	\$147	\$2,669,900,913
Park Hill	11,996	\$19,234	\$5.3955	\$160	\$1,924,679,725
Fort Zumwalt	17,314	\$15,559	\$4.8506	\$159	\$2,751,881,813
North Kansas City	20,773	\$17,693	\$6.2023	\$118	\$2,449,251,711
Independence	14,359	\$15,046	\$5.4977	\$77	\$1,110,542,451
Blue Springs	14,703	\$15,847	\$5.5500	\$113	\$1,659,299,029
Wentzville	17,423	\$18,339	\$4.7586	\$135	\$2,351,865,527
Jefferson City	8,781	\$14,487	\$4.6928	\$156	\$1,368,136,521
Springfield	23,846	\$17,438	\$4.1361	\$162	\$3,863,596,529
Average of all schools above	16,439	\$16,393	\$5.2817	\$137	
St. Louis Public	20,010	\$19,220	\$4.9949	\$224	\$4,489,428,103
Kansas City	14,122	\$18,065	\$4.9599	\$257	\$3,627,969,914



COLUMBIA PUBLIC SCHOOLS
2022-23 BUDGET

Average Class Size and Teacher Student Ratio for Comparison Districts, 2020-21

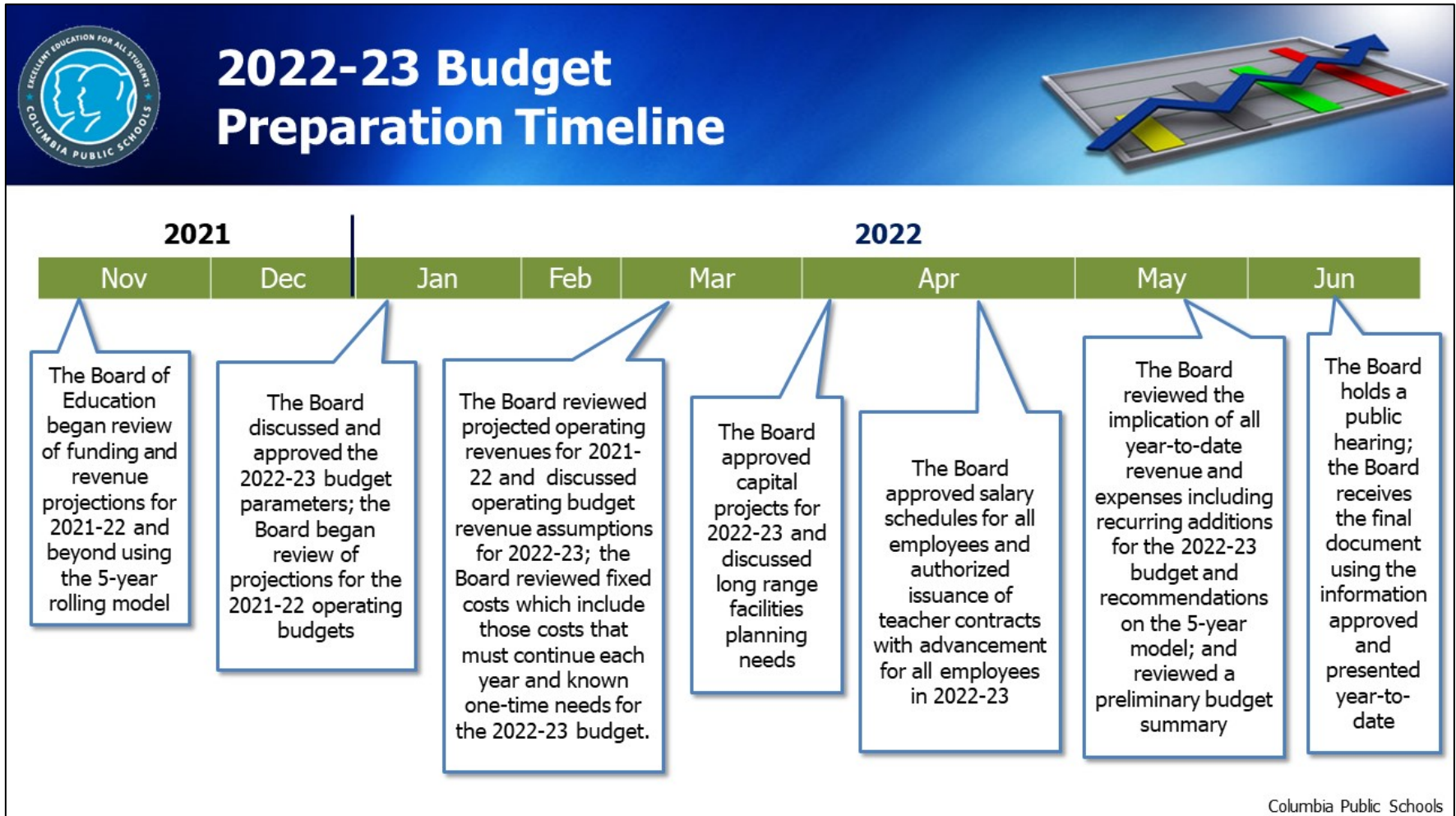


District	Student-Teacher Ratio	Average Class Size	Students per Admin Ratio
Francis Howell	14.34	18	216.3
Hazelwood	14.24	16	146.7
Columbia	12.39	16	224.3
Park Hill	13.70	17	205.1
Fort Zumwalt	12.21	17	206.1
North Kansas City	14.20	19	223.4
Independence	14.99	18	217.6
Blue Springs	16.15	20	247.1
Wentzville	14.15	19	272.2
Jefferson City	12.14	17	201.1
Springfield	16.55	18	240.9
Average of all schools above	14.14	17.72	218.25



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET





SALARY INCREASE

ALLOCATION OF HUMAN AND FINANCIAL RESOURCES

The Board of Education authorized nearly \$7.08 million in increases for current employee compensation in the 2022-23 operating budget. With a net increase in the total expenditures and transfers of over \$8.4 million, the goal to recruit and retain quality personnel remains a focus of this Board of Education. In total, salaries and benefits equal approximately 78 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. This budgetary allocation of nearly \$200,000 encourages high quality continued improvement for educators.

Teacher Schedule – 1,574.95 FTE

- Allow steps for experience totaling \$1,866,871 (2.13% avg.) and movement for educational credit
- Increase base pay by \$1,200 (2.40%) increasing it from \$39,050 to \$40,250
- Number of days paid remains at 187

Average increase is \$2,516 or 4.53% (not including educational credit)

Projected average annual salary in 2022-23 is \$58,077

Total cost of steps and improvement \$3,961,871

Special Services Specialized Personnel – 27.93 FTE

- Allow steps for experience (1.62%) and movement for educational credit
- Increase base pay by \$1,250 (2.38%) increasing it from \$39,050 to \$40,250
- Number of days paid remains at 187

Average increase is \$2,503 or 4.00% (not including educational credit)

Projected average annual salary in 2022-23 is \$65,170

Total cost of steps and improvement \$69,900

Instructional Coaches, Mentors and Trainers – 13.00 FTE

- Allow steps for experience (1.99% avg.) and movement for educational credit
- Increase base pay by \$1,250 (2.45%) increasing it from \$39,050 to \$40,250
- Number of days paid remains at 187

Average increase is \$2,655 or 4.43% (not including educational credit)

Projected average annual salary in 2022-23 is \$62,570

Total cost of steps and improvement 34,514



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



Special Services Process Coordinators – 12.00 FTE

- Allow steps for experience (1.82% avg.) and movement for educational credit
- Increase base pay by \$1,030 (1.52%) increasing it from \$67,820 to \$68,850
- Number of days paid remains at 200 or 210

Average increase is \$2,525 or 3.34% (not including educational credit)

Projected average annual salary in 2022-23 is \$78,145

Total cost of steps and improvement \$30,307

Home School Communicators – 28.00 FTE

- Allow steps for experience (1.62% avg.) and movement for educational credit
- Increase base pay by \$1,000 (2.56%) increasing it from \$39,050 to \$40,050
- Number of days paid remains at 187

Average increase is \$2,097 or 4.18% (not including educational credit)

Projected average annual salary in 2022-23 is \$52,300

Total cost of steps and improvement \$58,724

Outreach Counselors and Social Workers – 13.00 FTE

- Allow steps for experience (2.03% avg.)
- Increase base pay by \$1,000 (2.42%) increasing it from \$41,300 to \$42,300
- Number of days paid remains at 187

Average increase is \$2,508 or 4.45% (not including educational credit)

Projected average annual salary in 2022-23 is \$58,867

Total cost of steps and improvement \$32,608

Registered Nurses – 35.50 FTE

- Allow steps for experience (1.35% avg.)
- Increase base pay by \$700 (1.99%) increasing it from \$33,300 to \$34,000
- Number of days paid remains at 187

Average increase is \$1,673 or 3.34% (not including educational credit)

Projected average annual salary in 2022-23 is \$51,691

Total cost of steps and improvement \$59,379



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



Occupational Therapists and Physical Therapists – 22.85 FTE

- Allow steps for experience (1.53% avg.)
- Increase base pay by \$900 (1.83%) increasing it from \$49,100 to \$50,000
- Number of days paid remains at 187

Average increase is \$2,349 or 3.37% (not including educational credit)

Projected average annual salary in 2022-23 is \$72,107

Total cost of steps and improvement \$53,661

School Psychologist and Psychologist Examiner – 20.60 FTE

- Allow steps for experience (2.40% avg.) and movement for educational credit
- Increase base pay by \$840 (1.95%) increasing it from \$43,160 to \$44,000
- Number of days paid remains at 190

Average increase is \$2,729 or 4.35% (not including educational credit)

Projected average annual salary in 2022-23 is \$65,453

Total cost of steps and improvement \$56,212

Parent Educators – 16.14 FTE

- Allow steps for experience (1.56% avg.) and movement for educational credit
- Increase base pay by \$1,000 (4.96%) increasing it from \$38,500 to \$39,500
- Number of days paid remains at 227

Average increase is \$3,542 or 6.52% (not including educational credit)

Projected average annual salary in 2022-23 is \$57,857

Total cost of steps and improvement \$57,169

Elementary Assistant Principals – 15.00 FTE

- Allow steps for experience (1.37% avg.)
- Increase base pay by \$1,500 (1.37%) increasing it from \$65,500 to \$67,000
- Number of days paid remains at 210

Average increase is \$2,620 or 3.50% (not including educational credit)

Projected average annual salary in 2022-23 is \$77,563

Total cost of steps and improvement \$39,296



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



Elementary Principals – 22.00 FTE

- Allow steps for experience (1.60% avg.)
- Increase base pay by \$1,450 (1.81%) increasing it from \$76,150 to \$77,600
- Number of days paid remains at 215

Average increase is \$3,313 or 3.41% (not including educational credit)

Projected average annual salary in 2022-23 is \$100,528

Total cost of steps and improvement \$72,885

Middle School Assistant Principals – 7.00 FTE

- Allow steps for experience (1.59% avg.)
- Increase base pay by \$1,400 (1.78%) increasing it from \$76,100 to \$77,500
- Number of days paid remains at 233

Average increase is \$3,084 or 3.37% (not including educational credit)

Projected average annual salary in 2022-23 is \$94,630

Total cost of steps and improvement \$21,584

Middle School Principals – 7.00 FTE

- Allow steps for experience (1.80% avg.)
- Increase base pay by \$1,625 (1.79%) increasing it from \$86,475 to \$88,100
- Number of days paid remains at 233

Average increase is \$4,114 or 3.60% (not including educational credit)

Projected average annual salary in 2022-23 is \$118,689

Total cost of steps and improvement \$28,797

High School Assistant Principals – 17.00 FTE

- Allow steps for experience (1.61% avg.)
- Increase base pay by \$1,700 (1.95%) increasing it from \$83,800 to \$85,800
- Number of days paid remains at 233

Average increase is \$3,813 or 3.59% (not including educational credit)

Projected average annual salary in 2022-23 is \$110,240

Total cost of steps and improvement \$64,817



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



High School Principals – 3.00 FTE

- Allow steps for experience (1.83% avg)
- Increase base pay by \$1,950 (1.97%) increasing it from \$93,050 to \$95,000
- Number of days paid remains at 233

Average increase is \$4,625 or 3.88% (not including educational credit)

Projected average annual salary in 2022-23 is \$123,970

Total cost of steps and improvement \$13,877

Summary of Building Assistant Principals and Principals – 72.00 FTE

- Allow steps for experience
- Increase base by an average of 1.90%

Average increase is \$3,378 or 3.47% (not including educational credit)

Projected average annual salary in 2022-23 is \$100,691

Total cost of steps and improvement \$243,217

Curriculum Coordinators – 16.30 FTE

- Allow steps for experience (1.28% avg.)
- Increase base pay by \$1,300 (1.71%) increasing it from \$73,750 to \$75,050
- Number of days paid remains at 225

Average increase is \$2,777 or 3.00% (not including educational credit)

Projected average annual salary in 2022-23 is \$95,586

Total cost of steps and improvement 45,258

Salaries not on a Schedule – 122.51 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 4.14% or \$1,987

Number of days ranges from 187 to 261 and averages 240

Projected average annual salary in 2022-23 is \$81,228

Total cost of steps and improvement \$395,847



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



Classroom Aides – 56.86 FTE

- Allow steps for experience
- Number of days paid remains at 186
- Increase base by \$1.10 per hour or 8.69%

Average increase is \$2,104 or 11.67%

Projected average annual salary in 2022-23 is \$20,132

Total cost of steps and improvement \$119,630

Instructional Aides – 121.40 FTE

- Allow steps for experience
- Number of days paid remains at 189
- Increase base by \$1.20 per hour or 7.83%

Average increase is \$2,875 or 10.56%

Projected average annual salary in 2022-23 is \$30,080

Total cost of steps and improvement \$348,920

Paraprofessionals – 161.89 FTE

- Allow steps for experience
- Number of days paid remains at 186
- Increase base by \$0.50 per hour or 3.24%

Average increase is \$1,352 or 5.57%

Projected average annual salary in 2022-23 is \$25,625

Total cost of steps and improvement \$218,793

Custodians – 131.88 FTE

- Allow steps for experience
- Number of days paid remains at 260
- Increase base by \$1.15 per hour or 8.87%

Average increase is \$3,822 or 11.28%

Projected average annual salary in 2022-23 is \$37,693

Total cost of steps and improvement \$504,030



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



Nutrition Services Hourly – 108.47 FTE

- Allow steps for experience
- Number of days paid remains at 180
- Increase base by \$1.15 per hour or 10.59%

Average increase is \$3,238 or 12.95%

Projected average annual salary in 2022-23 is \$28,239

Total cost of steps and improvement \$351,259

Technology Services Hourly – 18.00 FTE

- Allow steps for experience
- Number of days paid is 260
- Increase base by \$0.60 per hour or 3.35%

Average increase is \$2,644 or 5.39%

Projected average annual salary in 2022-23 is \$51,724

Total cost of steps and improvement \$47,586

Hourly Support Staff – 211.08 FTE

- Allow steps for experience
- Number of days paid is 260
- Increase column I base by \$1.00 per hour or 6.93%

Average increase is \$3,284 or 8.92%

Projected average annual salary in 2022-23 is \$40,114

Total cost of steps and improvement \$693,094

Hourly Facilities & Construction – 45.00 FTE

- Allow steps for experience
- Number of days paid is 260
- Increase column I base by \$1.00 per hour or 6.73%

Average increase is \$4,130 or 8.89%

Projected average annual salary in 2022-23 is \$50,584

Total cost of steps and improvement \$185,853



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Meritorious Budget Award



This Meritorious Budget Award is presented to

COLUMBIA PUBLIC SCHOOLS

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2021–2022.

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



W. Edward Chabal
President

David J. Lewis
Executive Director



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



FOR IMMEDIATE RELEASE

Contact: Molly Barrie
866.682.2729 x7075
mbarrie@asbointl.org

ASBO Awards School District for Excellence in Budget Presentation

Ashburn, VA – August 10, 2021 – The Association of School Business Officials International (ASBO) is proud to recognize the Columbia Public Schools for excellence in budget presentation with the Meritorious Budget Award (MBA) for the 2021–2022 budget year.

ASBO International's MBA and Pathway to the MBA promote and recognize best budget presentation practices in school districts. Participants submit their applications and budget documents to a panel of school financial professionals who review the materials for compliance with the MBA Criteria Checklist and other requirements and provide expert feedback that districts can use to improve their budget documents.

Districts that successfully demonstrate they have met the necessary program requirements may earn either the MBA or Pathway to the MBA (Pathway). Pathway is an introductory program that allows districts to ease into full MBA compliance.

"Districts that apply to the MBA or Pathway to the MBA programs recognize the importance of presenting a high-quality, easy-to-understand budget internally and to the community," ASBO International Executive Director David J. Lewis explains. "By participating in the programs, not only do districts have access to the tools and resources they need to communicate the district's goals and objectives clearly, they demonstrate their commitment to upholding nationally recognized budget presentation standards."

Learn more about the program at asbointl.org/MBA.

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About ASBO International

Founded in 1910, the Association of School Business Officials International (ASBO) 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. Its members support student achievement through effective resource management in various areas ranging from finance and operations to food services and transportation. Learn more at asbointl.org.





COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET





COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Buildings

Battle High School

7575 East St. Charles Road
Columbia, MO 65202
Principal: Mr. Adam Taylor
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: Mary Grupe
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 Mr. Jacob Sirna
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: Dr. Brandon Russell
Phone: (573) 214-3800
Fax: (573) 214-3801

Gentry Middle School

4200 Bethel Street
Columbia, MO 65203
Principal: Mr. Josh Johnson
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

John Warner Middle School

5550 Sinclair Road
Columbia, MO 65203
Principal: Mr. Taylor Drennan
Phone: (573) 214-3890
Fax: (573) 214-3891

Lange Middle School

2201 Smiley Lane
Columbia, MO 65202
Principal: Dominique Falls
Phone: (573) 214-3250
Fax: (573) 214-3251

Oakland Middle School

3405 Oakland Place
Columbia, MO 65202
Principal: Mr. Jeff Mielke
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. Kristen Palmer
Phone: (573) 214-3750
Fax: (573) 214-3751

Center for Responsive Education (CORE)

4600 Bethel Road
Columbia, MO 65203
Site Administrator: Raina Martin
Phone: (573) 214-3740
Fax: (573) 214-3742

Roseta Avenue Learning Center

1100 Roseta Avenue
Columbia, MO 65201
Site Administrator: Amanda Malone
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. Amanda Minear
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



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Buildings (cont.)

Beulah Ralph Elementary School

5801 South Highway KK
Columbia, MO 65203
Principal: Mr. Seth Woods
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: Ms. Carlei Wies
Phone: (573) 214-3880
Fax: (573) 214-3881

Derby Ridge Elementary School

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

Eliot Battle Elementary School

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

Fairview Elementary School

909 Fairview Road
Columbia, MO 65203
Principal: Mr. Tyler Simmons
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: Dr. David Stallo
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. Kristina Contrades
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. Amanda Ruyle
Phone: (573) 214-3560
Fax: (573) 214-3561

West Boulevard Elementary School

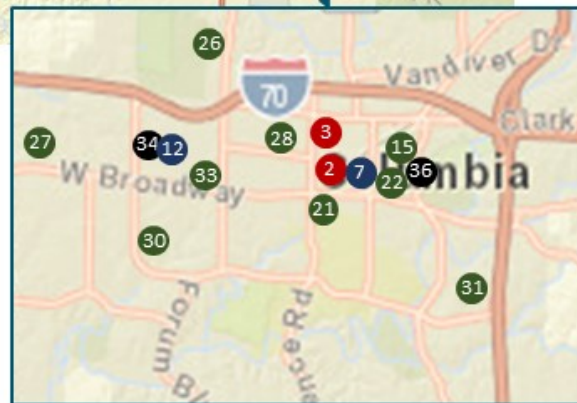
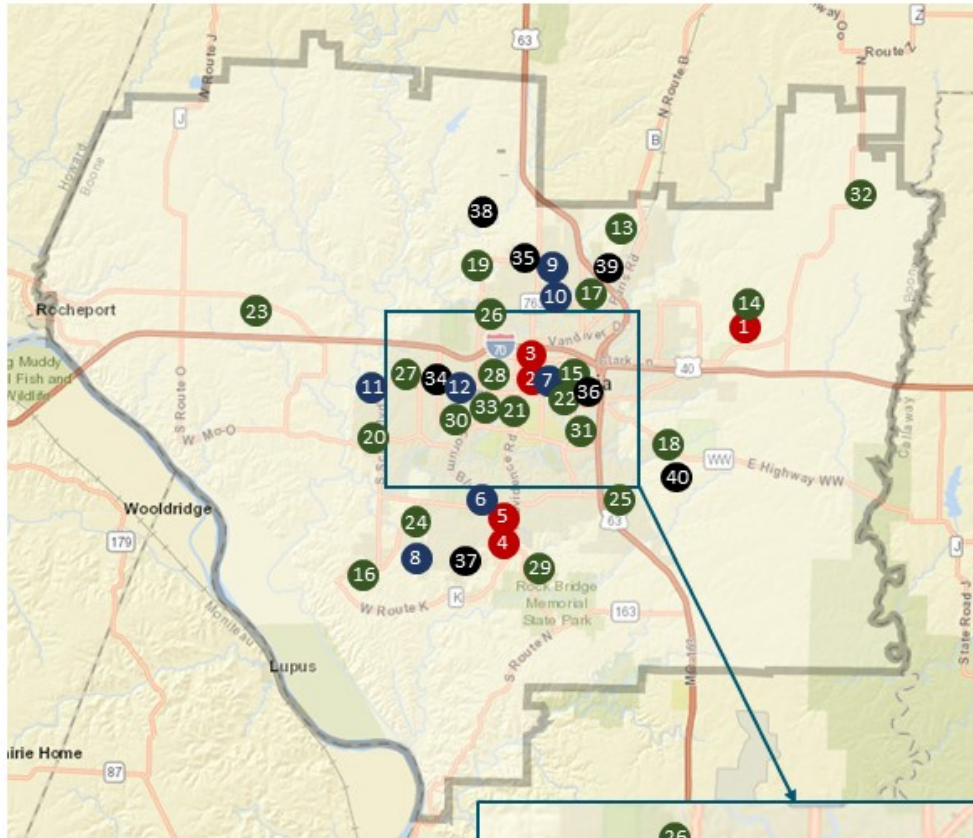
319 West Boulevard North
Columbia, MO 65203
Principal: Ms. Morgan Neale
Phone: (573) 214-3670
Fax: (573) 214-3671



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

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 John Warner
- 9 Lange
- 10 Oakland
- 11 Smithton
- 12 West

Elementary Schools

- | | |
|---------------------|----------------------|
| 13 Alpha Hart Lewis | 24 Mill Creek |
| 14 Battle | 25 New Haven |
| 15 Benton | 26 Parkade |
| 16 Beulah Ralph | 27 Paxton Keeley |
| 17 Blue Ridge | 28 Ridgeway |
| 18 Cedar Ridge | 29 Rock Bridge |
| 19 Derby Ridge | 30 Russell Boulevard |
| 20 Fairview | 31 Shepard Boulevard |
| 21 Grant | 32 Two Mile Prairie |
| 22 Locust Street | 33 West Boulevard |
| 23 Midway Heights | |

Other Buildings

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



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

**SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS**

<u>School</u>	<u>Fiscal Year</u>									
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Elementary										
Alpha Hart (2010)										
Building Square Feet	90,842	90,842	90,842	90,842	90,842	90,842	90,842	90,842	90,842	90,842
Capacity	650	650	650	650	650	650	650	650	650	650
Enrollment	388	388	398	433	447	469	516	752	602	659
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	4,836	4,836	5,040	5,040	5,040	4,032	4,032	4,032	4,032	4,032
Capacity (with trailers)	385	385	385	385	385	360	360	360	360	360
Capacity (without trailers)	260	260	260	260	260	260	260	260	260	260
Enrollment	207	207	223	245	309	319	316	316	288	299
Beulah Ralph (2017)										
Building Square Feet	89,796	89,796	89,796	89,796	89,796	89,796	N/A	N/A	N/A	N/A
Capacity	650	650	650	650	650	600	N/A	N/A	N/A	N/A
Enrollment	664	664	681	657	592	508	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	N/A	N/A	N/A	N/A	N/A	5,040	5,040	5,040	5,040	5,040
Capacity (with trailers)	N/A	N/A	N/A	N/A	N/A	524	524	500	500	500
Capacity (without trailers)	500	500	500	500	500	524	524	630	630	630
Enrollment	428	428	450	442	425	472	543	523	483	512
Cedar Ridge (2018)										
Building Square Feet	89,400	89,400	89,400	89,400	N/A	N/A	N/A	N/A	N/A	N/A
Capacity	650	650	650	650	N/A	N/A	N/A	N/A	N/A	N/A
Enrollment	360	360	311	398	N/A	N/A	N/A	N/A	N/A	N/A
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	N/A	N/A	N/A	N/A	N/A	7,650	7,650	9,072	10,080	10,080
Capacity (with trailers)	N/A	N/A	N/A	N/A	N/A	656	656	745	795	795
Capacity (without trailers)	556	556	556	556	556	556	556	600	600	600
Enrollment	405	405	470	427	457	510	582	548	564	552
Eliot Battle (2016)										
Building Square Feet	77,035	77,035	77,035	77,035	77,035	77,035	77,035	N/A	N/A	N/A
Capacity	450	450	450	450	450	450	450	N/A	N/A	N/A
Enrollment	381	381	429	453	414	411	398	N/A	N/A	N/A



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

**SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS**

<u>School</u>	<u>Fiscal Year</u>									
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Elementary (cont.)										
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	3,456	3,456
Capacity (with trailers)	635	635	635	635	635	620	620	650	650	650
Capacity (without trailers)	550	550	550	550	550	550	550	550	550	550
Enrollment	455	455	507	514	525	528	553	601	583	565
Grant (1910)										
Building Square Feet	46,762	46,762	46,762	46,762	46,762	29,566	29,566	28,222	28,222	28,222
Trailer Square Feet	N/A	N/A	N/A	N/A	N/A	4,032	4,032	5,040	5,040	5,040
Capacity (with trailers)	N/A	N/A	N/A	N/A	N/A	375	375	375	375	375
Capacity (without trailers)	375	375	375	375	302	302	302	250	250	250
Enrollment	273	273	318	314	306	336	394	394	333	281
Locust Street (1934)										
Building Square Feet	51,828	51,828	47,500	29,265	29,265	29,265	29,265	29,265	29,265	29,265
Trailer Square Feet	N/A	N/A	N/A	7,056	7,056	7,056	7,056	6,048	6,048	6,048
Capacity (with trailers)	N/A	N/A	N/A	358	358	358	358	375	375	375
Capacity (without trailers)	340	340	340	250	250	235	235	250	250	250
Enrollment	211	211	201	255	354	333	335	336	313	294
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	295	295	295	295	295	295	295	375	375	375
Enrollment	214	214	222	212	222	225	243	275	265	268
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	N/A	N/A	N/A	N/A	N/A	7,056	7,056	7,056	6,048	6,048
Capacity (with trailers)	N/A	N/A	N/A	N/A	N/A	748	748	900	850	850
Capacity (without trailers)	673	673	673	673	673	673	673	700	700	700
Enrollment	575	575	667	660	648	645	752	743	859	864
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	N/A	N/A	N/A	N/A	N/A	1,008	1,008	1,008	1,008	1,008
Capacity (with trailers)	N/A	N/A	N/A	N/A	N/A	293	293	350	350	350
Capacity (without trailers)	293	293	293	293	293	293	293	325	325	325
Enrollment	278	278	289	258	263	246	268	308	306	287



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

**SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS**

<u>School</u>	<u>Fiscal Year</u>									
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Elementary (cont.)										
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	N/A	N/A	N/A	N/A	N/A	3,024	3,024	3,024	4,032	4,032
Capacity (with trailers)	N/A	N/A	N/A	N/A	N/A	525	525	525	575	575
Capacity (without trailers)	478	478	478	478	478	478	478	450	450	450
Enrollment	488	488	494	463	428	420	476	469	482	527
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	723	723	723	723	723	723	723	650	650	650
Enrollment	621	621	676	699	693	691	726	737	676	682
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	247	247	247	247	247	247	247	280	280	280
Enrollment	236	236	238	234	240	240	239	238	242	243
Rock Bridge Elementary (1957)										
Building Square Feet	61,772	47,535	47,535	47,535	47,535	50,235	50,235	50,235	50,235	50,235
Trailer Square Feet	N/A	5,472	5,472	7,488	7,488	6,048	6,048	4,464	4,464	4,464
Capacity (with trailers)	N/A	602	602	602	602	602	602	620	620	620
Capacity (without trailers)	502	502	502	502	502	502	502	520	520	520
Enrollment	452	452	485	506	552	499	635	625	605	594
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	N/A	N/A	N/A	N/A	N/A	5,040	5,040	5,040	5,040	5,040
Capacity (with trailers)	N/A	N/A	N/A	N/A	N/A	582	582	625	625	625
Capacity (without trailers)	482	482	482	482	482	482	482	500	500	500
Enrollment	406	406	457	421	417	403	569	558	545	589
Shepard Boulevard (1968)										
Building Square Feet	69,863	69,863	69,863	69,863	69,863	69,863	69,863	42,185	42,185	42,185
Trailer Square Feet	N/A	N/A	N/A	N/A	N/A	N/A	N/A	12,960	12,960	12,960
Capacity (with trailers)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	650	650	650
Capacity (without trailers)	652	652	652	652	652	652	652	300	300	300
Enrollment	464	464	514	495	556	557	548	586	592	597



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

**SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS**

<u>School</u>	<u>Fiscal Year</u>									
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Elementary (cont.)										
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	3,024	3,024	3,024	3,024	5,040	5,040	9,072	6,048	6,048
Capacity (with trailers)	275	275	275	275	275	245	245	425	325	325
Capacity (without trailers)	195	195	195	195	195	195	195	200	200	200
Enrollment	147	147	170	175	171	177	226	339	329	336
West Boulevard (1949)										
Building Square Feet	62,498	62,498	62,498	62,498	62,498	62,498	62,498	41,725	41,725	41,725
Trailer Square Feet	N/A	N/A	N/A	N/A	N/A	N/A	N/A	6,480	6,480	6,480
Capacity (with trailers)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	475	475	475
Capacity (without trailers)	438	438	438	438	438	438	438	300	300	300
Enrollment	288	288	342	358	338	357	358	391	369	375
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	7,056	7,056	7,056	14,112	14,112	14,300	14,300	13,104	13,104	13,104
Capacity (with trailers)	915	915	915	1,125	1,125	871	871	850	1,100	1,100
Capacity (without trailers)	706	706	706	706	706	706	706	706	775	775
Enrollment	751	751	945	944	906	868	812	837	843	899
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	659	659	659	659	659	659	659	900	900	900
Enrollment	511	511	720	674	622	597	543	543	512	817
John Warner Middle School (2020)										
Building Square Feet	126,431	126,431	126,431	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Capacity	700	700	700	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Enrollment	521	521	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Lange Middle School (1997)										
Building Square Feet	123,359	123,359	123,359	123,359	123,359	123,359	123,359	118,335	118,335	118,335
Trailer Square Feet	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	12,096	12,096
Capacity (with trailers)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1,075	1,075
Capacity (without trailers)	715	715	715	715	715	715	715	775	775	775
Enrollment	639	639	628	643	629	626	610	588	656	777



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

**SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS**

<u>School</u>	<u>Fiscal Year</u>									
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Middle (cont.)										
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	3,456	3,456	3,024	3,024	3,024	3,024	3,024	4,032	10,080	10,080
Capacity (with trailers)	675	675	675	675	675	677	677	875	875	875
Capacity (without trailers)	642	642	642	642	642	642	642	600	600	600
Enrollment	611	611	607	542	569	529	528	511	490	798
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	4,320	4,320	7,056	9,072	9,072	16,128	16,128	15,120	15,120	15,120
Capacity (with trailers)	854	854	900	960	960	806	806	1,175	1,175	1,175
Capacity (without trailers)	704	704	704	704	704	704	704	775	775	775
Enrollment	601	601	752	719	723	714	748	732	748	918
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	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	8,064	8,064
Capacity (with trailers)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1,200	1,200
Capacity (without trailers)	777	777	777	777	777	777	777	1,025	1,025	1,025
Enrollment	619	619	665	640	634	646	636	576	594	875
High										
Battle High School (2013)										
Building Square Feet	316,740	316,740	316,740	316,740	316,740	316,740	316,740	310,296	310,296	310,296
Capacity	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
Enrollment	1,612	1,612	1,532	1,493	1,506	1,412	1,393	1,417	1,080	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	189	189	185	185	188	176	189	148	146	166
Hickman High School (1925)										
Building Square Feet	327,555	327,555	327,555	327,555	327,555	327,555	327,555	278,364	278,364	278,364
Trailer Square Feet	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	7,056	7,056
Capacity (with trailers)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	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	1,922	1,922	1,799	1,741	1,712	1,658	1,689	1,676	1,813	1,920



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

**SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS**

<u>School</u>	<u>Fiscal Year</u>										
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	
High (cont.)											
Rock Bridge High School (1970)											
Building Square Feet	324,275	324,275	324,275	324,275	324,275	324,275	324,275	302,115	302,115	302,115	
Capacity	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	
Enrollment	1,999	1,999	2,090	2,026	1,985	1,966	1,906	1,866	2,011	1,715	
Other											
Administration (1981)											
Square Feet	56,284	56,284	56,284	56,284	56,284	56,284	56,284	56,284	56,284	56,284	
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	102,895	102,895	
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	16,186	16,186	
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	53,743	53,743	53,743	53,743	N/A	N/A	N/A	N/A	
Capacity	311	311	311	311	311	N/A	N/A	N/A	N/A	N/A	
Enrollment	285	285	431	366	448	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	7,340	7,340	7,340	7,340	
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	N/A	N/A	N/A	N/A	N/A	5,040	5,040	5,040	7,056	7,056	
Capacity (with trailers)	N/A	N/A	N/A	N/A	N/A	375	375	375	425	425	
Capacity (without trailers)	250	250	250	250	250	250	250	250	250	250	
Enrollment	N/A	N/A	40	48	54	65	65	N/A	N/A	N/A	



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

**SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS**

<u>School</u>	<u>Fiscal Year</u>									
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Other (cont.)										
Ground Shop (1985)										
Square Feet	N/A	N/A	N/A	N/A	N/A	N/A	N/A	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	65,000	65,000
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
Roseta Avenue Learning Center (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	N/A	N/A	N/A	N/A	7,056	7,056	7,056	7,056	7,056	7,056
Capacity (with trailers)	N/A	N/A	N/A	N/A	275	275	275	275	275	275
Capacity (without trailers)	N/A	N/A	N/A	N/A	100	100	100	100	100	100
Enrollment	N/A	N/A	N/A	N/A	205	220	212	197	177	193
Transportation Facility (1966)										
Square Feet	15,801	15,801	15,801	15,801	15,801	15,801	15,801	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

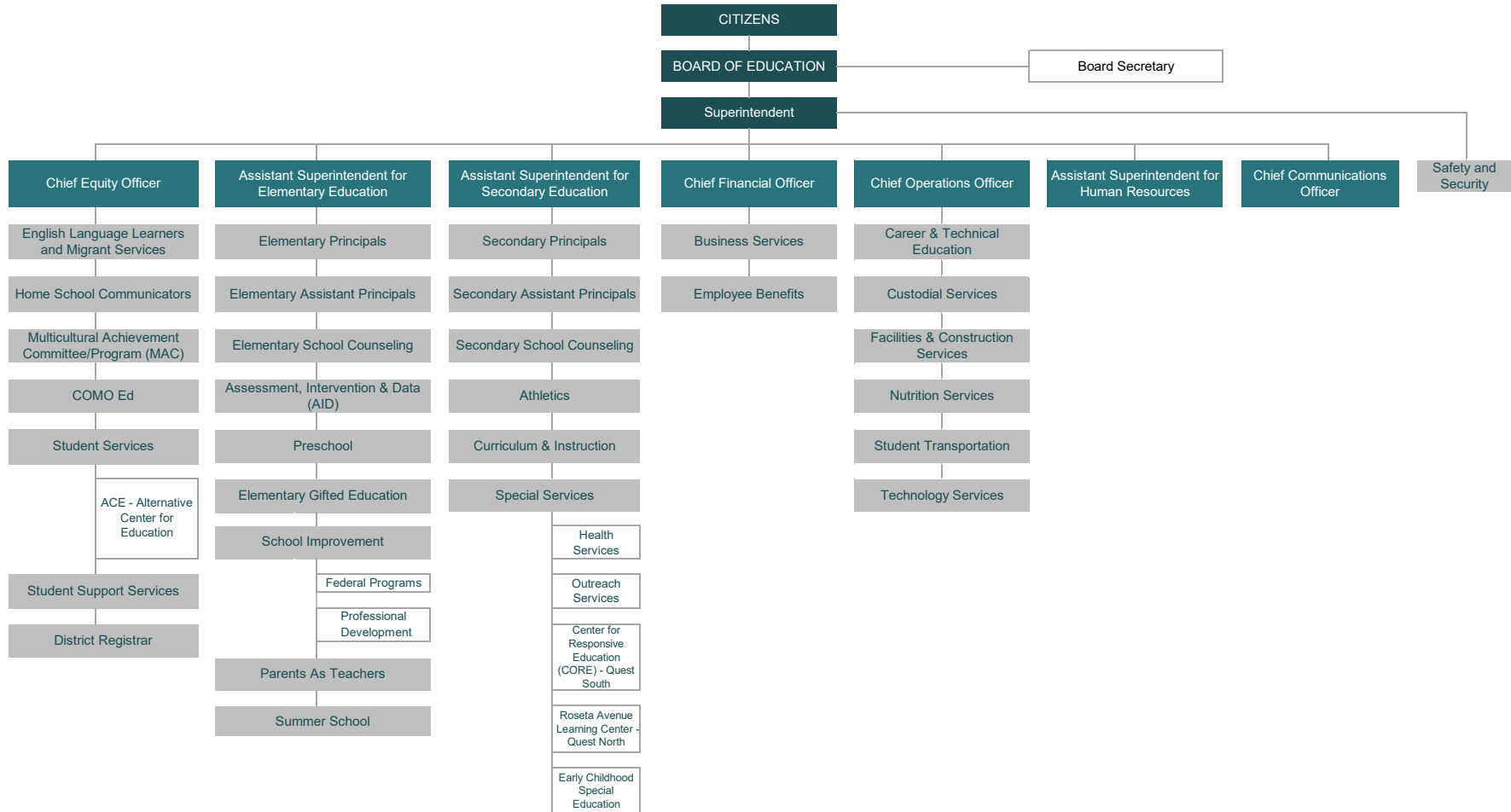
Source: School District Records

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



**COLUMBIA PUBLIC SCHOOLS
2022-23 BUDGET**

**Columbia Public Schools
2022-2023**





COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

**Columbia Public Schools
2022-2023**

Administrative Staff

Superintendent

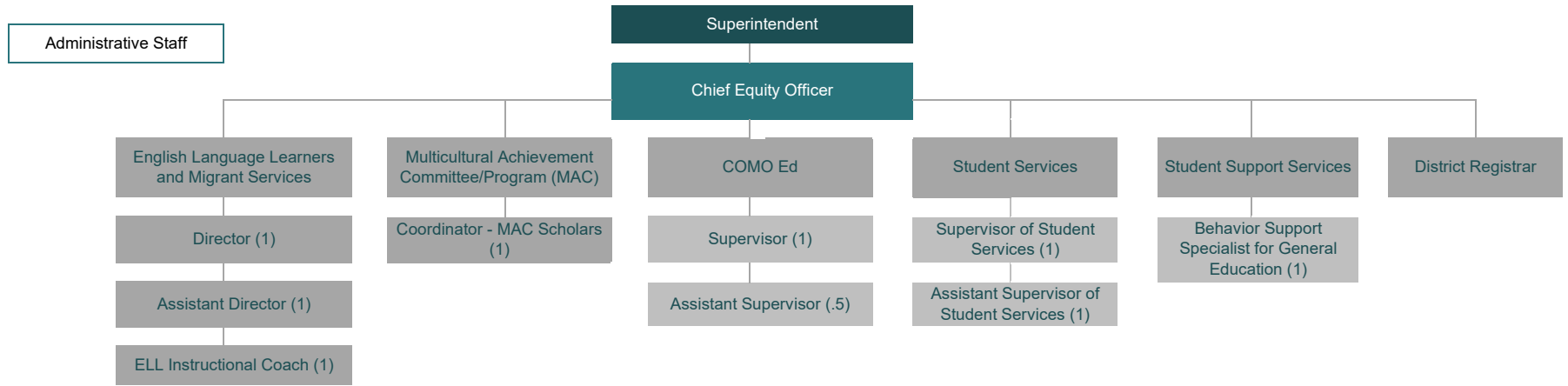
Safety and Security

Coordinator of Safety & Security
(1)

Assistant Coordinator (4)

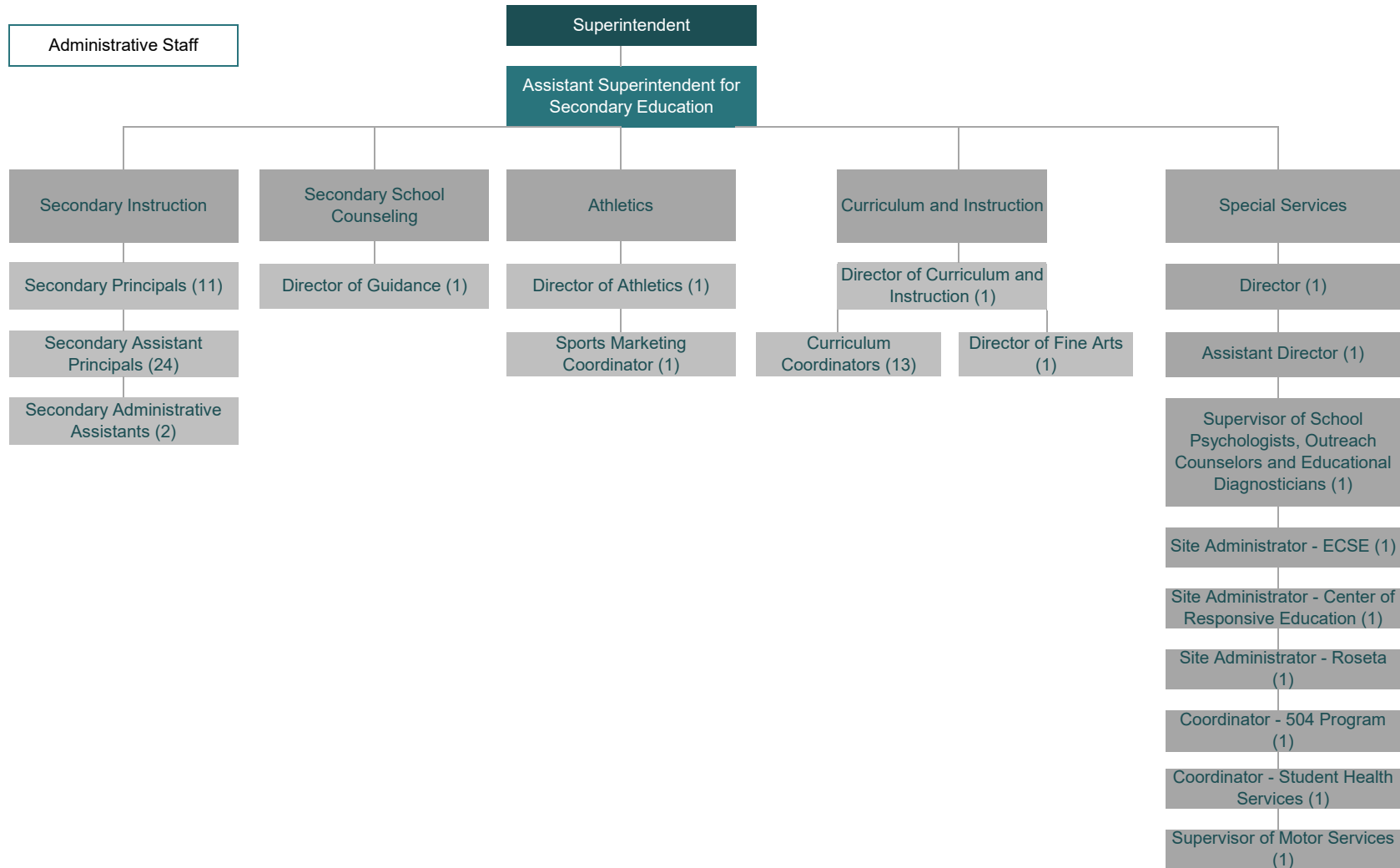


Columbia Public Schools 2022-2023





Columbia Public Schools 2022-2023

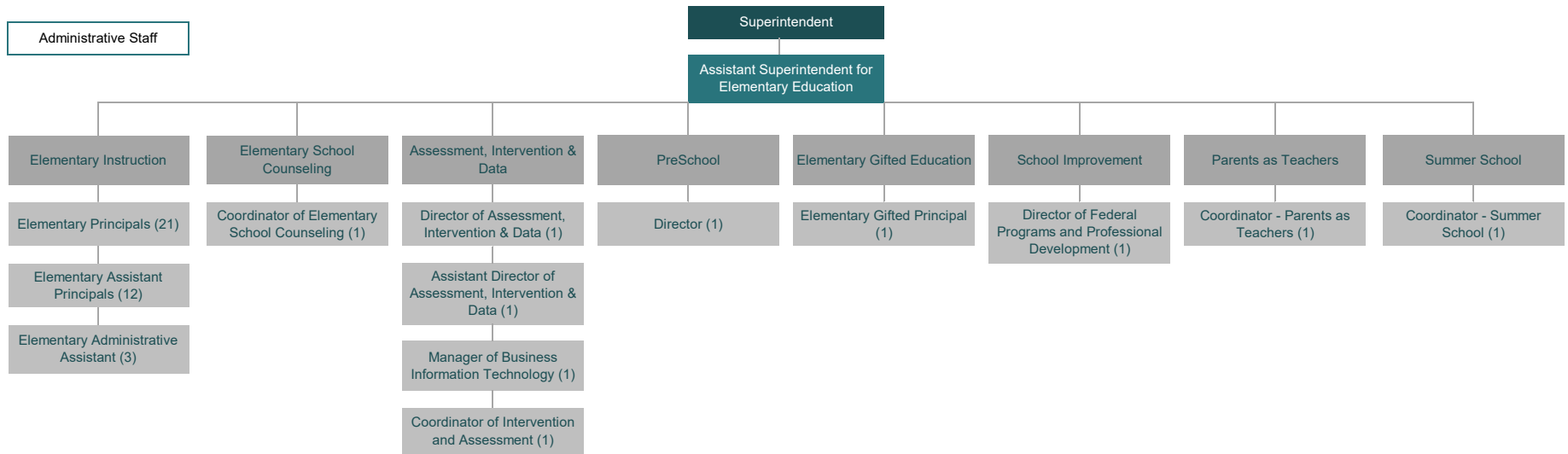




COLUMBIA PUBLIC SCHOOLS

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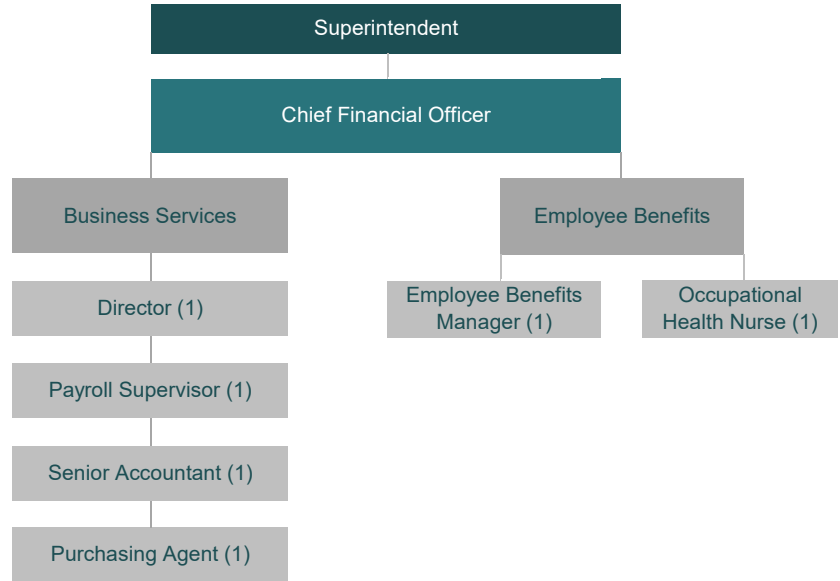
**Columbia Public Schools
2022-2023**





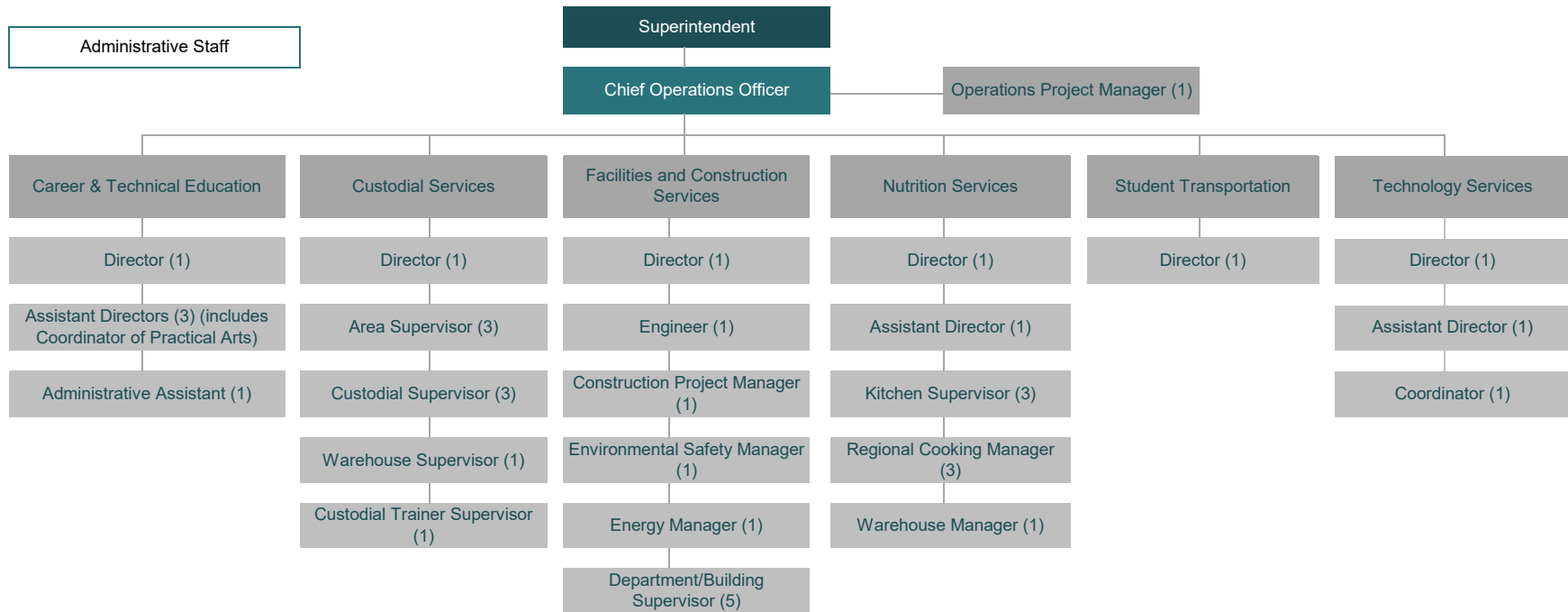
Columbia Public Schools 2022-2023

Administrative Staff





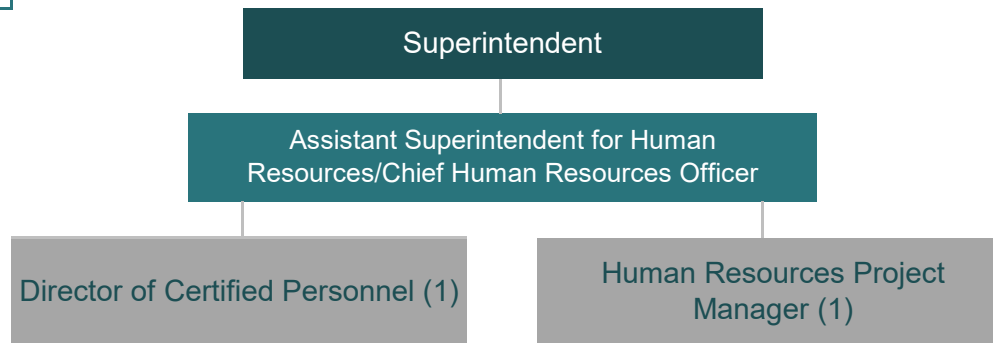
Columbia Public Schools
2022-2023





Columbia Public Schools 2022-2023

Administrative Staff





COLUMBIA PUBLIC SCHOOLS

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**Columbia Public Schools
2022-2023**

Administrative Staff

Superintendent

Chief Communications Officer

Communications Manager
(1)



COLUMBIA PUBLIC SCHOOLS

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Columbia Board of Education

- David Seamon, President
- Chris Horn, Vice President
- Katherine Sasser, Member
- Jeanne Snodgrass, Member
- Helen Wade, Member
- Suzette Waters, Member
- Blake Willoughby, Member

2022-23 Board of Education Committee Assignments

	Board Members	Administrators
Finance Committee	Chris Horn Chair Jeanne Snodgrass Member Suzette Waters Member	Heather McArthur Chief Financial Officer Randall Gooch Chief Operations Officer Dr. Brian Yearwood (Ex-officio) Superintendent James Cherrington (Ex-officio) Director of Business Services
Long-Range Facilities Planning Committee	Katherine Sasser Chair Suzette Waters Member Blake Willoughby Member	Randall Gooch Chief Operations Officer Heather McArthur Chief Financial Officer Dr. Brian Yearwood (Ex-officio) Superintendent
Policy Committee	Blake Willoughby Chair Katherine Sasser Member Jeanne Snodgrass Member	Carla London Chief Equity Officer Dr. Brian Yearwood Superintendent Michelle Holz (Ex-officio) Assistant Superintendent for Human Resources
Missouri School Boards Association Delegates	Jeanne Snodgrass , Delegate Blake Willoughby , Delegate Chris Horn , Alternate	Michelle Baumstark Chief Communications Officer Dr. Brian Yearwood Superintendent
Chapter 100	Chris Horn , Representative	
TIF Commission	David Seamon , Representative	
Digital Security	David Seamon , Representative	
Wellness	Jeanne Snodgrass Member	Heather McArthur Chief Financial Officer Laina Fullum Director of Nutrition Services



COLUMBIA PUBLIC SCHOOLS

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Columbia
PUBLIC SCHOOLS

Comprehensive School Improvement Plan (CSIP) 2017-2022 - Five-year Strategic Plan

VISION: To be the best school district in our state

MISSION: To provide an excellent education for all our students

VALUES: Trust; integrity; collaboration; transparency; empathy; grace

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 pursue a culture of deep learning
- We all look at issues through an AEO lens
- Excellence through equity

GOAL 1:
All students graduate college-, career- and life-ready

GOAL 1 ACTION:
Continue this 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 2.5 GPA and zero out-of-school suspensions

1.3 Catch them up and advance them further

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

STRATEGIES, EVALUATION METHODS AND TOOLS:

- Standards Referenced Grading
- Multi-tiered system of support (RtI)
- 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, aimswebPlus, iReady, 8th grade graduation trajectory data
- AASA “Redefining Ready!” Guide
- AVID College Readiness System schoolwide, Comprehensive School Counseling Program
- Implementation of Foundations PK-2
- Implementation of Everyday Math K-5
- MAC Scholars
- Reading Recovery

Original: 08/01/2017
Approved: 09/14/2020





COLUMBIA PUBLIC SCHOOLS

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GOAL 2:
Every teacher becomes the best

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

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

SUCCESS INDICATORS:

2.1 Columbia Public Schools' staff will foster student-centered relationships through supportive classroom practices

- 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, especially through personalized learning where students have voice and choice

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 Equity 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
- 2.3.4 Students will master digital literacies, which includes digital citizenship and reading and writing in digital formats

STRATEGIES, EVALUATION METHODS AND TOOLS:

- NEE teacher professional growth tool 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
- Participation in AVID Path trainings

GOAL 3:
Our operations make our mission possible

GOAL 3 ACTION:
Continue the strategies focused on supporting learning

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

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 (Safety and Security)

- 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 a minimum of 18% - 20% reserves.
- 3.4.2 Ensure a systematic, systemic, and balanced deployment of resources
- 3.4.3 Identify and implement efficiencies district-wide while meeting the needs of students

STRATEGIES, EVALUATION METHODS AND TOOLS:

- Goal setting, budgets aligned to district goals, stakeholder feedback, analytic data, safety audit, and Board of Education committees
- Schools responsible for data integrity and security of their students' information
- Ten-year Long Range Facility Plan



Original: 08/01/2017
Approved: 09/14/2020



COLUMBIA PUBLIC SCHOOLS

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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 2022, the District includes 21 elementary schools, seven 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 18,672 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. All board members are elected at large and serve the district as whole, not a specific geographic area. 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.



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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.

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



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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' 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



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

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.

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



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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:

<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



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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.
- (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).



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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.

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



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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.



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BOARD OF EDUCATION 2022-23 BUDGET PARAMETERS

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.

Properties were reassessed in 2019 and the assessed valuation growth was 5.43% and again in 2021 with the assessed valuation growth at 6.19%. The assessed valuation was higher than anticipated in 2021 due to the reassessment. However, on March 2, 2021, the Missouri Court of Appeals, Eastern District, held in *Blankenship v. Franklin County Collector* (619 S.W. 3d491) that an increase in the operating levy by political subdivisions to increase the operating levy to account for inflation in certain situations, cannot result in a levy that exceeds the highest voter approved levy in violation of Article X, Section 22(a) of the Missouri Constitution. The ruling lowered the tax rate ceiling for the District by 32 cents resulting in a decrease in operating revenues totaling approximately \$4.5 million. The assessed valuation growth for 2022-23 (not a reassessment year) is projected at 2.50%.

In order to bolster declining revenues due to lesser growth in assessed valuation, the Board of Education asked the citizens of Columbia for operating levy increases in April 2012 and in April of 2016 and the voters responded favorably. The increases allow for sustained operations, opening of new buildings and recruiting and retaining quality personnel. The District decided to voluntarily rollback a portion of the voter approved levies. The remaining 11 cents will be taken during the 2022-23 school year to support continued improvement to compensation and maintenance of employee benefit plans and to offset the reduction in the tax rate due to the Blankenship ruling.

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 2022-23 budget will be developed using a collaborative process which considers priorities and the District's Mission, Vision and Values using the following parameters:



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1. The Board of Education will consider building, program and departmental budget requests in a manner that prioritizes student achievement. Budget additions and reductions will be reviewed based on need and linked to the Comprehensive School Improvement Plan (CSIP) and the District's Statement of Equity.
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 (including hourly employees) through the budget and negotiation processes, using comparative data locally and statewide. Continued movement toward the model salary schedule (a three-column schedule with a starting salary of \$40,000) for teachers will be prioritized.
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.



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BOARD OF EDUCATION 2022-23 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 2022-23 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 2022-23 budget was developed using a collaborative process which prioritized the following areas in the 2022-23 through 2025-26 financial model.

1. Improved compensation for all employee groups including planned steps for experience each year, with specific approval of those for 2021-22 is a priority in the five-year model. Compensation was enhanced further by improved salary schedules as included in this document for the 2021-22 fiscal year. The model allows for more enhancements to those schedules in 2021-22 and beyond, should the Board continue those efforts.

Total salary increases for all employee groups in the 2022-23 budget is estimated at \$7.1 million. The breakdown of compensation increases by employee group can be seen on the Allocation of Human and Financial Resources on pages 36-42.

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.

Total benefit increases for all employee groups in the 2022-23 budget is estimated at \$1.1 million.

3. 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 2022-23 fiscal year, foreign language materials are planned and funded. The total cost of the curriculum and associated professional development is estimated at \$150,000. In addition, middle school intervention materials are funded at an estimated \$50,000.

4. The Board prioritizes social emotional needs in the 2022-23 school year through the addition of school counselors and behavior support specialists.



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The budget includes the addition of 3.0 elementary counselor FTE for an estimated increase of \$180,000 and 2.0 secondary counselor FTE for an estimated increase of \$120,000. These positions will be funded with American Recovery Plan ESSER III funds.

The budget also includes the addition of 1.0 Behavior Support Specialist FTE for an estimated increase of \$50,000 and 1.0 College and Career Advisor FTE for Battle High School for an estimated increase of \$60,000.

5. Support of growing populations of Special Education students is prioritized in the 2022-23 school year through additional support staff and service/supply increases.

Additions of 1.0 Certified Behavior Analyst FTE for Battle High School, 2.0 Learning Specialist FTE for district classrooms, 8.0 Paraprofessional FTE for support in district classrooms and 1.8 Occupational/Physical Therapist FTE are included in the 2022-23 budget for a total estimated increase of \$488,000.

6. Support of growing population of English Language Learner students including immigrant students is prioritized in the 2022-23 school year through additional teaching staff.

Additional of 3.0 teaching FTE for English Language is included in the 2022-23 budget for a total estimated increase of \$180,000.

7. Support of elective offerings for secondary students is prioritized in the 2022-23 school year through additional teaching staff.

Addition of 2.0 teacher FTE for Industrial Technology, specifically theater tech and woodworking, and 1.0 teacher FTE for Law Enforcement is included in the 2022-23 budget for a total estimated increase \$180,000.

8. Support of additional resources and support of emerging systems at Title I elementary and Title I eligible middle schools and high school is prioritized in the 2022-23 school year through additional staff and resources.

Addition of 6.0 FTE for Elementary Literacy Coaches at Title I elementary schools for an estimated cost of \$300,000. This allocation will be covered with Title I funds.

Addition of 2.0 Secondary Math Intervention FTE and the continuation of 5.0 Elementary Math Instructional Mentor FTE for an estimated total of \$620,000. This allocation will be covered with American Recovery Plan ESSER III funds.

9. Support of the early college program and virtual education through MOCAP programs for secondary students is prioritized in the 2022-23 school year.



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An addition of \$450,000 to the service and supply budget to pay tuition for students to attend virtual program through the MOCAP program mandated by the state and to pay for high school students to attend college and receive college credit while still a high school student through the district partnership with Moberly Area Community College.

10. The Board of Education has continued to prioritize technology device equity across all buildings for students and staff.

An allocation of approximately \$3,000,000 is included in the Technology Services operating budget for the purchase of devices in the 2021-22 school year. This allocation will be funded with American Recovery Plan ESSER III funds.

11. The five-year model plans for the operating budgets necessary for one time purchases as well as permanent operating costs for the opening of the Russell Boulevard Elementary School addition and Jefferson Middle School STEAM renovation in 2022-23 and beyond.

A budget of \$350,000 is included in the 2022-23 budget for the one-time purchase of furniture, fixtures, and equipment (FFE) for the noted building additions.

12. 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.

Continued funding of fixed costs including utilities, transportation, and insurance is included in the 2022-23 operating budget for an estimated increase of \$783,944.

An allocation of \$341,000 is included in the 2022-23 budget for facility and space utilization audits to help with long term planning to address deferred maintenance needs as well as plan for future growth.

These priorities are made in the final budget for 2022-23 with a focus on their sustainability throughout the coming five years and beyond.



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2022-23 BUDGET PREPARATION TIMELINE

11/09/2021	The Board of Education began review of funding and revenue projections for 2021-22 and beyond using five year rolling model in order to accurately project the baseline for the 2022-23 budget work.
01/10/2022	The Board discussed and approved the 2022-23 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 2022	The administration met with departmental and school building administrators and started receiving and discussing preliminary requests.
03/09/2022	The Board Finance Committee established the operating fund local and state revenue assumptions for 2022-23.
03/14/2022	The Board Finance Committee and Board of Education reviewed projections for the 2022-23 operating expenses and established the assumptions for fixed costs for 2022-23. One-time additions for 2022-23 were approved by the Board of Education.
03/14/2022	The Board of Education reviewed and established funding available for compensation increases during the negotiation process with employee groups.
Mar-Apr 2022	Building and department level capital requests were received and reviewed by administration, prioritizing use of local capital funds for small projects and equipment needs.
04/06/2022	The Board Finance Committee and Long-Range Facilities Planning Committee reviewed capital projects for 2022-23 and discussed long-range facilities planning needs.
04/11/2022	The Board of Education reviewed salary and benefit expenditure assumptions for 2022-23 including salary increases for steps for experience, improvement to salary schedules for all employee groups, and medical and dental rates. Recurring additions to the operating budget were approved by the Board of Education.
04/21/2022	The Board of Education authorized the issuance of teacher contracts with advancement for all employees. Salary improvements were authorized for all employee groups.
05/19/2022	The Board of Education reviewed a preliminary budget summary and implications of all year to date revenue and expenditure recommendations on the five-year model.
06/08/2022	The Board of Education held a public hearing for final review of the budget projections and assumptions and received public comment.
06/13/2022	The Board of Education received and approved the final budget which included the financial information and assumptions approved and presented to date.



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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. It also includes protested taxes received in the current fiscal year. The estimated \$5.8032 tax levy for 2022-23 will be levied on each \$100 of assessed valuation. Property taxes are the main source of revenue for funding the operations of the District, representing 44% of the total revenue and 52% of the operating revenue. Assessed valuations are expected to increase approximately 2.50% for 2022-23. 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 for 2021-22 is \$1,213. Sales taxes have remained strong throughout the pandemic so the District is projecting \$1,257 for the per pupil distribution for 2022-23. Payment is based on the previous years' Weighted Average Daily Attendance (WADA). The District is estimating this amount to increase approximately \$814,308.

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 2022-23.

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 2022-23.

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 2022-23 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 2022-23.

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.



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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 2022-23.

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 2022-23.

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 2022-23.

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 25% 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 \$6,375 per Weighted Average Daily Attendance (WADA) of 18,582, Dollar Value Modified (DVM) of 1.038, and Classroom Trust payment of \$429 per WADA. The estimated factors are projected to generate approximately \$66,437,595 in revenue in 2022-23.

5312 Transportation – These revenues are from the state for reimbursement of a portion of the cost to transport students to and from school. In 2022-23, the District estimates that revenue will increase as the state legislature has approved a one-time allocation to fully fund the transportation categorical for the 2022-23 school year.

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. Classroom Trust Fund have increased slightly in the 2021-22 school year with the reopening of casinos that had been closed due to COVID-19. The revenues are expected to continue to increase in 2022-23.



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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 2022-23.

5332 State Career and Technical Education – 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.

5337 Adult Education and Literacy (AEL) – These revenues are received from the state for adult education programs.

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 2022-23.

5422 ARP – Elementary and Secondary School Emergency Relief Fund (ESSER III) – These revenues are amounts received through the Department of Elementary and Secondary Education funded from the American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER) Fund under the American Rescue Plan (ARP) Act of 2021, Public Law 117-2. These revenues are estimated to be \$13.3 million in 2022-23.

5423 CRRSA – Elementary and Secondary School Emergency Relief Fund (ESSER II) – These revenues are received through the Department of Elementary and Secondary Education funded from the Consolidated Appropriations Act COVID-19 relief package. ESSER II funds fall under the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act passed in December 2020 and appropriated by the state legislature in May 2021. These revenues are estimated to be \$5.8 million in 2022-23.

5424 CARES – Elementary and Secondary School Emergency Relief Fund – These revenues are received through the Department of Elementary and Secondary Education funded from the Coronavirus Aid, Relief, and Economic Security Act.



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5425 CARES – Governor’s Emergency Education Relief Fund – These funds are received through the Department of Elementary and Secondary Education funded from the Coronavirus Aid, Relief, and Economic Security Act.

5427 Career Education Federal Perkins Grant – These revenues are allocations of federal funds to improve career and technical education programs. These revenues are not expected to change significantly in 2022-23.

5428 Coronavirus Relief Fund (OA CRF) – These revenues are received from the Office of Administration (OA) and paid by the Department of Elementary and Secondary Education funded from the CARES Act Fund, Coronavirus Relief Fund.

5436 Adult Education and Literacy (AEL) – These revenues are received through the state for adult education programs (see also Adult Education and Literacy (AEL) – State, revenue code 5337.

5437 IDEA Grants – These revenues are amount received through special services competitive grants or state initiatives from the Individuals with Disabilities Education Act (IDEA) set aside funds.

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.

5445 National School Lunch Program – These revenues are amounts received through the Department of Elementary and Secondary Education for the National School Lunch Program.

5446 School Breakfast Program – These revenues are amounts received through the Department of Elementary and Secondary Education for the School Breakfast Program.

5447 Special Milk Program – These revenues are amounts received through the Department of Elementary and Secondary Education for the Special Milk Program.

5448 After School Snack Program – These revenues are amounts received through the Department of Elementary and Secondary Education for the After School Snack Program.

5449 Fresh Fruits and Vegetable Program – These revenues are amounts received through the state for the USDA Fresh Fruits and Vegetable Program.

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 increase in 2022-23. The District’s preliminary



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federal allocation is stable compared to 2021-22, however, the District plans to spend down accumulated carryover funds from previous years.

5461 Title IV.A Student Support and Academic Enrichment – These revenues are amounts received through the state for improving students’ academic achievement by providing all students with access to a well-rounded education; improving conditions for student learning; and improving the use of technology and digital literacy skills.

5462 Title III – These revenues are amounts received through the state for English Learners, including immigrant children.

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 increase in 2022-23 as the District has prioritized spending of federal carryover dollars.

5473 CARES – School Lunch Program – These revenues are amounts revenue through the Department of Elementary and Secondary Education funded from the CARES Act Fund for the National School Lunch Program and Seamless Summer Option.

5474 CARES – School Breakfast Program – These revenues are amounts revenue through the Department of Elementary and Secondary Education funded from the CARES Act Fund for the National School Breakfast Program and Seamless Summer Option.

5481 Department of Health and Senior Services Food Programs – These revenues are amounts received from the Missouri Department of Health and Senior Services and NOT a part of the regular National School Lunch and National School Breakfast program (included the Child and Adult Care Food Program and Summer Food Service Program).

5611 Sale of Bonds – These revenues are amounts received as principal from the sale of bonds.

5692 Refunding Bonds – These revenues are amounts received from refunding of general obligation bonds.



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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.

6112 Administrators – Cost for work performed by regular administrative employees who manage, direct, or administer programs of the District.

6121 Substitute Salaries – Salaries paid to teacher substitutes.

6122 Other Part-time Salaries – Certificated teachers who work less than full-time and perform work in positions of either temporary or 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.

6152 Instructional Aide Salaries – Salaries paid to teacher aides who are either certificated or non-certificated.

6153 Classified Substitute Salaries – Salaries paid to substitutes for classified employees.

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.



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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.

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.

6312 Instructional Program Improvement Services – Services performed by persons qualified to help teachers and supervisors enhance the quality of the teaching process.

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 or 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.



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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.

6319 Other Professional Services – Services that are professional in nature which have not been specifically addressed in the categories above.

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.

6337 Technology Related Repairs and Maintenance – Expenditures for repairs and maintenance services for technology equipment that are not directly 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.

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



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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.

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.



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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.



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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	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected Actual 2021-22	Budget 2022-23
5113	Proposition C Sales Tax	\$ 18,097,029	\$ 18,460,443	\$ 20,211,127	\$ 22,448,991	\$ 23,263,299
5114	Financial Insitution/Intangible Tax	261,223	535,582	164,495	445,772	445,772
5115	M&M Surtax	2,191,192	2,416,182	2,398,801	2,384,174	2,384,174
5116	Payment in Lieu of Taxes (City)	414,616	1,503,383	1,795,934	1,493,052	1,493,052
5221	State Assessed Utilities	1,334,863	1,399,502	1,486,948	1,463,003	1,463,003
5234	County Stock Insurance	83,684	573,027	229,937	410,460	410,460
	Total Alternative/Other Taxes	\$ 22,382,607	\$ 24,888,119	\$ 26,287,242	\$ 28,645,452	\$ 29,459,760

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.



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2022-23 Forecast and Budgeting Discussion

The 2022-23 forecasting work is done using considerable reflection on historical trend and future assumptions in all lines of revenue and expenditures. Data regarding revenues is gathered from external as well as internal sources. 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 2022-23



Revenue

1. The forecasted assumption for 2022-23, is an estimated increase in assessed valuation of 2.5% with the current operating tax levy of \$4.7313, as well as \$0.1000 for the Capital Projects Fund and \$0.9719 for the Debt Service Fund. The estimated operating levy is an increase of \$0.11 which has been voluntarily rolled back from bond issues authorized in previous years. Collection percentage is assumed to remain flat. This data is based on information from the County Assessor's Office as well as historical trends. The total revenues, net of fees and delinquencies, from current local property is estimated to be \$165,298,519, which is an estimated increase of \$6,823,251.
2. Proposition C sales tax revenues are forecasted to be paid at \$1,257 per Weighted Average Daily Attendance (WADA) in the 2022-23 fiscal year. This is an increase from the early estimations provided by the Department of Elementary and Secondary Education (DESE) as sales taxes have remained strong and a supplementary appropriate was approved by the legislature in Spring 2022. This amount per WADA, if realized, will result in estimated total revenue of \$814,308.
3. The Foundation Formula and Classroom Trust Fund revenues forecast factors include the following.
 - a. State Adequacy Target (SAT) of \$6,375, equal to the currently projected SAT for 2021-22.
 - b. Dollar Value Modifier (DVM) of 1.038, which is an increase of 0.05 from the currently projected DVM for 2021-22.
 - c. Classroom Trust Fund payment per WADA of \$429, a slight decrease from the currently projected amount for 2021-22 of \$430.
 - d. WADA of 18,582 which is a slight decrease of 60 from the projected final 2021-22 amount because an extended summer school was offered during the summer of 2021 and the summer school for the summer of 2022 will only be the traditional four week offering.

These factors are based on information from the Department of Elementary and Secondary Education as well as internal enrollment data. Collectively, these factors



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combined are projected to provide for revenues totaling \$66,437,595, which is an increase of \$83,916 from the projected final 2021-22 revenue under the Foundation Formula and Classroom Trust Fund.

4. Revenues for the Capital Projects Fund are forecasted at \$64,314,663. The main source of revenue is general obligation bonds totaling \$40 million which were part of the \$80 million authorized by the voters in April 2022. Federal stimulus funds totaling \$19,140,000 are included to provide air quality improvements and upgrades to existing district facilities.
5. Federal revenues are expected to increase \$12,897,190 due to the additional allocation of federal stimulus funds through the American Recovery Plan expected during 2022-23.
6. 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 2022-23. The total increase in salaries for all employees in the operating funds is forecast to be \$8,843,902 with an increase in benefits of \$1,685,931. These increases include recognition of experience steps on salary schedules as well as improvements to most schedules. Teachers will experience an average increase of 2.53% or \$2,516 and



other salaried personnel will experience an average increase of 4.14% or \$1,987. Hourly staff will experience an average increase of an estimated 8.90% or \$2,118. The budget provides for no increase in the cost of medical benefits for the calendar year of 2023. The District entered into an RFP process for medical and dental providers and pharmacy benefit manager

- during 2019, and savings are expected from the new contracts which commenced in calendar year 2020 and will continue through calendar year 2022. The total increase in salaries and all benefits (retirement, FICA/Medicare and insurances) of all funds is expected to be \$11,011,452.
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 2022-23, these expenses are forecast to increase from the 2021-22 projections by \$783,944 based on anticipated rate increases and historical trends.
 3. Primary lines of service and supply increases budgeted for 2022-23 provide for the continued 1:1 device equity plan for students and staff across all buildings and the implementation of new foreign language and middle school intervention curriculum. In



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addition, furniture, fixture and equipment budgets for the Russell Boulevard Elementary and Jefferson Middle addition and renovation projects are also noted in the 2022-23 budget. This information is gathered and incorporated into the budget through a zero-based budget process including input from buildings and departments.

4. The Capital Projects Fund is projected at a higher total expense in 2022-23 due to the planned projects funded by the \$80 million bond authorization passed by the voters in April 2022. Significant projects budgeted in 2022-23 include a new elementary school on the campus of John Warner Middle School, the Jefferson Middle School STEAM addition and renovation project, the Battle Elementary addition and renovation project, and the Russell Boulevard Elementary renovation project, among others. In addition, anticipated projects totaling of \$19,140,000 funded with federal stimulus funds are projected to be completed during 2022-23.



Total revenues and transfers in for this budget are forecasted at \$371,971,632 and expenditures are \$382,770,023 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 current as well as long-term planning. An expected annual deficit is expected in the five-year model beginning at year 2021-22. However, an adequate overall fund balance of 19.63% 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 of adequate fund balances and manageable costs in the coming five years. The District will continue to monitor internal and external data sources to provide up to date information to the Board of Education and the community in order to continue the transparent budgeting and decision-making process.



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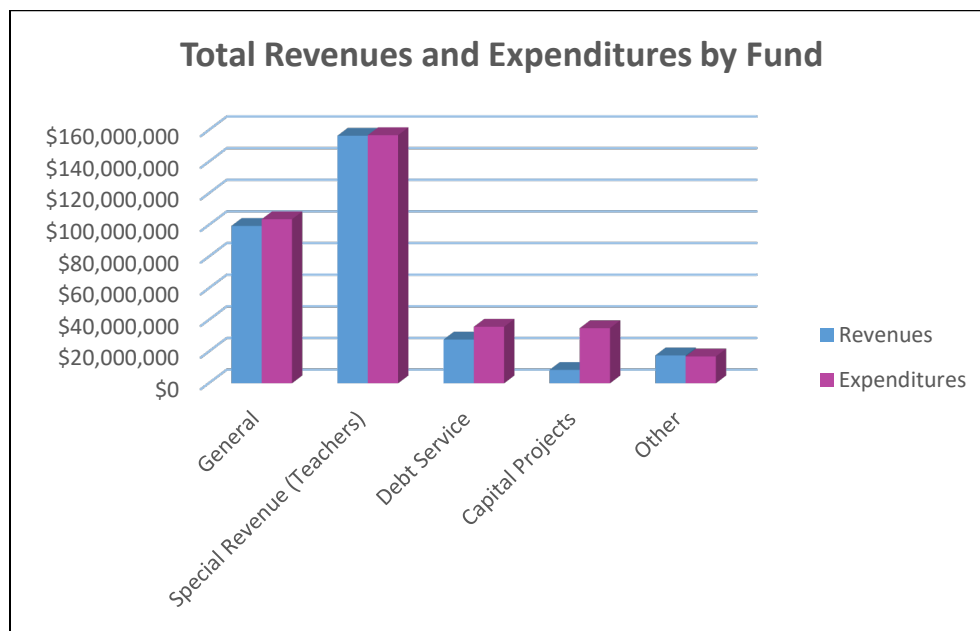
MAJOR FUND EXPLANATIONS

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.





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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 \$86,710,739 and \$87,648,168 on June 30, 2022 and June 30, 2023, 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.



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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 Governmental Funds	Total Governmental Funds
					Funds	Funds
ESTIMATED FUND BALANCES						
Nonspendable						
Inventories	\$ 473,988	\$ -	\$ -	\$ -	\$ 269,018	\$ 743,006
Prepaid Expenditures	1,476,599	-	-	-	-	1,476,599
Restricted for						
Retirement of Debt - Crossover Refunded Bonds	-	-	-	-	-	-
Retirement of Debt - General Obligation Bonds	-	-	28,407,332	-	-	28,407,332
Capital Improvements-Bond Proceeds	-	-	-	13,767,482	-	13,767,482
Grants and Donations	-	-	-	-	7,303,125	7,303,125
Committed to						
Capital Lease Payments	406,325	-	-	-	-	406,325
Assigned to						
Other Capital Projects	-	-	-	1,095,000	-	1,095,000
Unassigned	86,710,739	7,153,624	-	-	-	93,864,363
Total Fund Balances - June 30, 2022	\$ 89,067,651	\$ 7,153,624	\$ 28,407,332	\$ 14,862,482	\$ 7,572,143	\$ 147,063,232
ESTIMATED FUND BALANCES						
Nonspendable						
Inventories	\$ 475,000	\$ -	\$ -	\$ -	\$ 275,000	\$ 750,000
Prepaid Expenditures	1,500,000	-	-	-	-	1,500,000
Restricted for						
Retirement of Debt - Crossover Refunded Bonds	-	-	-	-	-	-
Retirement of Debt - General Obligation Bonds	-	-	32,351,288	-	-	32,351,288
Capital Improvements - Bond Proceeds	-	-	-	2,817,482	-	2,817,482
Grants and Donations	-	-	-	-	5,824,365	5,824,365
Committed to						
Capital Lease Payments	412,550	-	-	-	-	412,550
Assigned to						
Other Capital Projects	-	-	-	202,237	-	202,237
Unassigned	87,648,168	4,758,751	-	-	-	92,406,919
Total Fund Balances - June 30, 2023	\$ 90,035,718	\$ 4,758,751	\$ 32,351,288	\$ 3,019,719	\$ 6,099,365	\$ 136,264,841

The District implemented GASB 45 for post-retirement benefit reporting. Actuarial costs for this implementation are not included in the 2022-23 budget. As of July 1, 2022, the actuarial accrued liability for benefits was \$38,272,589, all of which was unfunded. The District administers a single-employer defined benefit healthcare plan that provides pre- and post-Medicare healthcare benefits for eligible retirees and their benefits through the District's group health insurance plan, which covers both active and retired members. The District does not currently contribute toward the cost of the current year premiums for eligible retired plan members or their dependents. Eligible retirees pay 100 percent of the blended premium rates. The District currently pays for the implicit rate subsidy on a pay-as-you-go basis. The OPEB liability is calculated using the current healthcare cost trend rates.



Summary of All Funds





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**COLUMBIA PUBLIC SCHOOLS
2022-23 BUDGET**

SUMMARY OF ALL FUNDS

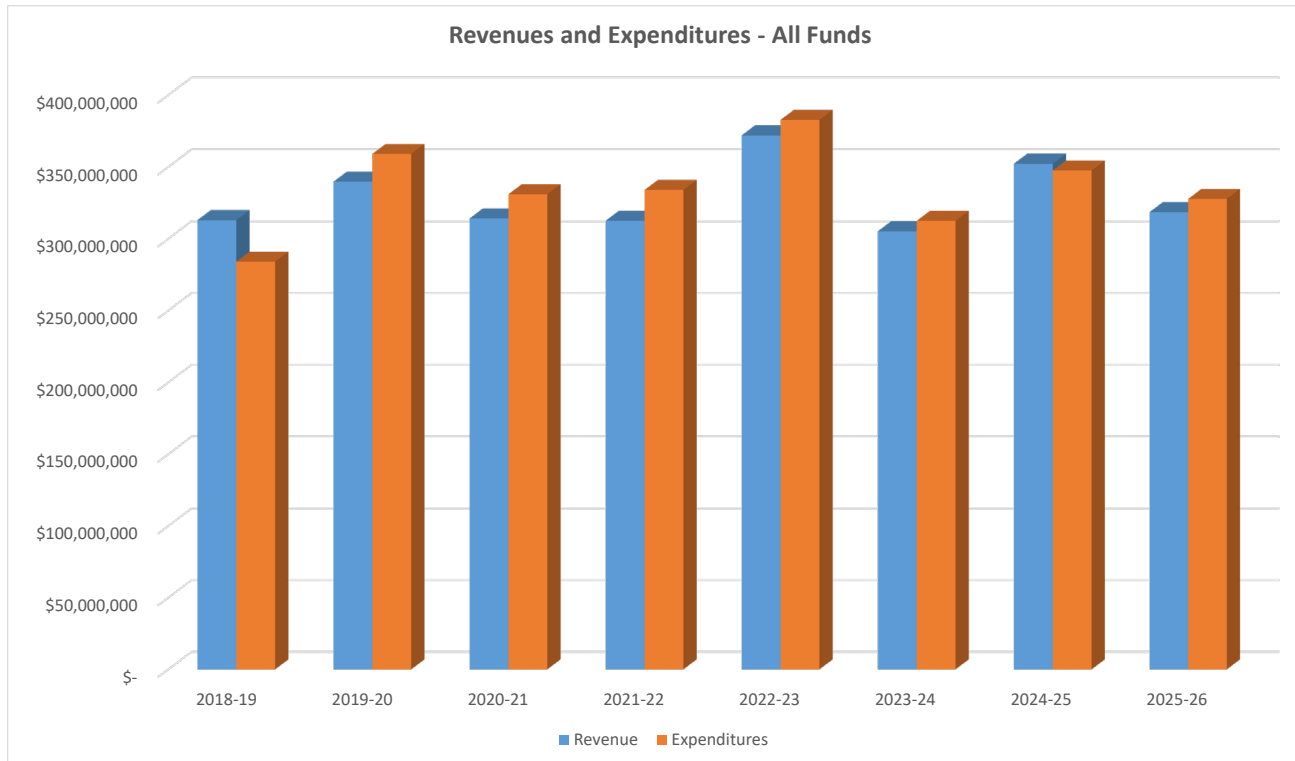
	ACTUAL			BUDGET		FORECAST		
	2018-19	2019-20	2020-21	Projected 2021-22	Budget 2022-23	Forecast 2023-24	Forecast 2024-25	Forecast 2025-26
Beginning Fund Balance - All Funds	\$ 175,807,043	\$ 204,699,603	\$ 185,322,549	\$ 168,466,267	\$ 147,063,233	\$ 136,264,842	\$ 128,974,153	\$ 133,681,076
Revenues								
Local revenue	\$ 184,141,647	\$ 190,216,416	\$ 188,687,264	\$ 192,594,699	\$ 201,828,463	\$ 206,920,477	\$ 212,249,400	\$ 217,913,636
Intermediate revenue	\$ 1,880,127	\$ 2,723,319	\$ 1,716,885	\$ 2,227,320	\$ 2,227,320	\$ 2,227,320	\$ 2,227,320	\$ 2,227,320
State revenue	\$ 75,403,872	\$ 74,198,027	\$ 71,554,304	\$ 75,582,349	\$ 79,321,151	\$ 76,011,151	\$ 76,543,651	\$ 77,076,151
Federal revenue	\$ 17,465,896	\$ 14,497,657	\$ 21,596,433	\$ 28,380,268	\$ 47,277,458	\$ 18,182,260	\$ 18,332,260	\$ 18,482,260
Other revenues	\$ 544,654	\$ 897,355	\$ 736,007	\$ 1,865,545	\$ 674,500	\$ 674,500	\$ 674,500	\$ 674,500
Sale of Bonds	\$ 30,000,000	\$ 54,410,000	\$ 24,620,000	\$ 10,130,000	\$ 40,000,000	\$ -	\$ 40,000,000	\$ -
Other Financing Sources	\$ 3,505,058	\$ 2,751,058	\$ 5,224,872	\$ 1,769,868	\$ 642,740	\$ 1,173,980	\$ 2,212,456	\$ 2,186,255
Total Revenue	\$ 312,941,254	\$ 339,693,832	\$ 314,135,765	\$ 312,550,049	\$ 371,971,632	\$ 305,189,688	\$ 352,239,587	\$ 318,560,122
change in revenue from prior year	\$ (30,694,937)	\$ (3,942,359)	\$ 1,194,511	\$ (27,143,783)	\$ 59,421,583	\$ (7,360,361)	\$ 39,689,538	\$ 13,370,434
	-8.93%	-1.15%	0.38%	-7.99%	19.01%	-2.35%	12.70%	4.38%
Expenditures								
Salaries	\$ 134,055,808	\$ 139,076,432	\$ 147,248,853	\$ 152,263,543	\$ 161,527,097	\$ 166,029,282	\$ 172,033,755	\$ 175,338,281
Benefits	\$ 45,867,317	\$ 47,332,844	\$ 47,369,694	\$ 46,588,922	\$ 48,336,820	\$ 49,572,629	\$ 50,666,043	\$ 51,751,803
Total Salaries & Benefits	\$ 179,923,125	\$ 186,409,276	\$ 194,618,547	\$ 198,852,465	\$ 209,863,917	\$ 215,601,911	\$ 222,699,798	\$ 227,090,084
Total Service/Supply	\$ (18,212,368)	\$ 49,662,958	\$ 49,875,037	\$ 62,775,373	\$ 69,954,807	\$ 64,242,658	\$ 64,636,658	\$ 64,686,658
Capital Outlay	\$ 36,086,085	\$ 36,086,085	\$ 18,552,506	\$ 23,427,850	\$ 76,800,166	\$ 6,582,275	\$ 35,584,750	\$ 10,591,775
Debt Service	\$ 84,188,448	\$ 84,188,448	\$ 63,631,490	\$ 47,127,527	\$ 25,508,393	\$ 25,371,258	\$ 23,926,708	\$ 24,171,908
Total Expenditures	\$ 281,985,290	\$ 356,346,767	\$ 326,677,580	\$ 332,183,215	\$ 382,127,283	\$ 311,798,102	\$ 346,847,914	\$ 326,540,425
Transfers (to) from other funds	\$ (2,063,404)	\$ (2,724,119)	\$ (4,314,467)	\$ (1,769,868)	\$ (642,740)	\$ (682,275)	\$ (684,750)	\$ (1,191,775)
Total Expenditures + Transfers	\$ 284,048,694	\$ 359,070,886	\$ 330,992,047	\$ 333,953,083	\$ 382,770,023	\$ 312,480,377	\$ 347,532,664	\$ 327,732,200
Increase (decrease) in fund balance	\$ 28,892,560	\$ (19,377,054)	\$ (16,856,282)	\$ (21,403,034)	\$ (10,798,391)	\$ (7,290,689)	\$ 4,706,923	\$ (9,172,078)
Ending Fund Balance - All Funds	\$ 204,699,603	\$ 185,322,549	\$ 168,466,267	\$ 147,063,233	\$ 136,264,842	\$ 128,974,153	\$ 133,681,076	\$ 124,508,998



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2022-23 BUDGET

SUMMARY OF ALL FUNDS

	ACTUAL			BUDGET		FORECAST		
	2018-19	2019-20	2020-21	Projected 2021-22	Budget 2022-23	Forecast 2023-24	Forecast 2024-25	Forecast 2025-26
Revenue	\$ 312,941,254	\$ 339,693,832	\$ 314,135,765	\$ 312,550,049	\$ 371,971,632	\$ 305,189,688	\$ 352,239,587	\$ 318,560,122
Change versus prior year	\$ (30,694,937)	\$ 26,752,578	\$ (25,558,067)	\$ (1,585,716)	\$ 59,421,583	\$ (66,781,944)	\$ 47,049,899	\$ (33,679,465)
% change versus prior year	-8.93%	8.55%	-7.52%	-0.50%	19.01%	-17.95%	15.42%	-9.56%
Expenditures	\$ 284,048,694	\$ 359,070,886	\$ 330,992,047	\$ 333,953,083	\$ 382,770,023	\$ 312,480,377	\$ 347,532,664	\$ 327,732,200
Change versus prior year	\$ (359,064)	\$ 75,022,192	\$ (28,078,839)	\$ 2,961,036	\$ 48,816,940	\$ (70,289,646)	\$ 35,052,287	\$ (19,800,464)
% change versus prior year	-0.13%	26.41%	-7.82%	0.89%	14.62%	-18.36%	11.22%	-5.70%





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SUMMARY REVENUE ALL OBJECTS

Revenue Object Category	Actual 2018-19	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23	2023-24	Forecast 2024-25	2025-26
All Funds - Revenues									
5100 Local Sources									
5111 Current Tax	\$ 145,240,424	\$ 152,297,738	\$ 154,672,220	\$ 157,611,685	\$ 153,235,268	\$ 160,058,519	\$ 164,865,971	\$ 169,817,647	\$ 175,059,701
5112 Delinquent Tax	4,213,307	4,148,680	5,622,642	4,180,000	5,240,000	5,240,000	5,240,000	5,290,000	5,340,000
5113 Proposition C Sales Tax	18,097,029	18,460,443	20,211,127	19,376,829	22,448,991	23,263,299	23,263,299	23,363,299	23,513,299
5114 Intangible Tax	261,223	535,583	164,495	164,495	445,772	445,772	445,772	445,772	445,772
5115 Surtax	2,191,192	2,416,181	2,398,801	2,398,801	2,384,174	2,384,174	2,384,174	2,384,174	2,384,174
5116 In Lieu of Tax Payments	414,616	1,503,383	1,795,934	1,786,646	1,493,052	1,493,052	1,493,052	1,493,052	1,493,052
5121 Tuition - K-12	39,998	28,449	860	50,000	80,000	50,000	50,000	50,000	50,000
5122 Summer School Tuition	31,770	1,558	8,925	35,000	14,150	30,000	30,000	30,000	30,000
5123 Tuition - Adult Ed	745,862	197,331	67,003	123,781	80,000	126,864	129,035	136,105	137,705
5141 Interest - Daily Account	231,487	150,101	77,931	121,500	76,100	76,500	76,500	76,500	76,500
5142 Interest - Investments	3,394,095	2,849,523	931,476	876,000	775,500	776,000	776,000	776,000	776,000
5144 Interest - Collector	202,445	137,516	18,588	73,246	72,783	52,783	52,783	52,783	52,783
5145 Interest - Escrow Agent	494,987	477,271	1,225,298	200,000	200,000	200,000	200,000	200,000	200,000
5151 Food Sales - Program	1,828,003	1,366,154	17,634	1,750,000	600,000	1,500,000	1,600,000	1,700,000	1,750,000
5165 Food Sales - Non Program	1,042,116	737,325	174,491	1,000,000	85,000	750,000	750,000	750,000	750,000
5171 Student Activities	3,248,797	2,598,379	993,049	3,237,561	1,179,365	2,912,561	3,052,561	3,102,561	3,252,561
5172 Vending Revenue	65,844	15,964	1,662	80,682	80,682	80,682	80,682	80,682	80,682
5190 Other Local	172,551	106,200	7,909	259,980	259,980	259,980	259,980	259,980	259,980
5191 Rentals	147,221	94,377	19,930	150,000	100,000	100,000	100,000	100,000	100,000
5192 Donations	1,119,879	842,213	753,071	1,515,423	1,620,423	1,038,924	1,081,315	1,151,492	1,222,074
5193 Offset Printing	179,380	144,209	122,247	150,000	170,000	175,000	175,000	175,000	175,000
5195 Refund of Expenditure	114,590	163,350	289,202	168,730	130,280	130,280	130,280	130,280	130,280
5197 Sale of Misc. Items	142,903	29,516	8,313	30,000	623,807	125,000	125,000	125,000	125,000
5198 Fundraising Activities	38,080	94,883	43,974	161,001	161,001	161,001	161,001	161,001	161,001
5199 Misc. Local Revenue	483,847	685,291	914,822	215,000	400,000	100,000	100,000	100,000	100,000
- Project Construct	-	113,515	149,515	230,072	238,371	298,072	298,072	298,072	298,072
- Sports Marketing	-	-	-	400,000	400,000	-	-	-	-
51XX Local Sources	\$ 184,141,646	\$ 190,195,133	\$ 190,691,119	\$ 196,346,432	\$ 192,594,699	\$ 201,828,463	\$ 206,920,477	\$ 212,249,400	\$ 217,963,636



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

SUMMARY REVENUE ALL OBJECTS

Revenue Object Category	Actual 2018-19	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23	2023-24	Forecast 2024-25	2025-26
All Funds - Revenues									
5200 Intermediate Sources									
5211 Fines and Forfeitures	\$ 461,581	\$ 750,789	\$ -	\$ 395,233	\$ 353,857	\$ 353,857	\$ 353,857	\$ 353,857	\$ 353,857
5221 State Assessed Utilities	1,334,863	1,399,503	1,486,948	1,486,949	1,463,003	1,463,003	1,463,003	1,463,003	1,463,003
5234 County Stock Insurance	83,684	573,027	229,937	229,937	410,460	410,460	410,460	410,460	410,460
52XX Intermediate Sources	\$ 1,880,128	\$ 2,723,319	\$ 1,716,885	\$ 2,112,119	\$ 2,227,320	\$ 2,227,320	\$ 2,227,320	\$ 2,227,320	\$ 2,227,320
5300 State Sources									
5311 Basic Formula - State Aid	\$ 58,236,568	\$ 56,648,256	\$ 53,292,635	\$ 58,343,860	\$ 58,825,867	\$ 58,880,831	\$ 58,880,831	\$ 59,380,831	\$ 59,880,831
5312 Transportation	2,253,101	2,059,772	1,942,073	1,500,000	1,690,000	5,000,000	1,690,000	1,690,000	1,690,000
5314 Early Childhood, Spec Ed	4,369,988	4,427,091	4,543,285	4,300,000	4,350,000	4,400,000	4,400,000	4,400,000	4,400,000
5319 Classroom Trust Fund	7,079,494	5,670,410	7,288,808	7,132,071	7,527,812	7,556,764	7,556,764	7,589,264	7,621,764
5324 Parents as Teachers	598,030	696,630	720,492	682,755	682,755	682,755	682,755	682,755	682,755
5332 State Career and Technical Education	948,417	908,718	893,487	275,000	575,000	575,000	575,000	575,000	575,000
5333 School Lunch Assistance	57,935	67,196	63,271	65,000	65,000	65,000	65,000	65,000	65,000
5337 Adult Basic Education	23,621	-	64,511	51,740	51,740	60,000	60,000	60,000	60,000
5359 Vocational Enhancement Grant	625,314	-	-	-	-	-	-	-	-
5369 Resid Place/Excess Cost	149,742	211,622	206,665	208,010	214,871	214,871	214,871	214,871	214,871
5371 Readers for the Blind	1,327	-	2,252	-	-	-	-	-	-
5381 Extraordinary Cost	1,059,484	1,335,121	1,531,415	1,556,415	792,122	1,035,930	1,035,930	1,035,930	1,035,930
5397 Other State Revenue	851	138,889	13,093	-	-	-	-	-	-
- Project Construct/Moving on Together	-	2,013,213	986,004	419,700	778,622	850,000	850,000	850,000	850,000
- Conservation Grants	-	21,110	6,314	22,440	22,440	-	-	-	-
- School, Family, Community	-	-	-	6,120	6,120	-	-	-	-
53XX State Sources	\$ 75,403,872	\$ 74,198,028	\$ 71,554,305	\$ 74,563,111	\$ 75,582,349	\$ 79,321,151	\$ 76,011,151	\$ 76,543,651	\$ 77,076,151
5400 Federal Sources									
5412 Medicaid	\$ 697,144	\$ 825,812	\$ 879,915	\$ 600,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
5422 ARP ESSER III	-	-	-	-	-	13,870,000	-	-	-
5423 CRRSA - Elementary and Secondary School Em	-	-	-	10,600,000	5,177,176	13,340,000	-	-	-
5424 CARES - ESSER	-	-	2,604,708	-	-	-	-	-	-
5425 CARES - Governor's Emergency Education Reli	-	-	331,771	-	22,800	-	-	-	-
5427 Career Education Federal Perkins Grant	521,141	296,530	297,988	296,530	371,620	371,620	371,620	371,620	371,620
5428 Coronavirus Relief Fund (OA CRF)	-	-	1,549,518	-	-	-	-	-	-



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

SUMMARY REVENUE ALL OBJECTS

Revenue Object Category	Actual 2018-19	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23	2023-24	Forecast 2024-25	2025-26
All Funds - Revenues									
5400 Federal Sources (cont.)									
5436 Adult Basic Education	199,831	278,893	232,451	230,662	230,662	275,000	275,000	275,000	275,000
5437 IDEA Grants	47,032	106,884	64,184	64,184	18,935	43,935	43,935	43,935	43,935
5441 Entitlement PL 94-142	3,590,462	3,734,226	3,887,914	3,450,000	3,950,000	4,000,000	4,050,000	4,100,000	4,150,000
5442 Early Childhood, Spec Ed	498,411	464,014	500,013	600,000	450,000	450,000	450,000	450,000	450,000
5444 NLSP Federal Revenue	-	5,468	1,432	-	6,648	-	-	-	-
5445 School Lunch - Federal	3,833,323	2,707,622	3,055,302	3,900,000	8,150,164	4,500,000	4,550,000	4,650,000	4,750,000
5446 School Breakfast	1,332,148	929,564	1,142,781	1,335,000	2,319,772	1,500,000	1,500,000	1,500,000	1,500,000
5448 After School Snacks	856	11,257	-	10,000	50,000	50,000	50,000	50,000	50,000
5449 School Fruits & Veggies	80,958	43,959	-	50,000	5,000	5,000	5,000	5,000	5,000
5451 Title I	4,333,349	2,823,238	1,282,484	3,050,000	3,421,398	3,500,000	3,500,000	3,500,000	3,500,000
5461 Drug Program	129,905	185,915	138,497	76,570	120,000	180,000	180,000	180,000	180,000
5462 Title III	180,492	241,379	165,505	285,000	173,225	200,000	200,000	200,000	200,000
5465 Title II	691,139	553,336	278,638	997,183	999,915	1,014,915	1,014,915	1,014,915	1,014,915
5472 Child Care Development	70,885	67,913	-	99,620	99,620	-	-	-	-
5473 CARES - School Lunch Program	-	263,253	233,314	-	593,435	-	-	-	-
5474 CARES - School Breakfast Program	-	165,517	146,000	-	-	-	-	-	-
5481 USDA-Summer Program	540,104	333,819	5,738	550,000	75,000	75,000	75,000	75,000	75,000
5484 Pell Funds	83,565	125	-	-	-	-	-	-	-
5496 E Rate Funds	349,802	136,327	92,467	92,467	95,899	2,085,198	100,000	100,000	100,000
5497 Other Federal Revenue	285,347	7,434	2,389,462	39,718	234,718	-	-	-	-
- Interest on Qualified School Construction Bonds	-	315,173	316,790	316,790	314,281	316,790	316,790	316,790	316,790
54XX Federal Sources	\$ 17,465,894	\$ 14,497,658	\$ 19,596,872	\$ 26,643,724	\$ 28,380,268	\$ 47,277,458	\$ 18,182,260	\$ 18,332,260	\$ 18,482,260
5500 Donated Commodities									
5510 Donated Commodities	\$ 468,788	\$ 615,099	\$ 173,507	\$ 500,000	\$ 400,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
55XX Donated Commodities	\$ 468,788	\$ 615,099	\$ 173,507	\$ 500,000	\$ 400,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

SUMMARY REVENUE ALL OBJECTS

Revenue Object Category	Actual 2018-19	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23	2023-24	Forecast 2024-25	2025-26
All Funds - Revenues									
5600 Other Sources									
5611 Sale of Bonds	\$ 30,000,000	\$ -	\$ 20,000,000	\$ -	\$ -	\$ 40,000,000	\$ -	\$ 40,000,000	\$ -
5631 Insurance Recoveries	25,881	41,966	33,798	-	-	-	-	-	-
5692 Proceeds - Bond Refunding	-	54,410,000	4,620,000	-	10,130,000	-	-	-	-
56XX Other Sources	\$ 30,025,881	\$ 54,451,966	\$ 24,653,798	\$ -	\$ 10,130,000	\$ 40,000,000	\$ -	\$ 40,000,000	\$ -
5800 Tuition									
5810 Tuition - Other Districts	\$ 24,485	\$ 119,968	\$ 87,167	\$ 120,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
5820 Tuition - Area Voc Fees	25,500	45,781	7,500	24,500	24,500	24,500	24,500	24,500	24,500
58XX Tuition	\$ 49,985	\$ 165,749	\$ 94,667	\$ 144,500	\$ 174,500	\$ 174,500	\$ 174,500	\$ 174,500	\$ 174,500
5900 Other Financing Sources									
5999 Other Financing Sources	\$ 3,505,058	\$ 2,846,880	\$ 1,344,440	\$ 9,431,174	\$ 3,060,913	\$ 642,740	\$ 1,173,980	\$ 2,212,456	\$ 2,186,255
59XX Other Financing Sources	\$ 3,505,058	\$ 2,846,880	\$ 1,344,440	\$ 9,431,174	\$ 3,060,913	\$ 642,740	\$ 1,173,980	\$ 2,212,456	\$ 2,186,255
All Funds - Revenues	\$ 312,941,252	\$ 339,693,832	\$ 309,825,593	\$ 309,741,060	\$ 312,550,049	\$ 371,971,632	\$ 305,189,688	\$ 352,239,587	\$ 318,610,122



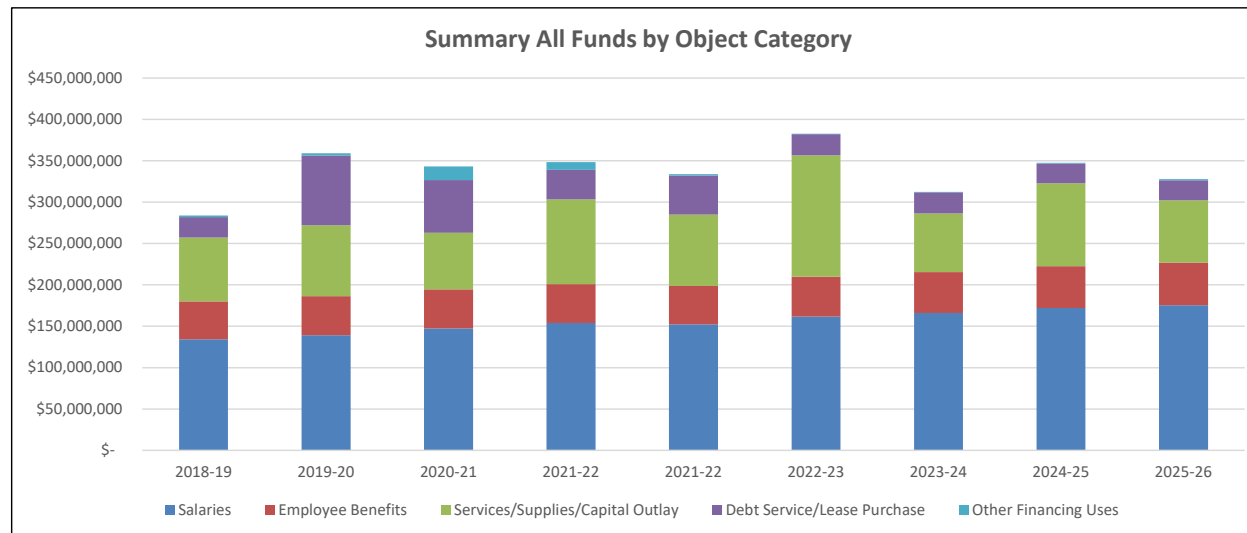
COLUMBIA PUBLIC SCHOOLS
2022-23 BUDGET

Program: Summary Expenditures Budget

Function(s): Total All Functions

<u>Expenditure Object Category</u>	<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Original Budget 2021-22</u>	<u>Projected Actual 2021-22</u>	<u>Budget 2022-23</u>	<u>2023-24</u>	<u>Forecast 2024-25</u>
Salaries	\$ 134,136,979	\$ 139,076,431	\$ 147,248,853	\$ 154,028,447	\$ 152,263,543	\$ 161,527,097	\$ 166,029,282	\$ 172,033,755
Employee Benefits	\$ 45,897,250	\$ 47,332,845	\$ 47,369,695	\$ 46,892,572	\$ 46,588,924	\$ 48,336,820	\$ 49,572,629	\$ 50,666,043
Services/Supplies/Capital Outlay	\$ 77,077,302	\$ 85,749,043	\$ 68,427,542	\$ 102,396,294	\$ 86,203,223	\$ 146,754,973	\$ 70,824,933	\$ 100,221,408
Debt Service/Lease Purchase	\$ 24,875,317	\$ 84,188,448	\$ 63,631,490	\$ 35,744,975	\$ 47,127,527	\$ 25,508,393	\$ 25,371,258	\$ 23,926,708
Other Financing Uses	\$ 1,880,155	\$ 2,674,219	\$ 16,441,888	\$ 9,431,174	\$ 1,769,868	\$ 642,740	\$ 682,275	\$ 684,750
Total	\$ 283,867,003	\$ 359,020,986	\$ 343,119,468	\$ 348,493,462	\$ 333,953,085	\$ 382,770,023	\$ 312,480,377	\$ 347,532,664

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COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

SUMMARY EXPENDITURES ALL FUNCTIONS

Programs	Actual 2018-19	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23
Elementary Instruction	\$ 37,310,310	\$ 38,552,869	\$ 41,245,083	\$ 39,660,135	\$ 39,510,885	\$ 40,320,421
Middle Instruction	\$ 20,532,558	\$ 21,050,326	\$ 22,123,072	\$ 23,491,543	\$ 23,662,366	\$ 22,984,045
Senior High Instruction	\$ 21,796,687	\$ 22,741,800	\$ 25,826,368	\$ 23,957,532	\$ 23,880,324	\$ 25,493,615
Summer School Instruction	\$ 2,606,715	\$ 776,654	\$ 1,817,780	\$ 3,945,263	\$ 4,121,295	\$ 4,247,967
Douglass High Instruction	\$ 942,241	\$ 968,666	\$ 964,445	\$ 1,018,011	\$ 1,020,854	\$ 1,077,186
General Instruction	\$ 1,076,938	\$ 1,068,793	\$ 1,029,958	\$ 1,074,935	\$ 931,165	\$ 1,108,753
Special Education Instruction	\$ 16,286,526	\$ 15,984,142	\$ 16,677,155	\$ 17,644,038	\$ 17,962,116	\$ 19,236,367
Early Childhood Special Education	\$ 2,617,652	\$ 2,835,530	\$ 3,099,881	\$ 3,303,542	\$ 3,309,178	\$ 3,495,548
Gifted Program	\$ 1,531,886	\$ 1,483,405	\$ 1,584,960	\$ 1,639,664	\$ 1,590,642	\$ 1,660,806
Title I	\$ 1,705,337	\$ 1,752,281	\$ 1,876,301	\$ 1,899,407	\$ 2,151,554	\$ 2,229,923
English-Second Language	\$ 2,621,885	\$ 2,817,256	\$ 3,066,857	\$ 3,055,968	\$ 2,967,829	\$ 3,341,559
Vocational Instruction	\$ 3,980,735	\$ 4,230,397	\$ 4,157,292	\$ 4,305,104	\$ 4,752,369	\$ 4,646,856
Student Activities-Athletics	\$ 2,551,274	\$ 2,409,349	\$ 2,480,848	\$ 2,641,592	\$ 2,731,911	\$ 2,755,309
Adult Basic Education	\$ 19,627	\$ 12,901	\$ 39	\$ 13,980	\$ 27,960	\$ 13,980
Tuition Payments	\$ 1,628,300	\$ 1,899,351	\$ 1,407,080	\$ 1,532,530	\$ 1,452,600	\$ 1,600,060
Guidance	\$ 5,064,515	\$ 5,385,883	\$ 5,959,553	\$ 6,024,115	\$ 5,959,782	\$ 6,637,146
Pupil Services	\$ 14,289,661	\$ 15,444,903	\$ 16,717,238	\$ 17,534,443	\$ 17,248,450	\$ 18,235,875
Educational Media Services	\$ 590,006	\$ 642,895	\$ 674,187	\$ 690,728	\$ 675,083	\$ 732,920
Support Services and Instructional Staff	\$ 13,164,576	\$ 14,373,612	\$ 14,570,489	\$ 23,357,857	\$ 21,011,077	\$ 22,258,406
Administrative Services	\$ 9,611,661	\$ 9,790,148	\$ 10,229,486	\$ 11,493,660	\$ 11,004,580	\$ 11,521,565
Other Administrative Services	\$ 13,744,386	\$ 14,249,343	\$ 15,327,403	\$ 15,741,132	\$ 15,506,294	\$ 16,422,180
Business Services	\$ 1,340,457	\$ 1,407,409	\$ 1,461,056	\$ 1,440,355	\$ 1,446,903	\$ 1,482,229
Maintenance, Security & Construction Mgmt.	\$ 20,124,581	\$ 21,028,093	\$ 21,898,467	\$ 22,157,471	\$ 21,810,250	\$ 24,294,205
Security Services	\$ 766,861	\$ 1,004,143	\$ 965,716	\$ 941,568	\$ 1,039,972	\$ 1,315,557
Transportation Services	\$ 12,745,225	\$ 10,224,003	\$ 9,230,205	\$ 13,893,902	\$ 11,771,804	\$ 12,594,224
Research and Information Systems	\$ 1,330,038	\$ 2,051,805	\$ 2,622,731	\$ 2,625,222	\$ 2,759,003	\$ 3,231,704
Community Services	\$ 850,791	\$ 831,094	\$ 1,014,004	\$ 1,014,376	\$ 1,075,659	\$ 4,091,674
Early Childhood Title I	\$ 3,474,809	\$ 3,671,484	\$ 3,984,778	\$ 4,112,535	\$ 4,058,452	\$ 4,420,210
PAT	\$ 1,193,185	\$ 1,288,642	\$ 1,206,263	\$ 1,275,041	\$ 1,308,998	\$ 1,379,792
Other Financing Uses	\$ 1,880,155	\$ 2,674,219	\$ 16,441,888	\$ 9,431,174	\$ 1,769,868	\$ 642,740
Debt Services	\$ 24,875,317	\$ 84,188,448	\$ 63,631,490	\$ 35,744,975	\$ 47,127,527	\$ 25,508,393
Capital Projects	\$ 24,783,460	\$ 36,086,085	\$ 18,552,506	\$ 34,855,048	\$ 23,427,850	\$ 76,800,166
Nutrition Services	\$ 9,566,215	\$ 9,074,934	\$ 7,400,894	\$ 9,986,470	\$ 9,818,450	\$ 10,433,778
Student Activities	\$ 2,708,107	\$ 1,893,162	\$ 942,763	\$ 2,485,000	\$ 1,630,755	\$ 2,160,000
Adult Education	\$ 1,211,785	\$ 513,676	\$ 184,087	\$ 125,281	\$ 122,860	\$ 128,364
Grants and Donations Fund	\$ 3,342,541	\$ 4,613,285	\$ 2,747,145	\$ 4,379,865	\$ 3,306,420	\$ 4,266,500
Total	\$ 283,867,003	\$ 359,020,986	\$ 343,119,468	\$ 348,493,462	\$ 333,953,085	\$ 382,770,023



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

District Operating Funds

General Operating Fund Teachers Fund





COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

DISTRICT OPERATING FUNDS SUMMARY

	ACTUAL			BUDGET		FORECAST		
	2018-19	2019-20	2020-21	Projected 2021-22	Budget 2022-23	Forecast 2023-24	Forecast 2024-25	Forecast 2025-26
Beginning Combined Fund Balance	\$ 62,094,592	\$ 77,834,044	\$ 90,562,817	\$ 95,745,623	\$ 96,221,276	\$ 94,794,470	\$ 86,311,190	\$ 75,400,413
Revenue	AV incr assumption/actual (after TIF) 3.37%							
Local revenue before any additions or reductions	\$ 146,370,436	\$ 152,079,282	\$ 155,005,954	\$ 156,214,290	\$ 156,214,290	\$ 162,642,781	\$ 166,562,256	\$ 170,749,315
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000	\$ 3,919,475	\$ 4,037,059	\$ 4,300,000
Increase in Operating Levy - Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 3,134,665	\$ -	\$ -	\$ -
Delinquent Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000
Proposition C Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ 814,308	\$ -	\$ 100,000	\$ 100,000
Other	\$ -	\$ -	\$ -	\$ -	\$ (520,482)	\$ -	\$ -	\$ -
Intermediate revenue before any additions or reductions	\$ 1,561,310	\$ 2,301,544	\$ 1,346,559	\$ 1,814,812	\$ 1,814,812	\$ 1,814,812	\$ 1,814,812	\$ 1,814,812
State revenue before any additions or reductions	\$ 74,340,357	\$ 71,747,776	\$ 70,013,927	\$ 74,575,729	\$ 74,575,729	\$ 78,263,453	\$ 74,953,453	\$ 75,485,953
State Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ 161,307	\$ -	\$ 500,000	\$ 500,000
Transportation	\$ -	\$ -	\$ -	\$ -	\$ 3,310,000	\$ (3,310,000)	\$ -	\$ -
Classroom Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ (86,130)	\$ -	\$ 32,500	\$ 32,500
Other	\$ -	\$ -	\$ -	\$ -	\$ 302,547	\$ -	\$ -	\$ -
Federal revenue before any additions or reductions	\$ 10,725,847	\$ 9,065,132	\$ 16,196,810	\$ 16,215,543	\$ 16,215,543	\$ 19,150,470	\$ 11,130,470	\$ 11,180,470
Title I	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -
Part B (IDEA)	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Other	\$ -	\$ -	\$ -	\$ -	\$ 2,734,927	\$ (8,070,000)	\$ -	\$ -
Other revenues before any additions or reductions	\$ 75,866	\$ 186,434	\$ 128,465	\$ 174,500	\$ 174,500	\$ 174,500	\$ 174,500	\$ 174,500
Tuition other districts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tuition vocational schools	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance Recovery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer in to Teachers Fund	\$ 37,505	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 233,111,321	\$ 235,380,168	\$ 242,691,715	\$ 248,994,874	\$ 262,046,016	\$ 254,635,491	\$ 259,405,050	\$ 264,437,550
change in revenue from prior year	\$ 16,255,231	\$ 2,268,847	\$ 7,311,547	\$ 13,614,706	\$ 13,051,142	\$ (7,410,525)	\$ 4,769,559	\$ 5,032,500
	7.51%	0.97%	3.11%	5.78%	5.24%	-2.98%	1.87%	1.94%



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

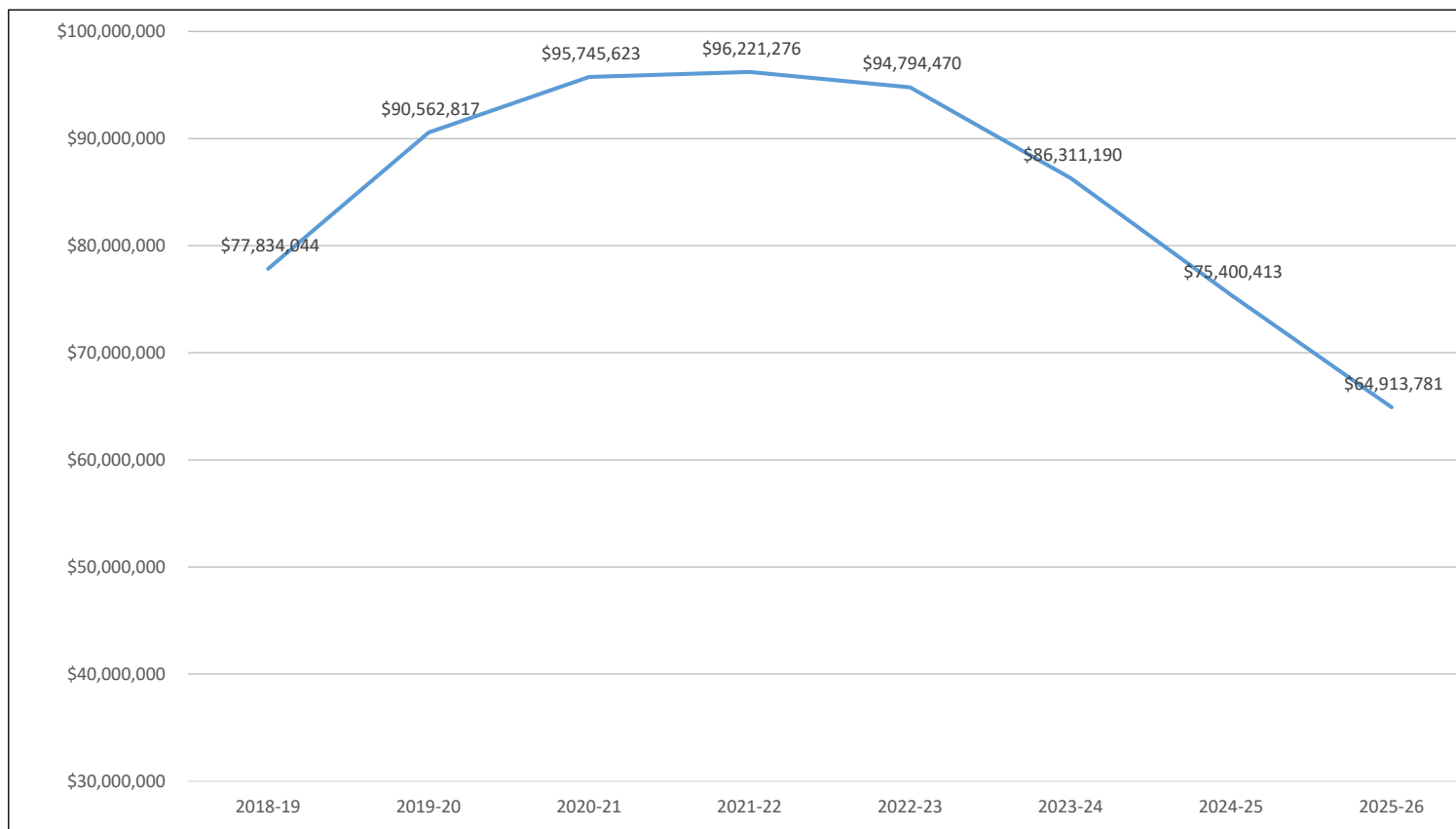
DISTRICT OPERATING FUNDS SUMMARY

	ACTUAL			BUDGET		FORECAST		
	2018-19	2019-20	2020-21	Projected 2021-22	Budget 2022-23	Forecast 2023-24	Forecast 2024-25	Forecast 2025-26
Expenditures								
Salaries and Benefits	\$ 173,465,330	\$ 179,926,766	\$ 188,687,753	\$ 192,831,591	\$ 192,831,591	\$ 203,361,424	\$ 208,849,838	\$ 215,751,919
Salary Cost for ed advancement	\$ -	\$ -	\$ -	\$ -	\$ 289,875	\$ 289,875	\$ 289,875	\$ 289,875
Operation of all salary schedules	\$ -	\$ -	\$ -	\$ -	\$ 3,236,242	\$ 3,333,329	\$ 3,399,996	\$ 3,467,995
Retiree/Resignation savings (estimated at 40 x \$8000)	\$ -	\$ -	\$ -	\$ -	\$ (371,040)	\$ (371,040)	\$ (371,040)	\$ (371,040)
Increase of FTE for student growth (6 teacher FTE per year)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 364,500	\$ 364,500
Estimated increase for salary for new schools and reorganization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,218,750	\$ -
Implementation of Compensation Plan	\$ -	\$ -	\$ -	\$ -	\$ 4,915,390	\$ 1,736,250	\$ 1,500,000	\$ -
New or increased budget requests (net of decreases made)	\$ -	\$ -	\$ -	\$ -	\$ 2,459,366	\$ -	\$ -	\$ -
Projected Total Salaries & Benefits Cost	\$ 173,465,330	\$ 179,926,766	\$ 188,687,753	\$ 192,831,591	\$ 203,361,424	\$ 208,849,838	\$ 215,751,919	\$ 220,003,249
Services/Supplies before any additions or reductions	\$ 42,026,384	\$ 40,050,410	\$ 44,530,942	\$ 53,917,762	\$ 59,468,658	\$ 59,468,658	\$ 53,586,658	\$ 53,879,158
Estimated increase in fixed costs - utilities, trans, fuel, insur, leases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 850,000	\$ 850,000	\$ 850,000
Estimated incr in operating and maint budgets for new schools and reorg	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
New or increased budget requests (net of decreases made)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 440,000	\$ (557,500)	\$ (1,000,000)
One time needs (see tab for one time)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (7,172,000)	\$ -	\$ -
Total Service and Supply increase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,882,000)	\$ 292,500	\$ (150,000)
Total Projected Svc/Supply after adjustments	\$ 42,026,384	\$ 40,050,410	\$ 44,530,942	\$ 53,917,762	\$ 59,468,658	\$ 53,586,658	\$ 53,879,158	\$ 53,729,158
Total Expenditures	\$ 215,491,714	\$ 219,977,176	\$ 233,218,695	\$ 246,749,353	\$ 262,830,082	\$ 262,436,496	\$ 269,631,077	\$ 273,732,407
Transfers (to) from other funds	\$ (1,880,155)	\$ (2,674,219)	\$ (4,290,214)	\$ (1,769,868)	\$ (642,740)	\$ (682,275)	\$ (684,750)	\$ (1,191,775)
Total Expenditures + Transfers	\$ 217,371,869	\$ 222,651,395	\$ 237,508,909	\$ 248,519,221	\$ 263,472,822	\$ 263,118,771	\$ 270,315,827	\$ 274,924,182
Increase (decrease) in fund balance	\$ 15,739,452	\$ 12,728,773	\$ 5,182,806	\$ 475,653	\$ (1,426,806)	\$ (8,483,280)	\$ (10,910,777)	\$ (10,486,632)
Ending Operating Fund Balance	\$ 77,834,044	\$ 90,562,817	\$ 95,745,623	\$ 96,221,276	\$ 94,794,470	\$ 86,311,190	\$ 75,400,413	\$ 64,913,781
Fund Balance as Percentage of Expenses and Transfers	35.81%	40.67%	40.31%	38.72%	35.98%	32.80%	27.89%	23.61%
Average Monthly expenses	\$ 17,957,643	\$ 18,331,431	\$ 19,434,891	\$ 20,562,446	\$ 21,902,507	\$ 21,869,708	\$ 22,469,256	\$ 22,811,034
Number of months fund balance will cover avg monthly exp	4.33	4.94	4.93	4.68	4.33	3.95	3.36	2.85



COLUMBIA PUBLIC SCHOOLS 2022-23 BUDGET

DISTRICT OPERATING FUNDS SUMMARY





COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

BUDGET 2022-23 District Operating Funds

	<u>GENERAL OPERATING</u>	<u>TEACHERS</u>	<u>TOTAL OPERATING FUNDS</u>
REVENUES:			
LOCAL	\$ 62,916,509	\$ 99,726,272	\$ 162,642,781
INTERMEDIATE	\$ 1,163,301	\$ 651,511	\$ 1,814,812
STATE	\$ 24,784,298	\$ 53,479,155	\$ 78,263,453
FEDERAL	\$ 12,629,660	\$ 6,520,810	\$ 19,150,470
OTHER	\$ 24,500	\$ 150,000	\$ 174,500
TOTAL REVENUES	\$ 101,518,268	\$ 160,527,748	\$ 262,046,016
EXPENDITURES:			
SALARIES	\$ 31,917,070	\$ 124,654,416	\$ 156,571,486
BENEFITS	\$ 8,971,733	\$ 37,818,205	\$ 46,789,938
SERVICES / SUPPLIES	\$ 59,018,658	\$ 450,000	\$ 59,468,658
TOTAL EXPENDITURES	\$ 99,907,461	\$ 162,922,621	\$ 262,830,082
EXCESS/(DEFICIT)			
REVENUES OVER EXPENDITURES.....	\$ 1,610,807	\$ (2,394,873)	\$ (784,066)
INTERFUND TRANSFERS	\$ (642,740)	\$ -	\$ (642,740)
EXCESS/(DEFICIT)			
REVENUES OVER EXPENDITURES.....	\$ 968,067	\$ (2,394,873)	\$ (1,426,806)

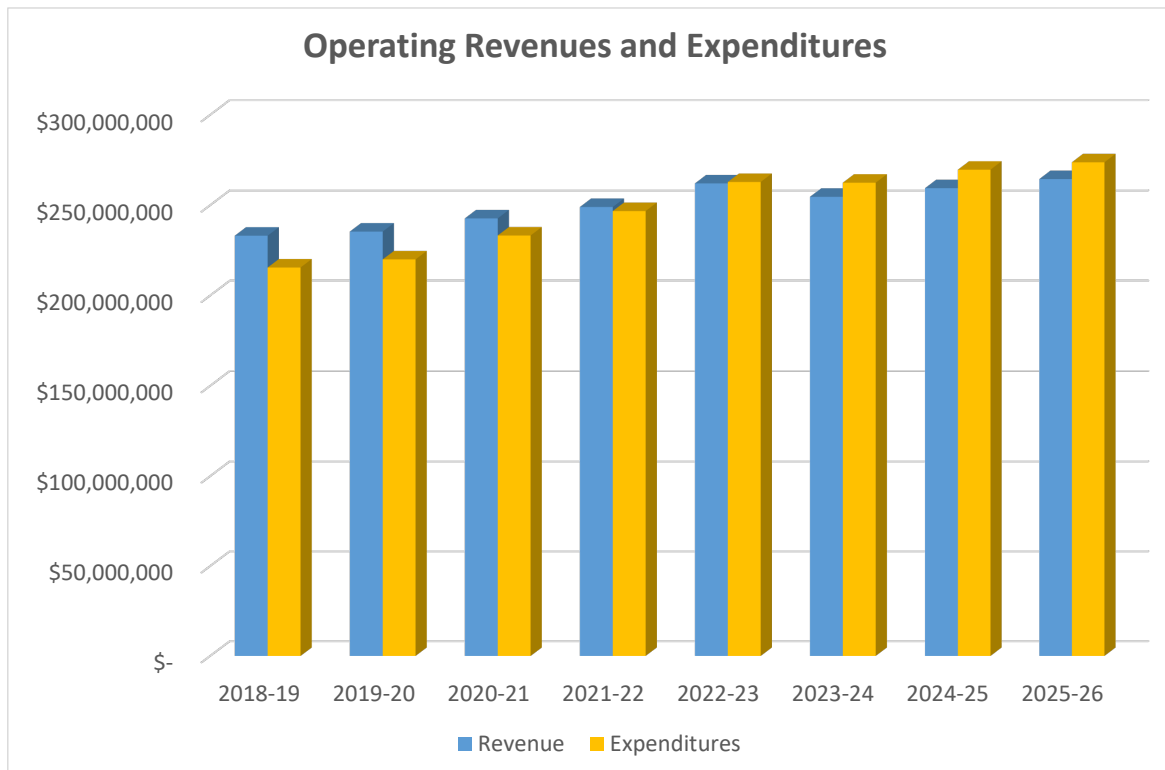


COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

DISTRICT OPERATING FUNDS

	ACTUAL			BUDGET		FORECAST		
	2018-19	2019-20	2020-21	Projected 2021-22	Budget 2022-23	Forecast 2023-24	Forecast 2024-25	Forecast 2025-26
Revenue	\$ 233,111,321	\$ 235,380,168	\$ 242,691,715	\$ 248,994,874	\$ 262,046,016	\$ 254,635,491	\$ 259,405,050	\$ 264,437,550
Change versus prior year	\$ 16,255,231	\$ 2,268,847	\$ 7,311,547	\$ 6,303,159	\$ 13,051,142	\$ (7,410,525)	\$ 4,769,559	\$ 5,032,500
% change versus prior year	7.50%	1.05%	3.14%	2.60%	5.24%	-2.83%	1.87%	1.94%
Expenditures	\$ 215,491,714	\$ 219,977,176	\$ 233,218,695	\$ 246,749,353	\$ 262,830,082	\$ 262,436,496	\$ 269,631,077	\$ 273,732,407
Change versus prior year	\$ 7,528,462	\$ 4,485,462	\$ 13,241,519	\$ 13,530,658	\$ 16,080,729	\$ (393,586)	\$ 7,194,581	\$ 4,101,330
% change versus prior year	3.62%	2.08%	6.02%	5.80%	6.52%	-0.15%	2.74%	1.52%





COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

DISTRICT OPERATING FUNDS REVENUE SUMMARY

Revenue Object Category	Actual 2018-19	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23	2023-24	Forecast 2024-25	2025-26
District Operating Funds - Revenues									
5100 Local Sources									
5111 Current Tax	\$ 119,878,038	\$ 125,514,443	\$ 127,466,987	\$ 129,908,687	\$ 124,359,695	\$ 130,494,360	\$ 134,413,835	\$ 138,450,894	\$ 142,750,894
5112 Delinquent Tax	3,470,900	3,418,936	4,633,489	3,350,000	4,350,000	4,350,000	4,350,000	4,400,000	4,450,000
5113 Proposition C Sales Tax	18,097,029	18,460,443	20,211,127	19,376,829	22,448,991	23,263,299	23,263,299	23,363,299	23,513,299
5114 Intangible Tax	214,202	439,176	134,885	134,885	365,531	365,531	365,531	365,531	365,531
5115 Surtax	1,808,807	1,991,523	1,977,170	1,977,170	1,935,288	1,935,288	1,935,288	1,935,288	1,935,288
5116 In Lieu of Tax Payments	-	-	1,463,498	1,463,498	1,224,303	1,224,303	1,224,303	1,224,303	1,224,303
5121 Tuition - K-12	-	-	-	-	30,000	-	-	-	-
5122 Summer School Tuition	31,770	1,558	8,925	35,000	14,150	30,000	30,000	30,000	30,000
5141 Interest - Daily Account	97,747	74,111	44,237	50,000	40,000	40,000	40,000	40,000	40,000
5142 Interest - Investments	1,796,224	1,480,270	513,414	370,000	420,000	420,000	420,000	420,000	420,000
5144 Interest - Collector	167,093	113,312	15,311	70,000	70,000	50,000	50,000	50,000	50,000
5191 Rentals	147,221	94,377	19,930	150,000	100,000	100,000	100,000	100,000	100,000
5192 Donations	-	4,700	7	-	-	-	-	-	-
5193 Offset Printing	179,380	144,209	122,247	150,000	170,000	175,000	175,000	175,000	175,000
5195 Refund of Expenditure	77,148	136,645	265,115	83,450	45,000	45,000	45,000	45,000	45,000
5197 Sale of Misc. Items	134,557	15,670	8,313	15,000	356,332	50,000	50,000	50,000	50,000
5198 Fundraising Activities	-	6,797	-	-	-	-	-	-	-
5199 Misc. Local Revenue	270,319	183,112	120,859	100,000	285,000	100,000	100,000	100,000	100,000
51XX Local Sources	\$ 146,370,435	\$ 152,079,282	\$ 157,005,514	\$ 157,234,519	\$ 156,214,290	\$ 162,642,781	\$ 166,562,256	\$ 170,749,315	\$ 175,249,315
5200 Intermediate Sources									
5211 Fines and Forfeitures	\$ 461,581	\$ 750,789	\$ -	\$ 395,233	\$ 353,857	\$ 353,857	\$ 353,857	\$ 353,857	\$ 353,857
5221 State Assessed Utilities	1,030,649	1,078,441	1,157,035	1,157,035	1,122,636	1,122,636	1,122,636	1,122,636	1,122,636
5234 County Stock Insurance	69,081	472,314	189,524	189,524	338,319	338,319	338,319	338,319	338,319
52XX Intermediate Sources	\$ 1,561,311	\$ 2,301,544	\$ 1,346,559	\$ 1,741,792	\$ 1,814,812	\$ 1,814,812	\$ 1,814,812	\$ 1,814,812	\$ 1,814,812
5300 State Sources									
5311 Basic Formula - State Aid	\$ 58,236,568	\$ 56,648,256	\$ 53,292,635	\$ 58,343,860	\$ 58,825,867	\$ 58,880,831	\$ 58,880,831	\$ 59,380,831	\$ 59,880,831
5312 Transportation	2,253,101	2,059,772	1,942,073	1,500,000	1,690,000	5,000,000	1,690,000	1,690,000	1,690,000



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

DISTRICT OPERATING FUNDS REVENUE SUMMARY

Revenue Object Category	Actual 2018-19	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23	2023-24	Forecast 2024-25	2025-26
5300 State Sources (cont.)									
5314 Early Childhood, Spec Ed	4,369,988	4,427,091	4,543,285	4,300,000	4,350,000	4,400,000	4,400,000	4,400,000	4,400,000
5319 Classroom Trust Fund	6,996,135	5,605,420	7,200,353	7,049,373	7,445,114	7,474,066	7,474,066	7,506,566	7,539,066
5324 Parents as Teachers	598,030	696,630	720,492	682,755	682,755	682,755	682,755	682,755	682,755
5332 State Career and Technical Education	675,131	629,509	561,664	275,000	575,000	575,000	575,000	575,000	575,000
5369 Resid Place/Excess Cost	149,742	211,622	206,665	208,010	214,871	214,871	214,871	214,871	214,871
5371 Readers for the Blind	1,327	-	2,252	-	-	-	-	-	-
5381 Extraordinary Cost - High Needs Fund	1,059,484	1,335,121	1,531,415	1,556,415	792,122	1,035,930	1,035,930	1,035,930	1,035,930
5397 Other State Revenue	851	134,355	13,093	-	-	-	-	-	-
53XX State Sources	\$ 74,340,357	\$ 71,747,776	\$ 70,013,927	\$ 73,915,413	\$ 74,575,729	\$ 78,263,453	\$ 74,953,453	\$ 75,485,953	\$ 76,018,453
5400 Federal Sources									
5412 Medicaid	\$ 697,144	\$ 825,812	\$ 879,915	\$ 600,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
5422 ARP ESSER III	-	-	-	-	-	8,070,000	-	-	-
5423 CRRSA - Elementary and Secondary School Emergency Relief (ESSER II)	-	-	-	6,136,000	5,064,976	-	-	-	-
5424 CARES - ESSER	-	-	2,604,708	-	-	-	-	-	-
5425 CARES - Governor's Emergency Education Relief Fund (GEER)	-	-	331,771	-	22,800	-	-	-	-
5427 Career Education Federal Perkins Grant	501,899	296,530	297,988	296,530	371,620	371,620	371,620	371,620	371,620
5428 Coronavirus Relief Fund (OA CRF)	-	-	1,549,518	-	-	-	-	-	-
5437 IDEA Grants	31,096	84,001	64,184	64,184	18,935	18,935	18,935	18,935	18,935
5441 Entitlement PL 94-142	3,590,462	3,734,226	3,887,914	3,450,000	3,950,000	4,000,000	4,050,000	4,100,000	4,150,000
5442 Early Childhood, Spec Ed	498,411	464,014	500,013	600,000	450,000	450,000	450,000	450,000	450,000
5451 Title I	4,260,102	2,823,238	1,282,484	3,050,000	3,421,398	3,500,000	3,500,000	3,500,000	3,500,000
5461 Title IV A	92,595	135,273	56,476	76,570	120,000	120,000	120,000	120,000	120,000
5462 Title III	8,821	8,127	6,516	5,000	5,000	5,000	5,000	5,000	5,000
5465 Title II A	691,139	553,336	278,638	997,183	999,915	1,014,915	1,014,915	1,014,915	1,014,915
5472 Child Care Development	4,374	4,087	-	-	-	-	-	-	-
5484 Pell Funds	-	125	-	-	-	-	-	-	-
5496 E Rate Funds	349,802	136,327	92,467	92,467	95,899	100,000	100,000	100,000	100,000
5497 Other Federal Revenue	-	36	2,364,658	-	195,000	-	-	-	-
54XX Federal Sources	\$ 10,725,845	\$ 9,065,132	\$ 14,197,250	\$ 15,367,934	\$ 16,215,543	\$ 19,150,470	\$ 11,130,470	\$ 11,180,470	\$ 11,230,470
5600 Other Sources									
5631 Insurance Recoveries	\$ 25,881	\$ 41,966	\$ 33,798	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56XX Other Sources	\$ 25,881	\$ 41,966	\$ 33,798	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

DISTRICT OPERATING FUNDS REVENUE SUMMARY

Revenue Object Category	Actual 2018-19	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23	2023-24	Forecast 2024-25	2025-26
5800 Tuition									
5810 Tuition - Other Districts	\$ 24,485	\$ 119,968	\$ 87,167	\$ 120,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
5820 Tuition - Area Voc Fees	25,500	24,500	7,500	24,500	24,500	24,500	24,500	24,500	24,500
58XX Tuition	\$ 49,985	\$ 144,468	\$ 94,667	\$ 144,500	\$ 174,500	\$ 174,500	\$ 174,500	\$ 174,500	\$ 174,500
5900 Other Financing Sources									
5999 Other Financing Sources	\$ 37,505	- \$	- \$	\$ 7,914,379	- \$	- \$	- \$	- \$	- \$
59XX Other Financing Sources	\$ 37,505	\$ -	\$ -	\$ 7,914,379	\$ -	\$ -	\$ -	\$ -	\$ -
All Funds - Revenues	\$ 233,111,319	\$ 235,380,168	\$ 242,691,715	\$ 256,318,537	\$ 248,994,874	\$ 262,046,016	\$ 254,635,491	\$ 259,405,050	\$ 264,487,550



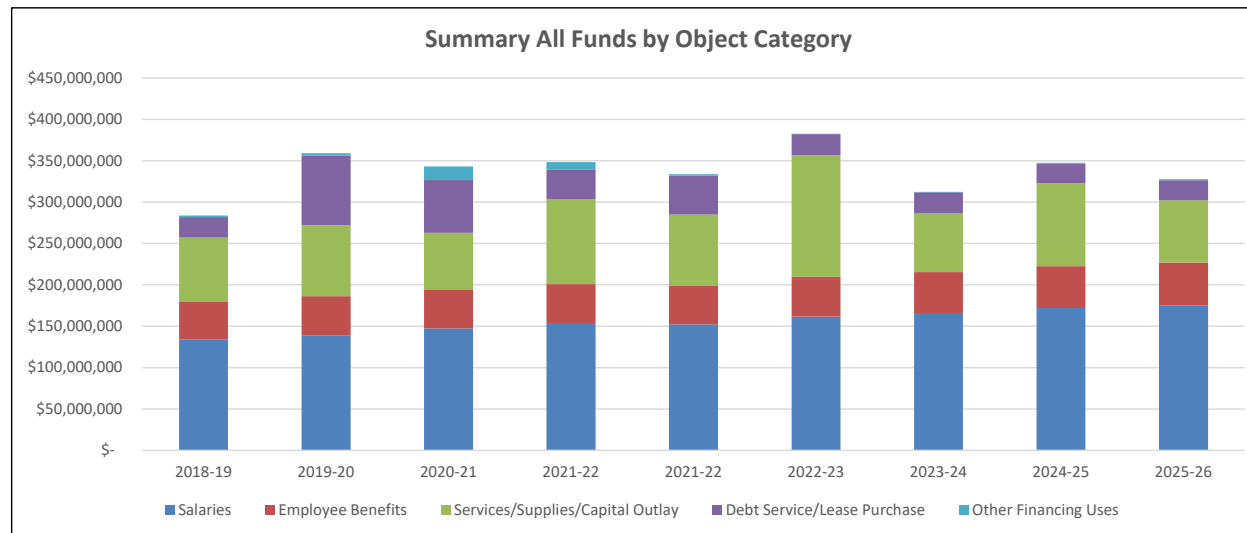
COLUMBIA PUBLIC SCHOOLS
2022-23 BUDGET

Program: Summary Expenditures Budget

Function(s): Total All Functions

<u>Expenditure Object Category</u>	<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Original Budget 2021-22</u>	<u>Projected Actual 2021-22</u>	<u>Budget 2022-23</u>	<u>2023-24</u>	<u>Forecast 2024-25</u>
Salaries	\$ 134,136,979	\$ 139,076,431	\$ 147,248,853	\$ 154,028,447	\$ 152,263,543	\$ 161,527,097	\$ 166,029,282	\$ 172,033,755
Employee Benefits	\$ 45,897,250	\$ 47,332,845	\$ 47,369,695	\$ 46,892,572	\$ 46,588,924	\$ 48,336,820	\$ 49,572,629	\$ 50,666,043
Services/Supplies/Capital Outlay	\$ 77,077,302	\$ 85,749,043	\$ 68,427,542	\$ 102,396,294	\$ 86,203,223	\$ 146,754,973	\$ 70,824,933	\$ 100,221,408
Debt Service/Lease Purchase	\$ 24,875,317	\$ 84,188,448	\$ 63,631,490	\$ 35,744,975	\$ 47,127,527	\$ 25,508,393	\$ 25,371,258	\$ 23,926,708
Other Financing Uses	\$ 1,880,155	\$ 2,674,219	\$ 16,441,888	\$ 9,431,174	\$ 1,769,868	\$ 642,740	\$ 682,275	\$ 684,750
Total	\$ 283,867,003	\$ 359,020,986	\$ 343,119,468	\$ 348,493,462	\$ 333,953,085	\$ 382,770,023	\$ 312,480,377	\$ 347,532,664

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COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

DISTRICT OPERATING FUNDS EXPENDITURES SUMMARY

<u>Program</u>	<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Original Budget 2021-22</u>	<u>Projected Actual 2021-22</u>	<u>Budget 2022-23</u>
Elementary Instruction	\$ 37,310,310	\$ 38,552,869	\$ 41,245,083	\$ 39,660,135	\$ 39,510,885	\$ 40,320,421
Middle Instruction	\$ 20,532,558	\$ 21,050,326	\$ 22,123,072	\$ 23,491,543	\$ 23,662,366	\$ 22,984,045
Senior High Instruction	\$ 21,796,687	\$ 22,741,800	\$ 25,826,368	\$ 23,957,532	\$ 23,880,324	\$ 25,493,615
Summer School Instruction	\$ 2,606,715	\$ 776,654	\$ 1,817,780	\$ 3,945,263	\$ 4,121,295	\$ 4,247,967
Douglass High Instruction	\$ 942,241	\$ 968,666	\$ 964,445	\$ 1,018,011	\$ 1,020,854	\$ 1,077,186
General Instruction	\$ 1,076,938	\$ 1,068,793	\$ 1,029,958	\$ 1,074,935	\$ 931,165	\$ 1,108,753
Special Education Instruction	\$ 16,286,526	\$ 15,984,142	\$ 16,677,155	\$ 17,644,038	\$ 17,962,116	\$ 19,236,367
Early Childhood Special Education	\$ 2,617,652	\$ 2,835,530	\$ 3,099,881	\$ 3,303,542	\$ 3,309,178	\$ 3,495,548
Gifted Program	\$ 1,531,886	\$ 1,483,405	\$ 1,584,960	\$ 1,639,664	\$ 1,590,642	\$ 1,660,806
Title I	\$ 1,705,337	\$ 1,752,281	\$ 1,876,301	\$ 1,899,407	\$ 2,151,554	\$ 2,229,923
English-Second Language	\$ 2,621,885	\$ 2,817,256	\$ 3,066,857	\$ 3,055,968	\$ 2,967,829	\$ 3,341,559
Vocational Instruction	\$ 3,980,735	\$ 4,230,397	\$ 4,157,292	\$ 4,305,104	\$ 4,752,369	\$ 4,646,856
Student Activities-Athletics	\$ 2,551,274	\$ 2,409,349	\$ 2,480,848	\$ 2,641,592	\$ 2,731,911	\$ 2,755,309
Adult Basic Education	\$ 19,627	\$ 12,901	\$ 39	\$ 13,980	\$ 27,960	\$ 13,980
Tuition Payments	\$ 1,628,300	\$ 1,899,351	\$ 1,407,080	\$ 1,532,530	\$ 1,452,600	\$ 1,600,060
Guidance	\$ 5,064,515	\$ 5,385,883	\$ 5,959,553	\$ 6,024,115	\$ 5,959,782	\$ 6,637,146
Pupil Services	\$ 14,289,661	\$ 15,444,903	\$ 16,717,238	\$ 17,534,443	\$ 17,248,450	\$ 18,235,875
Educational Media Services	\$ 590,006	\$ 642,895	\$ 674,187	\$ 690,728	\$ 675,083	\$ 732,920
Support Services and Instructional Staff	\$ 13,164,576	\$ 14,373,612	\$ 14,570,489	\$ 23,357,857	\$ 21,011,077	\$ 22,258,406
Administrative Services	\$ 9,611,661	\$ 9,790,148	\$ 10,229,486	\$ 11,493,660	\$ 11,004,580	\$ 11,521,565
Other Administrative Services	\$ 13,744,386	\$ 14,249,343	\$ 15,327,403	\$ 15,741,132	\$ 15,506,294	\$ 16,422,180
Business Services	\$ 1,340,457	\$ 1,407,409	\$ 1,461,056	\$ 1,440,355	\$ 1,446,903	\$ 1,482,229
Maintenance & Facilities Mgmt.	\$ 20,124,581	\$ 21,028,093	\$ 21,898,467	\$ 22,157,471	\$ 21,810,250	\$ 24,294,205
Security Services	\$ 766,861	\$ 1,004,143	\$ 965,716	\$ 941,568	\$ 1,039,972	\$ 1,315,557
Transportation Services	\$ 12,745,225	\$ 10,224,003	\$ 9,230,205	\$ 13,893,902	\$ 11,771,804	\$ 12,594,224
Research and Information Systems	\$ 1,330,038	\$ 2,051,805	\$ 2,622,731	\$ 2,625,222	\$ 2,759,003	\$ 3,231,704
Community Services	\$ 850,791	\$ 831,094	\$ 1,014,004	\$ 1,014,376	\$ 1,075,659	\$ 4,091,674
Early Childhood	\$ 3,474,809	\$ 3,671,484	\$ 3,984,778	\$ 4,112,535	\$ 4,058,452	\$ 4,420,210
Parents as Teachers	\$ 1,193,185	\$ 1,288,642	\$ 1,206,263	\$ 1,275,041	\$ 1,308,998	\$ 1,379,792
Other Financing Uses	\$ 1,880,155	\$ 2,674,219	\$ 16,441,888	\$ 9,431,174	\$ 1,769,868	\$ 642,740
Total	\$ 217,379,578	\$ 222,651,396	\$ 249,660,583	\$ 260,916,823	\$ 248,519,223	\$ 263,472,822

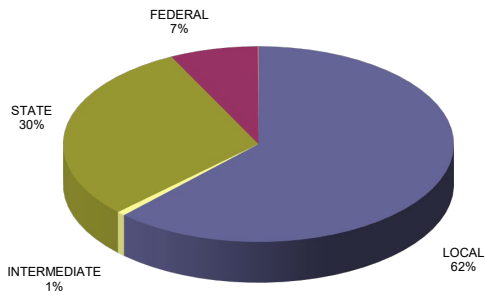


COLUMBIA PUBLIC SCHOOLS

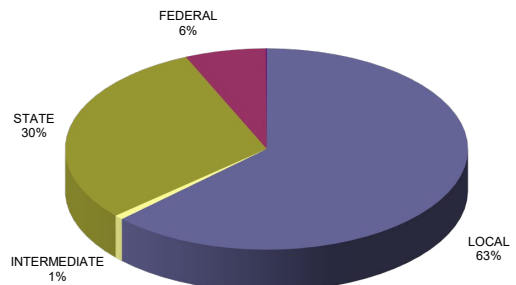
2022-23 BUDGET

DISTRICT OPERATING FUNDS

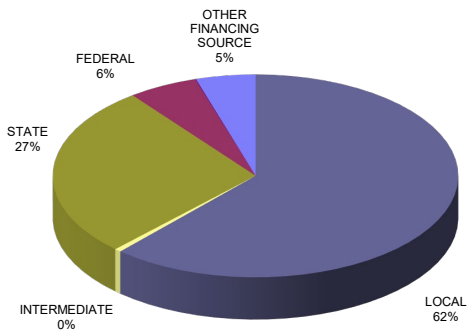
**OPERATING REVENUES
BUDGET 2022-23**



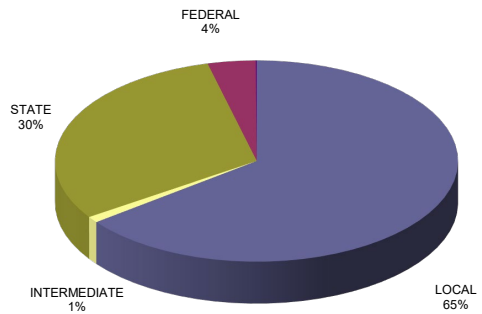
**OPERATING REVENUES
PROJECTED ACTUAL 2021-22**



**OPERATING REVENUES
ACTUAL 2020-21**



**OPERATING REVENUES
ACTUAL 2019-20**



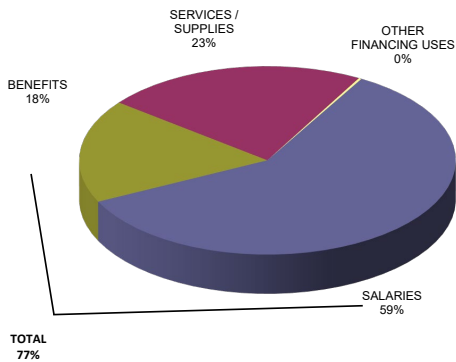


COLUMBIA PUBLIC SCHOOLS

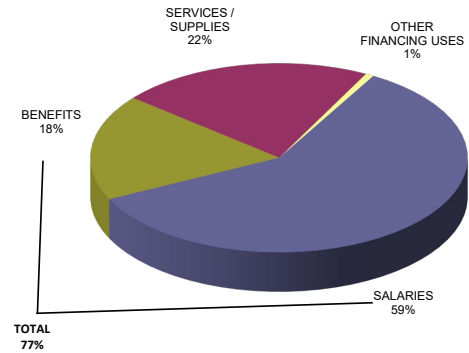
2022-23 BUDGET

DISTRICT OPERATING FUNDS

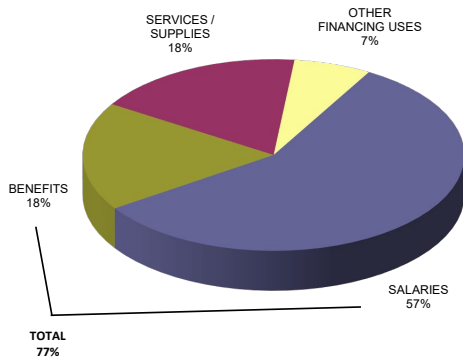
**OPERATING EXPENDITURES
BUDGET 2022-23**



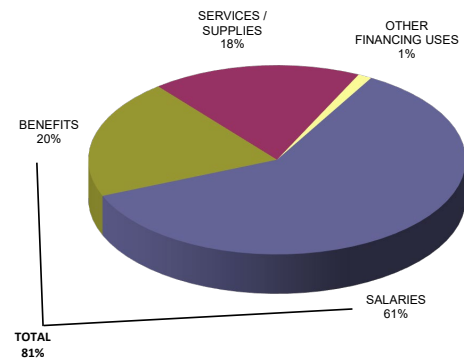
**OPERATING EXPENDITURES
PROJECTED ACTUAL 2021-22**



**OPERATING EXPENDITURES
ACTUAL 2020-21**



**OPERATING EXPENDITURES
ACTUAL 2019-20**





COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Program: Elementary School Instruction

Function(s): Elementary School Instruction
1111 through 1129

Expenditure Object Category	Actual 2018-19	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23
Salaries	\$ 25,219,269	\$ 26,588,898	\$ 26,751,907	\$ 27,596,957	\$ 26,618,788	\$ 28,266,678
Employee Benefits	\$ 9,226,500	\$ 9,580,791	\$ 9,330,477	\$ 9,288,464	\$ 9,080,690	\$ 9,343,588
Services/Supplies	\$ 2,864,541	\$ 2,383,180	\$ 5,162,699	\$ 2,774,714	\$ 3,811,407	\$ 2,710,155
Total	\$ 37,310,310	\$ 38,552,869	\$ 41,245,083	\$ 39,660,135	\$ 39,510,885	\$ 40,320,421

Program Data:	2018-19	2019-20	2020-21	2021-22	2021-22	2022-23
Number of Schools	21	21	21	21	21	21
Number of Students						
September membership	8,423	8,468	8,468	7,815	8,178	8,478
February membership	8,495	8,479	8,479	7,748	8,261	8,561
Average membership	8,459	8,474	8,474	7,782	8,220	8,520
Per Pupil Cost Instructional Expense Only	\$ 4,411	\$ 4,550	\$ 4,868	\$ 5,097	\$ 4,807	\$ 4,733
Enrollment (September head counts)	8,458	8,540	8,540	7,863	8,240	8,540
Staff FTE:						
Teachers	470.71	429.07	436.07	470.64	470.19	475.19
Permanent Substitutes	-	-	-	-	0.85	0.85
Instructional/Classroom Aides	83.06	83.94	88.94	69.86	62.86	75.86
Total	553.77	513.01	525.01	540.50	533.90	551.90

Membership per FTE	15.28	16.52	16.14	14.40	15.40	15.44
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Costs Specific to location:

Note - does not include district wide costs							21-22 Average Membership	21-22 Avg Cost Per Member	
Alpha Hart Lewis	Title	\$ 1,450,024	\$ 1,525,887	\$ 1,540,228	\$ 1,680,671	\$ 2,054,395	\$ 2,016,889	522	\$ 3,220
Battle	Title	\$ 1,796,131	\$ 1,736,062	\$ 1,677,604	\$ 1,787,917	\$ 1,913,533	\$ 1,909,944	407	\$ 4,393
Benton	Title	\$ 1,179,118	\$ 1,102,361	\$ 1,012,802	\$ 1,051,917	\$ 1,077,031	\$ 1,099,275	219	\$ 4,803
Beulah Ralph		\$ 2,330,081	\$ 2,508,142	\$ 2,608,298	\$ 2,754,266	\$ 2,726,424	\$ 2,740,887	702	\$ 3,923
Blue Ridge	Title	\$ 1,764,382	\$ 1,928,701	\$ 1,974,362	\$ 2,041,780	\$ 1,820,826	\$ 1,879,517	434	\$ 4,705
Cedar Ridge	Title	\$ 1,565,474	\$ 1,635,713	\$ 1,658,386	\$ 1,738,974	\$ 1,734,103	\$ 1,872,332	389	\$ 4,470
Derby Ridge	Title	\$ 1,606,967	\$ 1,709,020	\$ 1,777,938	\$ 1,641,070	\$ 1,746,287	\$ 1,715,911	390	\$ 4,208
Fairview		\$ 2,127,381	\$ 2,103,227	\$ 2,192,860	\$ 2,282,402	\$ 2,337,230	\$ 2,375,418	454	\$ 5,027
Grant		\$ 1,320,595	\$ 1,374,195	\$ 1,334,101	\$ 1,365,141	\$ 1,403,414	\$ 1,444,555	295	\$ 4,628
Locust		\$ 1,377,100	\$ 1,238,995	\$ 1,249,693	\$ 1,282,541	\$ 1,285,041	\$ 1,311,080	254	\$ 5,049
Midway Heights		\$ 1,259,641	\$ 1,276,103	\$ 1,269,370	\$ 1,315,049	\$ 1,258,560	\$ 1,300,749	247	\$ 5,324
Mill Creek		\$ 2,729,761	\$ 2,785,034	\$ 2,767,048	\$ 2,872,640	\$ 2,916,086	\$ 2,981,649	591	\$ 4,861
New Haven		\$ 1,235,021	\$ 1,381,381	\$ 1,373,177	\$ 1,446,668	\$ 1,415,942	\$ 1,460,272	254	\$ 5,696
Parkade	Title	\$ 1,773,853	\$ 1,946,131	\$ 1,970,074	\$ 2,053,763	\$ 1,772,754	\$ 1,763,262	374	\$ 5,491
Paxton Keeley		\$ 2,709,353	\$ 2,944,022	\$ 2,726,738	\$ 2,855,269	\$ 2,850,299	\$ 2,911,979	660	\$ 4,326
Ridgeway		\$ 1,095,586	\$ 1,169,447	\$ 1,113,475	\$ 1,145,211	\$ 1,061,742	\$ 1,077,210	227	\$ 5,045
Rockbridge		\$ 1,934,038	\$ 1,931,459	\$ 2,052,303	\$ 2,127,255	\$ 2,120,278	\$ 2,161,334	469	\$ 4,536
Russell		\$ 1,859,988	\$ 2,066,592	\$ 2,193,034	\$ 2,230,688	\$ 2,125,789	\$ 2,182,249	427	\$ 5,224
Shepard	Title	\$ 2,279,146	\$ 2,334,660	\$ 2,007,599	\$ 2,098,856	\$ 2,017,810	\$ 2,183,412	470	\$ 4,466
Two Mile Prairie		\$ 954,813	\$ 953,728	\$ 943,044	\$ 985,463	\$ 854,351	\$ 873,636	143	\$ 6,891
West Boulevard	Title	\$ 1,675,479	\$ 1,510,712	\$ 1,543,061	\$ 1,585,624	\$ 1,527,434	\$ 1,528,934	294	\$ 5,393
All Elementary Costs		\$ 1,286,378	\$ 1,391,297	\$ 4,259,888	\$ 1,316,970	\$ 1,491,556	\$ 1,529,927	-	-
Total Instructional Expense		\$ 37,310,310	\$ 38,552,869	\$ 41,245,083	\$ 39,660,135	\$ 39,510,885	\$ 40,320,421	8,222	\$ 4,806



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Elementary School Instruction

Program: Elementary School Instruction

Function(s): Elementary School 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 2021-22 projected actual after the following reductions and improvements.

Reductions

- None

Improvements/Increases

- Increases in compensation for experience
- Educational credit compensation allowance
- Increases in compensation due to improvements to salary schedules
- Increase for addition of 4.0 teacher FTE for anticipated increased elementary enrollment
- Increase in number of classroom aides as all the authorized positions were not filled in 2021-22



Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS
2022-23 BUDGET

Program: Middle School Instruction

Function(s): Middle School Instruction
1130 through 1149

Expenditure Object Category	Actual 2018-19	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23
Salaries	\$ 14,333,204	\$ 14,685,629	\$ 15,669,487	\$ 15,822,111	\$ 15,825,339	\$ 15,982,860
Employee Benefits	\$ 4,814,856	\$ 4,959,464	\$ 5,183,693	\$ 5,175,236	\$ 5,138,703	\$ 5,278,839
Services/Supplies	\$ 1,384,498	\$ 1,405,233	\$ 1,269,892	\$ 2,494,196	\$ 2,698,324	\$ 1,722,346
Total	\$ 20,532,558	\$ 21,050,326	\$ 22,123,072	\$ 23,491,543	\$ 23,662,366	\$ 22,984,045

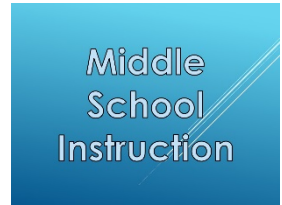
Program Data:	Grades 6-8 2018-19	Grades 6-8 2019-20	Grades 6-8 2020-21	Grades 6-8 2021-22	Grades 6-8 2021-22	Grades 6-8 2022-23
Number of Schools	6	6	7	7	7	7
Number of Students						
September membership	4,162	4,293	4,293	4,235	4,058	3,958
February membership	4,151	4,277	4,277	4,123	4,059	3,959
Average membership	4,157	4,285	4,285	4,179	4,059	3,959
Per Pupil Cost Instructional Expense Only	\$ 4,940	\$ 4,913	\$ 5,163	\$ 5,621	\$ 5,830	\$ 5,806
Enrollment (September head counts)	4,162	4,262	4,321	4,255	4,076	3,976
Staff FTE:						
Teachers	254.68	243.36	265.86	277.00	270.03	261.03
Permanent Substitutes	-	-	-	-	2.68	2.68
Instructional Aides	7.00	9.00	11.00	10.00	10.00	10.00
AVID Tutors	9.00	9.00	9.00	9.00	9.00	9.00
Lunch Monitors	0.69	0.69	0.69	0.69	0.69	0.69
Total	271.37	262.05	286.55	296.69	292.40	283.40
Membership per FTE	15.32	16.35	14.95	14.09	13.88	13.97

Costs Specific to location	Note - does not include district wide costs						21-22 Average Membership	21-22 Avg Cost Per Member
	2018-19	2019-20	2020-21	2021-22	2021-22	2022-23		
Gentry Middle	\$ 4,377,627	\$ 4,278,767	\$ 3,611,197	\$ 3,711,959	\$ 3,648,397	\$ 3,719,704	695	\$ 5,341
Jefferson Middle	\$ 3,153,342	\$ 3,295,564	\$ 2,909,515	\$ 2,997,358	\$ 2,983,281	\$ 3,147,073	570	\$ 5,259
John Warner Middle	\$ -	\$ -	\$ 2,813,087	\$ 2,830,770	\$ 2,766,139	\$ 2,941,319	566	\$ 5,001
Lange Middle	\$ 2,920,930	\$ 2,962,264	\$ 2,916,801	\$ 3,040,667	\$ 3,327,875	\$ 3,271,352	602	\$ 5,051
Oakland Middle	\$ 2,739,519	\$ 2,971,379	\$ 3,086,143	\$ 3,206,136	\$ 3,188,728	\$ 3,165,772	587	\$ 5,462
Smithton Middle	\$ 3,653,587	\$ 3,649,733	\$ 3,231,845	\$ 3,212,703	\$ 3,218,505	\$ 3,172,792	521	\$ 6,166
West Middle	\$ 3,107,821	\$ 3,211,723	\$ 3,053,844	\$ 2,940,972	\$ 2,945,202	\$ 2,777,605	518	\$ 5,678
All Middle Costs	\$ 579,732	\$ 680,896	\$ 500,640	\$ 1,550,978	\$ 1,584,239	\$ 788,428	-	-
Total Instructional Expense	\$ 20,532,558	\$ 21,050,326	\$ 22,123,072	\$ 23,491,543	\$ 23,662,366	\$ 22,984,045	4,059	\$ 5,788



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



Program: Middle School Instruction

Function(s): Middle School 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. 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 decrease as compared to 2021-22 projected actual after the following reductions and improvements.



Reductions

- Decrease in 10.0 Core classroom teacher FTE due to reduced enrollment at the middle school level

Improvements/Increases

- Increases in compensation for experience
- Educational credit compensation allowance
- Increases in compensation due to improvements to salary schedules
- Addition of 1.0 teacher FTE to support math intervention at Lange Middle School
- Addition for purchase of new middle school English language arts intervention materials

Funding Sources: District operating funds. For 2022-23, this includes federal stimulus funds for additional positions to support math intervention at the secondary level.



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Program: High School Instruction

Function(s): High School Instruction
1150 through 1189

Expenditure Object Category	Actual 2018-19	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23
Salaries	\$ 14,967,165	\$ 15,770,707	\$ 16,477,183	\$ 16,556,727	\$ 16,303,365	\$ 17,475,920
Employee Benefits	\$ 4,967,603	\$ 5,174,098	\$ 5,175,022	\$ 5,206,526	\$ 5,107,317	\$ 5,351,723
Services/Supplies	\$ 1,861,919	\$ 1,796,995	\$ 4,174,163	\$ 2,194,279	\$ 2,469,642	\$ 2,665,972
Total	\$ 21,796,687	\$ 22,741,800	\$ 25,826,368	\$ 23,957,532	\$ 23,880,324	\$ 25,493,615

Program Data:	Grades 9-12 2018-19	Grades 9-12 2019-20	Grades 9-12 2020-21	Grades 9-12 2021-22	Grades 9-12 2021-22	Grades 9-12 2022-23
Number of Schools	3	3	3	3	3	3
Number of Students						
September membership	4,994	5,014	5,082	5,134	5,309	5,409
February membership	4,829	4,849	4,896	4,729	5,014	5,114
Average membership	4,912	4,932	4,989	4,932	5,162	5,262
Per Pupil Cost Instructional Expense Only	\$ 4,438	\$ 4,612	\$ 5,177	\$ 4,858	\$ 4,627	\$ 4,845
Enrollment (September head counts)	5,138	5,188	5,371	5,656	5,542	5,642
Staff FTE:						
Teachers	259.88	247.83	249.83	267.28	263.76	266.76
Permanent Substitutes	8.00	8.00	8.00	8.00	8.85	8.00
Instructional Aides	1.00	2.00	2.00	2.00	3.00	3.00
Total	268.88	257.83	259.83	277.28	275.61	277.76

Membership per FTE	18.27	19.13	19.20	17.79	18.73	18.94
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Costs Specific to Location	Note - does not include district wide costs						21-22 Average Membership	21-22 Avg Cost Per Member
Battle	\$ 5,672,748	\$ 5,768,520	\$ 5,869,293	\$ 6,238,069	\$ 6,182,966	\$ 6,506,600	1,449	\$ 4,305
Hickman	\$ 7,687,432	\$ 7,820,636	\$ 7,781,652	\$ 8,170,831	\$ 8,147,843	\$ 8,433,233	1,874	\$ 4,360
Rock Bridge	\$ 7,209,084	\$ 7,562,557	\$ 7,803,584	\$ 7,907,164	\$ 7,572,479	\$ 7,824,142	1,839	\$ 4,300
All Sr. High Costs	\$ 1,227,423	\$ 1,590,087	\$ 4,371,839	\$ 1,641,468	\$ 1,977,036	\$ 2,729,640	-	\$ -
Total Instructional Expense	\$ 21,796,687	\$ 22,741,800	\$ 25,826,368	\$ 23,957,532	\$ 23,880,324	\$ 25,493,615	5,162	\$ 4,641



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



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. 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 2021-22 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 2.0 teacher FTE to address elective enrollment needs at the high school level
- Increase in 1.0 teacher FTE to support math intervention at Battle High School
- Increase service and supply budget for purchase of new foreign language curriculum materials
- Increase service and supply budget for purchase of new band uniforms for Rock Bridge High School



Funding Sources: District operating funds. For 2022-23, this includes federal stimulus funds for additional positions to support math intervention at the secondary level.



COLUMBIA PUBLIC SCHOOLS
2022-23 BUDGET

Program: Summer School Instruction
Function(s): Summer School Instruction
1191

Expenditure Object Category	Actual 2018-19	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23
Salaries	\$ 1,818,504	\$ 325,504	\$ 1,271,955	\$ 3,015,900	\$ 3,086,510	\$ 3,218,426
Employee Benefits	\$ 294,085	\$ 55,727	\$ 193,653	\$ 395,638	\$ 464,560	\$ 482,316
Services/Supplies	\$ 494,126	\$ 395,423	\$ 352,172	\$ 533,725	\$ 570,225	\$ 547,225
Total	\$ 2,606,715	\$ 776,654	\$ 1,817,780	\$ 3,945,263	\$ 4,121,295	\$ 4,247,967

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

Program Data:	2018-19	2019-20	2020-21	2021-22	2021-22	2022-23
Summer School Enrollment	9,085	1,657	9,092	9,000	9,119	9,100
Summer School ADA (Avg. Daily Attend)	809.63	113.51	947.00	800.00	850.00	850.00

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	\$ 3,220	\$ 6,842	\$ 1,920	\$ 4,932	\$ 4,849	\$ 4,998
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 PUBLIC SCHOOLS

2022-23 BUDGET



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 2021-22 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 increases to allow for expanded programming and course offerings for 2022-23.

Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS
2022-23 BUDGET

Program: Douglass High Instruction
Function(s): Douglass High Instruction
1195

<u>Expenditure Object Category</u>	<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Original Budget 2021-22</u>	<u>Projected Actual 2021-22</u>	<u>Budget 2022-23</u>
Salaries	\$ 671,462	\$ 691,973	\$ 704,204	\$ 725,646	\$ 725,479	\$ 763,403
Employee Benefits	\$ 216,096	\$ 235,687	\$ 231,983	\$ 231,704	\$ 232,164	\$ 238,622
Services/Supplies	\$ 54,683	\$ 41,006	\$ 28,258	\$ 60,661	\$ 63,211	\$ 75,161
Total	\$ 942,241	\$ 968,666	\$ 964,445	\$ 1,018,011	\$ 1,020,854	\$ 1,077,186

<u>Program Data:</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2021-22</u>	<u>2022-23</u>
Number of Students						
September membership	127	114	130	117	110	110
February membership	159	124	160	125	137	137
Average membership	143	119	145	121	124	124
Per Pupil Cost	\$ 6,589	\$ 8,140	\$ 6,651	\$ 8,413	\$ 8,266	\$ 8,722
Enrollment (September head counts)	185	185	185	141	179	180
Number of Students Served in MoOptions Program	55	37	68	55	68	70
Staff FTE:						
Teachers	10.42	10.42	11.42	11.42	11.42	11.42
Instructional Aides	2.00	2.00	2.00	2.00	2.00	2.00
Total	<u>12.42</u>	<u>12.42</u>	<u>13.42</u>	<u>13.42</u>	<u>13.42</u>	<u>13.42</u>
Membership per FTE	11.51	9.58	10.80	9.02	9.20	9.20



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Douglass
High
Instruction

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 2021-22 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

Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

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 2018-19</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Original Budget 2021-22</u>	<u>Projected Actual 2021-22</u>	<u>Budget 2022-23</u>
Salaries	\$ 199,617	\$ 174,215	\$ 193,342	\$ 190,937	\$ 181,074	\$ 223,786
Employee Benefits	\$ 69,782	\$ 63,553	\$ 65,787	\$ 63,838	\$ 62,726	\$ 64,807
Services/Supplies	\$ 807,539	\$ 831,025	\$ 770,829	\$ 820,160	\$ 687,365	\$ 820,160
Total	\$ 1,076,938	\$ 1,068,793	\$ 1,029,958	\$ 1,074,935	\$ 931,165	\$ 1,108,753

<u>Program Data:</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2021-22</u>	<u>2022-23</u>
Number of Students						
September	91	91	75	90	79	80
February	81	81	85	80	69	70
Average	86	86	80	85	74	75
Per Pupil Cost	\$ 12,523	\$ 12,428	\$ 12,874	\$ 12,646	\$ 12,583	\$ 14,783
Staff FTE:						
ACE (Suspension Center)	1.00	1.00	1.00	1.00	1.00	1.00
Juvenile Justice Center	2.00	2.00	2.00	2.00	2.00	2.00
Instructional Aide - ACE	1.00	1.00	1.40	1.40	1.40	1.40
Total	4.00	4.00	4.40	4.40	4.40	4.40

Note - The students counts are enrollment at JJC, Great Circle, & SESI on the above noted count dates

Average number of students per FTE	21.50	21.50	18.18	19.32	16.82	17.05
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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 PUBLIC SCHOOLS

2022-23 BUDGET

At Risk Programs

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: This program represents District expenditures for the alternative instructional programs for ACE (Suspension Center), Juvenile Justice Center and the Boys and Girls Town Program.

Budget allocations for these programs are made by the Director of Special Services and the Chief Equity Officer 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.

Variance Discussion: Expenditures have a net increase as compared to 2021-22 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

Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS
2022-23 BUDGET

Program: Special Education Instruction
Function(s): Special Education Instruction
1210

<u>Expenditure Object Category</u>	<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Original Budget 2021-22</u>	<u>Projected Actual 2021-22</u>	<u>Budget 2022-23</u>
Salaries	\$ 11,477,263	\$ 11,277,179	\$ 11,941,669	\$ 12,954,576	\$ 13,151,936	\$ 14,088,225
Employee Benefits	\$ 4,606,538	\$ 4,533,215	\$ 4,556,133	\$ 4,401,422	\$ 4,548,283	\$ 4,701,630
Services/Supplies	\$ 202,725	\$ 173,748	\$ 179,353	\$ 288,040	\$ 261,897	\$ 446,512
Total	\$ 16,286,526	\$ 15,984,142	\$ 16,677,155	\$ 17,644,038	\$ 17,962,116	\$ 19,236,367

Summer School included above

<u>Program Data:</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2021-22</u>	<u>2022-23</u>
Number of Students						
December Count - SPED	1,792	1,798	1,806	1,834	1,807	1,827
Per Pupil Cost	\$ 9,088	\$ 8,890	\$ 9,234	\$ 9,621	\$ 9,940	\$ 10,529
Staff FTE:						
Teachers	160.48	160.48	145.08	162.72	161.55	163.55
Instructional Aides	6.00	6.00	4.00	5.00	4.00	4.00
Braille Transcriber	1.00	1.00	1.00	0.80	0.80	0.80
Paraprofessionals	<u>147.00</u>	<u>147.00</u>	<u>151.00</u>	<u>143.97</u>	<u>160.89</u>	<u>168.89</u>
Total	314.48	314.48	301.08	312.49	327.24	337.24

Some professional staff and costs in 2100 Pupil Support

December student count per FTE	5.70	5.72	6.00	5.87	5.52	5.42
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COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Special Education Instruction

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 increase as compared to 2021-22 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
- Improvement of salary schedules other than teacher's schedule
- Educational credit compensation allowance
- Increase of 2.0 teacher FTE for the addition of learning specialists to serve in new district classrooms
- Increase 8.0 paraprofessional FTE to help support the addition of new district classrooms

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 PUBLIC SCHOOLS
2022-23 BUDGET

Program: Early Childhood Special Education

Function(s): Early Childhood Special Education
1292

<u>Expenditure Object Category</u>	<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Original Budget 2021-22</u>	<u>Projected Actual 2021-22</u>	<u>Budget 2022-23</u>
Salaries	\$ 1,823,804	\$ 2,056,326	\$ 2,253,491	\$ 2,342,635	\$ 2,409,773	\$ 2,528,045
Employee Benefits	\$ 658,031	\$ 751,984	\$ 787,854	\$ 805,907	\$ 791,905	\$ 812,503
Services/Supplies	\$ 135,817	\$ 27,220	\$ 58,536	\$ 155,000	\$ 107,500	\$ 155,000
 Total	 \$ 2,617,652	 \$ 2,835,530	 \$ 3,099,881	 \$ 3,303,542	 \$ 3,309,178	 \$ 3,495,548

Summer School included above

<u>Program Data:</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2021-22</u>	<u>2022-23</u>
Number of Students						
December Count - ECSE	201	224	162	163	196	200
Per Pupil Cost	\$ 13,023	\$ 12,659	\$ 19,135	\$ 20,267	\$ 16,884	\$ 17,478
Staff FTE:						
Teachers	23.29	24.51	24.51	26.86	25.29	25.29
Permanent Substitutes	0.00	0.00	0.00	0.00	2.00	2.00
Instructional Aides	15.03	19.00	19.00	20.50	22.00	22.00
Paraprofessionals	2.00	2.62	2.62	2.62	1.00	1.00
Administrator	1.00	1.00	1.00	1.00	1.00	1.00
Support Staff	1.80	1.80	1.80	1.80	1.80	1.80
Nurse/OTPT/SLPs/Psychs/Diagnosticians	-	0.40	0.40	-	-	-
Total	43.12	49.33	49.33	52.78	53.09	53.09



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



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 2021-22 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

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



COLUMBIA PUBLIC SCHOOLS
2022-23 BUDGET

Program: Gifted Program
Function(s): Gifted Program
1211

<u>Expenditure Object Category</u>	<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Original Budget 2021-22</u>	<u>Projected Actual 2021-22</u>	<u>Budget 2022-23</u>
Salaries	\$ 1,119,834	\$ 1,075,639	\$ 1,195,744	\$ 1,195,768	\$ 1,156,722	\$ 1,212,637
Employee Benefits	\$ 332,057	\$ 324,716	\$ 336,927	\$ 339,571	\$ 332,982	\$ 342,669
Services/Supplies	\$ 79,995	\$ 83,050	\$ 52,289	\$ 104,325	\$ 100,938	\$ 105,500
Total	\$ 1,531,886	\$ 1,483,405	\$ 1,584,960	\$ 1,639,664	\$ 1,590,642	\$ 1,660,806

<u>Program Data:</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2021-22</u>	<u>2022-23</u>
Number of Students						
Students Served (as per the October Student Assignment File reported to DESE)	1,629	1,640	1,640	1,526	1,607	1,607
Per Pupil Cost \$	\$ 940	\$ 905	\$ 966	\$ 1,074	\$ 990	\$ 1,033
Staff FTE:						
Elementary Teachers	9.00	9.00	9.00	9.00	9.00	9.00
Instructional Aide	1.00	1.00	1.00	1.00	1.00	1.00
Gifted Psych Examiners	0.81	0.81	0.80	0.80	0.80	0.80
Secondary Teachers	6.52	6.52	6.86	6.86	6.86	6.86
Total	17.33	17.33	17.66	17.66	17.66	17.66
Students Served per FTE	94.00	94.63	92.87	86.41	91.00	91.00



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



Gifted
Program

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 2021-22 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

Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS
2022-23 BUDGET

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

<u>Expenditure Object Category</u>	<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Original Budget 2021-22</u>	<u>Projected Actual 2021-22</u>	<u>Budget 2022-23</u>
Salaries	\$ 1,249,074	\$ 1,261,927	\$ 1,368,645	\$ 1,390,015	\$ 1,589,032	\$ 1,664,671
Employee Benefits	\$ 409,256	\$ 412,511	\$ 426,593	\$ 426,440	\$ 468,940	\$ 482,300
Services/Supplies	\$ 47,007	\$ 77,843	\$ 81,063	\$ 82,952	\$ 93,582	\$ 82,952
Total	\$ 1,705,337	\$ 1,752,281	\$ 1,876,301	\$ 1,899,407	\$ 2,151,554	\$ 2,229,923

Program Data:	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2021-22</u>	<u>2022-23</u>
Number of Title Buildings	9	10	9	10	10	10
Number of Students:						
Regular School Program	3,643	3,260	3,150	3,504	3,480	3,500
(as per the October Student Core Data Files reported to DESE)						
Cost per Pupil	\$ 468	\$ 538	\$ 596	\$ 542	\$ 618	\$ 637
Staff FTE:						
Teach	20.80	20.80	20.80	20.80	23.85	23.85
Juvenile Justice Center	-	-	-	2.00	1.00	1.00
Instructional Aides	1.00	1.00	1.00	1.00	-	-
Total	21.80	21.80	21.80	23.80	24.85	24.85
Students Served per FTE	167.11	149.54	144.50	147.23	140.04	140.85

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 PUBLIC SCHOOLS

2022-23 BUDGET



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 2021-22 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

Funding Sources: District operating funds. This includes federal and state funding for the support of this program.



COLUMBIA PUBLIC SCHOOLS
2022-23 BUDGET

Program: English Language Learners
Function(s): English Language Learners
1271

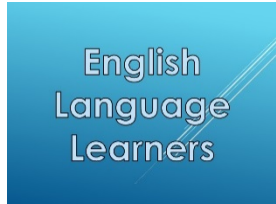
<u>Expenditure Object Category</u>	<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Original Budget 2021-22</u>	<u>Projected Actual 2021-22</u>	<u>Budget 2022-23</u>
Salaries	\$ 1,936,090	\$ 2,077,108	\$ 2,269,303	\$ 2,302,179	\$ 2,222,574	\$ 2,466,109
Employee Benefits	\$ 617,793	\$ 669,386	\$ 677,507	\$ 694,489	\$ 685,955	\$ 750,750
Services/Supplies	\$ 68,002	\$ 70,762	\$ 120,047	\$ 59,300	\$ 59,300	\$ 124,700
Total	\$ 2,621,885	\$ 2,817,256	\$ 3,066,857	\$ 3,055,968	\$ 2,967,829	\$ 3,341,559

<u>Program Data:</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2021-22</u>	<u>2022-23</u>
Number of Students October Count as reported to DESE	1,251	1,253	1,253	1,182	1,257	1,267
Per Pupil Cost Students official count per teacher	\$ 2,096 38.20	\$ 2,248 38.70	\$ 2,448 37.54	\$ 2,585 32.62	\$ 2,361 34.30	\$ 2,637 31.95
Staff FTE:						
Teacher	32.75	32.38	33.38	36.24	36.65	39.65
Instructional Aides	0.50	-	-	-	-	-
Total	33.25	32.38	33.38	36.24	36.65	39.65
Students Served per FTE	37.62	38.70	37.54	32.62	34.30	31.95



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



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 2021-22 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 of 3.0 teacher FTE due to increasing student enrollment

Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Program: Vocational Instruction

Function(s): Vocational Instruction
1301 through 1399

<u>Expenditure Object Category</u>	<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Original Budget 2021-22</u>	<u>Projected Actual 2021-22</u>	<u>Budget 2022-23</u>
Salaries	\$ 2,639,656	\$ 2,842,270	\$ 2,831,589	\$ 2,937,555	\$ 2,900,064	\$ 3,071,846
Employee Benefits	\$ 828,132	\$ 894,110	\$ 843,341	\$ 861,799	\$ 875,987	\$ 915,651
Services/Supplies	\$ 512,947	\$ 494,017	\$ 482,362	\$ 505,750	\$ 976,318	\$ 659,359
Total	<u>\$ 3,980,735</u>	<u>\$ 4,230,397</u>	<u>\$ 4,157,292</u>	<u>\$ 4,305,104</u>	<u>\$ 4,752,369</u>	<u>\$ 4,646,856</u>

<u>Program Data:</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2021-22</u>	<u>2022-23</u>
Number of Students Served (as per the June student files of students enrolled in courses)	2,176	2,829	2,061	2,350	2,030	2,050
Per Pupil Cost	\$ 1,829	\$ 1,495	\$ 2,017	\$ 1,832	\$ 2,341	\$ 2,267
Staff FTE:						
Teacher	42.02	48.95	48.95	42.26	44.76	45.76
Permanent Substitutes	-	-	-	-	0.34	0.34
Instructional Aides	-	-	-	1.00	1.00	1.00
Total	<u>42.02</u>	<u>48.95</u>	<u>48.95</u>	<u>43.26</u>	<u>46.10</u>	<u>47.10</u>
Students Served per FTE	51.78	57.79	42.10	54.32	44.03	43.52



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Vocational Instruction

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 decrease as compared to 2021-22 projected actual after the following reductions and improvements.

Reductions

- Decrease in service and supply budget so that career and technical education matching funds can be located in the capital projects budget

Improvements/Increases

- Increased compensation for experience
- Educational credit compensation allowance
- Increases in compensation due to improvements to salary schedules
- Increase in 1.0 Law Enforcement teacher FTE to serve the newly created law enforcement program/courses

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 PUBLIC SCHOOLS
2022-23 BUDGET

Program: Student Activities & Athletics

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

<u>Expenditure Object Category</u>	<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Original Budget 2021-22</u>	<u>Projected Actual 2021-22</u>	<u>Budget 2022-23</u>
Salaries	\$ 1,637,782	\$ 1,538,625	\$ 1,573,158	\$ 1,673,090	\$ 1,738,048	\$ 1,743,112
Employee Benefits	\$ 268,176	\$ 252,975	\$ 247,220	\$ 235,150	\$ 265,504	\$ 265,503
Services/Supplies	\$ 645,316	\$ 617,749	\$ 660,470	\$ 733,352	\$ 728,359	\$ 746,694
Total	\$ 2,551,274	\$ 2,409,349	\$ 2,480,848	\$ 2,641,592	\$ 2,731,911	\$ 2,755,309

<u>Program Data:</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2021-22</u>	<u>2022-23</u>
Staff FTE:						
Support Staff	3.00	3.00	3.00	3.00	3.00	3.00

<u>Athletic Expenditures by School:</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2021-22</u>	<u>2022-23</u>
All Secondary Schools	\$ 365,420	\$ 279,512	\$ 335,921	\$ 378,100	\$ 496,555	\$ 511,075
Hickman High School	\$ 492,851	\$ 478,238	\$ 501,136	\$ 535,797	\$ 503,319	\$ 504,992
Rock Bridge High School	\$ 503,306	\$ 492,894	\$ 518,932	\$ 568,999	\$ 510,497	\$ 512,231
Battle High School	\$ 483,713	\$ 445,115	\$ 471,447	\$ 476,017	\$ 457,351	\$ 458,845
Douglass High School	\$ 6,131	\$ 7,947	\$ 4,001	\$ 8,572	\$ 5,860	\$ 5,860
All Middle Schools	\$ -	\$ -	\$ -	\$ 700	\$ 700	\$ 700
Jefferson Middle School	\$ 123,833	\$ 118,429	\$ 104,254	\$ 101,793	\$ 107,830	\$ 107,833
Oakland Middle School	\$ 96,963	\$ 102,427	\$ 87,104	\$ 96,739	\$ 95,555	\$ 95,558
West Middle School	\$ 99,761	\$ 100,344	\$ 92,725	\$ 93,248	\$ 96,346	\$ 100,310
Gentry Middle School	\$ 97,739	\$ 95,659	\$ 86,864	\$ 95,180	\$ 97,891	\$ 97,892
Lange Middle School	\$ 94,222	\$ 97,872	\$ 82,086	\$ 89,975	\$ 97,067	\$ 97,070
Smithton Middle School	\$ 102,384	\$ 97,097	\$ 91,246	\$ 101,413	\$ 110,419	\$ 110,423
John Warner Middle School	\$ -	\$ -	\$ 98,245	\$ 88,172	\$ 99,466	\$ 99,468
All Elementary Schools	\$ 84,951	\$ 93,815	\$ 6,887	\$ 6,887	\$ 53,055	\$ 53,052
Total	\$ 2,551,274	\$ 2,409,349	\$ 2,480,848	\$ 2,641,592	\$ 2,731,911	\$ 2,755,309

Athletic travel budgets are included in transportation function 2551
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COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Student Activities & Athletics

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 2021-22 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

Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS
2022-23 BUDGET

Program: Adult Basic Education

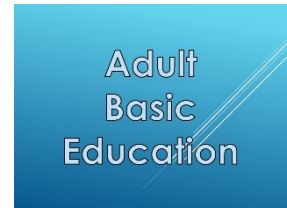
Function(s): Adult Basic Education
 1601 through 1699

<u>Expenditure Object Category</u>	<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Original Budget 2021-22</u>	<u>Projected Actual 2021-22</u>	<u>Budget 2022-23</u>
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services/Supplies	\$ 19,627	\$ 12,901	\$ 39	\$ 13,980	\$ 27,960	\$ 13,980
Total	\$ 19,627	\$ 12,901	\$ 39	\$ 13,980	\$ 27,960	\$ 13,980



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



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

- None

Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS
2022-23 BUDGET

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

<u>Expenditure Object Category</u>	<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Original Budget 2021-22</u>	<u>Projected Actual 2021-22</u>	<u>Budget 2022-23</u>
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services/Supplies	\$ 1,628,300	\$ 1,899,351	\$ 1,407,080	\$ 1,532,530	\$ 1,452,600	\$ 1,600,060
Total	\$ 1,628,300	\$ 1,899,351	\$ 1,407,080	\$ 1,532,530	\$ 1,452,600	\$ 1,600,060



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Supplemental
Education
(Tuition)
Services

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: Reductions

- None

Improvements/Increases

- Increase in professional service budget for additional students placed with High Road School (formally referred to as SESI)
- Increase in professional service budget due to increase in contracted rates

Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Program: Guidance & Counseling Services

Function(s): Guidance & Counseling Services
2122

<u>Expenditure Object Category</u>	<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Original Budget 2021-22</u>	<u>Projected Actual 2021-22</u>	<u>Budget 2022-23</u>
Salaries	\$ 3,799,090	\$ 4,053,627	\$ 4,411,664	\$ 4,547,039	\$ 4,497,768	\$ 5,019,298
Employee Benefits	\$ 1,234,617	\$ 1,297,750	\$ 1,379,390	\$ 1,402,696	\$ 1,401,587	\$ 1,540,388
Services/Supplies	\$ 30,808	\$ 34,506	\$ 168,499	\$ 74,380	\$ 60,427	\$ 77,460
Total	\$ 5,064,515	\$ 5,385,883	\$ 5,959,553	\$ 6,024,115	\$ 5,959,782	\$ 6,637,146

<u>Program Data:</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2021-22</u>	<u>2022-23</u>
Staff FTE:						
Guidance Counselors	58.90	56.40	59.80	65.80	66.30	70.30
Administrative Staff	-	2.00	2.00	3.00	3.00	3.00
Support Staff	6.00	6.00	6.00	5.00	6.00	6.00
Total	64.90	64.40	67.80	73.80	75.30	79.30



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Guidance & Counseling Services

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 2021-22 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 1.0 Elementary Counseling FTE to meet enrollment and increased social emotional needs
- Increase 2.0 Secondary Counseling FTE to meet enrollment and increased social emotional needs
- Increase 1.0 FTE for college and career advisor at Battle High School

Funding Sources: District operating funds. For 2022-23, this includes federal stimulus funds for additional counseling positions to support social emotional needs.



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

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

<u>Expenditure Object Category</u>	<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Original Budget 2021-22</u>	<u>Projected Actual 2021-22</u>	<u>Budget 2022-23</u>
Salaries	\$ 10,482,330	\$ 11,430,480	\$ 12,459,336	\$ 12,964,834	\$ 12,756,791	\$ 13,477,469
Employee Benefits	\$ 3,407,714	\$ 3,638,612	\$ 3,773,618	\$ 3,847,639	\$ 3,833,298	\$ 3,944,352
Services/Supplies	\$ 399,617	\$ 375,811	\$ 484,284	\$ 721,970	\$ 658,361	\$ 814,054
Total	\$ 14,289,661	\$ 15,444,903	\$ 16,717,238	\$ 17,534,443	\$ 17,248,450	\$ 18,235,875

<u>Program Data:</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2021-22</u>	<u>2022-23</u>
Staff FTE:						
OTPT/SLP/Psychologists/Diagnosticians	102.92	106.99	110.99	115.19	115.33	117.13
School Psych Interns	2.00	2.00	-	1.00	-	-
Behavior Support Specialists	-	-	-	-	4.00	5.00
Home School Communicators	25.00	27.00	28.00	27.50	28.00	28.00
Outreach Counselors	14.00	14.00	15.00	15.00	15.00	15.00
Social Worker	2.00	2.00	2.00	2.00	2.00	2.00
Nursing Staff	32.50	36.50	37.50	37.10	35.50	35.50
Student Advocate/Parent Liaison	1.00	1.00	1.00	1.00	-	-
Administrative Staff	2.00	1.00	1.50	2.00	2.00	3.00
Support Staff	23.78	23.78	25.78	25.78	27.08	28.08
Total	205.20	214.27	221.77	226.57	228.91	233.71



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Pupil
Services

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 2021-22 projected actual after the following reductions and improvements. During the 2018-19 school 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 138-139 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 0.8 FTE for Physical Therapist and 1.0 FTE for Occupational Therapist to meet growing enrollment needs
- Increase 1.0 FTE for Certified Behavior Analyst to meet growing student needs at Battle High School
- Increase 1.0 FTE for Behavior Support Specialist to meet growing social emotional needs
- Increase 1.0 FTE for additional nursing support at Battle and Hickman high schools

Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Program: Educational Media Services

Function(s): Educational Media Services
2221

<u>Expenditure Object Category</u>	<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Original Budget 2021-22</u>	<u>Projected Actual 2021-22</u>	<u>Budget 2022-23</u>
Salaries	\$ 258,196	\$ 303,585	\$ 310,709	\$ 317,556	\$ 310,424	\$ 323,373
Employee Benefits	\$ 69,934	\$ 75,132	\$ 73,950	\$ 75,520	\$ 74,007	\$ 76,223
Services/Supplies	\$ 261,876	\$ 264,178	\$ 289,528	\$ 297,652	\$ 290,652	\$ 333,324
Total	\$ 590,006	\$ 642,895	\$ 674,187	\$ 690,728	\$ 675,083	\$ 732,920

<u>Program Data:</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2021-22</u>	<u>2022-23</u>
Staff FTE:						
Professional	2.00	2.00	2.00	3.00	2.00	2.00
Support Staff	1.00	1.00	1.00	-	-	-
Total	3.00	3.00	3.00	3.00	2.00	2.00



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Educational
Media
Services

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 directing and 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 2021-22 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

Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Program: Support Services and Instructional Staff

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

Expenditure Object Category	Actual 2018-19	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23
Salaries	\$ 7,398,176	\$ 7,573,517	\$ 8,098,801	\$ 8,839,515	\$ 8,494,103	\$ 9,038,060
Employee Benefits	\$ 2,332,495	\$ 2,365,535	\$ 2,428,905	\$ 2,454,290	\$ 2,419,075	\$ 2,532,746
Services/Supplies	\$ 3,433,905	\$ 4,434,560	\$ 4,042,783	\$ 12,064,052	\$ 10,097,899	\$ 10,687,600
Total	\$ 13,164,576	\$ 14,373,612	\$ 14,570,489	\$ 23,357,857	\$ 21,011,077	\$ 22,258,406

Program Data:	2018-19	2019-20	2020-21	2021-22	2021-22	2022-23
Staff FTE:						
Manager & Instruct Tech Trainers	8.33	1.00	1.00	1.00	-	-
Media Specialists	ously charged to	34.33	36.33	36.80	35.80	35.80
Media Instructional Aides	ously charged to	22.00	22.00	22.00	22.00	22.00
Media Clerks	ously charged to	14.06	15.06	15.30	17.39	17.39
Curriculum & Program Coordinators	23.30	24.30	24.80	23.50	21.30	22.30
Building Dept Chairs & Coordinators	7.46	12.96	12.96	12.75	16.00	16.00
Instructional Mentor	5.80	7.90	7.90	7.00	12.00	12.00
Title I Trainer/STEM Specialist	1.50	1.50	1.50	1.50	1.50	1.50
Support Staff	19.33	21.00	21.00	21.00	18.50	18.50
Total	65.72	139.05	142.55	140.85	144.49	145.49



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Support
Services &
Instructional
Staff

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 2021-22 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 1.0 FTE for addition of 6-12 English Language Arts Curriculum Coordinator
- Increase in service and supply budget to pay Early College and MOCAP tuition
- Increase in technology refresh/extinction funds to implement device equity and refresh plan at the elementary school level
- Increase in service and supply budget for curriculum audit
- Increase in service and supply budget for Equal Opportunity Schools programming

Funding Sources: District operating funds. For 2022-23, this includes federal stimulus funds to support expanded technology purchases.



COLUMBIA PUBLIC SCHOOLS
2022-23 BUDGET

Program: Administrative Services

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

<u>Expenditure Object Category</u>	<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Original Budget 2021-22</u>	<u>Projected Actual 2021-22</u>	<u>Budget 2022-23</u>
Salaries	\$ 5,232,527	\$ 5,398,902	\$ 5,812,968	\$ 5,999,592	\$ 5,799,786	\$ 6,139,334
Employee Benefits	\$ 1,528,021	\$ 1,513,012	\$ 1,519,417	\$ 1,494,500	\$ 1,468,204	\$ 1,511,385
Services/Supplies	\$ 2,851,113	\$ 2,878,234	\$ 2,897,101	\$ 3,999,568	\$ 3,736,590	\$ 3,870,846
Total	\$ 9,611,661	\$ 9,790,148	\$ 10,229,486	\$ 11,493,660	\$ 11,004,580	\$ 11,521,565

<u>Program Data:</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2021-22</u>	<u>2022-23</u>
Staff FTE:						
Professional	11.26	13.26	14.26	12.26	12.26	12.26
Special Services Administrative Staff	14.00	13.00	13.00	14.00	17.00	17.00
Technology Services Administrative Staff	11.00	11.00	11.00	12.00	11.00	11.00
Technicians	19.00	18.00	20.00	18.00	18.00	18.00
Support Staff	25.17	16.50	16.50	16.50	17.50	17.50
Total	80.43	71.76	74.76	72.76	75.76	75.76



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Administrative Services

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 2022-23, this includes the positions of and support staff for:

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

Variance Discussion: Expenditures have a net increase as compared to 2021-22 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 in Board of Education budget for projected increases in liability and property insurance, legal and election expenses
- Increase in service and supply budget for continued elementary attendance area review

Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS
2022-23 BUDGET

Program: Other Administrative Services

Function(s): Other Administrative Services
 2401 through 2499

<u>Expenditure Object Category</u>	<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Original Budget 2021-22</u>	<u>Projected Actual 2021-22</u>	<u>Budget 2022-23</u>
Salaries	\$ 10,325,621	\$ 10,738,713	\$ 11,653,637	\$ 12,032,014	\$ 11,937,366	\$ 12,691,435
Employee Benefits	\$ 3,135,118	\$ 3,232,460	\$ 3,364,503	\$ 3,313,835	\$ 3,214,458	\$ 3,317,839
Services/Supplies	\$ 283,647	\$ 278,170	\$ 309,263	\$ 395,283	\$ 354,470	\$ 412,906
Total	<u>\$ 13,744,386</u>	<u>\$ 14,249,343</u>	<u>\$ 15,327,403</u>	<u>\$ 15,741,132</u>	<u>\$ 15,506,294</u>	<u>\$ 16,422,180</u>

<u>Program Data:</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2021-22</u>	<u>2022-23</u>
Staff FTE:						
Professional	76.00	80.49	82.49	86.00	88.00	90.00
Support Staff	<u>88.96</u>	<u>88.83</u>	<u>90.83</u>	<u>95.93</u>	<u>91.69</u>	<u>91.69</u>
Total	164.96	169.32	173.32	181.93	179.69	181.69
September Membership per Administrator	225.15	227.79	215.41	208.31	204.28	203.08
January Membership per Administrator	223.52	226.29	211.83	205.18	204.86	203.64



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Other Administrative Services

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 2021-22 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 2.0 FTE to add administrative assistant positions at Eliot Battle and Shepard Boulevard Elementary schools
- Increase to convert administrative assistant position to assistant principal at Lange Middle School

Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Program: Business Services
Function(s): Business Services
 2511-2529, 2572, 2573

<u>Expenditure Object Category</u>	<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Original Budget 2021-22</u>	<u>Projected Actual 2021-22</u>	<u>Budget 2022-23</u>
Salaries	\$ 967,980	\$ 1,013,954	\$ 1,049,986	\$ 1,066,035	\$ 1,063,165	\$ 1,105,555
Employee Benefits	\$ 294,583	\$ 302,743	\$ 300,374	\$ 288,562	\$ 284,480	\$ 290,916
Services/Supplies	\$ 77,894	\$ 90,712	\$ 110,696	\$ 85,758	\$ 99,258	\$ 85,758
Total	\$ 1,340,457	\$ 1,407,409	\$ 1,461,056	\$ 1,440,355	\$ 1,446,903	\$ 1,482,229

<u>Program Data:</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2021-22</u>	<u>2022-23</u>
Staff FTE:	14.00	14.00	14.00	14.00	13.00	13.00



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



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 increase as compared to 2021-22 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

Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Program: Maintenance Services

Function(s): Maintenance Services
2542

<u>Expenditure Object Category</u>	<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Original Budget 2021-22</u>	<u>Projected Actual 2021-22</u>	<u>Budget 2022-23</u>
Salaries	\$ 7,372,373	\$ 8,028,644	\$ 8,243,448	\$ 8,631,372	\$ 8,246,528	\$ 8,996,980
Employee Benefits	\$ 3,118,735	\$ 3,240,531	\$ 2,846,714	\$ 2,497,972	\$ 2,335,132	\$ 2,463,840
Services/Supplies	\$ 9,633,473	\$ 9,758,918	\$ 10,808,305	\$ 11,028,127	\$ 11,228,590	\$ 12,833,385
Total	\$ 20,124,581	\$ 21,028,093	\$ 21,898,467	\$ 22,157,471	\$ 21,810,250	\$ 24,294,205

<u>Program Data:</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2021-22</u>	<u>2022-23</u>
Staff FTE:						
Administration	10.00	12.00	12.00	12.00	12.00	12.00
Support Staff	5.00	5.00	5.00	3.00	5.00	5.00
Maintenance Service Staff	45.00	43.00	44.00	41.00	42.00	42.00
Warehouse Staff	3.00	3.00	3.00	3.00	3.00	3.00
Custodial Service Staff	<u>144.90</u>	<u>147.15</u>	<u>151.65</u>	<u>150.81</u>	<u>131.86</u>	<u>131.86</u>
Total	207.90	210.15	215.65	209.81	193.86	193.86
Utilities:						
Electric	\$ 3,475,996	\$ 3,344,063	\$ 3,374,603	\$ 3,446,475	\$ 3,906,125	\$ 4,199,084
Natural Gas	\$ 502,753	\$ 376,567	\$ 650,534	\$ 577,575	\$ 736,120	\$ 795,010
Water/Sewer	\$ 479,136	\$ 571,417	\$ 586,521	\$ 612,713	\$ 672,890	\$ 706,535
Refuse Removal	\$ <u>348,225</u>	\$ <u>384,487</u>	\$ <u>425,157</u>	\$ <u>451,103</u>	\$ <u>461,455</u>	\$ <u>484,528</u>
Total	\$ 4,806,110	\$ 4,676,534	\$ 5,036,815	\$ 5,087,866	\$ 5,776,590	\$ 6,185,157



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Maintenance Services

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 2021-22 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
- Increases in utility budgets for expected rate increases
- Increase in districtwide fuel budget for possible rate increases
- Increase in FFE budgets for the Jefferson Middle School STEAM Renovation and Russell Boulevard Elementary Addition and Renovation projects
- Increase service and supply budget for facility audits and facility space utilization review to assist with long term planning needs.

Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS
2022-23 BUDGET

Program: Security Services

Function(s): Security Services
 2546

<u>Expenditure Object Category</u>	<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Original Budget 2021-22</u>	<u>Projected Actual 2021-22</u>	<u>Budget 2022-23</u>
Salaries	\$ 255,886	\$ 385,704	\$ 561,685	\$ 501,912	\$ 561,613	\$ 583,775
Employee Benefits	\$ 71,030	\$ 112,187	\$ 156,660	\$ 132,256	\$ 170,959	\$ 174,382
Services/Supplies	\$ 439,945	\$ 506,252	\$ 247,371	\$ 307,400	\$ 307,400	\$ 557,400
Total	\$ 766,861	\$ 1,004,143	\$ 965,716	\$ 941,568	\$ 1,039,972	\$ 1,315,557

<u>Program Data:</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2021-22</u>	<u>2022-23</u>
Staff FTE:						
Professional Staff	3.00	4.00	4.00	4.00	7.00	7.00
Support Staff	-	3.00	3.00	6.00	5.00	5.00



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



Security Services

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 2021-22 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 service and supply budget to cover School Resource Officer agreement with the City of Columbia

Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS
2022-23 BUDGET

Program: Transportation Services

Function(s): Transportation Services
 2550 through 2559

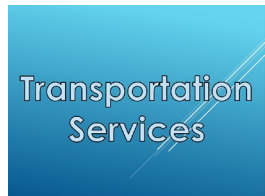
<u>Expenditure Object Category</u>	<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Original Budget 2021-22</u>	<u>Projected Actual 2021-22</u>	<u>Budget 2022-23</u>
Salaries	\$ 107,242	\$ 111,582	\$ 137,467	\$ 116,179	\$ 120,000	\$ 124,800
Employee Benefits	\$ 24,455	\$ 25,152	\$ 27,313	\$ 25,830	\$ 25,437	\$ 26,119
Services/Supplies	\$ 12,613,528	\$ 10,087,269	\$ 9,065,425	\$ 13,751,893	\$ 11,626,367	\$ 12,443,305
Total	\$ 12,745,225	\$ 10,224,003	\$ 9,230,205	\$ 13,893,902	\$ 11,771,804	\$ 12,594,224

<u>Program Data:</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2021-22</u>	<u>2022-23</u>
<u>Contracted Services:</u>						
Number of Buses	182	180	180	205	205	205
Eligible Miles	2,391,395	1,804,551	1,398,834	1,379,312	2,049,225	2,050,000
Total Miles	3,058,707	2,126,624	1,699,659	1,840,878	2,223,811	2,225,000
Cost per Mile	\$ 4.17	\$ 4.81	\$ 5.43	\$ 7.55	\$ 5.29	\$ 5.66
Eligible Riders (Average Daily) Includes those less than 1 mile (estimated 165)	9,560	9,730	5,081	4,671	7,955	8,000
Staff FTE:	1.00	1.00	1.00	1.00	1.00	1.00



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



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 2021-22 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 as per contract for all transportation services
- Increase in fuel budget for buses

Note: Decrease in transportation budget in 2019-20 and 2020-21 was due to the unspent budgets from the COVID-19 closure.

Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS
2022-23 BUDGET

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

<u>Expenditure Object Category</u>	<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Original Budget 2021-22</u>	<u>Projected Actual 2021-22</u>	<u>Budget 2022-23</u>
Salaries	\$ 705,793	\$ 1,285,972	\$ 1,572,812	\$ 1,562,244	\$ 1,647,968	\$ 1,712,839
Employee Benefits	\$ 191,800	\$ 352,874	\$ 423,849	\$ 405,586	\$ 438,928	\$ 453,156
Services/Supplies	\$ 432,445	\$ 412,959	\$ 626,070	\$ 657,392	\$ 672,107	\$ 1,065,709
Total	<u>\$ 1,330,038</u>	<u>\$ 2,051,805</u>	<u>\$ 2,622,731</u>	<u>\$ 2,625,222</u>	<u>\$ 2,759,003</u>	<u>\$ 3,231,704</u>

<u>Program Data:</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2021-22</u>	<u>2022-23</u>
Staff FTE:						
Professional	8.00	11.00	11.00	12.00	12.00	12.00
Human Resources Support Staff	-Moved from 2321-	9.00	9.00	9.00	10.00	10.00
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	9.00	21.00	21.00	22.00	23.00	23.00



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Research and Information Systems

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 increase as compared to 2021-22 projected actual after the following reductions and improvements.

Reductions

- None

Improvements/Increases

- Increased compensation for experience
- Increased compensation due to improvement of salary schedules
- Increase in salary and benefit budgets due to reorganization of technology services staffing structure
- Increase in service and supply budgets due to purchase of new student information system
- Increase in service and supply budget due to purchase of new K-12 assessment tool
- Increase in service and supply budgets due to increase in contracted rates

Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS
2022-23 BUDGET

Program: Community Services

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

<u>Expenditure Object Category</u>	<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Original Budget 2021-22</u>	<u>Projected Actual 2021-22</u>	<u>Budget 2022-23</u>
Salaries	\$ 335,528	\$ 334,771	\$ 386,241	\$ 459,940	\$ 499,919	\$ 517,390
Employee Benefits	\$ 87,585	\$ 88,550	\$ 100,186	\$ 107,434	\$ 115,860	\$ 118,480
Services/Supplies	\$ 427,678	\$ 407,773	\$ 527,577	\$ 447,002	\$ 459,880	\$ 3,455,804
 Total	 \$ 850,791	 \$ 831,094	 \$ 1,014,004	 \$ 1,014,376	 \$ 1,075,659	 \$ 4,091,674

<u>Program Data:</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2021-22</u>	<u>2022-23</u>
Staff FTE:						
Community Relations	3.00	3.00	4.00	4.00	4.00	4.00
Infant and Toddler Program - DHS	1.00	1.00	1.00	1.00	1.00	1.00
Total	4.00	4.00	5.00	5.00	5.00	5.00



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Community Services

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 2021-22 projected actual after the following reductions and improvements.

Reductions

- None

Improvements/Increases

- Increased compensation for experience
- Increased compensation due to improvement to salary schedules
- Increased service and supply budgets for tutoring services and after school programming to address learning loss from the COVID-19 pandemic

Funding Sources: District operating funds. For 2022-23, this includes federal stimulus funds to support tutoring services and after school programming.



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

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 2018-19</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Original Budget 2021-22</u>	<u>Projected Actual 2021-22</u>	<u>Budget 2022-23</u>
Salaries	\$ 2,396,283	\$ 2,568,179	\$ 2,851,896	\$ 2,923,703	\$ 2,917,200	\$ 3,116,821
Employee Benefits	\$ 905,486	\$ 948,391	\$ 1,023,912	\$ 972,247	\$ 984,280	\$ 1,017,058
Services/Supplies	\$ 173,040	\$ 154,914	\$ 108,970	\$ 216,585	\$ 156,972	\$ 286,331
Total	\$ 3,474,809	\$ 3,671,484	\$ 3,984,778	\$ 4,112,535	\$ 4,058,452	\$ 4,420,210

Enrollment (September head counts)	645	678	678	441	600
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Program Data:	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2021-22</u>	<u>2022-23</u>
Staff FTE:						
Administrator	1.00	1.00	1.00	1.00	1.00	1.00
Pre School Teachers - Title I	12.00	7.00	7.00	8.00	9.00	9.00
Pre School Teachers - Locally funded	16.00	19.25	19.25	21.00	20.00	20.00
Screeners/Family Dev Advocate - Locally funded	1.37	2.23	2.23	1.23	1.23	1.23
Instructional Aide - Title I	12.00	9.00	9.00	7.00	8.00	8.00
Instructional Aide - Locally funded	14.00	19.00	24.00	24.00	24.00	24.00
Pre School Support - Locally funded	2.00	2.00	2.00	2.00	2.00	2.00
Total	58.37	59.48	64.48	64.23	65.23	65.23



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Early Childhood Education

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 2021-22 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
Funding Sources:	District operating funds and Title I funds are used and reflected in this budget.



COLUMBIA PUBLIC SCHOOLS
2022-23 BUDGET

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

<u>Expenditure Object Category</u>	<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Original Budget 2021-22</u>	<u>Projected Actual 2021-22</u>	<u>Budget 2022-23</u>
Salaries	\$ 863,195	\$ 943,944	\$ 898,328	\$ 940,198	\$ 966,249	\$ 1,018,639
Employee Benefits	\$ 273,012	\$ 288,046	\$ 262,118	\$ 264,443	\$ 282,588	\$ 292,153
Services/Supplies	\$ 56,978	\$ 56,652	\$ 45,817	\$ 70,400	\$ 60,161	\$ 69,000
Total	\$ 1,193,185	\$ 1,288,642	\$ 1,206,263	\$ 1,275,041	\$ 1,308,998	\$ 1,379,792
 Children Served	 1,447	 1,412	 1,300	 1,065	 1,100	
 Program Data:	 <u>2018-19</u>	 <u>2019-20</u>	 <u>2020-21</u>	 <u>2021-22</u>	 <u>2021-22</u>	 <u>2022-23</u>
Staff FTE:						
Teachers	16.00	16.00	16.00	15.00	16.14	16.14
Administration	1.00	1.00	1.00	1.00	1.00	1.00
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00
Total	<u>18.00</u>	<u>18.00</u>	<u>18.00</u>	<u>17.00</u>	<u>18.14</u>	<u>18.14</u>
 State Funding	 \$ 598,030	 \$ 696,630	 \$ 720,492	 \$ 682,755	 \$ 682,755	 \$ 682,755
Percentage funded	50.12%	54.06%	59.73%	53.55%	52.16%	49.48%



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Parents
As
Teachers

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. 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 2021-22 projected actual after the following reductions and improvements.

Reductions

- None

Improvements/Increases

- Increased compensation for experience
- Increased compensation to improvements to salary schedules

Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS
2022-23 BUDGET

Program: Other Financing Uses

Function(s): Other Financing Uses
6999

<u>Expenditure Object Category</u>	<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Original Budget 2021-22</u>	<u>Projected Actual 2021-22</u>	<u>Budget 2022-23</u>
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services/Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Uses	<u>\$ 1,880,155</u>	<u>\$ 2,674,219</u>	<u>\$ 16,441,888</u>	<u>\$ 9,431,174</u>	<u>\$ 1,769,868</u>	<u>\$ 642,740</u>
Total	<u>\$ 1,880,155</u>	<u>\$ 2,674,219</u>	<u>\$ 16,441,888</u>	<u>\$ 9,431,174</u>	<u>\$ 1,769,868</u>	<u>\$ 642,740</u>
 Interfund Transfers						
To Cap Proj Fund various	\$ 446,714	\$ 185,444	\$ 1,339,467	\$ 100,000	\$ 1,334,283	\$ 100,000
To Cap Proj Nature School Lease Payment	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ 130,190
To Cap Proj Technology Equip Lease Purchase	\$ 802,797	\$ 795,406	\$ 787,944	\$ -	\$ -	\$ -
To Cap Proj Admin Bldg Lease Purchase	\$ 511,084	\$ 515,271	\$ 518,605	\$ 406,325	\$ 406,325	\$ 412,550
To Cap Proj Rainforest Bldg Lease Purchase	\$ 119,560	\$ 121,590	\$ -	\$ -	\$ -	\$ -
To Nutrition Services Fund	\$ -	\$ 877,865	\$ 1,565,178	\$ 810,470	\$ -	\$ -
To Adult Education Fund	\$ -	\$ 178,643	\$ 115,190	\$ -	\$ 39,260	\$ -
To Teachers Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,115,504</u>	<u>\$ 7,914,379</u>	<u>\$ -</u>	<u>\$ -</u>
	<u>\$ 1,880,155</u>	<u>\$ 2,674,219</u>	<u>\$ 16,441,888</u>	<u>\$ 9,431,174</u>	<u>\$ 1,779,868</u>	<u>\$ 642,740</u>



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Other
Financing
Uses

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



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET





COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Summary of Locations





COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET





COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Program: Summary Budget by Location

Function(s): Total All Functions - Operating Funds

<u>Expenditure Location</u>	<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Original Budget 2021-22</u>	<u>Projected Actual 2021-22</u>	<u>Budget 2022-23</u>
All Schools	\$ 16,540,071	\$ 18,052,962	\$ 21,279,060	\$ 36,202,563	\$ 33,346,589	\$ 40,593,043
All Secondary Schools	\$ 1,694,806	\$ 2,064,795	\$ 2,575,313	\$ 2,298,847	\$ 2,329,807	\$ 3,063,024
Hickman High	\$ 14,646,181	\$ 15,034,829	\$ 15,180,611	\$ 15,032,555	\$ 14,858,910	\$ 15,491,691
Rock Bridge High	\$ 14,003,816	\$ 14,635,326	\$ 14,977,159	\$ 14,471,044	\$ 13,959,811	\$ 14,663,349
Battle High	\$ 13,028,275	\$ 13,761,423	\$ 13,564,160	\$ 13,525,323	\$ 12,858,626	\$ 13,813,342
Douglass High	\$ 2,320,307	\$ 2,335,371	\$ 2,447,535	\$ 2,492,124	\$ 2,541,504	\$ 2,696,783
All Middle Schools	\$ 584,739	\$ 763,914	\$ 568,579	\$ 1,683,058	\$ 1,700,221	\$ 957,737
Jefferson Middle	\$ 5,496,853	\$ 5,593,085	\$ 5,216,929	\$ 5,308,481	\$ 5,647,365	\$ 6,162,749
Oakland Middle	\$ 5,600,079	\$ 6,061,133	\$ 5,959,195	\$ 6,070,939	\$ 6,125,513	\$ 6,308,582
West Middle	\$ 5,525,541	\$ 5,894,837	\$ 5,709,619	\$ 5,360,714	\$ 5,050,511	\$ 4,993,709
Gentry Middle	\$ 7,187,741	\$ 7,203,298	\$ 6,254,066	\$ 6,317,740	\$ 6,160,057	\$ 6,378,891
Lange Middle	\$ 5,159,150	\$ 5,402,353	\$ 5,404,234	\$ 5,425,106	\$ 5,690,026	\$ 5,777,762
Smithton Middle	\$ 6,308,940	\$ 6,599,290	\$ 6,063,550	\$ 5,915,761	\$ 5,620,147	\$ 5,694,968
John Warner Middle School	\$ 3,243	\$ 611,216	\$ 6,362,904	\$ 5,249,117	\$ 5,058,560	\$ 5,367,353
Juvenile Justice Center	\$ 154,871	\$ 165,452	\$ 174,677	\$ 196,899	\$ 147,317	\$ 147,348
CORE-Quest	\$ 1,978,777	\$ 1,219,154	\$ 1,245,876	\$ 1,247,329	\$ 1,245,319	\$ 1,303,032
CORE-BGTM	\$ 130,329	\$ 136,775	\$ 130,039	\$ 91,012	\$ 3,722	\$ 2,733
Park Avenue Head Start	\$ 281,266	\$ 290,888	\$ 282,243	\$ 288,024	\$ 312,631	\$ 320,921
Elementary Gifted	\$ 1,137,562	\$ 1,130,250	\$ 1,085,931	\$ 1,120,194	\$ 1,088,944	\$ 1,173,840
All Elementary	\$ 2,186,770	\$ 2,098,822	\$ 5,135,045	\$ 2,455,445	\$ 2,359,980	\$ 2,975,489
Benton Elementary	\$ 2,646,586	\$ 2,661,557	\$ 2,428,865	\$ 2,373,400	\$ 2,491,778	\$ 2,577,047
Blue Ridge Elementary	\$ 3,652,513	\$ 4,005,027	\$ 3,970,397	\$ 3,912,555	\$ 3,835,448	\$ 3,988,656
Fairview Elementary	\$ 3,711,059	\$ 3,734,164	\$ 3,861,790	\$ 3,876,090	\$ 3,830,798	\$ 3,951,837
Grant Elementary	\$ 2,389,654	\$ 2,384,761	\$ 2,325,866	\$ 2,308,490	\$ 2,343,812	\$ 2,426,080
Locust Street Expressive Arts Elementary	\$ 2,160,738	\$ 1,914,667	\$ 2,062,738	\$ 2,017,918	\$ 2,132,980	\$ 2,207,066
Cedar Ridge Elementary	\$ 3,354,156	\$ 3,357,989	\$ 3,366,411	\$ 3,345,200	\$ 3,463,085	\$ 3,688,789
Parkade Elementary	\$ 3,498,564	\$ 3,731,812	\$ 3,751,681	\$ 3,795,323	\$ 3,410,989	\$ 3,553,495
New Haven Elementary	\$ 2,748,708	\$ 3,028,618	\$ 3,059,222	\$ 3,061,734	\$ 3,120,327	\$ 3,226,923
Ridgeway Elementary	\$ 1,999,199	\$ 2,044,012	\$ 1,936,297	\$ 1,945,682	\$ 1,854,986	\$ 1,909,168
Rock Bridge Elementary	\$ 3,449,139	\$ 3,274,870	\$ 3,411,669	\$ 3,525,672	\$ 3,608,045	\$ 3,582,561
Beulah Ralph Elementary	\$ 4,379,527	\$ 4,675,200	\$ 4,917,322	\$ 4,997,057	\$ 4,893,264	\$ 5,074,428
Russell Elementary	\$ 3,618,958	\$ 3,857,108	\$ 4,077,008	\$ 4,006,179	\$ 3,885,364	\$ 4,061,957
Shepard Elementary	\$ 3,938,632	\$ 4,366,089	\$ 3,802,687	\$ 3,776,550	\$ 3,700,025	\$ 4,053,994
West Blvd Elementary	\$ 3,773,163	\$ 3,774,453	\$ 3,637,867	\$ 3,647,030	\$ 3,497,365	\$ 3,650,537
Derby Ridge Elementary	\$ 3,806,476	\$ 4,434,550	\$ 4,567,230	\$ 4,184,677	\$ 4,149,737	\$ 4,234,962
Two Mile Prairie Elementary	\$ 1,710,211	\$ 1,734,196	\$ 1,680,608	\$ 1,689,517	\$ 1,494,344	\$ 1,546,300
Alpha Hart Elementary	\$ 3,640,949	\$ 3,772,427	\$ 3,782,381	\$ 3,763,727	\$ 4,276,445	\$ 4,393,689
Midway Elementary	\$ 1,989,271	\$ 2,030,560	\$ 1,959,421	\$ 1,934,707	\$ 1,898,302	\$ 1,973,666
Paxton Keeley Elementary	\$ 4,613,172	\$ 4,884,781	\$ 4,447,109	\$ 4,504,037	\$ 4,406,769	\$ 4,556,308
Mill Creek Elementary	\$ 4,061,567	\$ 4,194,098	\$ 4,169,927	\$ 4,198,560	\$ 4,261,342	\$ 4,397,302
Battle Elementary	\$ 3,724,069	\$ 3,731,634	\$ 3,822,257	\$ 3,861,546	\$ 3,849,768	\$ 4,014,368
Hospital School (Mid-MO)	\$ 148,860	\$ 73,078	\$ 77,980	\$ 78,710	\$ 71,961	\$ 75,322
Career Center	\$ 4,834,917	\$ 5,037,790	\$ 4,909,847	\$ 4,983,277	\$ 5,556,116	\$ 5,443,653
Administration	\$ 9,957,445	\$ 10,562,930	\$ 11,702,032	\$ 12,044,143	\$ 12,238,514	\$ 12,690,498
Adult Learning Center	\$ 19,627	\$ 12,901	\$ 39	\$ 13,980	\$ 27,960	\$ 13,980
Homebound	\$ 39,609	\$ 38,167	\$ 16,136	\$ 6,643	\$ 13,698	\$ 11,756
Center for Early Learning - North	\$ 5,709,818	\$ 6,139,870	\$ 6,850,377	\$ 6,854,807	\$ 7,117,512	\$ 7,544,970
ECSE-Rainforest Pkwy	\$ 556,912	\$ 848,655	\$ 963,320	\$ 974,007	\$ 921,323	\$ 953,591
ACE (Suspension Center)	\$ 122,189	\$ 103,448	\$ 114,370	\$ 116,971	\$ 101,610	\$ 113,917
Rosetta Avenue Learning Center	\$ 76,408	\$ 46,488	\$ 785,118	\$ 862,275	\$ 822,589	\$ 855,689
Board of Education	\$ 1,012,102	\$ 938,495	\$ 934,153	\$ 1,053,482	\$ 1,417,215	\$ 1,193,910
Summer School	\$ 4,479,744	\$ 1,048,605	\$ 3,066,571	\$ 6,314,088	\$ 6,867,491	\$ 7,102,803
Business Office	\$ 2,997,417	\$ 3,831,850	\$ 17,672,432	\$ 10,651,593	\$ 3,013,941	\$ 1,914,952
Facilities Warehouse	\$ 165,025	\$ 178,803	\$ 161,820	\$ 153,006	\$ 165,821	\$ 171,419
Hickman Pool	\$ 25,011	\$ 56,497	\$ 11,650	\$ 6,000	\$ 6,000	\$ 6,000
Facilities and Construction	\$ 3,939,600	\$ 3,919,318	\$ 4,060,188	\$ 4,039,524	\$ 4,249,327	\$ 4,687,276
Transportation	\$ 10,459,266	\$ 9,166,755	\$ 7,679,072	\$ 11,286,391	\$ 9,417,612	\$ 9,737,607
Total	\$ 217,379,578	\$ 222,651,396	\$ 249,660,583	\$ 260,916,823	\$ 248,519,223	\$ 263,472,822

Most expenditures are assessed by location, however some are district or level wide assessed. In some cases, such as utilities, a districtwide budget is created however, actual costs are billed by location. This creates unusual variance between budget and projected actual.



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Alpha Hart Lewis Elementary School
ONE Community, Growing Lifelong Learners and Leaders!

Mission Statement: *The mission of Alpha Hart Lewis Elementary School is to create a positive student-centered school community that values each individual by empowering students with opportunities that ignite interests and cultivate capability.*

Vision Statement: *One community, growing lifelong learners and leaders!*

Expenditure Object Category	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23
Salaries	\$2,488,175	\$2,562,282	\$2,701,909	\$3,014,456	\$3,199,321
Employee Benefits	\$951,456	\$900,602	\$883,821	\$1,013,825	\$1,049,103
Services/Supplies	<u>\$332,796</u>	<u>\$319,497</u>	<u>\$177,997</u>	<u>\$248,164</u>	<u>\$145,265</u>
Total	\$3,772,427	\$3,782,381	\$3,763,727	\$4,276,445	\$4,393,689

Enrollment: 527
Staff FTE: 70.63

Principal: Amanda Minear
Assistant Principal: Kelly Isenogle

Mascot:
Huskies



School Colors: Blue and Green



Alpha Hart Lewis Elementary



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Eliot Battle Elementary School

An Excellent Education for All Students

Mission Statement: *To provide an excellent education for all students.*

Expenditure Object Category	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23
Salaries	\$2,504,525	\$2,624,627	\$2,769,488	\$2,696,857	\$2,906,876
Employee Benefits	\$947,087	\$944,036	\$918,282	\$923,436	\$948,423
Services/Supplies	<u>\$280,022</u>	<u>\$253,594</u>	<u>\$173,776</u>	<u>\$229,475</u>	<u>\$159,069</u>
Total	\$3,731,634	\$3,822,257	\$3,861,546	\$3,849,768	\$4,014,368

Enrollment: 394
Staff FTE: 67.63

Principal: Kyra Yung
Assistant Principal: Dan Kelly

Mascot:



Lions

School Colors: Navy Blue and Silver



Eliot Battle Elementary



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Benton STEM Elementary School

Learning through Discovery, Leading with Character

School Mission:

Academic Excellence - We will set high expectations and use effective instructional strategies to meet the needs of all learners.

Character - We will build a positive environment and empower children to become people of integrity, compassion, and empathy.

Exploration and Relevance - We will construct real-world opportunities for children to make discoveries on their own, integrating science, technology, engineering, and math into the other curricular areas.

Partnerships - We will develop partnerships and promote opportunities for family and community involvement in our building.

Expenditure Object Category	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23
Salaries	\$1,731,282	\$1,652,133	\$1,707,007	\$1,790,997	\$1,881,750
Employee Benefits	\$633,544	\$584,658	\$574,762	\$585,628	\$602,166
Services/Supplies	<u>\$296,731</u>	<u>\$192,074</u>	<u>\$91,631</u>	<u>\$115,153</u>	<u>\$93,131</u>
Total	\$2,661,557	\$2,428,865	\$2,373,400	\$2,491,778	\$2,577,047

Enrollment: 220
Staff FTE: 39.56

Principal: Sarah Sicht
Assistant Principal: Allison Chostner

Mascot:

Bees



School Colors: Yellow and Black



Benton STEM Elementary



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Beulah Ralph Elementary School

Home of the Timberwolves

Mission Statement:

Beulah Ralph teachers and staff commit to serve students by creating a caring, collaborative, engaging, positive and professional culture. We seek to instill in our students high standards for kindness, responsibility, respect, problem solving and positivity.

Vision Statement:

To collectively build an environment that inspires academic achievement, community involvement, and a positive culture.

Expenditure Object Category	Actual 2019-20	Actual 2020-2021	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23
Salaries	\$3,162,427	\$3,355,820	\$3,538,824	\$3,458,508	\$3,639,213
Employee Benefits	\$1,204,593	\$1,209,496	\$1,195,012	\$1,152,053	\$1,183,394
Services/Supplies	<u>\$308,180</u>	<u>\$352,006</u>	<u>\$263,221</u>	<u>\$282,703</u>	<u>\$251,821</u>
Total	\$4,675,200	\$4,917,322	\$4,997,057	\$4,893,264	\$5,074,428

Enrollment: 690
Staff FTE: 77.50

Principal: Seth Woods
Assistant Principal: Marekka Nickens

Mascot: 
Timberwolves
School Colors: Green and Blue



Beulah Ralph Elementary



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Blue Ridge Elementary School

An Excellent Education for All Students

Mission Statement:

To prepare all students to be respectful and productive learners ready to enter the next level of formal education.

Expenditure Object Category	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23
Salaries	\$2,644,719	\$2,720,851	\$2,828,126	\$2,747,688	\$2,889,499
Employee Benefits	\$987,431	\$967,697	\$955,921	\$920,634	\$945,595
Services/Supplies	<u>\$372,877</u>	<u>\$281,849</u>	<u>\$128,208</u>	<u>\$167,126</u>	<u>\$153,562</u>
Total	\$4,005,027	\$3,970,397	\$3,912,255	\$3,835,448	\$3,988,656

Enrollment: 432
Staff FTE: 64.00

Principal: Mark Burlison
Assistant Principal: Rebecca Babcock

Mascot:



Mustangs

School Colors: Blue and White



Blue Ridge Elementary



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Cedar Ridge Elementary School

An Excellent Education for All Students

Vision Statement: CARE, LOVE, LEARN!

<u>Expenditure Object Category</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Original Budget 2021-22</u>	<u>Projected Actual 2021-22</u>	<u>Budget 2022-23</u>
Salaries	\$2,237,019	\$2,308,785	\$2,415,940	\$2,466,138	\$2,717,165
Employee Benefits	\$831,631	\$827,275	\$810,567	\$843,994	\$866,853
Services/Supplies	<u>\$289,339</u>	<u>\$230,351</u>	<u>\$118,693</u>	<u>\$152,953</u>	<u>\$104,771</u>
Total	\$3,357,989	\$3,366,411	\$3,345,200	\$3,463,085	\$3,688,789

Enrollment: 374
Staff FTE: 59.45

Principal: Carlei Wies
Assistant Principal: Taryn Brinlee

Mascot:

Cardinals

School Colors: Red and White



Cedar Ridge Elementary



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Derby Ridge Elementary School

Always Learners, Always Leaders, Always Dragons!

Mission Statement:

*Always Learners, Always Leaders, Always Dragons!
This motto reflects the spirit of Derby Ridge Elementary. We instill these values in our students consistently while modeling the pride of being Derby Ridge Dragons.*

Vision Statement:

At Derby Ridge Elementary, we believe we have a shared responsibility to hold our Dragon Leaders to a high level of expectations. Teachers will guide students to persevere, be accountable for their actions, and be role models, showing respect for themselves and others. Students will show continuous growth academically and behaviorally.

Expenditure Object Category	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23
Salaries	\$2,911,463	\$3,087,570	\$3,016,131	\$2,936,012	\$3,087,024
Employee Benefits	\$1,085,284	\$1,085,990	\$1,014,672	\$995,601	\$1,021,740
Services/Supplies	<u>\$437,804</u>	<u>\$393,670</u>	<u>\$153,874</u>	<u>\$218,124</u>	<u>\$126,198</u>
Total	\$4,434,551	\$4,567,231	\$4,184,677	\$4,149,737	\$4,234,962

Enrollment: 386
Staff FTE: 63.85

Principal: Tina Woods
Assistant Principal: Laura Shaw

Mascot:

Dragons

School Colors: Purple and Green



Derby Ridge Elementary



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Fairview Elementary School

An Excellent Education for All Students

Mission Statement:

The faculty of Fairview Elementary School will strive to develop an atmosphere in which each child will succeed to his/her greatest potential. We will provide experiences to acquire the basic skills, enrich the curriculum to meet individual needs, and challenge each child intellectually. The staff will work together to provide activities which enhance each child's physical, social, and emotional development. We will strive to prepare each child to adapt to changes in our society and to participate effectively in a democracy.

<u>Expenditure Object Category</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Original Budget 2021-22</u>	<u>Projected Actual 2021-22</u>	<u>Budget 2022-23</u>
Salaries	\$2,611,963	\$2,763,618	\$2,820,557	\$2,755,580	\$2,898,009
Employee Benefits	\$891,074	\$897,458	\$883,700	\$871,335	\$896,285
Services/Supplies	<u>\$231,127</u>	<u>\$200,714</u>	<u>\$171,833</u>	<u>\$203,883</u>	<u>\$157,543</u>
Total	\$3,734,164	\$3,861,790	\$3,876,090	\$3,830,798	\$3,951,837

Enrollment: 447
Staff FTE: 52.55

Principal: Tyler Simmons
Assistant Principal: Nichole Salas

Mascot:



Falcons

School Colors: **Blue, Yellow and White**



Fairview Elementary



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Grant Elementary School

A Community of Learners

Mission Statement:

Grant staff, students, and families work and grow together to create a caring community of excellence in which we can ALL become empowered learners and positive contributors.

Vision Statement:

We are empowered learners who are positive contributors to the global community.

<u>Expenditure Object Category</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Original Budget 2021-22</u>	<u>Projected Actual 2021-22</u>	<u>Budget 2022-23</u>
Salaries	\$1,668,431	\$1,671,423	\$1,704,442	\$1,702,945	\$1,793,129
Employee Benefits	\$570,549	\$532,881	\$524,476	\$537,061	\$552,625
Services/Supplies	<u>\$145,781</u>	<u>\$121,562</u>	<u>\$79,572</u>	<u>\$103,806</u>	<u>\$80,326</u>
Total	\$2,384,761	\$2,325,866	\$2,308,490	\$2,343,812	\$2,426,080

Enrollment: 291

Staff FTE: 36.58

Principal: Dr. Jennifer Wingert

Mascot:



Generals

School Colors: Royal Blue and Gold



Grant Elementary



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Locust Street Expressive Arts Elementary School

An Excellent Education for All Students

Mission Statement:

The mission of Locust Street Expressive Arts Elementary School is to promote learning through the arts. Students, teachers, and parents work together as a diverse community to support high expectations and achievement for all students.

Vision Statement:

We believe that learning through the arts best prepares children for life.

Expenditure Object Category	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23
Salaries	\$1,337,329	\$1,385,384	\$1,453,155	\$1,506,241	\$1,588,267
Employee Benefits	\$462,854	\$470,199	\$477,786	\$511,166	\$525,622
Services/Supplies	<u>\$114,483</u>	<u>\$207,155</u>	<u>\$86,977</u>	<u>\$115,573</u>	<u>\$93,177</u>
Total	\$1,914,666	\$2,062,738	\$2,017,918	\$2,132,980	\$2,207,066

Enrollment: 252
Staff FTE: 34.45

Principal: Julia Coggins

Mascot:

Phoenix



School Colors: Purple, Green and Orange



Locust Street Elementary



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Midway Heights Elementary School

Learning Together to Achieve Success for ALL

Vision Statement:

Midway students will grow as independent learners with the skills to make safe and healthy choices. They will have the confidence to be successful emotionally, socially, and academically.

Expenditure Object Category	Actual 2019-20	Actual 2020-2021	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23
Salaries	\$1,400,749	\$1,407,335	\$1,435,675	\$1,382,449	\$1,455,070
Employee Benefits	\$471,794	\$444,850	\$438,608	\$435,165	\$447,672
Services/Supplies	<u>\$116,728</u>	<u>\$107,236</u>	<u>\$60,424</u>	<u>\$80,688</u>	<u>\$70,924</u>
Total	\$1,989,271	\$1,959,421	\$1,934,707	\$1,898,302	\$1,973,666

Enrollment: 244
Staff FTE: 28.73

Principal: Dr. David Stallo

Mascot:



Eagles

School Colors: Blue and Yellow



Midway Heights Elementary



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Mill Creek Elementary School

An Excellent Education for All Students

Mission Statement:

The mission of Mill Creek Elementary is to prepare all students for life through high expectations for learning, achievement and character development.

Expenditure Object Category	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23
Salaries	\$2,895,242	\$2,951,969	\$3,110,023	\$3,097,052	\$3,257,790
Employee Benefits	\$994,929	\$951,443	\$950,328	\$982,821	\$1,011,325
Services/Supplies	<u>\$303,927</u>	<u>\$266,515</u>	<u>\$138,209</u>	<u>\$181,469</u>	<u>\$128,187</u>
Total	\$4,194,098	\$4,169,927	\$4,198,560	\$4,261,342	\$4,397,302

Enrollment: 584
Staff FTE: 61.68

Principal: Tabettha Rawlings
Assistant Principal: Amy Rogers

Mascot:  **MILL CREEK
ELEMENTARY**

Cougars

School Colors: Blue and Gray



Mill Creek Elementary



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

New Haven Elementary School

An Excellent Education for All Students

Mission Statement: *The New Haven community will meet the developmental needs of the whole child, by empowering each student to be a productive, responsible citizen in our changing world.*

Vision Statement: *Every child will be successful.*

<u>Expenditure Object Category</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Original Budget 2021-22</u>	<u>Projected Actual 2021-22</u>	<u>Budget 2022-23</u>
Salaries	\$1,991,579	\$2,071,355	\$2,144,493	\$2,153,757	\$2,262,817
Employee Benefits	\$706,713	\$689,669	\$681,703	\$704,512	\$723,725
Services/Supplies	<u>\$330,326</u>	<u>\$298,198</u>	<u>\$235,538</u>	<u>\$262,058</u>	<u>\$240,381</u>
Total	\$3,028,618	\$3,059,221	\$3,061,734	\$3,120,327	\$3,226,923

Enrollment: 253
Staff FTE: 44.17

Principal: Kristina Contrades

Mascot:

Stars



School Colors: Blue and Gray



New Haven Elementary



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Parkade Elementary School

Together, Inspiring Lifelong Learners

Mission Statement:

Parkade will be a student focused community dedicated to developing academic excellence through trusting relationships.

Vision Statement:

One FAMILY...Learning, Discovering and Growing Together

Expenditure Object Category	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23
Salaries	\$2,541,364	\$2,567,031	\$2,679,177	\$2,400,865	\$2,524,902
Employee Benefits	\$963,163	\$942,457	\$930,434	\$818,912	\$840,955
Services/Supplies	<u>\$227,286</u>	<u>\$242,193</u>	<u>\$185,712</u>	<u>\$191,212</u>	<u>\$187,638</u>
Total	\$3,731,813	\$3,751,681	\$3,795,323	\$3,410,989	\$3,553,495

Enrollment: 367
Staff FTE: 53.65

Principal: Amy Watkins
Assistant Principal: Brian Rehg

Mascot:



Panthers

School Colors: Blue and Yellow



Parkade Elementary



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Paxton Keeley Elementary School

An Excellent Education for All Students

Mission Statement:

A community of life-long learners that nurtures the character and intellect of each individual.

Expenditure Object Category	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23
Salaries	\$3,412,075	\$3,142,091	\$3,283,956	\$3,181,451	\$3,347,925
Employee Benefits	\$1,188,637	\$1,049,751	\$1,042,807	\$1,023,404	\$1,052,923
Services/Supplies	<u>\$284,069</u>	<u>\$255,267</u>	<u>\$177,274</u>	<u>\$201,914</u>	<u>\$155,460</u>
Total	\$4,884,781	\$4,447,109	\$4,504,037	\$4,406,769	\$4,556,308

Enrollment: 644
Staff FTE: 67.12

Principal: Adrienne Patton
Assistant Principal: Ryan Smith

Mascot:



Comets

School Colors: Red, White and Blue



Paxton Keeley Elementary



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Ridgeway Elementary School

Success Teaches Success – Failure Teaches Failure

Mission Statement:

The mission of Ridgeway IGE School is to help each student become self-directed, self-motivated learners, capable of solving problems they will face during their lifetimes in the society in which they will be living.

Expenditure Object Category	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23
Salaries	\$1,459,574	\$1,362,030	\$1,422,994	\$1,322,238	\$1,390,516
Employee Benefits	\$491,994	\$469,268	\$460,827	\$450,037	\$462,159
Services/Supplies	<u>\$92,445</u>	<u>\$104,999</u>	<u>\$61,861</u>	<u>\$82,711</u>	<u>\$56,493</u>
Total	\$2,044,013	\$1,936,297	\$1,945,682	\$1,854,986	\$1,909,168

Enrollment: 226
Staff FTE: 28.48

Principal: Shari Lawson

Mascot:



Rams

School Colors: Blue and Gold



Ridgeway Elementary



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Rock Bridge Elementary School

Everyone learns at RBE!

Mission Statement:

Rock Bridge Elementary School is a community of life-long learners where everyone learns in a safe, supportive environment.

Vision Statement:

*The staff at RBE will: **B**e committed to growth for all, **E**mbrace teamwork, **A**chieve through engagement, **R**espect differences and diversity, and **S**hare responsibility for school success.*

Expenditure Object Category	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23
Salaries	\$2,271,611	\$2,424,108	\$2,471,834	\$2,482,918	\$2,608,595
Employee Benefits	\$826,599	\$834,004	\$817,876	\$824,965	\$847,169
Services/Supplies	<u>\$176,661</u>	<u>\$153,557</u>	<u>\$235,962</u>	<u>\$300,162</u>	<u>\$126,797</u>
Total	\$3,274,871	\$3,411,669	\$3,525,672	\$3,608,045	\$3,582,561

Enrollment: 472
Staff FTE: 56.23

Principal: Dr. Ryan Link
Assistant Principal: Joni Crossgrove

Mascot:

Bears



School Colors: Blue and Green



Rock Bridge Elementary



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Russell Boulevard Elementary School

An Excellent Education for All Students

Mission Statement:

Through collective commitment of our Russell Boulevard community, we will provide a meaningful education in a safe, caring environment. We will engage all students in higher-order curriculum, while still meeting the needs of individual learners. We will create learners that are ready for 21st century demands to ensure they are prepared for success in life.

Vision Statement:

Believe, Achieve, Succeed for Life

Expenditure Object Category	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23
Salaries	\$2,704,663	\$2,875,092	\$2,950,099	\$2,738,130	\$2,882,269
Employee Benefits	\$942,332	\$956,765	\$939,166	\$883,020	\$908,031
Services/Supplies	<u>\$210,113</u>	<u>\$245,151</u>	<u>\$116,914</u>	<u>\$264,214</u>	<u>\$271,657</u>
Total	\$3,857,108	\$4,077,008	\$4,006,179	\$3,885,364	\$4,061,957

Enrollment: 428
Staff FTE: 55.79

Principal: Vacant
Assistant Principal: Kimberly Uffmann

Mascot:

Ravens



School Colors: Green and White



Russell Boulevard Elementary



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Shepard Boulevard Elementary School

Growing Learners and Leaders

Vision Statement:

*The Shepard family is committed to creating an engaging, safe environment where all children are empowered to **grow** as learners and confident leaders.*

<u>Expenditure Object Category</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Original Budget 2021-22</u>	<u>Projected Actual 2021-22</u>	<u>Budget 2022-23</u>
Salaries	\$2,983,743	\$2,624,744	\$2,756,047	\$2,662,057	\$3,011,036
Employee Benefits	\$1,047,483	\$899,806	\$889,331	\$878,735	\$910,758
Services/Supplies	<u>\$334,863</u>	<u>\$278,137</u>	<u>\$131,172</u>	<u>\$159,233</u>	<u>\$132,200</u>
Total	\$4,366,089	\$3,802,687	\$3,776,550	\$3,700,025	\$4,053,994

Enrollment: 479
Staff FTE: 58.33

Principal: Jill Edwards
Assistant Principal: Dr. Kurtis Jensen



Mascot:

Stallions

School Colors: Green and Gold



Shepard Boulevard Elementary



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Two Mile Prairie Elementary School

An Excellent Education for All Students

Vision Statement:

A community for learning where we emphasize the expectations of being kind, safe, cooperative, respectful and responsible learners. A place where students have the opportunity to reach their maximum potential. A place where curriculum is evaluated and adapted for individual student success. A place where technology is used to enhance communication and the teaching and learning processes.

Mission Statement:

To empower all students so they will develop the skills, knowledge and values needed to become capable and responsible citizens in a changing world.

Expenditure Object Category	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23
Salaries	\$1,218,734	\$1,187,361	\$1,222,713	\$1,065,885	\$1,122,769
Employee Benefits	\$424,813	\$410,317	\$402,138	\$349,328	\$359,289
Services/Supplies	<u>\$90,650</u>	<u>\$82,930</u>	<u>\$64,666</u>	<u>\$79,131</u>	<u>\$64,242</u>
Total	\$1,734,197	\$1,680,608	\$1,689,517	\$1,494,344	\$1,546,300

Enrollment: 142
Staff FTE: 21.83

Principal: Amanda Ruyle



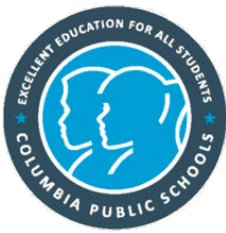
Mascot:

Prairie Dogs

School Colors: Red and White



Two Mile Prairie Elementary



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

West Boulevard Elementary School

We Are One

School Quote:

All growth depends upon activity. There is no development physically or intellectually without effort and effort means work. - Calvin Coolidge

Expenditure Object Category	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23
Salaries	\$2,587,891	\$2,551,240	\$2,625,712	\$2,515,888	\$2,650,158
Employee Benefits	\$923,424	\$878,209	\$854,533	\$820,510	\$843,384
Services/Supplies	\$263,138	\$208,418	\$166,785	\$160,967	\$156,995
Total	\$3,774,453	\$3,637,866	\$3,647,030	\$3,497,365	\$3,650,537

Enrollment: 308
Staff FTE: 54.77

Principal: Morgan Neale
Assistant Principal: Samantha Adams

Mascot:



School Colors: **Blue** and **White**



West Boulevard Elementary



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Gentry Middle School

An Excellent Education for All Students

Mission Statement:

The mission of Gentry Middle School is to inspire students to develop intellectually and socially in a community where everyone is respected, productive, and safe.

Expenditure Object Category	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23
Salaries	\$4,822,191	\$4,223,756	\$4,321,929	\$4,196,396	\$4,404,046
Employee Benefits	\$1,671,231	\$1,402,870	\$1,387,407	\$1,354,626	\$1,392,009
Services/Supplies	\$709,875	\$627,440	\$608,404	\$609,035	\$582,836
Total	\$7,203,297	\$6,254,066	\$6,317,740	\$6,160,057	\$6,378,891

Enrollment: 701
Staff FTE: 79.94

Principal: Josh Johnson
Assistant Principal: Raina Martin

Mascot:



Jaguars

School Colors: Red and Blue



Gentry Middle



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Jefferson Middle School

An Excellent Education for All Students

Mission Statement:

Jefferson Middle School students will be academically, technologically, and socially prepared for high school.

<u>Expenditure Object Category</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Original Budget 2021-22</u>	<u>Projected Actual 2021-22</u>	<u>Budget 2022-23</u>
Salaries	\$3,904,991	\$3,664,958	\$3,755,928	\$4,052,325	\$4,250,985
Employee Benefits	\$1,285,205	\$1,186,173	\$1,174,196	\$1,283,374	\$1,318,915
Services/Supplies	\$402,889	\$365,798	\$378,357	\$311,666	\$592,849
Total	\$5,593,085	\$5,216,929	\$5,308,481	\$5,647,365	\$6,162,749

Enrollment: 572
Staff FTE: 78.06

Principal: Dr. Greg Caine
Assistant Principal: Kerri Graham

Mascot:



Cyclones

School Colors: Red, White and Blue



Jefferson Middle



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

John Warner Middle School

Excite. Engage. Enhance. Empower.

Vision Statement: *To provide a meaningful and productive experience for all students.*

Mission Statement: *Excite. Engage. Enhance. Empower.*

Expenditure Object Category	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23
Salaries	\$138,969	\$3,731,475	\$3,836,900	\$3,699,567	\$3,879,430
Employee Benefits	\$36,335	\$1,249,306	\$1,239,343	\$1,192,580	\$1,224,937
Services/Supplies	<u>\$435,913</u>	<u>\$1,382,123</u>	<u>\$172,874</u>	<u>\$166,413</u>	<u>\$262,986</u>
Total	\$611,217	\$6,362,904	\$5,249,117	\$5,058,560	\$5,367,353

Enrollment: 567
Staff FTE: 77.85

Principal: Taylor Drennan
Assistant Principal: Brenda Parisi

Mascot:



Grizzlies

**School Colors: Green, Silver, Black
and White**



John Warner Middle



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Lange Middle School

Lead with character, learn with pride, and together we achieve success!

Mission Statement: *Lange Middle School is a place where we lead with character, we learn with pride; and together we achieve success!*

Vision Statement: *Our vision for Lange Middle School is that all who enter its doors will be treated with respect and dignity; that every student will be given the opportunity and support to achieve at high levels in a safe environment; that families, school, and community will form mutually beneficial partnerships; and that the staff will be recognized as dedicated educators preparing students for successful adult lives.*

Expenditure Object Category	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23
Salaries	\$3,653,920	\$3,713,841	\$3,833,542	\$4,006,030	\$4,099,279
Employee Benefits	\$1,280,917	\$1,256,054	\$1,253,374	\$1,315,262	\$1,351,428
Services/Supplies	<u>\$467,516</u>	<u>\$434,339</u>	<u>\$338,190</u>	<u>\$368,734</u>	<u>\$327,055</u>
Total	\$5,402,353	\$5,404,234	\$5,425,106	\$5,690,026	\$5,777,762

Enrollment: 601
Staff FTE: 86.76

Principal: Dominique Falls
Assistant Principal: Rhonda Jackson

Mascot:



School Colors: Navy and Silver



Lange Middle



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Oakland Middle School
 Achievement, Enrichment, and Opportunity

Vision Statement:

At Oakland Middle School, each learner will develop intellectually and socially in a caring community where everyone is important, productive, and safe.

Expenditure Object Category	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23
Salaries	\$4,209,160	\$4,210,138	\$4,375,792	\$4,403,156	\$4,540,032
Employee Benefits	\$1,412,600	\$1,373,342	\$1,374,106	\$1,392,625	\$1,446,679
Services/Supplies	<u>\$439,373</u>	<u>\$375,715</u>	<u>\$321,041</u>	<u>\$329,732</u>	<u>\$321,871</u>
Total	\$6,061,133	\$5,959,195	\$6,070,939	\$6,125,513	\$6,308,582

Enrollment: 583
Staff FTE: 82.81

Principal: Jeff Mielke
Assistant Principal: Erica Bruington



Mascot:

Eagles

School Colors: Orange and Blue



Oakland Middle



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Smithton Middle School

Education, Problem Solving, Relationships, Respectful, Teamwork,

Mission Statement: *Prepare students as problem solvers to adapt to an ever changing future through rigorous academic growth and positive character development.*

Vision Statement: *To be a positive environment where students and teachers work together for excellence.*

<u>Expenditure Object Category</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Original Budget 2021-22</u>	<u>Projected Actual 2021-22</u>	<u>Budget 2022-23</u>
Salaries	\$4,549,925	\$4,229,762	\$4,212,264	\$3,989,185	\$4,062,953
Employee Benefits	\$1,549,765	\$1,382,147	\$1,331,117	\$1,244,019	\$1,278,708
Services/Supplies	<u>\$499,599</u>	<u>\$451,641</u>	<u>\$372,380</u>	<u>\$386,943</u>	<u>\$353,307</u>
Total	\$6,599,289	\$6,063,550	\$5,915,761	\$5,620,147	\$5,694,968

Enrollment: 520
Staff FTE: 75.65

Principal: Chris Drury
Assistant Principal: Kelly Turnbough

Mascot: 
Wildcats

School Colors: **Black** and **Gold**



Smithton Middle



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

West Middle School

Live. Learn. Become...

Mission Statement: *To empower all students to become independent, compassionate, and productive members of society.*

Vision Statement: *To provide our students with a challenging, student-centered environment that helps create respectful and thoughtful members of the community.*

Expenditure Object Category	Actual 2019-20	Actual 2020-2021	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23
Salaries	\$3,936,582	\$3,832,824	\$3,776,551	\$3,544,530	\$3,480,263
Employee Benefits	\$1,380,042	\$1,296,164	\$1,233,558	\$1,150,463	\$1,181,960
Services/Supplies	<u>\$578,213</u>	<u>\$580,631</u>	<u>\$350,605</u>	<u>\$355,518</u>	<u>\$331,486</u>
Total	\$5,894,837	\$5,709,619	\$5,360,714	\$5,050,511	\$4,993,709

Enrollment: 529
Staff FTE: 73.72

Principal: Dr. Melita Walker
Assistant Principal: Courtney Lewis



Mascot:

Vikings

School Colors: Blue and White



West Middle



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Battle High School

Battle Ready

Mission Statement:

Battle High School will empower and equip the leaders of tomorrow in the disciplines of academic excellence and social responsibility.

Expenditure Object Category	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23
Salaries	\$9,159,536	\$9,426,569	\$9,663,860	\$9,108,527	\$9,760,807
Employee Benefits	\$3,117,069	\$3,090,462	\$3,050,699	\$2,883,427	\$3,008,033
Services/Supplies	\$1,484,818	\$1,047,129	\$810,764	\$866,672	\$1,044,502
Total	\$13,761,423	\$13,564,160	\$13,525,323	\$12,858,626	\$13,813,342

Enrollment: 1,605
Staff FTE: 183.20

Principal: Adam Taylor

Assistant Principals: Alyssa Galbreath,
Rachel Henderson McCarthy, Alexander Huck,
Kendall Lewis, Jeffrey West

Mascot:



Spartans

School Colors: **Blue** and **Gold**



Battle High



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Hickman High School

Tradition-Integrity-Diversity-Excellence

Mission Statement:

Hickman High School empowers students to achieve academic excellence, to develop personal integrity and responsibility, to value diversity, and to become continuous learners capable of contribution to a changing society.



Vision Statement:

Hickman High School strives to function as an effective professional learning community, grounded in a culture of best practices, and predicated on relationships, diversity, and literacy.

Expenditure Object Category	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23
Salaries	\$10,294,169	\$10,579,229	\$10,888,352	\$10,651,594	\$11,237,929
Employee Benefits	\$3,361,648	\$3,307,514	\$3,306,715	\$3,276,078	\$3,368,047
Services/Supplies	<u>\$1,379,011</u>	<u>\$1,293,868</u>	<u>\$837,488</u>	<u>\$931,238</u>	<u>\$885,715</u>
Total	\$15,034,828	\$15,180,611	\$15,032,555	\$14,858,910	\$15,491,691

Enrollment: 1,993
Staff FTE: 192.79

Principal: Mary Grupe
Assistant Principals: Denise Herndon, Dr. Andrew McCarthy, Matthew Ross, John (Jack) Rubenstein

Mascot:

Kewpies



School Colors: Purple and Gold



Hickman High



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Rock Bridge High School

Where Learning is for Life

Vision Statement:

Rock Bridge High School will be a community in which students and staff inspire each other to become life-long learners. This innovative community – founded upon the ideal of freedom with responsibility – will provide opportunities to help each student develop the skills necessary to be a contributing citizen of an ever-changing world. Students and staff will work together to create, serve and achieve at the highest levels.

Expenditure Object Category	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23
Salaries	\$9,628,011	\$9,907,044	\$10,157,212	\$9,760,246	\$10,227,464
Employee Benefits	\$3,140,180	\$3,071,654	\$3,042,189	\$2,960,489	\$3,044,374
Services/Supplies	<u>\$1,867,135</u>	<u>\$1,998,461</u>	<u>\$1,271,643</u>	<u>\$1,239,076</u>	<u>\$1,391,511</u>
Total	\$14,635,326	\$14,977,159	\$14,471,044	\$13,959,811	\$13,663,349

Enrollment: 1,983
Staff FTE: 176.00

Principal: Jacob Sirna
Assistant Principals: Jacob Adams,
Darlene Grant, Tonya Henry,
Michael McGinty, Lisa Nieuwenhuizen

Mascot: 
Bruins

School Colors: Green and Gold



Rock Bridge High



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Douglass High School

Your Small School Alternative

Vision Statement:

For Douglass High School to be the most innovative school in the state and beyond.



Mission Statement:

Douglass High School engages at-risk students so they can achieve successful high school completion and design a positive, productive post-secondary transition plan.

Expenditure Object Category	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23
Salaries	\$1,648,985	\$1,755,679	\$1,788,326	\$1,798,663	\$1,892,729
Employee Benefits	\$544,692	\$546,456	\$539,812	\$548,012	\$564,223
Services/Supplies	<u>\$141,694</u>	<u>\$145,400</u>	<u>\$163,986</u>	<u>\$194,829</u>	<u>\$239,831</u>
Total	\$2,335,371	\$2,447,535	\$2,492,124	\$2,541,503	\$2,696,783

Enrollment: 179
Staff FTE: 34.79

Principal: Dr. Eryca Neville
Associate Principal: Tim Baker

Mascot:



Bulldogs

School Colors: Royal Blue and White



Douglass High



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

**Center of Responsive Education
(CORE)**

Vision Statement:

To assist all students in becoming positive contributing members of our school and community.

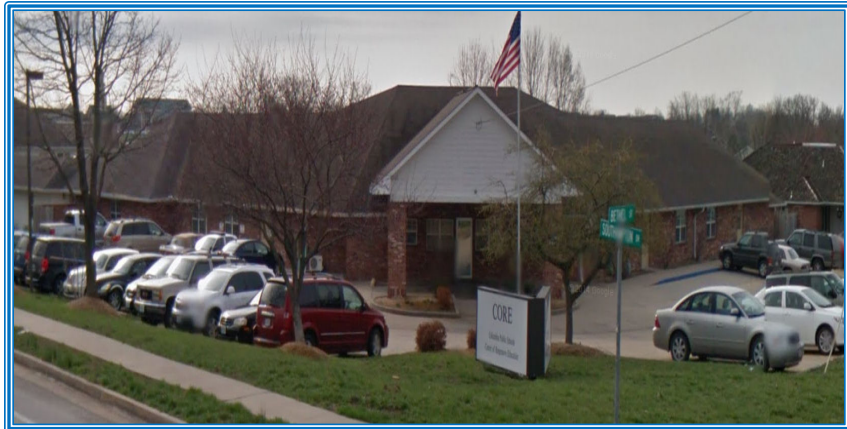
Mission Statement:

To identify environmental strategies and systems that make inappropriate behavior less likely to occur while also increasing appropriate school/work related behavior for the purpose of returning the student back to the least restrictive environment.

Expenditure Object Category	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23
Salaries	\$857,196	\$889,768	\$895,052	\$895,614	\$940,210
Employee Benefits	\$291,702	\$296,257	\$281,547	\$279,375	\$286,992
Services/Supplies	<u>\$70,256</u>	<u>\$59,851</u>	<u>\$70,730</u>	<u>\$70,330</u>	<u>\$75,830</u>
Total	\$1,219,154	\$1,245,876	\$1,247,329	\$1,245,319	\$1,303,032

Staff FTE: 18.48

Director: Raina Martin



CORE Building



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

**Roseta Avenue Learning Center
(Quest-East)**

The Roseta Avenue Learning Center serves as an itinerant therapy location where families may bring their children in for therapy services such as speech or language therapy. Several itinerant therapists (speech-language therapists, occupational therapists and physical therapists) are housed at this location

Expenditure Object Category	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23
Salaries	N/A	\$477,251	\$645,641	\$610,515	\$643,571
Employee Benefits	N/A	\$176,023	\$207,634	\$203,074	\$208,618
Services/Supplies	<u>\$46,488</u>	<u>\$131,844</u>	<u>\$9,000</u>	<u>\$9,000</u>	<u>\$3,500</u>
Total	\$46,488	\$785,118	\$862,275	\$822,589	\$855,689

Staff FTE: 21.54

Director: Amanda Malone



Roseta Avenue Learning Center



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Center for Gifted Education

Enrichment and Extension

Our Services:

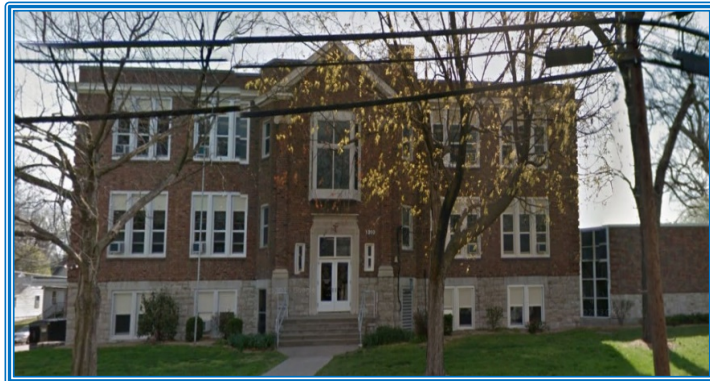
- Extended Educational Experiences (EEE)
- Creativity and critical thinking lessons for Kindergarten classrooms
- A one-day-a-week program at the Gifted Center for grades 1-5
- A research and problem-solving course for grades 6-8
- Coaching for long-term projects in 8th grade English
- A resource room and resource teacher at each high school
- Sponsorship of for-credit internships outside of school

<u>Expenditure Object Category</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Original Budget 2021-22</u>	<u>Projected Actual 2021-22</u>	<u>Budget 2022-23</u>
Salaries	\$678,777	\$769,939	\$708,802	\$701,919	\$737,622
Employee Benefits	\$201,396	\$216,503	\$200,175	\$201,360	\$207,867
Services/Supplies	<u>\$105,132</u>	<u>\$99,489</u>	<u>\$114,887</u>	<u>\$185,665</u>	<u>\$228,351</u>
Total	\$985,305	\$1,085,931	\$1,023,864	\$1,088,944	\$1,173,840

Enrollment: 50
Staff FTE: 10.80

Director: Kristen Palmer

EEE



Field Building - Center for Gifted Education



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Early Childhood Discovery Center

Our Services:

- *Traditional Early Childhood Special Education classroom*
- *Language Enrichment & Articulation Preschool (LEAP) classroom*
- *Hearing Impaired Program classrooms.*

Expenditure Object Category	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23
Salaries	\$613,848	\$709,711	\$725,153	\$688,416	\$719,565
Employee Benefits	\$210,662	\$235,621	\$225,644	\$209,397	\$215,016
Services/Supplies	<u>\$24,124</u>	<u>\$17,988</u>	<u>\$20,150</u>	<u>\$23,510</u>	<u>\$19,010</u>
Total	\$848,634	\$963,320	\$970,947	\$921,323	\$953,591

Enrollment: 69
Staff FTE: 14.87

Director: Amy Wilson



Discovery Center



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

**Center for Early Learning-North
(CELN)**

Our Services: *Early Childhood Special Education (ECSE) services, Title One Preschool, and Parents As Teachers (PAT).*

Expenditure Object Category	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23
Salaries	\$4,330,630	\$4,959,562	\$4,744,862	\$5,262,786	\$5,541,354
Employee Benefits	\$1,525,945	\$1,653,635	\$1,497,166	\$1,697,190	\$1,745,835
Services/Supplies	<u>\$283,295</u>	<u>\$237,180</u>	<u>\$171,835</u>	<u>\$157,536</u>	<u>\$257,781</u>
Total	\$6,139,870	\$6,850,377	\$6,413,863	\$7,117,512	\$7,544,970

Enrollment: 363
Staff FTE: 120.17

Director: Nicole Langston



Center for Early Learning-North



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Columbia Area Career Center

Today's Learners Tomorrow's Careers

Our Services:

Columbia Area Career Center is a part of the Columbia Public School District and serves the community by providing the CTE programs and courses to a variety of ages.

Expenditure Object Category	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23
Salaries	\$3,042,370	\$3,132,151	\$3,245,016	\$3,144,197	\$3,337,862
Employee Benefits	\$924,577	\$904,844	\$906,569	\$898,169	\$940,913
Services/Supplies	<u>\$1,070,842</u>	<u>\$872,852</u>	<u>\$831,692</u>	<u>\$1,513,750</u>	<u>\$1,164,878</u>
Total	\$5,037,789	\$4,909,847	\$4,983,277	\$5,556,116	\$5,443,653

Enrollment: 2,030
Staff FTE: 50.92

Director: Dr. Brandon Russell
Assistant Directors: John Higgins,
Travis Plume, Crystal Winters



Career Center



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET





Special Funded Programs

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

The District refers to those funds outside of the District Operating Funds (General and Teachers' Funds) as Special Funded Programs.





COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET





COLUMBIA PUBLIC SCHOOLS
2022-23 BUDGET

SPECIAL FUNDED PROGRAMS SUMMARY

	ACTUAL			BUDGET		FORECAST		
	2018-19	2019-20	2020-21	Projected 2021-22	Budget 2022-23	Forecast 2023-24	Forecast 2024-25	Forecast 2025-26
Beginning Combined Fund Balance	\$ 113,712,451	\$ 126,865,559	\$ 94,759,732	\$ 72,720,644	\$ 50,841,957	\$ 41,470,372	\$ 42,662,963	\$ 58,280,663
Revenue								
Local revenue	\$ 37,771,211	\$ 38,137,134	\$ 33,681,310	\$ 36,380,409	\$ 39,185,682	\$ 40,358,221	\$ 41,500,085	\$ 42,714,321
Intermediate revenue	\$ 318,817	\$ 421,775	\$ 370,326	\$ 412,508	\$ 412,508	\$ 412,508	\$ 412,508	\$ 412,508
State revenue	\$ 1,063,515	\$ 2,450,251	\$ 1,540,377	\$ 1,006,620	\$ 1,057,698	\$ 1,057,698	\$ 1,057,698	\$ 1,057,698
Federal revenue	\$ 6,740,049	\$ 5,432,525	\$ 5,399,623	\$ 12,164,725	\$ 28,126,988	\$ 7,051,790	\$ 7,151,790	\$ 7,251,790
Other revenues	\$ 468,788	\$ 710,921	\$ 607,542	\$ 1,691,045	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Sale of Bonds	\$ 30,000,000	\$ 54,410,000	\$ 24,620,000	\$ 10,130,000	\$ 40,000,000	\$ -	\$ 40,000,000	\$ -
Other Financing Sources	\$ 3,467,553	\$ 2,751,058	\$ 5,224,872	\$ 1,769,868	\$ 642,740	\$ 1,173,980	\$ 2,212,456	\$ 2,186,255
Total Revenue	\$ 79,829,933	\$ 104,313,664	\$ 71,444,050	\$ 63,555,175	\$ 109,925,616	\$ 50,554,197	\$ 92,834,537	\$ 54,122,572
change in revenue from prior year	\$ (46,950,168)	\$ (22,466,437)	\$ (8,385,883)	\$ (7,888,875)	\$ 46,370,441	\$ (13,000,978)	\$ 29,279,362	\$ 3,568,375
	-37.03%	-17.72%	-10.50%	-7.56%	72.96%	-20.46%	46.07%	7.06%
Expenditures								
Salaries	\$ 4,544,035	\$ 4,538,857	\$ 4,298,198	\$ 4,535,959	\$ 4,955,611	\$ 5,145,540	\$ 5,291,362	\$ 5,397,189
Benefits	\$ 1,913,760	\$ 1,943,653	\$ 1,632,596	\$ 1,484,915	\$ 1,546,882	\$ 1,606,533	\$ 1,656,517	\$ 1,689,646
Services/Supplies/Capital Outlay/Debt Service	\$ 60,035,781	\$ 129,887,081	\$ 87,528,091	\$ 79,412,988	\$ 112,794,708	\$ 42,609,533	\$ 70,268,958	\$ 45,721,183
Total Projected Svc/Supply/Capital/Debt Service	\$ 60,035,781	\$ 129,887,081	\$ 87,528,091	\$ 79,412,988	\$ 112,794,708	\$ 42,609,533	\$ 70,268,958	\$ 45,721,183
Total Expenditures	\$ 66,493,576	\$ 136,369,591	\$ 93,458,885	\$ 85,433,862	\$ 119,297,201	\$ 49,361,606	\$ 77,216,837	\$ 52,808,018
Transfers (to) from other funds	\$ (183,249)	\$ (49,900)	\$ (24,253)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures + Transfers	\$ 66,676,825	\$ 136,419,491	\$ 93,483,138	\$ 85,433,862	\$ 119,297,201	\$ 49,361,606	\$ 77,216,837	\$ 52,808,018
Increase (decrease) in fund balance	\$ 13,153,108	\$ (32,105,827)	\$ (22,039,088)	\$ (21,878,687)	\$ (9,371,585)	\$ 1,192,591	\$ 15,617,700	\$ 1,314,554
Ending Fund Balance	\$ 126,865,559	\$ 94,759,732	\$ 72,720,644	\$ 50,841,957	\$ 41,470,372	\$ 42,662,963	\$ 58,280,663	\$ 59,595,217



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

BUDGET 2022-23 Special Funded Programs

	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>	<u>NUTRITION SERVICES</u>	<u>STUDENT ACTIVITIES</u>	<u>ADULT EDUCATION</u>	<u>GRANTS AND DONATIONS</u>	<u>TOTAL SPECIAL FUNDED PROGRAMS</u>
REVENUES:							
LOCAL	\$ 28,743,971	\$ 3,085,847	\$ 2,266,000	\$ 2,160,000	\$ 128,364	\$ 2,801,500	\$ 39,185,682
INTERMEDIATE	\$ 391,588	\$ 20,920	\$ -	\$ -	\$ -	\$ -	\$ 412,508
STATE	\$ -	\$ 82,698	\$ 65,000	\$ -	\$ -	\$ 910,000	\$ 1,057,698
FEDERAL	\$ 316,790	\$ 21,125,198	\$ 6,130,000	\$ -	\$ -	\$ 555,000	\$ 28,126,988
OTHER	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ 500,000
BONDS SOLD	\$ -	\$ 40,000,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000,000
TOTAL REVENUES	\$ 29,452,349	\$ 64,314,663	\$ 8,961,000	\$ 2,160,000	\$ 128,364	\$ 4,266,500	\$ 109,282,876
EXPENDITURES:							
SALARIES	\$ -	\$ -	\$ 4,126,136	\$ -	\$ 58,833	\$ 770,642	\$ 4,955,611
BENEFITS	\$ -	\$ -	\$ 1,324,487	\$ -	\$ 13,531	\$ 208,864	\$ 1,546,882
SERVICES / SUPPLIES	\$ -	\$ -	\$ 4,983,155	\$ 2,160,000	\$ 56,000	\$ 3,286,994	\$ 10,486,149
CAPITAL OUTLAY	\$ -	\$ 76,800,166	\$ -	\$ -	\$ -	\$ -	\$ 76,800,166
DEBT SERVICE	\$ 25,508,393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,508,393
OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 25,508,393	\$ 76,800,166	\$ 10,433,778	\$ 2,160,000	\$ 128,364	\$ 4,266,500	\$ 119,297,201
EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES.....	\$ 3,943,956	\$ (12,485,503)	\$ (1,472,778)	\$ -	\$ -	\$ -	\$ (10,014,325)
INTERFUND TRANSFERS	\$ -	\$ 642,740	\$ -	\$ -	\$ -	\$ -	\$ 642,740
EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES.....	\$ 3,943,956	\$ (11,842,763)	\$ (1,472,778)	\$ -	\$ -	\$ -	\$ (9,371,585)



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

SPECIAL FUNDED PROGRAMS REVENUE SUMMARY

Revenue Object Category	Actual 2018-19	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23	2023-24	Forecast 2024-25	2025-26
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	\$ 25,362,386	\$ 26,783,295	\$ 27,205,233	\$ 27,702,998	\$ 28,875,573	\$ 29,564,159	\$ 30,452,136	\$ 31,366,753	\$ 32,308,807
5111 Net Current Tax	25,362,386	26,783,295	27,205,233	27,702,998	28,875,573	29,564,159	30,452,136	31,366,753	32,308,807
5112 Delinquent Tax	742,407	729,744	989,153	830,000	890,000	890,000	890,000	890,000	890,000
5114 Intangible Tax	47,021	96,407	29,610	29,610	80,241	80,241	80,241	80,241	80,241
5115 Surtax	382,385	424,658	421,631	421,631	448,886	448,886	448,886	448,886	448,886
5116 In Lieu of Tax Payments	414,616	1,503,383	332,436	323,148	268,749	268,749	268,749	268,749	268,749
5121 Tuition - K-12	39,998	28,449	860	50,000	50,000	50,000	50,000	50,000	50,000
5123 Tuition - Adult Ed	745,862	197,331	67,003	123,781	80,000	126,864	129,035	136,105	137,705
5141 Interest - Daily Account	133,740	75,990	33,694	71,500	36,100	36,500	36,500	36,500	36,500
5142 Interest - Investments	1,597,871	1,369,253	418,062	506,000	355,500	356,000	356,000	356,000	356,000
5144 Interest - Collector	35,352	24,204	3,277	3,246	2,783	2,783	2,783	2,783	2,783
5145 Interest - Escrow Agent	494,987	477,271	1,225,298	200,000	200,000	200,000	200,000	200,000	200,000
5151 Food Sales - Program	1,828,003	1,366,154	17,634	1,750,000	600,000	1,500,000	1,600,000	1,700,000	1,750,000
5165 Food Sales - Non Program	1,042,116	737,325	174,491	1,000,000	85,000	750,000	750,000	750,000	750,000
5171 Student Activities	3,248,797	2,598,379	993,049	3,237,561	1,179,365	2,912,561	3,052,561	3,102,561	3,252,561
5172 Vending Revenue	65,844	15,964	1,662	80,682	80,682	80,682	80,682	80,682	80,682
5190 Other Local	172,551	106,200	7,909	259,980	259,980	259,980	259,980	259,980	259,980
5192 Donations	1,119,879	837,513	753,064	1,515,423	1,620,423	1,038,924	1,081,315	1,151,492	1,222,074
5195 Refund of Expenditure	37,442	26,705	24,087	85,280	85,280	85,280	85,280	85,280	85,280
5197 Sale of Misc. Items	8,346	13,846	-	15,000	267,475	75,000	75,000	75,000	75,000
5198 Fundraising Activities	38,080	88,086	43,974	161,001	161,001	161,001	161,001	161,001	161,001
5199 Misc. Local Revenue	213,528	502,179	793,963	115,000	115,000	-	-	-	-
- Project Construct	-	113,515	149,515	230,072	238,371	298,072	298,072	298,072	298,072
- Sports Marketing	-	-	-	400,000	400,000	-	-	-	-
51XX Local Sources	\$ 37,771,211	\$ 38,115,851	\$ 33,685,605	\$ 39,111,913	\$ 36,380,409	\$ 39,185,682	\$ 40,358,221	\$ 41,500,085	\$ 42,714,321



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

SPECIAL FUNDED PROGRAMS REVENUE SUMMARY

<u>Revenue Object Category</u>	<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Original Budget 2021-22</u>	<u>Projected Actual 2021-22</u>	<u>Budget 2022-23</u>	<u>2023-24</u>	<u>Forecast 2024-25</u>	<u>2025-26</u>
5200 Intermediate Sources									
5221 State Assessed Utilities	\$ 304,214	\$ 321,062	\$ 329,913	\$ 329,914	\$ 340,367	\$ 340,367	\$ 340,367	\$ 340,367	\$ 340,367
5234 County Stock Insurance	14,603	100,713	40,413	40,413	72,141	72,141	72,141	72,141	72,141
52XX Intermediate Sources	\$ 318,817	\$ 421,775	\$ 370,326	\$ 370,327	\$ 412,508	\$ 412,508	\$ 412,508	\$ 412,508	\$ 412,508
5300 State Sources									
5319 Classroom Trust Fund	\$ 83,359	\$ 64,990	\$ 88,455	\$ 82,698	\$ 82,698	\$ 82,698	\$ 82,698	\$ 82,698	\$ 82,698
5332 State Career and Technical Education	273,286	279,209	331,823	-	-	-	-	-	-
5333 School Lunch Assistance	57,935	67,196	63,271	65,000	65,000	65,000	65,000	65,000	65,000
5337 Adult Basic Education	23,621	-	64,511	51,740	51,740	60,000	60,000	60,000	60,000
5359 Vocational Enhancement Grant	625,314	-	-	-	-	-	-	-	-
5397 Other State Revenue	-	4,534	-	-	-	-	-	-	-
- Project Construct/Moving on Together	-	2,013,213	986,004	419,700	778,622	850,000	850,000	850,000	850,000
- Conservation Grants	-	21,110	6,314	22,440	22,440	-	-	-	-
- MO Arts Council	-	-	-	6,120	6,120	-	-	-	-
53XX State Sources	\$ 1,063,515	\$ 2,450,252	\$ 1,540,378	\$ 647,698	\$ 1,006,620	\$ 1,057,698	\$ 1,057,698	\$ 1,057,698	\$ 1,057,698
5400 Federal Sources									
5422 ARP ESSER III	-	-	-	-	-	5,800,000	-	-	-
5423 CRRSA - Elementary and Secondary School Emergency Relief (ESSER II)	-	-	-	4,464,000	112,200	13,340,000	-	-	-
5427 Career Education Federal Perkins Grant	19,242	-	-	-	-	-	-	-	-
5436 Adult Basic Education	199,831	278,893	232,451	230,662	230,662	275,000	275,000	275,000	275,000
5437 IDEA Grants	15,936	22,883	-	-	-	25,000	25,000	25,000	25,000
5444 NLSP Federal Revenue	-	5,468	1,432	-	6,648	-	-	-	-
5445 School Lunch - Federal	3,833,323	2,707,622	3,055,302	3,900,000	8,150,164	4,500,000	4,550,000	4,650,000	4,750,000
5446 School Breakfast	1,332,148	929,564	1,142,781	1,335,000	2,319,772	1,500,000	1,500,000	1,500,000	1,500,000
5448 After School Snacks	856	11,257	-	10,000	50,000	50,000	50,000	50,000	50,000
5449 School Fruits & Veggies	80,958	43,959	-	50,000	5,000	5,000	5,000	5,000	5,000
5451 Title I	73,247	-	-	-	-	-	-	-	-
5461 Drug Program	37,310	50,642	82,021	-	-	60,000	60,000	60,000	60,000
5462 Title III	171,671	233,252	158,989	280,000	168,225	195,000	195,000	195,000	195,000



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

SPECIAL FUNDED PROGRAMS REVENUE SUMMARY

Revenue Object Category	Actual 2018-19	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23	2023-24	Forecast 2024-25	2025-26
5900 Other Financing Sources									
5999 Other Financing Sources	\$ 3,467,553	\$ 2,846,880	\$ 1,344,440	\$ 1,516,795	\$ 3,060,913	\$ 642,740	\$ 1,173,980	\$ 2,212,456	\$ 2,186,255
59XX Other Financing Sources	\$ 3,467,553	\$ 2,846,880	\$ 1,344,440	\$ 1,516,795	\$ 3,060,913	\$ 642,740	\$ 1,173,980	\$ 2,212,456	\$ 2,186,255
All Funds - Revenues	\$ 79,829,933	\$ 104,313,664	\$ 67,133,878	\$ 53,422,523	\$ 63,555,175	\$ 109,925,616	\$ 50,554,197	\$ 92,834,537	\$ 54,122,572



COLUMBIA PUBLIC SCHOOLS

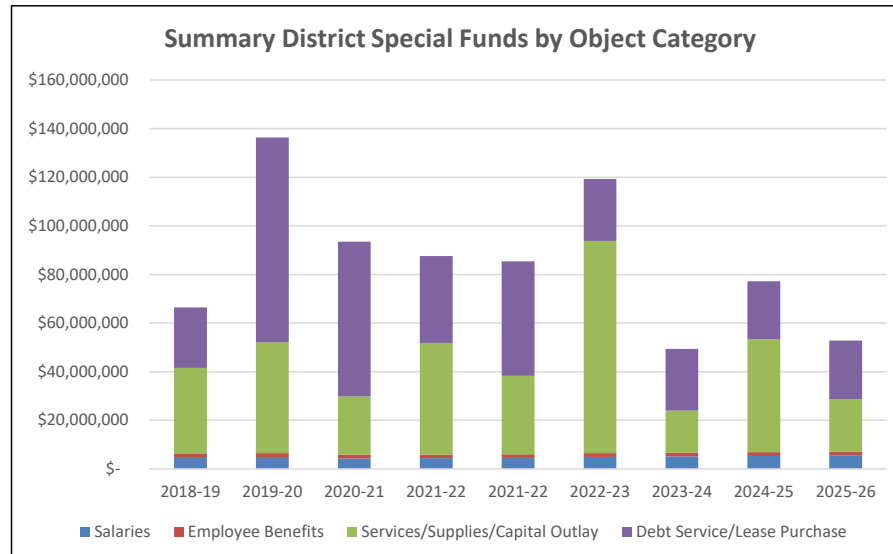
2022-23 BUDGET

Program: Summary Expenditures Budget

Function(s): Total All Functions - Special Funded Programs

<u>Expenditure Object Category</u>	<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Original Budget 2021-22</u>	<u>Projected Actual 2021-22</u>	<u>Budget 2022-23</u>	<u>2023-24</u>	<u>Forecast 2024-25</u>	<u>2025-26</u>
Salaries	\$ 4,544,035	\$ 4,538,857	\$ 4,298,198	\$ 4,422,218	\$ 4,535,959	\$ 4,955,611	\$ 5,145,540	\$ 5,291,362	\$ 5,397,189
Employee Benefits	\$ 1,913,760	\$ 1,943,653	\$ 1,632,596	\$ 1,483,578	\$ 1,484,915	\$ 1,546,882	\$ 1,606,533	\$ 1,656,517	\$ 1,689,646
Services/Supplies/Capital Outlay	\$ 35,154,313	\$ 45,698,632	\$ 23,896,601	\$ 45,925,868	\$ 32,285,461	\$ 87,286,315	\$ 17,238,275	\$ 46,342,250	\$ 21,549,275
Debt Service/Lease Purchase	\$ 24,875,317	\$ 84,188,448	\$ 63,631,490	\$ 35,744,975	\$ 47,127,527	\$ 25,508,393	\$ 25,371,258	\$ 23,926,708	\$ 24,171,908
Total	\$ 66,487,425	\$ 136,369,590	\$ 93,458,885	\$ 87,576,639	\$ 85,433,862	\$ 119,297,201	\$ 49,361,606	\$ 77,216,837	\$ 52,808,018

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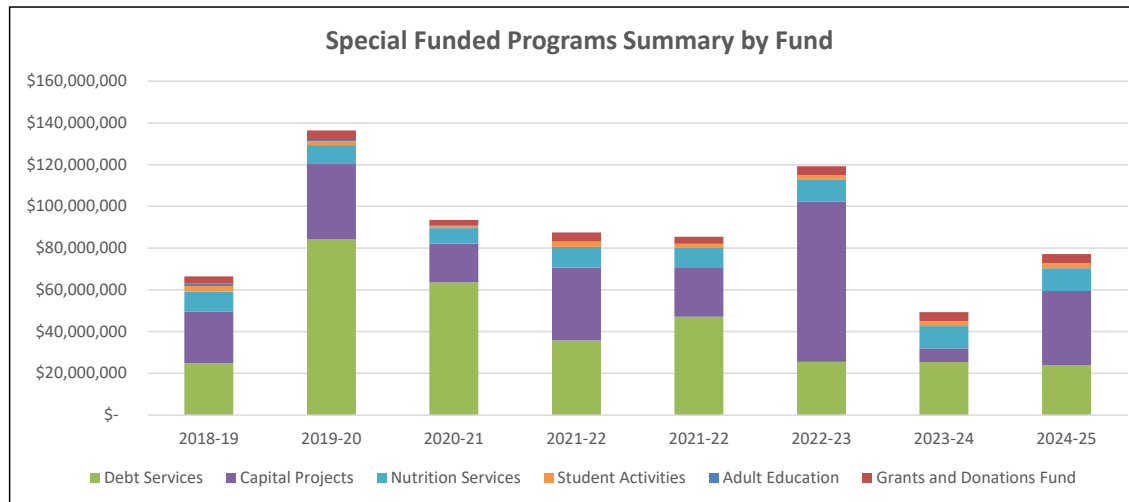
COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

SPECIAL FUNDED PROGRAMS EXPENDITURES SUMMARY

Programs	Actual 2018-19	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23	2023-24	Forecast 2024-25	2025-26
Debt Services	\$ 24,875,317	\$ 84,188,448	\$ 63,631,490	\$ 35,744,975	\$ 47,127,527	\$ 25,508,393	\$ 25,371,258	\$ 23,926,708	\$ 24,171,908
Capital Projects	\$ 24,783,460	\$ 36,086,085	\$ 18,552,506	\$ 34,855,048	\$ 23,427,850	\$ 76,800,166	\$ 6,582,275	\$ 35,584,750	\$ 10,591,775
Nutrition Services	\$ 9,566,215	\$ 9,074,934	\$ 7,400,894	\$ 9,986,470	\$ 9,818,450	\$ 10,433,778	\$ 10,668,647	\$ 10,838,706	\$ 10,955,480
Student Activities	\$ 2,708,107	\$ 1,893,162	\$ 942,763	\$ 2,485,000	\$ 1,630,755	\$ 2,160,000	\$ 2,300,000	\$ 2,350,000	\$ 2,500,000
Adult Education	\$ 1,211,785	\$ 513,676	\$ 184,087	\$ 125,281	\$ 122,860	\$ 128,364	\$ 130,535	\$ 137,605	\$ 139,205
Grants and Donations Fund	\$ 3,342,541	\$ 4,613,285	\$ 2,747,145	\$ 4,379,865	\$ 3,306,420	\$ 4,266,500	\$ 4,308,891	\$ 4,379,068	\$ 4,449,650
Total	\$ 66,487,425	\$ 136,369,590	\$ 93,458,885	\$ 87,576,639	\$ 85,433,862	\$ 119,297,201	\$ 49,361,606	\$ 77,216,837	\$ 52,808,018

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COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

**DEBT SUMMARY
AS OF JUNE 30, 2022**

The District issues general obligation bonds and certificates of participation as authorized by the voters. Page 284 details the repayment schedule for the current outstanding debt balances.



The District will begin fiscal year 2022-23 with an estimated Debt Service Fund balance of \$\$28,407,332 and repay principal and interest of \$25,508,393 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 holds \$37,045,000 of general obligation refunding bonds which will be repaid in the future. The refunding bond payments will be made from the proceeds of the refundings made during fiscal year 2019-20 and 2020-21 which are held in an irrevocable escrow account to be repaid during fiscal year 2022-23.

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 2022-23, the total debt service on the COPS is budgeted at \$542,740.

OUTSTANDING DEBT OF THE DISTRICT

<u>Type of Debt</u>	<u>General Obligation Bonds</u>	<u>Certificates of Participation</u>
Current Outstanding	\$286,875,000	\$5,825,000
Final Maturity	March 2040	March 2037
Average Coupon Rate over Life	3.948%	2.156%

DEBT AUTHORIZED AND UNISSUED

The District does not have any authorized and unissued debt remaining.

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 2023 debt capacity is \$436,466,787. The current allowable debt capacity for which voters could be asked to approve is \$149,591,787.



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET





COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

DEBT SERVICE FUND SUMMARY

	ACTUAL			BUDGET		FORECAST		
	2018-19	2019-20	2020-21	Projected 2021-22	Budget 2022-23	Forecast 2023-24	Forecast 2024-25	Forecast 2025-26
Beginning Fund Balance - Debt Service Fund	\$ 66,152,839	\$ 67,156,146	\$ 65,454,337	\$ 35,288,505	\$ 28,407,332	\$ 32,351,288	\$ 37,237,515	\$ 44,397,582
Revenues								
Local revenue	\$ 25,412,704	\$ 27,262,842	\$ 27,742,466	\$ 28,119,440	\$ 28,743,971	\$ 29,549,107	\$ 30,378,397	\$ 31,232,565
Intermediate revenue	\$ 308,082	\$ 402,802	\$ 352,367	\$ 391,588	\$ 391,588	\$ 391,588	\$ 391,588	\$ 391,588
Federal revenue	\$ 157,838	\$ 315,173	\$ 316,790	\$ 314,281	\$ 316,790	\$ 316,790	\$ 316,790	\$ 316,790
Other revenues	\$ -	\$ 95,822	\$ 434,035	\$ 1,291,045	\$ -	\$ -	\$ -	\$ -
Sale of Bonds	\$ -	\$ 54,410,000	\$ 4,620,000	\$ 10,130,000	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 25,878,624	\$ 82,486,639	\$ 33,465,658	\$ 40,246,354	\$ 29,452,349	\$ 30,257,485	\$ 31,086,775	\$ 31,940,943
change in revenue from prior year	\$ (41,612,376)	\$ 14,995,639	\$ 7,587,034	\$ (42,240,285)	\$ (10,794,005)	\$ (9,988,869)	\$ (9,159,579)	\$ 1,683,458
	-61.66%	22.22%	29.32%	-51.21%	-26.82%	-24.82%	-22.76%	5.56%
Expenditures								
Debt Service	\$ 24,875,317	\$ 84,188,448	\$ 63,631,490	\$ 47,127,527	\$ 25,508,393	\$ 25,371,258	\$ 23,926,708	\$ 24,171,908
Total Expenditures	\$ 24,875,317	\$ 84,188,448	\$ 63,631,490	\$ 47,127,527	\$ 25,508,393	\$ 25,371,258	\$ 23,926,708	\$ 24,171,908
Transfers (to) from other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures + Transfers	\$ 24,875,317	\$ 84,188,448	\$ 63,631,490	\$ 47,127,527	\$ 25,508,393	\$ 25,371,258	\$ 23,926,708	\$ 24,171,908
Increase (decrease) in fund balance	\$ 1,003,307	\$ (1,701,809)	\$ (30,165,832)	\$ (6,881,173)	\$ 3,943,956	\$ 4,886,227	\$ 7,160,067	\$ 7,769,035
Ending Fund Balance - Debt Service	\$ 67,156,146	\$ 65,454,337	\$ 35,288,505	\$ 28,407,332	\$ 32,351,288	\$ 37,237,515	\$ 44,397,582	\$ 52,166,617



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Program: Debt Services
Function(s): Debt Services
 5000

Expenditure Object Category	Actual 2018-19	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services/Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service/Lease Purchase	\$ 24,875,317	\$ 84,188,448	\$ 63,631,490	\$ 35,744,975	\$ 47,127,527	\$ 25,508,393
Total	\$ 24,875,317	\$ 84,188,448	\$ 63,631,490	\$ 35,744,975	\$ 47,127,527	\$ 25,508,393



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



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 and is anticipated to remain the same for the 2022-23 fiscal year.



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET





COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

CAPITAL PROJECTS FUND SUMMARY

	ACTUAL			BUDGET		FORECAST		
	2018-19	2019-20	2020-21	Projected 2021-22	Budget 2022-23	Forecast 2023-24	Forecast 2024-25	Forecast 2025-26
Beginning Fund Balance - Capital Projects Fund	\$ 42,017,733	\$ 54,732,085	\$ 25,144,097	\$ 32,900,991	\$ 14,862,482	\$ 3,019,719	\$ 392,025	\$ 8,849,658
Revenues								
Local revenue	\$ 3,744,220	\$ 4,708,471	\$ 3,470,814	\$ 3,436,267	\$ 3,085,847	\$ 3,168,688	\$ 3,254,015	\$ 3,341,901
Intermediate revenue	\$ 10,735	\$ 18,973	\$ 17,959	\$ 20,920	\$ 20,920	\$ 20,920	\$ 20,920	\$ 20,920
State revenue	\$ 268,419	\$ 70,635	\$ 91,878	\$ 82,698	\$ 82,698	\$ 82,698	\$ 82,698	\$ 82,698
Federal revenue	\$ 6,885	\$ 5,468	\$ 1,432	\$ 118,848	\$ 21,125,198	\$ -	\$ -	\$ -
Other revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Bonds	\$ 30,000,000	\$ -	\$ 20,000,000	\$ -	\$ 40,000,000	\$ -	\$ 40,000,000	\$ -
Other Financing Sources	\$ 3,467,553	\$ 1,694,550	\$ 2,727,317	\$ 1,730,608	\$ 642,740	\$ 682,275	\$ 684,750	\$ 691,775
Total Revenue	\$ 37,497,812	\$ 6,498,097	\$ 26,309,400	\$ 5,389,341	\$ 64,957,403	\$ 3,954,581	\$ 44,042,383	\$ 4,137,294
change in revenue from prior year	\$ (4,000,379)	\$ (35,000,094)	\$ (11,188,412)	\$ (1,108,756)	\$ 59,568,062	\$ (1,434,760)	\$ 38,653,042	\$ 182,713
	-9.64%	-84.34%	-29.84%	-17.06%	1105.29%	-26.62%	717.21%	4.62%
Expenditures								
Capital Outlay	\$ 23,839,713	\$ 35,290,679	\$ 17,568,561	\$ 23,021,525	\$ 76,257,426	\$ 6,000,000	\$ 35,000,000	\$ 10,000,000
Debt Service	\$ 943,747	\$ 795,406	\$ 983,945	\$ 406,325	\$ 542,740	\$ 582,275	\$ 584,750	\$ 591,775
Total Expenditures	\$ 24,783,460	\$ 36,086,085	\$ 18,552,506	\$ 23,427,850	\$ 76,800,166	\$ 6,582,275	\$ 35,584,750	\$ 10,591,775
Transfers (to) from other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures + Transfers	\$ 24,783,460	\$ 36,086,085	\$ 18,552,506	\$ 23,427,850	\$ 76,800,166	\$ 6,582,275	\$ 35,584,750	\$ 10,591,775
Increase (decrease) in fund balance	\$ 12,714,352	\$ (29,587,988)	\$ 7,756,894	\$ (18,038,509)	\$ (11,842,763)	\$ (2,627,694)	\$ 8,457,633	\$ (6,454,481)
Ending Fund Balance - Capital Projects Fund	\$ 54,732,085	\$ 25,144,097	\$ 32,900,991	\$ 14,862,482	\$ 3,019,719	\$ 392,025	\$ 8,849,658	\$ 2,395,177



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Program: Capital Projects
Function(s): Capital Projects
 4001 through 4999

Expenditure Object Category	Actual 2018-19	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services/Supplies/Capital Outlay	\$ 24,783,460	\$ 36,086,085	\$ 18,552,506	\$ 34,855,048	\$ 23,427,850	\$ 76,800,166
Total	\$ 24,783,460	\$ 36,086,085	\$ 18,552,506	\$ 34,855,048	\$ 23,427,850	\$ 76,800,166



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Capital Projects

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.

Variance Discussion:



The budgeted increase in Capital Projects Fund expenditures is due to use of funds from general obligation bonds expected to be sold in the summer 2022 from the \$80 million April 2022 voter authorization. Even though the District anticipates spending the 2022 bond issue over multiple years, the District has elected to budget the full amount of the projects in the 2022-23 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. In addition, the District anticipates spending federal stimulus funding totaling \$19.1 million on capital improvements during the 2022-23 school year. The complete listing of capital projects can be seen on pages 251 and 253.

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 PUBLIC SCHOOLS

2022-23 BUDGET

CAPITAL REVENUE AND EXPENDITURE PLANNING

	Local and State Revenue	Elementary and Secondary School Emergency Relief Fund (ESSER)	Bond Revenues				Totals
			4027 Authorized April 2014 & issued April 2016	4032 Authorized April 2018 & Issued April 2019	4033 Authorized June 2020 & Issued August 2020	4034 Authorized April 2022 & Issued June 2022	
Projected balances 7/1/2022	\$ 570,000	\$ -	\$ 82,482	\$ 600,000	\$ 13,085,000	\$ 40,000,000	\$ 54,337,482
2022-23 Projected Revenues							
Current Tax	\$ 2,758,108	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,758,108
Delinquent Tax	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000
Surtax	\$ 41,878	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,878
In Lieu of Tax Payments	\$ 29,861	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,861
Interest - Daily Account	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Interest - Investments	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Interest - Collector	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
State Assessed Utilities	\$ 14,190	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,190
County Stock Insurance	\$ 6,730	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,730
State Aid Line 14-B Funds	\$ 82,698	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,698
E-Rate	\$ 1,985,198	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,985,198
ESSER	\$ -	\$ 19,140,000	\$ -	\$ -	\$ -	\$ -	\$ 19,140,000
Other Financing Sources (premiums & transfers)	\$ 1,167,740	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,167,740
Projected Revenue for 2022-23	\$ 6,342,403	\$ 19,140,000	\$ -	\$ -	\$ -	\$ -	\$ 25,482,403

Projects 2022-23

Aslin Lease purchase payment	\$ 412,550	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 412,550
Aslin Chiller Replacement	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Alpha Hart Flooring Replacement	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Athletic Improvements - Middle School Equity	\$ -	\$ -	\$ -	\$ 470,000	\$ -	\$ -	\$ 470,000
Athletic Equipment - Control System Upgrades for FB Scoreboards	\$ 143,016	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 143,016
Battle Elementary Addition and Renovation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,500,000	\$ 4,500,000
Benton Main Entrance ADA Sidewalk	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Benton cafeteria tables	\$ 7,174	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,174
Beulah Ralph Elementary Roof Replacement	\$ -	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000
BHS converting room into office for Burrell	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000
BHS - Fine Arts Storage	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000
Board Room Audio Visual Upgrade	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Bond Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000
CACC Addition and Renovation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500,000	\$ 7,500,000
CACC Match	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
CFO/COO - Unallocated	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Community Relations - Audio/Video Encoder	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500
Custodial Services - Equipment	\$ 177,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 177,000
Derby Ridge Flooring Replacement	\$ 330,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 330,000
Douglas Weight Room Equipment	\$ 4,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,700
Energy Recovery Unit Replacements - BRE, Parkade, Ridgeway, Benton	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
Fairview Playground Asphalt	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
FCS Grounds - bobcat, saw mill	\$ 88,191	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 88,191



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

CAPITAL REVENUE AND EXPENDITURE PLANNING

	Local and State Revenue	Elementary and Secondary School Emergency Relief Fund (ESSER)	Bond Revenues				Totals
			4027 Authorized April 2014 & issued April 2016	4032 Authorized April 2018 & Issued April 2019	4033 Authorized June 2020 & Issued August 2020	4034 Authorized April 2022 & Issued June 2022	
FCS single man platform lift	\$ 11,897	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,897
FCS Sewer Machine	\$ 8,793	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,793
FCS street sweeper	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000
FCS shop drain	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Field VRF Replacement	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
GMS Flooring	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000
Grant VRF Replacement	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
HHS fencing around turf fields	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
HHS HVAC	\$ -	\$ 2,600,000	\$ -	\$ -	\$ -	\$ -	\$ 2,600,000
JMS Addition and Renovation Project	\$ -	\$ -	\$ -	\$ 130,000	\$ 6,000,000	\$ -	\$ 6,130,000
Kiln Replacements	\$ 34,450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,450
LMS Division of Room 100 into 2 rooms	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
LMS Janitor closet repairs for water leaks and mold	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
LMS Theater Curtains	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Midway Kitchen Renovation	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Music - Various Instruments	\$ 99,254	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 99,254
Nature Play Areas - Various Locations	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000
New Elementary School - Sinclair Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000,000	\$ 25,000,000
Nutrition Services Equipment	\$ 62,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,000
Oakland Air Handler Replacement	\$ -	\$ 3,700,000	\$ -	\$ -	\$ -	\$ -	\$ 3,700,000
Parkade flooring	\$ -	\$ -	\$ -	\$ -	\$ 850,000	\$ -	\$ 850,000
Paxton Keeley Chiller and Cooling Tower Replacement	\$ -	\$ 1,200,000	\$ -	\$ -	\$ -	\$ -	\$ 1,200,000
Practical Arts - draft table, drum sander, CNC machine	\$ 14,698	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,698
Ridgeway VRV Unit Replacement	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Rock Bridge Elementary Replace ERU Controls	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
RBHS HVAC upgrades	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
Russell Addition and Renovation	\$ -	\$ -	\$ -	\$ -	\$ 6,000,000	\$ -	\$ 6,000,000
Shepard media center	\$ 57,568	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,568
Shepard HVAC	\$ -	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000
Special Services - Student Equipment	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000
Smithton AC Chiller Replacement	\$ -	\$ 700,000	\$ -	\$ -	\$ -	\$ -	\$ 700,000
Student Health Services - 2 Vision Screeners	\$ 7,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,200
Technology Services- Juniper switch replacement	\$ 2,769,879	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,769,879
Technology Services - Ruckus Wireless Upgrade	\$ 1,200,516	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200,516
Technology Services - UPS Battery replacement	\$ 117,780	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 117,780
Technology Services Replacement Computers over \$1000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Two Mile Prairie replace furnace in rooms 102 and 111	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
West Middle Boiler, Chiller and AHU Replacement	\$ -	\$ 700,000	\$ -	\$ -	\$ -	\$ -	\$ 700,000



COLUMBIA PUBLIC SCHOOLS
2022-23 BUDGET

CAPITAL REVENUE AND EXPENDITURE PLANNING

	Local and State Revenue	Elementary and Secondary School Emergency Relief Fund (ESSER)	Bond Revenues				Totals
			4027 Authorized April 2014 & issued April 2016	4032 Authorized April 2018 & Issued April 2019	4033 Authorized June 2020 & Issued August 2020	4034 Authorized April 2022 & Issued June 2022	
West Middle sewer pipe repair/replacement	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
WBE handicap access to playground	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
WBE Boiler Replacement	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Projected Expenditures 2022-23	\$ 6,710,166	\$ 19,140,000	\$ -	\$ 600,000	\$ 12,850,000	\$ 37,500,000	\$ 76,800,166
Projected Ending Fund Balance 6/30/2023	\$ 202,237	\$ -	\$ 82,482	\$ -	\$ 235,000	\$ 2,500,000	\$ 3,019,719



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

CAPITAL PROJECTS FUND			
Local and State Funding - New Projects 2022-23			
	LOCATION/DEPARTMENT	CAPITAL EXPENDITURE ITEM	BUDGET
1	Administration Building	Lease Purchase Payment	\$ 412,550
2	Alpha Hart Elementary	Flooring Upgrades	\$ 200,000
3	Athletic Equipment	Control System Upgrades for Scoreboards at Battle, Hickman, and Rock Bridge High Schools	\$ 143,016
4	Benton Elementary	Main Entrance ADA Sidewalk	\$ 30,000
5	Benton Elementary	Cafeteria Table Replacement	\$ 7,174
6	Battle High School	Convert Room into Office for Burrell Partnership	\$ 35,000
7	Battle High School	Fine Arts Storage	\$ 60,000
8	Chief Financial Officer	Unallocated Allowance for Additional Projects	\$ 200,000
9	Columbia Area Career Center	Grant Matching Funds	\$ 100,000
10	Community Relations	Audio/Video Encoder for CPS TV	\$ 2,500
11	Custodial Equipment	Autonomous Rider Auto Scrubbers (3)	\$ 177,000
12	Derby Ridge Elementary	Flooring Upgrades	\$ 330,000
13	Douglas High School	Weight Room Equipment	\$ 4,700
14	Faiview Elementary	Playground Asphalt Replacement	\$ 50,000
15	Facilities and Construction Services	Bobcat Compact Excavator	\$ 63,191
16	Facilities and Construction Services	Saw Mill	\$ 25,000
17	Facilities and Construction Services	Sewer Machines (3) - various sizes	\$ 8,793
18	Facilities and Construction Services	Shop Drain in Mechanics Area	\$ 25,000
19	Facilities and Construction Services	Single Man Platform Lift	\$ 11,897
20	Facilities and Construction Services	Street Sweeper	\$ 80,000
21	Fine Arts - Art	Kilns for Various Locations	\$ 34,450
22	Fine Arts - Music	Instruments for Various Locations	\$ 99,254
23	Fine Arts - Theater	New Curtains for Lange Middle School	\$ 25,000
24	Gentry Middle School	Flooring Upgrades	\$ 4,000
25	Hickman High School	Fencing around New Turf Field	\$ 25,000
26	Lange Middle School	Division of Room 100 into Two Rooms	\$ 5,000
27	Lange Middle School	Janitor Closet Repairs	\$ 10,000
28	Midway Heights Elementary	Kitchen Renovation	\$ 200,000
29	Nutrition Services	Equipment	\$ 62,000
30	Practical Arts	3D Printer for Smithton Middle School	\$ 2,750
31	Practical Arts	Glow Forge CO2 Laser Printer for Battle High School	\$ 7,240
32	Practical Arts	Jointer (2) - Jefferson and West Middle Schools	\$ 4,708
33	Shepard Boulevard Elementary	Media Center Upgrades	\$ 57,568
34	Special Services	Student Equipment	\$ 12,000
35	Student Health Services	Vision Screener (2)	\$ 7,200
36	Technology Services	Juniper Switch Replacement	\$ 2,769,879
37	Technology Services	Ruckus Wireless Upgrade	\$ 1,200,516
38	Technology Services	UPS Battery Replacement	\$ 117,780
39	Technology Services	Replacement Smartboards and Flat Panels	\$ 10,000
40	Two Mile Prairie Elementary	Replace Furnace in Rooms 102 and 111	\$ 50,000
41	West Middle School	Sewer Pipe Repair/Replacement	\$ 30,000
42	West Boulevard Elementary	Handicap Access to Playground	\$ 10,000
Total Local Capital Allocation - New Projects			\$ 6,710,166



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Federal Funding - New Projects in 2022-23			
	Location/Department	Capital Expenditure Item	Budget
1	Administration Building	Board Room Audiovisual Upgrades	\$ 500,000
2	Administration Building	Chiller Replacement	\$ 500,000
3	Beulah Ralph Elementary	Roof Replacement	\$ 2,500,000
4	Field Building	VRF Replacement	\$ 150,000
5	Grant Elementary	VRF Replacement	\$ 150,000
6	Hickman High School	HVAC Upgrades to Concessions Area, Weight Room and Fine Arts Building	\$ 500,000
7	Oakland Middle School	Air Handling Unit (AHU) Replacement	\$ 2,500,000
8	Paxton Keeley Elementary	Chiller and Cooling Tower Replacement	\$ 1,200,000
9	Rock Bridge High School	Air Handling Unit (AHU) Replacement	\$ 2,000,000
10	Ridgeway Elementary	Air Handling Unit (AHU) Replacement	\$ 200,000
11	Rock Bridge Elementary	Replace Energy Recovery Unit (ERU) Controls	\$ 40,000
12	Smithton Middle Schools	Chiller Replacement	\$ 700,000
13	Various	Outdoor Nature Play Areas	\$ 500,000
14	Various	Replace Energy Recovery Units (ERU)	\$ 1,000,000
15	West Boulevard Elementary	Boiler Replacment	\$ 200,000
16	West Middle School	Air Handler, Chiller, Boiler Replacement	\$ 700,000
17			
Total Capital Projects Fund Federal Funding			\$ 13,340,000

Federal Funding - Project Carry Forward from 2021-22			
	Location/Department	Capital Expenditure Item	Budget
1	Hickman High School	Air Handling Unit (AHU) Replacement and HVAC Upgrades	\$ 2,100,000
2	Oakland Middle School	Air Handling Unit (AHU) Replacement	\$ 1,200,000
3	Shepard Boulevard Elementary School	Air Handler, Chiller, Boiler Replacement	\$ 2,500,000
Total Federal Funding Carry Forward from Prior Year			\$ 5,800,000

New Bond Projects in 2022-23			
	Location/Department	Capital Expenditure Item	Budget
1	New Elementary School	Design and Construction	\$ 25,000,000
2	Battle Elementary School	Design and Construction for Expansion Project	\$ 4,500,000
3	Columbia Area Career Center	Design and Construction for Expansion Project	\$ 7,500,000
4	Bond Fees	Bond Issuance Costs - 2022 Issuance	\$ 500,000
5			
6			
7			
Total Capital Projects Fund Bond Funding - New Bond Projects			\$ 37,500,000



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Bond Funding - Project Carry Forward from 2021-22			
	Location/Department	Capital Expenditure Item	Budget
1	Athletic Improvements	Middle School Equity	\$ 470,000
2	Jefferson Middle School	Design and Construction for Expansion Project	\$ 6,130,000
3	Parkade Elementary	Flooring Upgrades	\$ 850,000
4	Russell Boulevard Elementary School	Design and Construction for Expansion Project	\$ 6,000,000
Total Bond Funding Carry Forward from Prior Year			\$ 13,450,000
Total Bond Funding Capital Budget for 2022-23			\$ 50,950,000
Grand Total Capital Project Spending			\$ 76,800,166



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

**LONG RANGE CAPITAL IMPROVEMENT AND FINANCING PLAN FOR 10 YEARS
2019-20 THROUGH 2029-30**

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Bond Issuance Project	Estimated Project Cost/Request	Desired Project Completion	Voter Authorization and Bond Issuance Proposal to Board of Education							Total \$270,000,000
			April 2018 - \$30,000,000	April 2020 - \$20,000,000	April 2022 - \$80,000,000		April 2026 - \$30,000,000	April 2028 - \$110,000,000		
			Spring 2019 \$30,000,000	Spring 2020 \$20,000,000	Spring 2022 \$40,000,000	Spring 2024 \$40,000,000	Spring 2026 \$30,000,000	Spring 2028 \$110,000,000		
New Middle School Construction	\$ 5,000,000	July 2020	\$ 5,000,000							\$ 5,000,000
Middle School Athletic Field Projects	\$ 2,000,000	July 2020	\$ 2,000,000							\$ 2,000,000
High School Athletic Field Projects	\$ 3,300,000	July 2021		\$ 3,300,000						\$ 3,300,000
Jefferson Middle School Renovation Project	\$ 12,000,000	July 2023	\$ 6,000,000	\$ 6,000,000						\$ 12,000,000
Locust Street Expressive Arts Elementary Addition	\$ 6,500,000	Dec 2020	\$ 6,500,000							\$ 6,500,000
Rock Bridge Elementary Addition	\$ 7,000,000	July 2022	\$ 7,000,000							\$ 7,000,000
Russell Boulevard Elementary Addition	\$ 7,500,000	July 2022		\$ 7,500,000						\$ 7,500,000
Building Additions	4,500,000	July 2024			\$ 4,500,000					\$ 4,500,000
Land for New School					\$ 25,000,000	\$ 28,000,000				\$ 53,000,000
New Elementary School Building	\$ 53,000,000	July 2026					\$ 25,000,000			\$ 25,000,000
Land and Design for New High School	\$ 25,000,000	July 2030								\$ 105,000,000
New High School	\$ 105,000,000	July 2030						\$ 105,000,000		\$ 105,000,000
Career Center Addition and Renovation	\$ 15,000,000	July 2026			\$ 7,000,000	\$ 8,000,000				15,000,000
Safety and Security Enhancement Projects	\$ 5,750,000		\$ 750,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 5,750,000
Technology Projects	\$ 5,312,500		\$ 1,062,500		\$ 1,000,000	\$ 1,000,000	\$ 750,000	\$ 1,500,000		\$ 5,312,500
Roofs, Tuckpointing, HVAC and Other Critical Projects (Critical projects may include but are not limited to, upgrade older facilities, ADA compliance, deferred maintenance, athletic facility upgrades, outdoor processes, solar panels)	\$ 11,450,000		\$ 1,450,000	\$ 2,000,000	\$ 1,250,000	\$ 1,750,000	\$ 3,000,000	\$ 2,000,000		\$ 11,450,000
Bond Fees	\$ 1,687,500		\$ 237,500	\$ 200,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 500,000		\$ 1,687,500
Total Issued	\$ 270,000,000		\$ 30,000,000	\$ 20,000,000	\$ 40,000,000	\$ 40,000,000	\$ 30,000,000	\$ 110,000,000		\$ 270,000,000

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.



COLUMBIA PUBLIC SCHOOLS

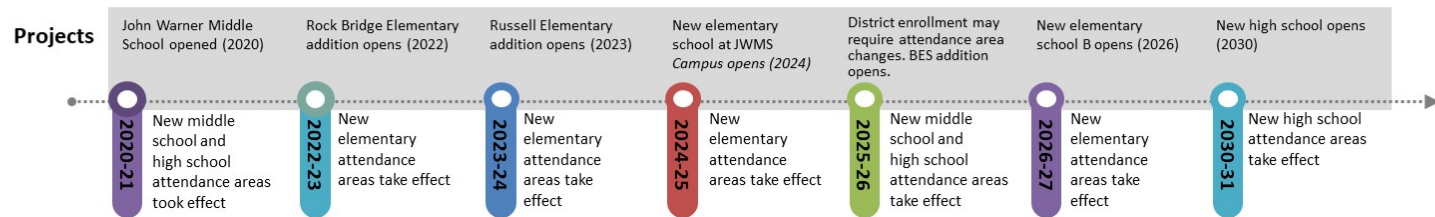
2022-23 BUDGET

Columbia Public Schools Facility and Bond Plan

Vote	April 2016 \$30 million bond (no-tax-rate increase)	April 2018 \$30 million bond (no-tax-rate increase)	June 2020 \$20 million bond (no-tax-rate increase)	April 2022 \$80 million bond (no-tax-rate increase)		April 2026 \$30 million bond (no-tax-rate increase expected)	April 2028 \$110 million bond (no-tax-rate increase expected)
Issue	June 2018	June 2019	August/ September 2020	June 2022 \$40 million	June 2024 \$40 million	June 2026	June 2028
Projects	<ul style="list-style-type: none"> Middle school land and design Middle school construction Locust Street design Technology infrastructure Roofs and other critical facility needs 	<ul style="list-style-type: none"> John Warner Middle School construction Locust Street addition and renovations Building renovations and improvements Safety and security Middle school athletic improvement 	<ul style="list-style-type: none"> Jefferson Middle School renovations Russell Boulevard addition and renovations High school activity field projects Safety and security projects Accessibility projects Technology infrastructure Roofs and other critical facility needs 	<ul style="list-style-type: none"> New Elementary at John Warner campus Renovation and addition at CACC South - Phase 1 Battle Elementary addition Safety and security Accessibility projects Technology infrastructure Roofs and other critical facility needs 	<ul style="list-style-type: none"> Renovation and addition at CACC South - Phase 2 New Elementary Safety and security Accessibility projects Technology infrastructure Roofs and other critical facility needs 	<ul style="list-style-type: none"> High school land, design, and site construction Safety and security Accessibility projects Technology infrastructure Roofs and other critical facility needs 	<ul style="list-style-type: none"> High school construction Safety and security Accessibility projects New or renovated instructional space to accommodate growth Technology infrastructure Roofs and other critical facility needs

Completed as promised
In progress
Planned

Columbia Public Schools Attendance Areas





COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET





COLUMBIA PUBLIC SCHOOLS
2022-23 BUDGET

NUTRITION SERVICES FUND SUMMARY

	ACTUAL			BUDGET		FORECAST		
	2018-19	2019-20	2020-21	Projected 2021-22	Budget 2022-23	Forecast 2023-24	Forecast 2024-25	Forecast 2025-26
Beginning Fund Balance - Nutrition Services Fund	\$ 1,273,895	\$ 930,152	\$ -	\$ -	\$ 2,538,720	\$ 1,065,942	\$ -	\$ -
Revenues								
Local revenue	\$ 2,913,468	\$ 2,129,634	\$ 198,617	\$ 698,799	\$ 2,266,000	\$ 2,366,000	\$ 2,466,000	\$ 2,516,000
State revenue	\$ 57,935	\$ 67,195	\$ 63,270	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000
Federal revenue	\$ 5,788,432	\$ 4,454,990	\$ 4,583,135	\$ 11,193,371	\$ 6,130,000	\$ 6,180,000	\$ 6,280,000	\$ 6,380,000
Other revenues	\$ 468,788	\$ 615,099	\$ 173,507	\$ 400,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Other Financing Sources	\$ -	\$ 877,865	\$ 2,382,365	\$ -	\$ -	\$ 491,705	\$ 1,527,706	\$ 1,494,480
Total Revenue	\$ 9,228,623	\$ 8,144,783	\$ 7,400,894	\$ 12,357,170	\$ 8,961,000	\$ 9,602,705	\$ 10,838,706	\$ 10,955,480
change in revenue from prior year	\$ (152,043)	\$ (1,235,883)	\$ (1,827,729)	\$ 4,212,387	\$ (3,396,170)	\$ (2,754,465)	\$ (1,518,464)	\$ 1,352,775
	-1.62%	-13.17%	-19.81%	51.72%	-27.48%	-22.29%	-12.29%	14.09%
Expenditures								
Salaries	\$ 3,277,730	\$ 3,405,938	\$ 3,457,259	\$ 3,703,884	\$ 4,126,136	\$ 4,291,181	\$ 4,419,916	\$ 4,508,314
Benefits	\$ 1,530,523	\$ 1,596,809	\$ 1,378,992	\$ 1,261,411	\$ 1,324,487	\$ 1,377,466	\$ 1,418,790	\$ 1,447,166
Total Salaries & Benefits	\$ 4,808,253	\$ 5,002,747	\$ 4,836,251	\$ 4,965,295	\$ 5,450,623	\$ 5,668,647	\$ 5,838,706	\$ 5,955,480
Total Service/Supply	\$ 4,764,113	\$ 4,072,188	\$ 2,564,643	\$ 4,853,155	\$ 4,983,155	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000
Total Expenditures	\$ 9,572,366	\$ 9,074,935	\$ 7,400,894	\$ 9,818,450	\$ 10,433,778	\$ 10,668,647	\$ 10,838,706	\$ 10,955,480
Transfers (to) from other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures + Transfers	\$ 9,572,366	\$ 9,074,935	\$ 7,400,894	\$ 9,818,450	\$ 10,433,778	\$ 10,668,647	\$ 10,838,706	\$ 10,955,480
Increase (decrease) in fund balance	\$ (343,743)	\$ (930,152)	\$ -	\$ 2,538,720	\$ (1,472,778)	\$ (1,065,942)	\$ -	\$ -
Ending Fund Balance - Nutrition Services Fund	\$ 930,152	\$ -	\$ -	\$ 2,538,720	\$ 1,065,942	\$ -	\$ -	\$ -
Fund Balance as Percentage of Expenses and Transfers	9.72%	-	-	25.86%	10.22%	-	-	-
Average Monthly expenses	\$ 797,697	\$ 756,245	\$ 616,741	\$ 818,204	\$ 869,482	\$ 889,054	\$ 903,226	\$ 912,957
Number of months fund balance will cover avg monthly exp	1.17	-	-	3.10	1.23	-	-	-



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Program: Nutrition Services

**Function(s): Nutrition Services
2561**

Expenditure Object Category	Actual 2018-19	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23
Salaries	\$ 3,277,730	\$ 3,405,938	\$ 3,457,259	\$ 3,680,606	\$ 3,703,884	\$ 4,126,136
Employee Benefits	\$ 1,530,523	\$ 1,596,809	\$ 1,378,992	\$ 1,271,334	\$ 1,261,411	\$ 1,324,487
Services/Supplies/Capital Outlay	\$ 4,757,962	\$ 4,072,187	\$ 2,564,643	\$ 5,034,530	\$ 4,853,155	\$ 4,983,155
Total	\$ 9,566,215	\$ 9,074,934	\$ 7,400,894	\$ 9,986,470	\$ 9,818,450	\$ 10,433,778

Program Data:	2018-19	2019-20	2020-21	2021-22	2021-22	2022-23
Staff FTE:						
Administrative	4.37	4.34	5.00	5.00	5.00	5.00
Support Staff/Technology Staff	2.94	2.94	2.94	2.94	2.94	2.94
Warehouse/Maintenance Staff	4.75	2.75	2.75	2.75	2.67	2.67
Kitchen Staff	<u>116.22</u>	<u>118.41</u>	<u>101.09</u>	<u>121.09</u>	<u>108.47</u>	<u>108.47</u>
Total	128.28	128.44	111.78	131.78	119.08	119.08
Free & Reduced Lunch Population (January Count as reported to DESE)	8,032	8,146	7,752	8,050	7,894	8,000
Free & Reduced Lunch Population (October head counts)						
Free	7,245	6,995	7,328	7,350	7,485	7,500
Reduced	<u>952</u>	<u>1,003</u>	<u>1,000</u>	<u>1,000</u>	<u>775</u>	<u>800</u>
Total Free & Reduced	8,197	7,998	8,328	8,350	8,260	8,300
Percentage of Enrollment	44.70%	43.70%	47.00%	47.00%	43.80%	44.00%
Meals Served	2,508,826	1,915,043	1,429,345	2,500,000	2,544,243	2,500,000
Average Daily Participation	14,419	11,006	8,215	14,368	15,803	14,706
Program Average Cost per Meal	\$ 3.81	\$ 4.74	\$ 5.18	\$ 3.99	\$ 3.86	\$ 4.17



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Nutrition Services

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 compensation for support and administrative staff based on experience.



The COVID-19 closure during 2020 and 2021 had a significant impact on the revenues of the Nutrition Services Fund. The District has made it a priority to continue to pay all employees and to continue to feed children during the closure which has caused the expenditures to be more than the revenues for 2019-20 and 2020-21. In addition, the District is committed to improved compensation for all hourly employees including Nutrition Services employees, to help recruit and retain highly qualified staff. Additional stimulus funds were received and deposited into the Nutrition Services fund in 2021-22 so a transfer was not needed from the operating fund and a transfer is not anticipated for 2022-23.

Additional measures will continue to be performed in the future to find additional sources of revenue and reduce service and supply expenditures in the Nutrition Services Fund.

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.



**Extra
Curricular
Activities
(ECA)**



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

STUDENT ACTIVITIES FUND SUMMARY

	ACTUAL			BUDGET		FORECAST		
	2018-19	2019-20	2020-21	Projected 2021-22	Budget 2022-23	Forecast 2023-24	Forecast 2024-25	Forecast 2025-26
Beginning Fund Balance - Student Activities Fund	\$ 1,315,358	\$ 1,280,924	\$ 1,569,296	\$ 1,508,218	\$ 2,010,493	\$ 2,010,493	\$ 2,010,493	\$ 2,010,493
Revenues								
Local revenue	\$ 2,673,673	\$ 2,181,534	\$ 881,685	\$ 2,133,030	\$ 2,160,000	\$ 2,300,000	\$ 2,350,000	\$ 2,500,000
Total Revenue	\$ 2,673,673	\$ 2,181,534	\$ 881,685	\$ 2,133,030	\$ 2,160,000	\$ 2,300,000	\$ 2,350,000	\$ 2,500,000
change in revenue from prior year	\$ 205,495 8.33%	\$ (286,644) -11.61%	\$ (1,791,988) -67.02%	\$ (48,504) -2.22%	\$ 26,970 1.26%	\$ 166,970 7.83%	\$ 216,970 10.17%	\$ 200,000 8.70%
Expenditures								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Service/Supply	\$ 2,708,107	\$ 1,893,162	\$ 942,763	\$ 1,630,755	\$ 2,160,000	\$ 2,300,000	\$ 2,350,000	\$ 2,500,000
Total Expenditures	\$ 2,708,107	\$ 1,893,162	\$ 942,763	\$ 1,630,755	\$ 2,160,000	\$ 2,300,000	\$ 2,350,000	\$ 2,500,000
Transfers (to) from other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures + Transfers	\$ 2,708,107	\$ 1,893,162	\$ 942,763	\$ 1,630,755	\$ 2,160,000	\$ 2,300,000	\$ 2,350,000	\$ 2,500,000
Increase (decrease) in fund balance	\$ (34,434)	\$ 288,372	\$ (61,078)	\$ 502,275	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance - Student Activities Fund	\$ 1,280,924	\$ 1,569,296	\$ 1,508,218	\$ 2,010,493	\$ 2,010,493	\$ 2,010,493	\$ 2,010,493	\$ 2,010,493



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Program: Student Activities
Function(s): Student Activities
 1401 through 1499

Expenditure Object Category	Actual 2018-19	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services/Supplies/Capital Outlay	\$ 2,708,107	\$ 1,893,162	\$ 942,763	\$ 2,485,000	\$ 1,630,755	\$ 2,160,000
Total	\$ 2,708,107	\$ 1,893,162	\$ 942,763	\$ 2,485,000	\$ 1,630,755	\$ 2,160,000

Program Data:	2018-19	2019-20	2020-21	2021-22	2021-22	2022-23
<u>Expenditure by School:</u>						
All Secondary Schools	\$ 659,891	\$ 432,595	\$ 272,741	\$ 620,000	\$ 501,755	\$ 760,000
Hickman High School	\$ 633,714	\$ 512,373	\$ 220,126	\$ 550,000	\$ 375,000	\$ 460,000
Rock Bridge High School	\$ 443,976	\$ 263,737	\$ 115,456	\$ 450,000	\$ 100,000	\$ 250,000
Battle High School	\$ 524,335	\$ 369,799	\$ 198,000	\$ 400,000	\$ 350,000	\$ 360,000
Douglass High School	\$ 5,273	\$ 2,659	\$ 2,174	\$ 5,000	\$ 1,500	\$ 5,000
Columbia Career Center	\$ 252,145	\$ 168,166	\$ 68,695	\$ 260,000	\$ 190,000	\$ 175,000
Jefferson Middle School	\$ 36,934	\$ 21,134	\$ 12,934	\$ 30,000	\$ 17,500	\$ 25,000
Oakland Middle School	\$ 38,880	\$ 21,839	\$ 8,720	\$ 40,000	\$ 15,000	\$ 20,000
West Middle School	\$ 21,577	\$ 15,811	\$ 10,296	\$ 25,000	\$ 5,000	\$ 10,000
Gentry Middle School	\$ 20,923	\$ 22,554	\$ 7,860	\$ 25,000	\$ 20,000	\$ 25,000
Lange Middle School	\$ 23,952	\$ 21,673	\$ 10,747	\$ 25,000	\$ 12,500	\$ 20,000
Smithton Middle School	\$ 46,507	\$ 40,822	\$ 13,897	\$ 35,000	\$ 22,500	\$ 25,000
John Warner Middle School	\$ -	\$ -	\$ 1,117	\$ 20,000	\$ 20,000	\$ 25,000
	\$ 2,708,107	\$ 1,893,162	\$ 942,763	\$ 2,485,000	\$ 1,630,755	\$ 2,160,000

Staff FTE
 Parking Lot Attendant - High Schools - - 2.00 - - -



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



Student Activities

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.



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET





COLUMBIA PUBLIC SCHOOLS
2022-23 BUDGET

ADULT EDUCATION FUND SUMMARY

	ACTUAL			BUDGET		FORECAST		
	2018-19	2019-20	2020-21	Projected 2021-22	Budget 2022-23	Forecast 2023-24	Forecast 2024-25	Forecast 2025-26
Beginning Fund Balance - Adult Education Fund	\$ 316,457	\$ 42,430	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues								
Local revenue	\$ 713,165	\$ 199,344	\$ 68,497	\$ 83,600	\$ 128,364	\$ 130,535	\$ 137,605	\$ 139,205
State revenue	\$ 28,779	\$ 85,861	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -
Federal revenue	\$ 195,814	\$ 7,398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ -	\$ 178,643	\$ 115,190	\$ 39,260	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 937,758	\$ 471,246	\$ 184,087	\$ 122,860	\$ 128,364	\$ 130,535	\$ 137,605	\$ 139,205
change in revenue from prior year	\$ (1,023,286) -52.18%	\$ (1,489,798) -75.97%	\$ (753,671) -80.37%	\$ (348,386) -73.93%	\$ 5,504 4.48%	\$ 7,675 6.25%	\$ 14,745 12.00%	\$ 8,670 6.64%
Expenditures								
Salaries	\$ 561,206	\$ 277,280	\$ 109,056	\$ 57,220	\$ 58,833	\$ 60,598	\$ 61,810	\$ 63,045
Benefits	\$ 169,408	\$ 89,080	\$ 34,184	\$ 13,262	\$ 13,531	\$ 13,937	\$ 18,295	\$ 18,660
Total Salaries & Benefits	\$ 730,614	\$ 366,360	\$ 143,240	\$ 70,482	\$ 72,364	\$ 74,535	\$ 80,105	\$ 81,705
Total Service/Supply	\$ 481,171	\$ 147,316	\$ 40,847	\$ 52,378	\$ 56,000	\$ 56,000	\$ 57,500	\$ 57,500
Total Expenditures	\$ 1,211,785	\$ 513,676	\$ 184,087	\$ 122,860	\$ 128,364	\$ 130,535	\$ 137,605	\$ 139,205
Transfers (to) from other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures + Transfers	\$ 1,211,785	\$ 513,676	\$ 184,087	\$ 122,860	\$ 128,364	\$ 130,535	\$ 137,605	\$ 139,205
Increase (decrease) in fund balance	\$ (274,027)	\$ (42,430)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance - Adult Education Fund	\$ 42,430	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Program: Adult Education
Function(s): Adult Education
 1601 through 1699

Expenditure Object Category	Actual 2018-19	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23
Salaries	\$ 561,206	\$ 277,280	\$ 109,056	\$ 57,366	\$ 57,220	\$ 58,833
Employee Benefits	\$ 169,408	\$ 89,080	\$ 34,184	\$ 16,230	\$ 13,262	\$ 13,531
Services/Supplies/Capital Outlay	\$ 481,171	\$ 147,316	\$ 40,847	\$ 51,685	\$ 52,378	\$ 56,000
Total	\$ 1,211,785	\$ 513,676	\$ 184,087	\$ 125,281	\$ 122,860	\$ 128,364

Program Data:	2018-19	2019-20	2020-21	2021-22	2021-22	2022-23
Staff FTE:						
Admin & Admin Support	7.80	6.00	-	-	0.80	0.80
Adult Teachers	<u>6.58</u>	<u>2.83</u>	<u>1.88</u>	<u>0.88</u>	<u>-</u>	<u>-</u>
Total	14.38	8.83	1.88	0.88	0.80	0.80



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



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 to salary schedules are included in this budget. The adult LPN and Surgical Technology programs have been transitioned to the Moberly Area Community College. The Adult Education Fund budget for 2021-22 only includes the Adult Enrichment Program, the only remaining program coordinated by the District.

The Adult English Language program is included in the Grants and Donations Fund. The District operating budget has added the cost of the 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.



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET





COLUMBIA PUBLIC SCHOOLS
2022-23 BUDGET

GRANTS AND DONATIONS FUND SUMMARY

	ACTUAL			BUDGET		FORECAST		
	2018-19	2019-20	2020-21	Projected 2021-22	Budget 2022-23	Forecast 2023-24	Forecast 2024-25	Forecast 2025-26
Beginning Fund Balance - Grants and Donations Fund	\$ 2,636,169	\$ 2,723,822	\$ 2,592,002	\$ 3,022,930	\$ 3,022,930	\$ 3,022,930	\$ 3,022,930	\$ 3,022,930
Revenues								
Local revenue	\$ 2,313,981	\$ 1,655,309	\$ 1,319,231	\$ 1,909,273	\$ 2,801,500	\$ 2,843,891	\$ 2,914,068	\$ 2,984,650
State revenue	\$ 708,382	\$ 2,226,560	\$ 1,384,829	\$ 858,922	\$ 910,000	\$ 910,000	\$ 910,000	\$ 910,000
Federal revenue	\$ 591,080	\$ 649,496	\$ 498,266	\$ 538,225	\$ 555,000	\$ 555,000	\$ 555,000	\$ 555,000
Total Revenue	\$ 3,613,443	\$ 4,531,365	\$ 3,202,326	\$ 3,306,420	\$ 4,266,500	\$ 4,308,891	\$ 4,379,068	\$ 4,449,650
change in revenue from prior year	\$ (367,579) -9.23%	\$ 917,922 25.40%	\$ (1,329,039) -29.33%	\$ (1,224,945) -27.03%	\$ 960,080 29.04%	\$ 1,002,471 30.32%	\$ 70,177 2.12%	\$ 70,582 1.64%
Expenditures								
Salaries	\$ 705,099	\$ 855,639	\$ 731,883	\$ 774,855	\$ 770,642	\$ 793,761	\$ 809,636	\$ 825,830
Benefits	\$ 213,829	\$ 257,764	\$ 219,420	\$ 210,242	\$ 208,864	\$ 215,130	\$ 219,432	\$ 223,820
Total Salaries & Benefits	\$ 918,928	\$ 1,113,403	\$ 951,303	\$ 985,097	\$ 979,506	\$ 1,008,891	\$ 1,029,068	\$ 1,049,650
Total Service/Supply	\$ 2,423,613	\$ 3,499,882	\$ 1,795,842	\$ 2,321,323	\$ 3,286,994	\$ 3,300,000	\$ 3,350,000	\$ 3,400,000
Total Expenditures	\$ 3,342,541	\$ 4,613,285	\$ 2,747,145	\$ 3,306,420	\$ 4,266,500	\$ 4,308,891	\$ 4,379,068	\$ 4,449,650
Transfers (to) from other funds	\$ (183,249)	\$ (49,900)	\$ (24,253)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures + Transfers	\$ 3,525,790	\$ 4,663,185	\$ 2,771,398	\$ 3,306,420	\$ 4,266,500	\$ 4,308,891	\$ 4,379,068	\$ 4,449,650
Increase (decrease) in fund balance	\$ 87,653	\$ (131,820)	\$ 430,928	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance - Grants and Donations Fund	\$ 2,723,822	\$ 2,592,002	\$ 3,022,930	\$ 3,022,930	\$ 3,022,930	\$ 3,022,930	\$ 3,022,930	\$ 3,022,930



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Program: Grants and Donations Fund

**Function(s): Grants and Donations Fund
1111 through 3899**

Expenditure Object Category	Actual 2018-19	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23
Salaries	\$ 705,099	\$ 855,639	\$ 731,883	\$ 684,246	\$ 774,855	\$ 770,642
Employee Benefits	\$ 213,829	\$ 257,764	\$ 219,420	\$ 196,014	\$ 210,242	\$ 208,864
Services/Supplies/Capital Outlay	\$ 2,423,613	\$ 3,499,882	\$ 1,795,842	\$ 3,499,605	\$ 2,321,323	\$ 3,286,994
Total	\$ 3,342,541	\$ 4,613,285	\$ 2,747,145	\$ 4,379,865	\$ 3,306,420	\$ 4,266,500
Staff FTE:						
Adult Basic Education Grant	1.65	3.37	3.13	3.13	3.00	3.00
Montessori PreSchool	1.00	1.00	-	-	1.00	-
MO-T Grant	3.50	6.75	3.75	3.75	3.75	3.75
Title III Language Learners Grant	5.00	7.00	5.00	5.00	5.00	5.00
Sports Marketing	1.00	1.00	1.00	1.00	1.00	1.00
	<u>12.15</u>	<u>19.12</u>	<u>12.88</u>	<u>12.88</u>	<u>13.75</u>	<u>12.75</u>



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Grants and Donations

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, Family Literacy Enhancement, Vocational Enhancement and Title III Immigrant programs.

The District also serves as fiscal agent for the Project Construct program which receives grant funding from the Missouri Preschool Program Learning Communities Project (MPPLCP). The program also receives local funding through participation fees. The revenues and expenditures for this program are also recorded in the Grants and Donations Fund.

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.



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET







COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET





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 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 Elementary 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 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: New Cedar Ridge opened

Opening of new Cedar Ridge Elementary School

2020: John Warner opened

Planned opening of new middle school



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

ASSESSED VALUATION

<u>FISCAL YEAR</u>	<u>TAX RATE</u>	<u>ASSESSED VALUATION</u>	<u>\$ INCREASE</u>	<u>% INCREASE</u>	<u>COLLECTION RATIO</u>
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	\$6.1425	\$ 2,483,979,026	\$ 80,800,659	3.36%	96.55%
2020	\$6.0988	\$ 2,618,679,417	\$ 134,700,391	5.42%	95.00%
2021	\$6.0984	\$ 2,673,348,589	\$ 54,669,172	2.09%	95.00%
2022	\$5.6932	\$ 2,838,808,374	\$ 165,459,785	6.19%	95.00%
2023 Budget	\$5.8032	\$ 2,909,778,583	\$ 236,429,994	8.84%	95.00%
2024 Forecast	\$5.8032	\$ 2,997,071,941	\$ 87,293,358	3.00%	95.00%
2025 Forecast	\$5.8032	\$ 3,086,984,099	\$ 89,912,158	3.00%	95.00%
2026 Forecast	\$5.8032	\$ 3,179,593,622	\$ 92,609,523	3.00%	95.00%
Previous 5 Years Averages			\$ 102,326,885	4.07%	95.63%
Previous 3 Years Averages			\$ 118,276,449	4.57%	95.00%

Note: Fiscal year 2022 was a reassessment year, with a slight increase in assessment over the previous three years. 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.

We are projecting a conservative increase of 2.50% for the 2022-23 budget and a flat collection percentage.



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

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					
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	1,472,352,907	12,883,711	570,756,962	427,985,446	2,483,979,026	6.1425	10,937,131,185	22.7%
2020	1,564,102,830	12,948,499	589,236,893	452,391,195	2,618,679,417	6.0988	11,552,272,016	22.7%
2021	1,588,377,065	14,270,616	600,716,126	469,984,782	2,673,348,589	6.0984	11,767,404,695	22.7%
2022	1,696,202,417	13,563,689	610,212,322	518,829,946	2,838,808,374	5.6932	12,505,373,276	22.7%
2023 Budget	1,738,607,477	13,902,781	625,467,630	531,800,695	2,909,778,583	5.8032	12,818,007,605	22.7%
2024 Forecast	1,790,765,702	14,319,865	644,231,659	547,754,715	2,997,071,941	5.8032	13,202,547,839	22.7%
2025 Forecast	1,844,488,673	14,749,461	663,558,609	564,187,357	3,086,984,100	5.8032	13,598,624,277	22.7%
2026 Forecast	1,899,823,333	15,191,944	683,465,367	581,112,978	3,179,593,622	5.8032	14,006,582,997	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 PUBLIC SCHOOLS

2022-23 BUDGET

**PROPERTY TAX RATES PER \$100 ASSESSED VALUATION
DIRECT AND OVERLAPPING GOVERNMENTS**

Year Ended June 30,	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Columbia School District											
Incidental Fund	\$ 1.6293	\$ 1.6413	\$ 1.8413	\$ 1.9413	\$ 2.4788	\$ 2.0548	\$ 2.0518	\$ 2.0111	\$ 2.0107	\$ 1.6055	\$ 1.6055
Teachers Fund	2.7000	2.7500	2.6000	2.4788	2.4923	2.9288	3.0188	3.0158	3.0158	3.0158	3.1258
Debt Service	0.9219	0.9319	0.9719	0.9719	0.9719	0.9719	0.9719	0.9719	0.9719	0.9719	0.9719
Capital Projects	0.1507	0.1007	0.0736	0.0736	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
Total Columbia School District	<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>6.1425</u>	<u>6.0988</u>	<u>6.0984</u>	<u>5.6932</u>	<u>5.8032</u>
Overlapping Rates											
City Residents:											
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	.0500	.0500	.0500	.0500	.0500	.0500	.0500	.0500	.0500	.0500	.0500
Library	.5271	.5382	.5382	.5224	.5088	.3091	.3091	.3091	.3091	.3091	.3091
Group Home	.1146	.1146	.1146	.1146	.1146	.1146	.1146	.1146	.1146	.1146	.1146
Subtotal City Residents	<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>7.1762</u>	<u>7.1325</u>	<u>7.1321</u>	<u>6.7269</u>	<u>6.8369</u>
County Residents:											
Fire District	\$.6010	\$.6010	\$.6342	\$.6342	\$.6342	\$.6342	\$.6342	\$.6342	\$.6342	\$.6342	\$.6342
Fire Dispatch Fund	.0289	.0000	.0000	.0000	.0000	.0000	.0000	.0000	.0000	.0000	.0000
Fire Bond	.0000	.0000	.2451	.2500	.2500	.2500	.2500	.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>(.2346)</u>	<u>(.2291)</u>	<u>(.2133)</u>	<u>(.1997)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>
Total County Residents	<u>\$ 6.6500</u>	<u>\$ 6.6431</u>	<u>\$ 6.9898</u>	<u>\$ 6.9735</u>	<u>\$ 7.5509</u>	<u>\$ 7.5634</u>	<u>\$ 7.6504</u>	<u>\$ 7.6067</u>	<u>\$ 7.6063</u>	<u>\$ 7.2011</u>	<u>\$ 7.3111</u>

Tax rates are reported on a calendar year basis. The 2020 calendar year tax levy was the rate levied to produce tax revenues for fiscal year 2021. 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 PUBLIC SCHOOLS

2022-23 BUDGET

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
2013	112,895,941	108,846,848	96.41%	4,036,710	112,883,558	99.99%
2014	115,586,122	110,577,100	95.67%	4,987,076	115,564,176	99.98%
2015	120,441,564	116,144,412	96.43%	4,272,328	120,416,740	99.98%
2016	123,223,767	119,630,781	97.08%	3,430,467	123,061,248	99.87%
2017	140,422,771	135,795,625	96.70%	3,064,019	138,859,644	98.89%
2018	145,315,685	140,377,584	96.60%	4,174,465	144,552,049	99.47%
2019	152,366,631	145,240,424	95.32%	6,441,338	151,681,762	99.55%
2020	159,497,746	152,297,738	95.49%	5,463,864	157,761,602	98.91%
2021	162,821,237	154,672,220	95.00%	2,281,434	156,953,654	96.40%
2022	161,422,748	153,235,267	94.93%	0	153,235,267	94.93%
2023 Budget	168,660,188	160,058,519	94.90%	0	160,058,519	94.90%
2024 Forecast	173,725,996	164,865,971	94.90%	0	164,865,971	94.90%

Source: Boone County Clerk
Accounting Data



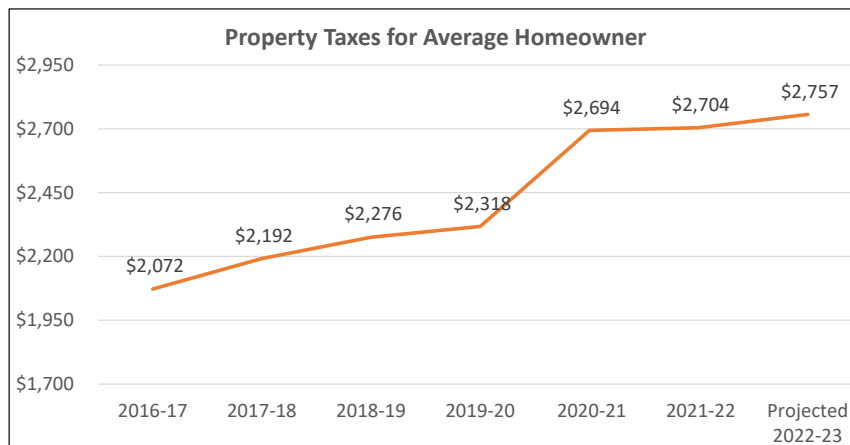
COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

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.

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	Projected 2022-23
Average Value of a Home in Boone County x the level of assessment for residential property	\$ 180,500 0.19	\$ 190,500 0.19	\$ 195,000 0.19	\$ 200,000 0.19	\$ 232,500 0.19	\$ 250,000 0.19	\$ 250,000 0.19
= Assessed Valuation	\$ 34,295	\$ 36,195	\$ 37,050	\$ 38,000	\$ 44,175	\$ 47,500	\$ 47,500
/ by \$100 to determine tax base	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
= Value upon which the property tax is calculated	\$ 343	\$ 362	\$ 371	\$ 380	\$ 442	\$ 475	\$ 475
<u>Tax Rate as set by the Board of Education</u>							
Incidental Fund	\$ 2.4923	\$ 2.0548	\$ 2.0518	\$ 2.0111	\$ 2.0107	\$ 1.6055	\$ 1.6055
Teacher's Fund	\$ 2.4788	\$ 2.9288	\$ 3.0188	\$ 3.0158	\$ 3.0158	\$ 3.0158	\$ 3.1258
Capital Projects Fund	\$ 0.1000	\$ 0.1000	\$ 0.1000	\$ 0.1000	\$ 0.1000	\$ 0.1000	\$ 0.1000
Debt Service Fund	\$ 0.9719	\$ 0.9719	\$ 0.9719	\$ 0.9719	\$ 0.9719	\$ 0.9719	\$ 0.9719
Total Tax Levy	\$ 6.0430	\$ 6.0555	\$ 6.1425	\$ 6.0988	\$ 6.0984	\$ 5.6932	\$ 5.8032
Annual Property Tax	\$ 2,072	\$ 2,192	\$ 2,276	\$ 2,318	\$ 2,694	\$ 2,704	\$ 2,757





COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

TAX LEVY AND COST DATA FOR COMPARISON DISTRICTS

Comparison District	Expenditures Per Student 2020-21	Assessed Valuation per ADA 2020-21	Total Tax Levy		
			2019-20	2020-21	Change
Francis Howell	\$14,803	\$170	\$4.6480	\$4.6480	\$0.0000
Hazelwood	\$13,887	\$113	\$6.2688	\$6.2688	\$0.0000
Columbia **	\$17,994	\$147	\$6.0988	\$6.0984	\$0.0004
Park Hill	\$19,234	\$160	\$5.3955	\$5.3955	\$0.0000
Fort Zumwalt	\$15,559	\$159	\$4.8506	\$4.8506	\$0.0000
North Kansas City	\$17,693	\$118	\$6.2023	\$6.2023	\$0.0000
Independence	\$15,046	\$77	\$5.4977	\$5.4977	\$0.0000
Blue Springs **	\$15,847	\$113	\$5.5500	\$5.5500	\$0.0000
Wentzville	\$18,339	\$135	\$4.7586	\$4.7586	\$0.0000
Jefferson City **	\$14,487	\$156	\$4.6928	\$4.6928	\$0.0000
Springfield	\$17,438	\$162	\$4.1361	\$4.1361	\$0.0000
Average for all schools	\$16,393	\$137	\$5.2817	\$5.2817	\$0.0000

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 PUBLIC SCHOOLS

2022-23 BUDGET

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	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected Actual 2021-22	Budget 2022-23
5113	Proposition C Sales Tax	\$ 18,097,029	\$ 18,460,443	\$ 20,211,127	\$ 22,448,991	\$ 23,263,299
5114	Financial Insitution/Intangible Tax	261,223	535,582	164,495	445,772	445,772
5115	M&M Surtax	2,191,192	2,416,182	2,398,801	2,384,174	2,384,174
5116	Payment in Lieu of Taxes (City)	414,616	1,503,383	1,795,934	1,493,052	1,493,052
5221	State Assessed Utilities	1,334,863	1,399,502	1,486,948	1,463,003	1,463,003
5234	County Stock Insurance	83,684	573,027	229,937	410,460	410,460
	Total Alternative/Other Taxes	\$ 22,382,607	\$ 24,888,119	\$ 26,287,242	\$ 28,645,452	\$ 29,459,760

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.



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

**BOND SCHEDULE
SUMMARY OF GENERAL OBLIGATION BONDS
BONDS OUTSTANDING AS OF JUNE 30, 2022**

<u>Fiscal Year</u>	<u>Maturity</u>	<u>September Interest</u>	<u>March Interest</u>	<u>Interest</u>	<u>March Principal</u>	<u>Total Interest and Principal</u>
2023	\$ 15,410,000	\$ 5,056,845	\$ 5,026,048	\$ 10,082,893	\$ 15,410,000	\$ 25,492,893
2024	\$ 16,030,000	\$ 4,663,129	\$ 4,663,129	\$ 9,326,258	\$ 16,030,000	\$ 25,356,258
2025	\$ 15,315,000	\$ 4,298,354	\$ 4,298,354	\$ 8,596,708	\$ 15,315,000	\$ 23,911,708
2026	\$ 16,310,000	\$ 3,923,454	\$ 3,923,454	\$ 7,846,908	\$ 16,310,000	\$ 24,156,908
2027	\$ 17,315,000	\$ 3,549,504	\$ 3,549,504	\$ 7,099,008	\$ 17,315,000	\$ 24,414,008
2028	\$ 17,670,000	\$ 3,255,946	\$ 3,255,946	\$ 6,511,893	\$ 17,670,000	\$ 24,181,893
2029	\$ 12,250,000	\$ 2,990,255	\$ 2,990,255	\$ 5,980,510	\$ 12,250,000	\$ 18,230,510
2030	\$ 26,165,000	\$ 2,820,638	\$ 2,820,638	\$ 5,641,275	\$ 26,165,000	\$ 31,806,275
2031	\$ 20,680,000	\$ 2,370,897	\$ 2,370,897	\$ 4,741,794	\$ 20,680,000	\$ 25,421,794
2032	\$ 22,480,000	\$ 2,079,491	\$ 2,079,491	\$ 4,158,981	\$ 22,480,000	\$ 26,638,981
2033	\$ 23,635,000	\$ 1,732,144	\$ 1,732,144	\$ 3,464,288	\$ 23,635,000	\$ 27,099,288
2034	\$ 23,010,000	\$ 1,351,821	\$ 1,351,821	\$ 2,703,641	\$ 23,010,000	\$ 25,713,641
2035	\$ 20,465,000	\$ 978,591	\$ 978,591	\$ 1,957,181	\$ 20,465,000	\$ 22,422,181
2036	\$ 17,695,000	\$ 641,228	\$ 641,228	\$ 1,282,456	\$ 17,695,000	\$ 18,977,456
2037	\$ 8,980,000	\$ 315,566	\$ 315,566	\$ 631,131	\$ 8,980,000	\$ 9,611,131
2038	\$ 7,090,000	\$ 182,466	\$ 182,466	\$ 364,931	\$ 7,090,000	\$ 7,454,931
2039	\$ 4,300,000	\$ 77,906	\$ 77,906	\$ 155,813	\$ 4,300,000	\$ 4,455,813
2040	\$ 2,075,000	\$ 20,750	\$ 20,750	\$ 41,500	\$ 2,075,000	\$ 2,116,500
2041	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2042	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 286,875,000	\$ 40,308,982	\$ 40,278,185	\$ 80,587,167	\$ 286,875,000	\$ 367,462,167

NOTE: Excludes amounts to be paid from refunding escrows and COPS.

See pages 248-250 for capital projects currently being completed with proceeds from bond funds



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

RATIO OF GENERAL BONDED DEBT OUTSTANDING

<u>Year Ended June 30,</u>	<u>Assessed Value</u>	<u>General Obligation Bonds (1)</u>	<u>Less Debt Service Funds (2)</u>	<u>Net General Bonded Debt</u>	<u>Ratio of Net Bonded Debt To Assessed Value</u>	<u>Net Bonded Debt Per Capita</u>	<u>Bonded Debt as a Percentage of Personal Income</u>
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	1,704	1.70%
2016	2,257,981,004	318,734,088	47,844,848	270,889,240	.120	1,864	1.61%
2017	2,327,173,948	289,148,971	21,733,684	267,415,287	.115	1,816	1.69%
2018	2,403,178,367	355,141,033	66,152,839	288,988,194	.120	1,960	1.71%
2019	2,483,979,026	373,443,601	67,156,146	306,287,455	.123	2,078	1.72%
2020	2,618,679,417	360,880,115	65,454,337	295,425,778	.130	2,250	1.52%
2021	2,673,348,589	332,075,766	32,336,441	299,739,325	.112	2,063	1.50%
2022	283,888,374	312,967,000	28,407,332	284,559,668	1.002	1,958	1.58%
2023 Budget	2,909,778,583	286,875,000	32,351,288	254,523,712	.087	1,752	1.76%
2024 Forecast	2,997,071,841	311,465,000	37,237,514	274,227,486	.091	1,887	1.64%

Details regarding the District's outstanding debt can be found on pages 17-20.

- (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 PUBLIC SCHOOLS

2022-23 BUDGET

RATIO OF OUTSTANDING DEBT BY TYPE

Year Ended June 30,	General Obligation Bonds (1)	Certificates of Participation - Energy Lease	Certificates of Participation - Capital Leases	Total Certificates of Participation	Total Outstanding Debt	Debt As A Percentage of Personal Income	Debt Per Capita
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	355,141,033	-	9,461,301	9,461,301	364,602,334	1.19%	2,509
2019	326,700,399	-	8,363,282	8,363,282	335,063,681	1.30%	2,306
2020	299,232,000	-	7,242,872	7,242,872	306,474,872	1.46%	2,109
2021	339,032,000	-	6,110,000	6,110,000	345,142,000	1.30%	2,375
2022	312,967,000	-	5,825,000	5,825,000	318,792,000	1.41%	2,194
2023 Budget	286,875,000	-	5,525,000	5,525,000	292,400,000	1.53%	2,012
2024 Forecast	311,465,000	-	5,215,000	5,215,000	316,680,000	1.42%	2,179

Details regarding the District's outstanding debt can be found on pages 17-20.

(1) General bonded debt, net of original discounts and premiums.

Source: Financial Statements
Census Data



COLUMBIA PUBLIC SCHOOLS
2022-23 BUDGET

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>
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	2,403,178,367	360,476,755	265,529,161	94,947,594	73.7%
2019	2,483,979,026	372,596,854	282,915,854	89,681,000	75.9%
2020	2,618,679,417	392,801,913	273,577,663	119,224,250	69.6%
2021	2,673,348,589	401,002,288	299,739,325	101,262,963	74.7%
2022	2,838,808,374	425,821,256	284,559,668	141,261,588	66.8%
2023 Budget	2,909,778,583	436,466,787	254,523,712	181,943,075	58.3%
2024 Forecast	2,997,071,941	449,560,791	274,227,486	175,333,305	61.0%

* 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.

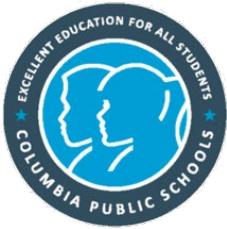
Source: Boone County Clerk
Financial Statements



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET





COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

Compensation





COLUMBIA PUBLIC SCHOOLS
2022-23 BUDGET





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 2022-23.

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 2022-23 are \$161,527,097, of which \$156,571,486 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 process. 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 2022-23 fiscal year.



Highly Qualified Staff

Teacher and Staff Awards

- ACS Division of Chemical Education 2021 Midwest Region Award for Excellence in High School Teaching
- National School Public Relations Association Golden Achievement Awards
- Missouri Council of Career and Technical Education Assistant Administrator of the Year Award
- Presidential Award for Excellence in Mathematics and Science Teaching
- Missouri State Teachers Association (MSTA) Northeast Region Elementary Teacher of the Year Award
- Missouri Interscholastic Athletic Administrators Association (MIAAA) Northeast Region Middle School Athletic Director 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



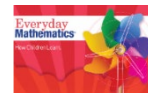
Meritorious Budget Award by Association of School Business Officials International



Efficient and Healthy Schools Award by the Department of Energy, the Environmental Protection Agency, and the Department of Education

Professional Development Work of Teachers

- AVID
- Everyday Math
- Benchmark Plus
- Project Lead The Way
- Safe Crisis Management
- AIMSweb+
- Advanced Placement
- Standards Referenced Grading
- Digital Citizenship
- Multi-Tiered Systems of Support
- Equity
- Restorative Practices
- iReady
- Math Leadership Teams
- Virginia Model of Threat Assessment



Teachers spend an estimated 65,000 hours in professional development and training annually

951 teachers hold a master's degree—that is 72% of the total teaching staff

26 teachers hold a doctorate degree



8 teachers hold National Board Professional Teaching Certification

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

10 employees hold National Certification in School Psychology

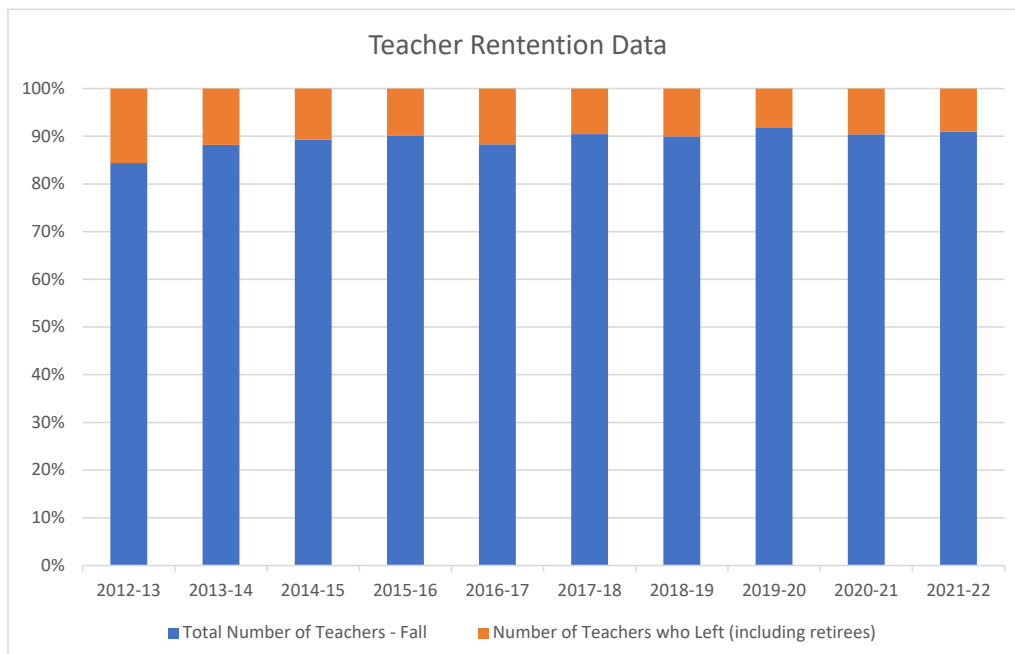


COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

**TEACHER RETENTION ANALYSIS
School Years 2012-13 to 2021-22**

School Year	Total Number of Teachers - Spring	Total Number of Teachers - Fall	Number of Teachers who Left (including retirees)	Number of Teachers who Retired	% Retained
2012-13	1,146	967	179	40	84.38%
2013-14	1,163	1,026	137	47	88.22%
2014-15	1,196	1,068	128	22	89.30%
2015-16	1,208	1,088	120	26	90.07%
2016-17	1,223	1,080	143	23	88.31%
2017-18	1,246	1,127	119	23	90.45%
2018-19	1,284	1,155	129	26	89.95%
2019-20	1,251	1,148	103	38	91.77%
2020-21	1,493	1,350	143	43	90.42%
2021-22	1,499	1,363	136	42	90.93%





COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

COMPENSATION SUMMARY - ALL FUNDS

	2021-22 Budget Total All Funds	2021-22 FTE Totals	2021-22 Projected Actual	2021-22 FTE Totals	2022-23 Budget Total All Funds	2022-23 FTE Totals	Percentage of Total
Classroom Teachers	\$ 72,308,925	1,277.42	\$ 69,890,130	1,276.86	\$ 73,456,900	1,280.86	46.95%
Title I Classroom Teachers	\$ 1,350,047	20.80	\$ 1,569,383	24.85	\$ 1,644,086	24.85	0.88%
Guidance Counselors	\$ 3,897,399	66.80	\$ 3,899,522	67.70	\$ 4,205,140	70.70	2.53%
Media Specialists	\$ 2,282,882	36.80	\$ 2,171,110	36.80	\$ 2,274,455	36.80	1.48%
Fellow & Instructional Mentors (Clinical Associates)	\$ 600,053	9.50	\$ 879,770	14.50	\$ 921,647	14.50	0.39%
Building Level Dept Chairs and Coordinators	\$ 913,851	14.45	\$ 1,013,440	16.00	\$ 1,061,680	16.00	0.59%
PreSchool Teachers - Locally funded	\$ 1,229,675	21.00	\$ 1,142,862	20.00	\$ 1,197,262	20.00	0.80%
PreSchool Teachers - Title I funded	\$ 431,497	8.00	\$ 482,502	9.00	\$ 505,470	9.00	0.28%
Early Childhood Special Education Teachers & Prof Support	\$ 1,654,996	30.36	\$ 1,458,417	25.29	\$ 1,526,963	25.29	1.07%
Special Education Diagnosticians & Process Coordinators	\$ 2,544,342	37.53	\$ 2,409,852	36.62	\$ 2,524,560	36.62	1.65%
Speech Language Pathologists & Audiologists	\$ 2,650,808	46.47	\$ 2,563,290	45.67	\$ 2,685,303	45.67	1.72%
School Psychologists, Psych Examiners & Psych Interns	\$ 1,308,354	22.00	\$ 1,326,625	21.60	\$ 1,383,670	21.60	0.85%
Parent Educators	\$ 861,042	17.00	\$ 876,789	16.14	\$ 966,958	16.14	0.56%
Outreach Counselors	\$ 932,023	16.00	\$ 853,784	14.00	\$ 892,205	14.00	0.61%
Social Workers (non- ECSE)	\$ 135,983	2.00	\$ 156,114	3.00	\$ 163,140	3.00	0.09%
Occupational & Physical Therapists	\$ 1,523,687	20.99	\$ 1,593,770	22.85	\$ 1,755,431	24.65	0.99%
Home School Communicators	\$ 1,476,591	29.00	\$ 1,405,683	28.00	\$ 1,464,407	28.00	0.96%
Principals and Assistant Principals	\$ 7,207,570	73.00	\$ 7,615,480	82.00	\$ 7,965,621	84.00	4.68%
Coordinators and Supervisors	\$ 4,101,735	26.00	\$ 2,633,500	24.96	\$ 2,872,505	25.96	2.66%
Central Office Certificated Administrators	\$ 699,863	4.00	\$ 852,180	5.00	\$ 886,268	5.00	0.45%
Office & Technology Services Support Staff Hourly	\$ 8,440,197	221.31	\$ 8,332,967	221.94	\$ 9,065,435	221.94	5.48%
Nurses (LPNs in Support)	\$ 1,727,350	34.10	\$ 1,775,664	35.50	\$ 1,835,043	35.50	1.12%
Support and Professional Staff Salaried	\$ 5,684,277	77.46	\$ 7,710,412	100.39	\$ 8,068,830	101.39	3.69%
Grant, ECA and Adult Ed Funded Professionals	\$ 850,000	15.50	\$ 916,440	19.55	\$ 953,098	18.55	0.55%
Custodial Staff	\$ 5,004,579	152.31	\$ 4,466,781	131.85	\$ 4,970,812	131.85	3.25%
Grounds and Specialized Maintenance Staff	\$ 2,499,225	43.00	\$ 2,090,443	45.00	\$ 2,276,296	45.00	1.62%
Instructional Aides, CL Aides, LPNs, Paraprofessionals	\$ 7,663,552	276.35	\$ 8,257,482	340.15	\$ 9,283,230	348.15	4.98%
Nutrition Services Personnel	\$ 3,300,763	115.78	\$ 3,330,617	119.08	\$ 3,730,291	119.08	2.14%
Substitutes	\$ 20,000	N/A	\$ 10,155	N/A	\$ 20,000	N/A	0.01%
Extra Duty Days	\$ 600,000	N/A	\$ 501,934	N/A	\$ 505,000	N/A	0.39%
Supplemental Pay	\$ 555,000	N/A	\$ 493,800	N/A	\$ 490,000	N/A	0.36%
Summer School	\$ 4,000,000	N/A	\$ 4,000,000	N/A	\$ 4,000,000	N/A	2.60%
Category I Stipends - MSHSAA activity	\$ 1,650,000	N/A	\$ 1,647,971	N/A	\$ 1,837,480	N/A	1.07%
Category II Stipends - Club Sponsors	\$ 140,000	N/A	\$ 140,154	N/A	\$ 140,000	N/A	0.09%
Category III Stipends - Administrative	\$ 632,515	N/A	\$ 882,265	N/A	\$ 882,265	N/A	0.41%
Category IV Stipends - NBC/CCC and NCSP Stipend	\$ 205,000	N/A	\$ 199,530	N/A	\$ 205,000	N/A	0.13%
Category V Stipends - CTE activity	\$ 66,450	N/A	\$ 75,550	N/A	\$ 76,650	N/A	0.04%
General Supervision Stipends	\$ 62,000	N/A	\$ 62,000	N/A	\$ 62,000	N/A	0.04%
Overtime	\$ 500,000	N/A	\$ 750,000	N/A	\$ 750,000	N/A	0.32%
Temporary/Seasonal Employees	\$ 100,000	N/A	\$ 100,000	N/A	\$ 100,000	N/A	0.06%
Sick Leave/Vacation Payout for Retirees (prior year)	\$ 100,000	N/A	\$ 750,000	N/A	\$ 750,000	N/A	0.06%
Homebound Instruction	\$ 40,000	N/A	\$ 15,000	N/A	\$ 20,000	N/A	0.03%
Other Payrolls (including PD, etc.)	\$ 2,026,217	N/A	\$ 776,175	N/A	\$ 1,001,996	N/A	1.32%
Early Retirement Incentive	\$ 50,000	N/A	\$ 184,000	N/A	\$ 150,000	N/A	0.03%
Totals	\$ 154,028,447	2,714.93	\$ 152,263,543	2,804.30	\$ 161,527,097	2,824.10	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 PUBLIC SCHOOLS

2022-23 BUDGET

NUMBER OF EMPLOYEES BY FUNCTION

	Full-Time Equivalent Employees as of June 30,											
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Projected 2022	Forecast 2023
Instruction												
Regular Instruction	973.55	995.59	1,051.56	1,034.08	1,045.95	1,106.32	1,107.24	1,113.44	1,049.71	1,135.79	1,123.23	1,134.38
Special Education	432.31	429.80	429.63	443.99	443.13	508.68	541.06	429.98	411.41	442.97	459.49	472.49
Vocational Instruction	43.69	37.04	46.58	26.27	45.25	42.00	45.49	42.02	48.95	43.26	46.10	47.10
Total Instruction	1,449.55	1,462.43	1,527.77	1,504.34	1,534.33	1,657.00	1,693.79	1,585.44	1,510.07	1,622.02	1,628.82	1,653.97
Support Services												
Guidance and Counseling	179.51	186.97	210.01	205.82	221.96	148.60	159.36	270.10	277.67	300.37	304.21	313.01
Improvement of Instruction	126.03	143.53	156.32	152.42	174.80	183.49	179.35	136.78	142.05	143.85	146.49	147.49
General Administration	22.34	23.47	23.59	25.25	27.34	27.59	27.76	89.43	92.76	94.76	98.76	98.76
Building Administration	167.42	173.01	176.72	176.54	180.39	170.78	158.28	164.96	169.32	181.93	179.69	181.69
Business, Central Services	15.00	13.00	13.00	13.00	13.00	13.00	13.00	14.00	14.00	14.00	13.00	13.00
Operation of Plant	205.34	210.49	210.49	209.60	191.91	204.13	211.36	210.90	217.15	219.81	205.86	205.86
Pupil Transportation	1.00	2.25	1.25	1.25	1.25	1.25	1.25	1.00	1.00	1.00	1.00	1.00
Community Services	70.87	74.00	71.92	75.80	75.90	80.39	77.36	80.37	81.48	86.23	88.37	88.37
Special Funded Programs	----- This information was not gathered during this time period -----				175.89	164.08	181.07	154.81	158.39	126.54	133.63	132.63
Total Support Services	787.51	826.72	863.30	859.68	1,062.44	993.31	1,008.79	1,122.35	1,153.82	1,168.49	1,171.01	1,181.81
Total Employees	2,237.06	2,289.15	2,391.07	2,364.02	2,596.77	2,650.31	2,702.58	2,707.79	2,663.89	2,790.51	2,799.83	2,835.78



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

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 \$130 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 PUBLIC SCHOOLS

2022-23 BUDGET

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 \$230 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 \$13.00 per hour. Each school has a specific number of hours allocated to their building for general supervision.



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

CATEGORY I STIPENDS

Sport or Activity	Position	2021-22	2022-23	Level	Criteria								Total Pts	Value per point 2021-22	Individual Stipend Base Rate 2021-22	2021-22 Total Budget	Value per point 2022-23	Individual Stipend Base Rate 2022-23	2022-23 Total Budget	Incr (Decr) in 2022-23 Budget
					#1	#2	#3	#4	#5	#6	#7	#8								
HIGH SCHOOL ATHLETICS																				
Baseball	A Head Coach	3	3	HS	9	2	6	5	4	3	3	8	40	\$130	\$ 5,200	\$ 15,600	\$140	\$ 5,600	\$ 16,800	\$ 1,200
Baseball	A Asst. Coach	6	9	HS	9	2	1	3	3	0	3	7	28	\$130	\$ 3,640	\$ 21,840	\$140	\$ 3,920	\$ 35,280	\$ 13,440
Basketball - Boys	A Head Coach	3	3	HS	10	2	10	9	2	3	5	11	52	\$130	\$ 6,760	\$ 20,280	\$140	\$ 7,280	\$ 21,840	\$ 1,560
Basketball - Boys	A Asst. Head	3	3	HS	10	2	3	5	2	1	5	9	37	\$130	\$ 4,810	\$ 14,430	\$140	\$ 5,180	\$ 15,540	\$ 1,110
Basketball - Boys	A Asst. Coach	6	9	HS	8	2	1	3	2	0	3	8	27	\$130	\$ 3,510	\$ 21,060	\$140	\$ 3,780	\$ 34,020	\$ 12,960
Basketball - Girls	A Head Coach	3	3	HS	10	2	10	9	2	3	5	11	52	\$130	\$ 6,760	\$ 20,280	\$140	\$ 7,280	\$ 21,840	\$ 1,560
Basketball - Girls	A Asst. Head	3	3	HS	10	2	3	5	2	1	5	9	37	\$130	\$ 4,810	\$ 14,430	\$140	\$ 5,180	\$ 15,540	\$ 1,110
Basketball - Girls	A Asst. Coach	6	9	HS	8	2	1	3	2	0	3	8	27	\$130	\$ 3,510	\$ 21,060	\$140	\$ 3,780	\$ 34,020	\$ 12,960
Basketball-DHS Boys	A Head Coach	0	0	HS	10	2	10	9	2	3	5	11	52	\$130	\$ 6,760	\$ -	\$140	\$ 7,280	\$ -	\$ -
Basketball-DHS Boys	A Asst. Coach	0	0	HS	10	2	3	5	2	0	5	9	36	\$130	\$ 4,680	\$ -	\$140	\$ 5,040	\$ -	\$ -
Basketball-DHS Girls	A Head Coach	0	0	HS	10	2	10	9	2	3	5	11	52	\$130	\$ 6,760	\$ -	\$140	\$ 7,280	\$ -	\$ -
Basketball-DHS Girls	A Asst. Coach	0	0	HS	10	2	3	5	2	0	5	9	36	\$130	\$ 4,680	\$ -	\$140	\$ 5,040	\$ -	\$ -
Cheerleading	A Coordinator	3	3	HS	2	0	1	1	1	3	0	2	10	\$130	\$ 1,300	\$ 3,900	\$140	\$ 1,400	\$ 4,200	\$ 300
Cheerleading/Winter Sports	A Coach	6	9	HS	6	1	1	1	1	0	4	2	16	\$130	\$ 2,080	\$ 12,480	\$140	\$ 2,240	\$ 20,160	\$ 7,680
Cheerleading/Fall Sports	A Coach	6	9	HS	4	1	1	1	1	0	3	2	13	\$130	\$ 1,690	\$ 10,140	\$140	\$ 1,820	\$ 16,380	\$ 6,240
Compliance & Academic Support (All Schools - Full Yr)	A Coach	1	1	HS/MS	Flat amount								75	\$130	\$ 9,750	\$ 9,750	\$140	\$ 10,500	\$ 10,500	\$ 750
Cross Country-Boys & Girls	A Head Coach	3	3	HS	8	5	5	3	1	2	4	6	34	\$130	\$ 4,420	\$ 13,260	\$140	\$ 4,760	\$ 14,280	\$ 1,020
Cross Country-Boys & Girls	A Asst Coach	6	6	HS	7	4	0	1	1	0	3	4	20	\$130	\$ 2,600	\$ 15,600	\$140	\$ 2,800	\$ 16,800	\$ 1,200
Dance	A Coach	3	3	HS	9	2	3	3	1	0	0	2	20	\$130	\$ 2,600	\$ 7,800	\$140	\$ 2,800	\$ 8,400	\$ 600
Football	A Head Coach	3	3	HS	11	2	10	9	4	7	3	9	55	\$130	\$ 7,150	\$ 21,450	\$140	\$ 7,700	\$ 23,100	\$ 1,650
Football	A Asst. Head Coach	6	6	HS	11	2	5	7	4	1	3	8	41	\$130	\$ 5,330	\$ 31,980	\$140	\$ 5,740	\$ 34,440	\$ 2,460
Football	A Asst. Coach	18	21	HS	11	2	3	5	4	0	3	5	33	\$130	\$ 4,290	\$ 77,220	\$140	\$ 4,620	\$ 97,020	\$ 19,800
Golf - Boys	A Coach	3	3	HS	9	2	3	3	2	1	3	1	24	\$130	\$ 3,120	\$ 9,360	\$140	\$ 3,360	\$ 10,080	\$ 720
Golf - Boys	A Asst. Coach	0	3	HS	9	2	1	1	1	0	3	1	18	\$130	\$ 2,340	\$ -	\$140	\$ 2,520	\$ 7,560	\$ 7,560
Golf - Girls	A Coach	3	3	HS	9	2	3	3	2	1	3	1	24	\$130	\$ 3,120	\$ 9,360	\$140	\$ 3,360	\$ 10,080	\$ 720
Golf - Girls	A Asst. Coach	0	3	HS	9	2	1	1	1	0	3	1	18	\$130	\$ 2,340	\$ -	\$140	\$ 2,520	\$ 7,560	\$ 7,560
MSHSAA Academic Team	A Sponsors	3	3	HS	3	1	1	1	0	0	3	4	13	\$130	\$ 1,690	\$ 5,070	\$140	\$ 1,820	\$ 5,460	\$ 390
Off Season Coaching	A Coach, Asst Coach	90	90	HS	Flat Amounts varied by season & sport									\$130	\$200-\$400	\$ 36,000	\$140	\$200-\$400	\$ 36,000	\$ -
Pompon	A Coach	3	3	HS	9	2	3	3	1	0	0	2	20	\$130	\$ 2,600	\$ 7,800	\$140	\$ 2,800	\$ 8,400	\$ 600
Soccer - Boys	A Head Coach	3	3	HS	9	2	6	5	3	3	4	7	39	\$130	\$ 5,070	\$ 15,210	\$140	\$ 5,460	\$ 16,380	\$ 1,170



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

CATEGORY I STIPENDS

Sport or Activity	Position	2021-22	2022-23	Level	Criteria								Total Pts	Value per point 2021-22	Individual Stipend Base Rate 2021-22	2021-22 Total Budget	Value per point 2022-23	Individual Stipend Base Rate 2022-23	2022-23 Total Budget	Incr (Decr) in 2022-23 Budget
					#1	#2	#3	#4	#5	#6	#7	#8								
Soccer – Boys	A Asst. Coach	6	9	HS	9	2	1	1	3	0	4	7	27	\$130	\$ 3,510	\$ 21,060	\$140	\$ 3,780	\$ 34,020	\$ 12,960
Soccer – Girls	A Head Coach	3	3	HS	9	2	6	5	3	3	4	7	39	\$130	\$ 5,070	\$ 15,210	\$140	\$ 5,460	\$ 16,380	\$ 1,170
Soccer – Girls	A Asst. Coach	6	9	HS	9	2	1	1	3	0	4	7	27	\$130	\$ 3,510	\$ 21,060	\$140	\$ 3,780	\$ 34,020	\$ 12,960
Softball	A Head Coach	3	3	HS	9	2	6	5	4	3	3	8	40	\$130	\$ 5,200	\$ 15,600	\$140	\$ 5,600	\$ 16,800	\$ 1,200
Softball	A Asst. Coach	6	9	HS	9	2	1	3	3	0	3	7	28	\$130	\$ 3,640	\$ 21,840	\$140	\$ 3,920	\$ 35,280	\$ 13,440
Swimming – Boys	A Head Coach (all HS)	1	1	HS	12	4	10	7	3	3	5	13	57	\$130	\$ 7,410	\$ 7,410	\$140	\$ 7,980	\$ 7,980	\$ 570
Swimming – Boys	A Asst. Coach (all HS)	1	2	HS	8	3	1	1	2	0	5	10	30	\$130	\$ 3,900	\$ 3,900	\$140	\$ 4,200	\$ 8,400	\$ 4,500
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	\$140	\$ 1,260	\$ 1,260	\$ 90
Swimming – Girls	A Head Coach (all HS)	1	1	HS	12	4	10	7	3	3	5	13	57	\$130	\$ 7,410	\$ 7,410	\$140	\$ 7,980	\$ 7,980	\$ 570
Swimming – Girls	A Asst. Coach (all HS)	1	2	HS	8	3	1	1	2	0	5	10	30	\$130	\$ 3,900	\$ 3,900	\$140	\$ 4,200	\$ 8,400	\$ 4,500
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	\$140	\$ 1,260	\$ 1,260	\$ 90
Tennis – Boys	A Coach	3	3	HS	9	2	3	3	2	1	3	3	26	\$130	\$ 3,380	\$ 10,140	\$140	\$ 3,640	\$ 10,920	\$ 780
Tennis – Boys	A Asst. Coach	0	3	HS	9	2	1	1	1	0	3	1	18	\$130	\$ 2,340	\$ -	\$140	\$ 2,520	\$ 7,560	\$ 7,560
Tennis – Girls	A Coach	3	3	HS	9	2	3	3	2	1	3	3	26	\$130	\$ 3,380	\$ 10,140	\$140	\$ 3,640	\$ 10,920	\$ 780
Tennis – Girls	A Asst. Coach	0	3	HS	9	2	1	1	1	0	3	1	18	\$130	\$ 2,340	\$ -	\$140	\$ 2,520	\$ 7,560	\$ 7,560
Track – Boys & Girls	A Head Coach	3	3	HS	8	4	5	5	4	5	4	8	43	\$130	\$ 5,590	\$ 16,770	\$140	\$ 6,020	\$ 18,060	\$ 1,290
Track – Boys & Girls	A Asst. Coach	12	15	HS	7	2	1	3	3	0	3	7	26	\$130	\$ 3,380	\$ 40,560	\$140	\$ 3,640	\$ 54,600	\$ 14,040
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	\$140	\$ 2,520	\$ 2,520	\$ 180
Track - Boys & Girls at DHS	A Asst. Coach	1	1	HS	5	2	1	1	3	0	1	0	13	\$130	\$ 1,690	\$ 1,690	\$140	\$ 1,820	\$ 1,820	\$ 130
Volleyball	A Head Coach	3	3	HS	7	2	3	3	2	3	4	7	31	\$130	\$ 4,030	\$ 12,090	\$140	\$ 4,340	\$ 13,020	\$ 930
Volleyball	A Asst. Coach	6	9	HS	7	2	1	1	2	0	4	7	24	\$130	\$ 3,120	\$ 18,720	\$140	\$ 3,360	\$ 30,240	\$ 11,520
Wrestling –Boys & Girls	A Head Coach	3	3	HS	12	3	6	9	4	4	6	12	56	\$130	\$ 7,280	\$ 21,840	\$140	\$ 7,840	\$ 23,520	\$ 1,680
Wrestling -Boys & Girls	A Asst. Head Coach	3	3	HS	11	2	5	7	4	1	3	8	41	\$130	\$ 5,330	\$ 15,990	\$140	\$ 5,740	\$ 17,220	\$ 1,230
Wrestling –Boys & Girls	A Asst. Coach	9	9	HS	7	2	1	3	3	0	3	7	26	\$130	\$ 3,380	\$ 30,420	\$140	\$ 3,640	\$ 32,760	\$ 2,340
Wrestling - Girls	A Asst. Coach	0	0	HS	7	2	1	3	4	0	5	9	31	\$130	\$ 4,030	\$ -	\$140	\$ 4,340	\$ -	\$ -

MIDDLE SCHOOL ATHLETICS

Basketball - Boys	A Head Coach (8th)	7	7	MS	7	2	1	5	1	0	1	1	18	\$130	\$ 2,340	\$ 16,380	\$140	\$ 2,520	\$ 17,640	\$ 1,260
Basketball - Boys	A Asst Coach (8th)	7	7	MS	7	2	1	4	1	0	1	0	16	\$130	\$ 2,080	\$ 14,560	\$140	\$ 2,240	\$ 15,680	\$ 1,120
Basketball - Boys	A Head Coach (7th)	7	7	MS	6	2	1	4	1	0	0	0	14	\$130	\$ 1,820	\$ 12,740	\$140	\$ 1,960	\$ 13,720	\$ 980
Basketball - Boys	A Asst Coach (7th)	7	7	MS	5	2	1	2	1	0	0	0	11	\$130	\$ 1,430	\$ 10,010	\$140	\$ 1,540	\$ 10,780	\$ 770
Basketball - Girls	A Head Coach (8th)	7	7	MS	7	2	1	5	1	0	1	1	18	\$130	\$ 2,340	\$ 16,380	\$140	\$ 2,520	\$ 17,640	\$ 1,260
Basketball - Girls	A Asst Coach (8th)	7	7	MS	7	2	1	4	1	0	1	0	16	\$130	\$ 2,080	\$ 14,560	\$140	\$ 2,240	\$ 15,680	\$ 1,120
Basketball - Girls	A Head Coach (7th)	7	7	MS	6	2	1	4	1	0	0	0	14	\$130	\$ 1,820	\$ 12,740	\$140	\$ 1,960	\$ 13,720	\$ 980
Basketball - Girls	A Asst Coach (7th)	7	7	MS	5	2	1	2	1	0	0	0	11	\$130	\$ 1,430	\$ 10,010	\$140	\$ 1,540	\$ 10,780	\$ 770
Cheer / Winter Sports	A Coach	7	7	MS	4	1	1	3	1	0	0	0	10	\$130	\$ 1,300	\$ 9,100	\$140	\$ 1,400	\$ 9,800	\$ 700



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

CATEGORY I STIPENDS

Sport or Activity	Position	2021-22	2022-23	Level	Criteria								Total Pts	Value per point 2021-22	Individual Stipend Base Rate 2021-22	2021-22 Total Budget	Value per point 2022-23	Individual Stipend Base Rate 2022-23	2022-23 Total Budget	Incr (Decr) in 2022-23 Budget		
					#1	#2	#3	#4	#5	#6	#7	#8										
Cheer / Winter Sports	A Asst Coach	7	7	MS	2	1	1	2	1	0	0	0	7	\$130	\$ 910	\$ 6,370	\$140	\$ 980	\$ 6,860	\$ 490		
Cheer / Fall Sports	A Coach	7	7	MS	4	1	1	3	1	0	0	0	10	\$130	\$ 1,300	\$ 9,100	\$140	\$ 1,400	\$ 9,800	\$ 700		
Cheer / Fall Sports	A Asst Coach	7	7	MS	2	1	1	2	1	0	0	0	7	\$130	\$ 910	\$ 6,370	\$140	\$ 980	\$ 6,860	\$ 490		
Cross Country–Boys & Girls	A Head Coach	7	7	MS	1	4	0	1	0	0	0	1	7	\$130	\$ 910	\$ 6,370	\$140	\$ 980	\$ 6,860	\$ 490		
Cross Country–Boys & Girls	A Asst Coach	7	7	MS	1	3	0	0	0	0	0	1	5	\$130	\$ 650	\$ 4,550	\$140	\$ 700	\$ 4,900	\$ 350		
Football - 8th Grade	A Head Coach	7	7	MS	10	3	1	3	2	0	2	5	26	\$130	\$ 3,380	\$ 23,660	\$140	\$ 3,640	\$ 25,480	\$ 1,820		
Football - 8th Grade (hired after to 07/01/2012)	A Asst. Coach	21	21	MS	8	3	1	2	1	0	1	4	20	\$130	\$ 2,600	\$ 54,600	\$140	\$ 2,800	\$ 58,800	\$ 4,200		
Track – B&G / 7th & 8th	A Head Coach	7	7	MS	5	3	1	3	2	3	1	0	18	\$130	\$ 2,340	\$ 16,380	\$140	\$ 2,520	\$ 17,640	\$ 1,260		
Track – B&G / 7th & 8th	A Asst. Coach	28	28	MS	5	3	1	1	2	0	1	0	13	\$130	\$ 1,690	\$ 47,320	\$140	\$ 1,820	\$ 50,960	\$ 3,640		
Volleyball - 8th Grade	A Head Coach	7	7	MS	6	1	1	2	1	1	1	4	17	\$130	\$ 2,210	\$ 15,470	\$140	\$ 2,380	\$ 16,660	\$ 1,190		
Volleyball - 8th Grade	A Asst. Coach	7	7	MS	5	1	0	0	1	0	2	4	13	\$130	\$ 1,690	\$ 11,830	\$140	\$ 1,820	\$ 12,740	\$ 910		
Volleyball - 7th Grade	A Head Coach	7	7	MS	7	2	0	0	1	0	2	5	17	\$130	\$ 2,210	\$ 15,470	\$140	\$ 2,380	\$ 16,660	\$ 1,190		
Volleyball - 7th Grade	A Asst. Coach	7	7	MS	5	1	0	0	1	0	2	4	13	\$130	\$ 1,690	\$ 11,830	\$140	\$ 1,820	\$ 12,740	\$ 910		
6th Grade Intramurals	A Coaches	40	40	MS	Flat Amount									\$130	\$ 480	\$ 19,200	\$140	\$ 480	\$ 19,200	\$ -		
Total Athletics																	\$ 1,100,790				\$ 1,335,780	\$ 234,990

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	\$140	\$ 3,780	\$ 11,340	\$ 810			
Speech/Debate/Competitive Theater	A Asst. Director	3	3	HS	2	1	3	3	0	1	3	2	15	\$130	\$ 1,950	\$ 5,850	\$140	\$ 2,100	\$ 6,300	\$ 450			
Plays	D Director	3	3	HS	6	5	1	5	2	0	0	7	26	\$130	\$ 3,380	\$ 10,140	\$140	\$ 3,640	\$ 10,920	\$ 780			
Yearbook (curricular)	J Sponsor	3	3	HS	3	2	1	3	1	0	0	0	10	\$130	\$ 1,300	\$ 3,900	\$140	\$ 1,400	\$ 4,200	\$ 300			
Newspaper	J Sponsor	3	3	HS	4	2	5	3	1	0	0	0	15	\$130	\$ 1,950	\$ 5,850	\$140	\$ 2,100	\$ 6,300	\$ 450			
Speech/Debate/Competitive Theater	D Director	7	7	MS	7	4	1	3	1	0	0	0	16	\$130	\$ 2,080	\$ 14,560	\$140	\$ 2,240	\$ 15,680	\$ 1,120			
Total Speech, Debate and Competitive Theater																	\$ 50,830				\$ -	\$ 54,740	\$ 3,910



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

CATEGORY I STIPENDS

Sport or Activity	Position	2021-22	2022-23	Level	Criteria								Total Pts	Value per point 2021-22	Individual Stipend Base Rate 2021-22	2021-22 Total Budget	Value per point 2022-23	Individual Stipend Base Rate 2022-23	2022-23 Total Budget	Incr (Decr) in 2022-23 Budget
					#1	#2	#3	#4	#5	#6	#7	#8								
MUSIC																				
Band-Concert/Contest/Jazz/Marching	M Director	3	3	HS	14	10	15	15	5	4	6	14	83	\$130	\$ 10,790	\$ 32,370	\$140	\$ 11,620	\$ 34,860	\$ 2,490
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	\$140	\$ 10,920	\$ 32,760	\$ 2,340
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	\$140	\$ 3,080	\$ 36,960	\$ 2,640
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	\$140	\$ 1,540	\$ 18,480	\$ 1,320
Band-Marching, Memorial Day Parade	M Director & Asst Dir	6	6	HS	Flat Amount								\$130	\$ 200	\$ 1,200	\$140	\$ 200	\$ 1,200	\$ -	
Choral Activities	M Director	3	3	HS	12	4	5	7	2	0	2	5	37	\$130	\$ 4,810	\$ 14,430	\$140	\$ 5,180	\$ 15,540	\$ 1,110
Color Guard	M Coach	3	3	HS	7	2	1	5	2	0	2	3	22	\$130	\$ 2,860	\$ 8,580	\$140	\$ 3,080	\$ 9,240	\$ 660
Color Guard	M Design	3	3	HS	2	1	1	1	2	0	0	2	9	\$130	\$ 1,170	\$ 3,510	\$140	\$ 1,260	\$ 3,780	\$ 270
Color Guard	M Construction	3	3	HS	2	1	1	1	2	0	0	2	9	\$130	\$ 1,170	\$ 3,510	\$140	\$ 1,260	\$ 3,780	\$ 270
Musical Production	M Producer	3	3	HS	5	4	7	7	2	2	0	4	31	\$130	\$ 4,030	\$ 12,090	\$140	\$ 4,340	\$ 13,020	\$ 930
Musical Production	M Asst. Producer	3	3	HS	4	4	3	5	2	0	0	4	22	\$130	\$ 2,860	\$ 8,580	\$140	\$ 3,080	\$ 9,240	\$ 660
Musical Vocal/Orchestra	M Director	6	6	HS	4	3	1	5	1	0	0	0	14	\$130	\$ 1,820	\$ 10,920	\$140	\$ 1,960	\$ 11,760	\$ 840
Musical Choreography	M Choreographer	3	3	HS	2	4	2	1	1	0	0	1	11	\$130	\$ 1,430	\$ 4,290	\$140	\$ 1,540	\$ 4,620	\$ 330
Orchestra Activities	M Director	3	3	HS	3	4	3	5	1	0	2	4	22	\$130	\$ 2,860	\$ 8,580	\$140	\$ 3,080	\$ 9,240	\$ 660
Performance Choir (HHS)	M Director	1	1	HS	3	4	7	3	1	0	2	4	24	\$130	\$ 3,120	\$ 3,120	\$140	\$ 3,360	\$ 3,360	\$ 240
Set Design - Musical	M Coach	3	3	HS	2	1	1	1	2	0	0	2	9	\$130	\$ 1,170	\$ 3,510	\$140	\$ 1,260	\$ 3,780	\$ 270
Set Construction - Musical	M Coach	3	3	HS	3	3	3	2	2	2	2	4	21	\$130	\$ 2,730	\$ 8,190	\$140	\$ 2,940	\$ 8,820	\$ 630
Show Choir (RBHS and BHS)	M Director	2	2	HS	2	4	7	7	2	0	3	9	34	\$130	\$ 4,420	\$ 8,840	\$140	\$ 4,760	\$ 9,520	\$ 680
Band Activities	M Director	11	11	MS	12	4	7	9	3	1	2	13	51	\$130	\$ 6,630	\$ 72,930	\$140	\$ 7,140	\$ 78,540	\$ 5,610



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

CATEGORY I STIPENDS

Sport or Activity	Position	2021-22	2022-23	Level	Criteria								Total Pts	Value per point 2021-22	Individual Stipend Base Rate 2021-22	2021-22 Total Budget	Value per point 2022-23	Individual Stipend Base Rate 2022-23	2022-23 Total Budget	Incr (Decr) in 2022-23 Budget
					#1	#2	#3	#4	#5	#6	#7	#8								
Choral Activities	M Director	7	7	MS	4	4	3	5	3	0	3	5	27	\$130	\$ 3,510	\$ 24,570	\$140	\$ 3,780	\$ 26,460	\$ 1,890
Orchestral Activities	M Director	7	7	MS	4	4	3	5	3	0	3	5	27	\$130	\$ 3,510	\$ 24,570	\$140	\$ 3,780	\$ 26,460	\$ 1,890
Theatrical Activities	M Director	7	7	MS	4	4	3	5	3	0	3	5	27	\$130	\$ 3,510	\$ 24,570	\$140	\$ 3,780	\$ 26,460	\$ 1,890
Musical	M Director	7	7	MS	6	4	3	3	1	0	0	1	18	\$130	\$ 2,340	\$ 16,380	\$140	\$ 2,520	\$ 17,640	\$ 1,260
Awards Band	M Co-Director	2	2	MS	1	4	3	1	1	0	0	0	10	\$130	\$ 1,300	\$ 2,600	\$140	\$ 1,400	\$ 2,800	\$ 200
Choir	M Director	21	21	E	4	4	1	3	1	0	0	0	13	\$130	\$ 1,690	\$ 35,490	\$140	\$ 1,820	\$ 38,220	\$ 2,730
Honors Choir - 5th Grade	M Director	1	1	E	2	4	3	3	1	0	0	0	13	\$130	\$ 1,690	\$ 1,690	\$140	\$ 1,820	\$ 1,820	\$ 130
Honors Choir - 5th Grade	M Asst. Director	2	2	E	1	4	0	1	0	0	0	1	7	\$130	\$ 910	\$ 1,820	\$140	\$ 980	\$ 1,960	\$ 140
Honors Choir - 5th Grade	M Accompanist	1	1	E	2	0	1	3	0	0	2	1	9	\$130	\$ 1,170	\$ 1,170	\$140	\$ 1,260	\$ 1,260	\$ 90
Honors Orchestra	M Director	1	1	MS	3	4	3	3	1	0	0	0	14	\$130	\$ 1,820	\$ 1,820	\$140	\$ 1,960	\$ 1,960	\$ 140
Total Music																\$ 421,230			\$ 453,540	\$ 32,310
Grand Total All Stipends																\$ 1,572,850			\$ 1,844,060	\$ 271,210

LONGEVITY POINTS are assigned to Category I Stipends. The point value currently assigned is \$130/point, but we are proposing increasing the point value to \$140/point for the 2022-23 school year. 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. Employees leaving the District and returning are placed at the beginning of the schedule and begin earning longevity from that placement.

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 PUBLIC SCHOOLS

2022-23 BUDGET

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 PUBLIC SCHOOLS

2022-23 BUDGET

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 PUBLIC SCHOOLS

2022-23 BUDGET

CATEGORY II STIPENDS

	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
Elementary School *	\$ 7,500	\$ 7,500	\$ 7,500
Elementary Schools	\$ 80,000	\$ 84,000	\$ 84,000
Middle School	\$ 48,000	\$ 56,000	\$ 56,000
High School	\$ 44,000	\$ 48,000	\$ 48,000
Douglass High School	\$ 3,000	\$ 3,000	\$ 3,000
	<u>\$ 182,500</u>	<u>\$ 198,500</u>	<u>\$ 198,500</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, secondary principals began using the formula in 2017-18, and middle school principals began using the formula in 2018-19.

* Elementary Running Club stipends are funded by an ongoing donation account and are not included in this total.



COLUMBIA PUBLIC SCHOOLS
2022-23 BUDGET

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	10	\$ 30,000	AHL, DRE, EBE, RWE, SBE, GMS, LMS, OMS and WMS and CACC
Athletic Director & Intramural Coordinator	\$ 3,000	7	\$ 21,000	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 Education Department Chair	\$ 1,500	3	\$ 4,500	Agriculture, Culinary Arts, Digital Media
Class Sponsor - Freshman	\$ 300	3	\$ 900	
Class Sponsor - Sophomore	\$ 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
Como Ed Mentors	\$ 2,500	4	\$ 10,000	Funded by Teacher Recruitment and Retention Grant
Construction Trade Intern Site Supervisor	\$ 1,200	1	\$ 1,200	
Content Liason - Middle School	\$ 1,500	42	\$ 63,000	Math, Science, LA, Social Studies, Reading, Special Education
Dean	\$ 3,000	5	\$ 15,000	Battle, Hickman
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 Director - High School	\$ 3,000	3	\$ 9,000	
Home School Communicator Youth Basketball Program	\$ 250	6	\$ 1,500	
Elementary Instructional Mentors - ELA	\$ 3,000	5	\$ 15,000	Partially funded by Title II
Elementary Instructional Mentors - Math	\$ 3,000	5	\$ 15,000	Partially funded by ESSER
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	
MAC Scholar Sponsors - Elementary School	\$ 500	13	\$ 6,500	
Math Academic Team Coach	\$ 1,150	10	\$ 11,500	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
Nurse stipend	\$ 1,000	37	\$ 37,000	Funded by the DHSS Covid Mitigation Grant
On-Line Teacher	Per section	varies	\$ 300,000	



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

CATEGORY III STIPENDS

Stipend	Amount per stipend	Number of employees	Total Compensation	Notes
Reading Recovery Certified Lead Teacher	\$ 5,000	1	\$ 5,000	Partially funded by Title I
Reading Specialist Content Liason - High School	\$ 1,500	3	\$ 4,500	
Recording Studio Advisor	\$ 3,200	3	\$ 9,600	
RTI Instructional Mentor - Middle School	\$ 3,000	1	\$ 3,000	
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	\$ 11,150	Varies based on student counts
Special Education Liason - Middle School	\$ 1,500	7	\$ 10,500	
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 - Building or Department	\$ 500	34	\$ 17,000	21 elementary schools, 7 middle schools, 4 high schools, 1 CACC, 1 Fine Arts
Total Possible			\$ 882,265	



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

CATEGORY IV STIPENDS

	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
National Board Certification	\$ 3,000	\$ 3,000	\$ 3,000
Certificate of Clinical Competence	\$ 3,000	\$ 3,000	\$ 3,000
Nationally Certified School Psychologist	\$ 3,000	\$ 3,000	\$ 3,000

Category IV Stipends are paid to qualified professional staff with the designations shown.



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

CATEGORY V STIPENDS

Activity	Position	# of Employees 2022-23	Individual Stipend Base Rate	2022-23 Total Budget
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Career and Technical Education Activity

Skills USA	Lead Advisor	2	\$ 3,500	\$ 7,000
Skills USA	Assistant Advisor	5	\$ 2,300	\$ 11,500
Skills USA	Associate Advisor	7	\$ 550	\$ 3,850
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
HOSA	Lead Advisor	1	\$ 3,500	\$ 3,500
HOSA	Assistant Advisor	3	\$ 2,300	\$ 6,900
FBLA	Lead Advisor	1	\$ 3,500	\$ 3,500
FBLA	Assistant Advisor	4	\$ 2,300	\$ 9,200
FBLA	Associate Advisor	4	\$ 550	\$ 2,200
DECA	Lead Advisor	1	\$ 3,500	\$ 3,500
DECA	Assistant Advisor	2	\$ 2,300	\$ 4,600
Total				\$ 76,650



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

GENERAL SUPERVISION STIPENDS

	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</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 PUBLIC SCHOOLS

2022-23 BUDGET

EXTENDED CONTRACT DAYS

	Extended Contract Position	2021-22 Budget				2021-22 Projected Actual				2022-23 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, LMS, SMS)	10	4.00	40.00	\$ 9,200	10	4.00	40.00	\$ 9,200	10	4.00	40.00	\$ 9,200
2	Administrative Assistant - CACC	20	1.00	20.00	\$ 4,600	20	1.00	20.00	\$ 4,600	20	1.00	20.00	\$ 4,600
3	Administrative Assistant - DRE	10	1.00	10.00	\$ 2,300	10	1.00	10.00	\$ 2,300	10	1.00	10.00	\$ 2,300
4	Administrative Assistant - RWE	-	-	-	\$ -	10	1.00	10.00	\$ 2,300	10	1.00	10.00	\$ 2,300
5	Dean	30	5.00	150.00	\$ 34,500	30	5.00	150.00	\$ 31,050	30	5.00	150.00	\$ 34,500
6	Early Childhood Special Education Teacher Trainer	-	-	-	\$ -	6	1.50	9.00	\$ 2,070	6	1.50	9.00	\$ 2,070
7	Family & Consumer Science Teachers	5	15.00	75.00	\$ 20,855	5	16.00	80.00	\$ 22,060	5	16.00	80.00	\$ 22,060
8	Guidance Directors - High School	27	3.00	81.00	\$ 18,630	27	3.00	81.00	\$ 18,630	27	3.00	81.00	\$ 18,630
9	Guidance Counselor - A+ Coordinator	5	3.00	15.00	\$ 3,450	5	3.00	15.00	\$ 3,450	5	3.00	15.00	\$ 3,450
10	Guidance Counselor - High School	10	20.00	200.00	\$ 55,630	10	20.00	200.00	\$ 54,380	10	20.00	200.00	\$ 54,380
11	Guidance Counselor - Middle School	17	16.00	272.00	\$ 67,508	17	16.50	280.50	\$ 70,499	17	17.00	289.00	\$ 74,409
12	Guidance Director - DHS	8	1.00	8.00	\$ 1,840	8	1.00	8.00	\$ 1,840	8	1.00	8.00	\$ 1,840
13	Guidance Counselor - DHS	10	1.00	10.00	\$ 3,900	10	1.00	10.00	\$ 4,000	10	1.00	10.00	\$ 4,000
14	Guidance Counselor - CACC	20	1.00	20.00	\$ 5,750	20	1.00	20.00	\$ 4,600	20	1.00	20.00	\$ 4,600
15	Hospital School	3	1.00	3.00	\$ 690	3	-	-	\$ -	3	1.00	3.00	\$ 690
16	Instruction Mentors - Elementary ELA	20	5.00	100.00	\$ 23,000	20	5.00	100.00	\$ 23,000	20	5.00	100.00	\$ 23,000
17	Instruction Mentors - Elementary Math	-	-	-	\$ -	20	4.00	80.00	\$ 18,400	20	5.00	100.00	\$ 23,000
18	Instruction Mentor RTI - Middle School	20	1.00	20.00	\$ 4,600	20	1.00	20.00	\$ 4,600	20	1.00	20.00	\$ 4,600
19	Industrial Technology Teachers (middle school)	6	7.00	42.00	\$ 10,470	6	7.00	42.00	\$ 10,614	6	7.00	42.00	\$ 10,614
20	Industrial Technology Teachers (high school)	12	5.00	60.00	\$ 13,800	12	3.67	44.04	\$ 9,490	12	5.00	60.00	\$ 13,800
21	Media Specialists - Elementary, CELN & CORE-Quest	2	26.00	52.00	\$ 13,208	2	24.00	48.00	\$ 12,262	2	26.00	52.00	\$ 12,262
22	Media Specialists - Middle	6	7.00	42.00	\$ 10,938	6	7.00	42.00	\$ 11,058	6	7.00	42.00	\$ 11,058
23	Media Specialists - High	9	6.00	54.00	\$ 17,028	9	6.00	54.00	\$ 14,013	9	6.00	54.00	\$ 14,013
24	Media Specialists - DHS	3	1.00	3.00	\$ 690	3	1.00	3.00	\$ 690	3	1.00	3.00	\$ 690
25	Music Department - Marching Band Dir hired before 7/2016	23	2.00	46.00	\$ 14,012	23	2.00	46.00	\$ 11,945	23	2.00	46.00	\$ 11,945
26	Music Department - Marching Band Dir hired after 7/2016	15	1.00	15.00	\$ 3,450	15	1.00	15.00	\$ 3,450	15	1.00	15.00	\$ 3,450
27	Music Department - High Marching Band Asst	13	3.00	39.00	\$ 8,970	13	2.00	26.00	\$ 5,980	13	3.00	39.00	\$ 8,970
28	Music Department - High Choir Director	8	3.00	24.00	\$ 6,736	8	3.00	24.00	\$ 6,816	8	3.00	24.00	\$ 6,816
29	Music Department - High Orchestra Director	4	3.00	12.00	\$ 2,760	4	2.50	10.00	\$ 2,300	4	3.00	12.00	\$ 2,760
30	Reading Recovery Lead Teacher	10	1.00	10.00	\$ 2,300	10	1.00	10.00	\$ 2,300	10	1.00	10.00	\$ 2,300
31	Science Department - Science Chemical Disposal	2	1.00	2.00	\$ 460	2	1.00	2.00	\$ 442	2	1.00	2.00	\$ 442
32	Special Education Building Chair - Middle	2	7.00	14.00	\$ 3,546	2	7.00	14.00	\$ 3,220	2	7.00	14.00	\$ 3,220
33	Special Education Building Chair - High	14	3.00	42.00	\$ 12,820	14	3.00	42.00	\$ 14,055	14	3.00	42.00	\$ 14,055
34	Special Education Diagnostician - High	2	3.00	6.00	\$ 1,380	2	3.00	6.00	\$ 1,380	2	3.00	6.00	\$ 1,380
35	Special Education District Psych Examiner	10	1.00	10.00	\$ 3,980	10	1.00	10.00	\$ 4,270	10	1.00	10.00	\$ 4,270
36	Special Education Instructional Mentor	-	-	-	\$ -	13	1.00	13.00	\$ 2,990	13	1.00	13.00	\$ 2,990
37	Special Education Process Coordinator	2	1.00	2.00	\$ 460	2	1.00	2.00	\$ 460	2	1.00	2.00	\$ 460
38	Special Education SCM Training	2	1.00	2.00	\$ 460	-	-	-	\$ -	2	1.00	2.00	\$ 460
39	Vocational Agriculture Teacher	40	5.00	200.00	\$ 54,360	40	5.00	200.00	\$ 51,400	40	5.00	200.00	\$ 51,400
40	Vocational Auto Tech Teacher	18	1.00	18.00	\$ 4,140	18	1.00	18.00	\$ 4,140	18	1.00	18.00	\$ 4,140
41	Vocational Broadcast Journalism Teacher	8	1.00	8.00	\$ 1,840	8	1.00	8.00	\$ 1,840	8	1.00	8.00	\$ 1,840
42	Vocational Business Education Teacher	8	4.00	32.00	\$ 7,320	8	4.00	32.00	\$ 8,584	8	4.00	32.00	\$ 8,584
43	Vocational CAD Teacher	8	3.00	24.00	\$ 7,624	8	3.00	24.00	\$ 7,880	8	3.00	24.00	\$ 7,880
44	Vocational Computer Repair Teacher	8	2.00	16.00	\$ 3,680	8	2.00	16.00	\$ 3,680	8	2.00	16.00	\$ 3,680
45	Vocational Construction Technology Teacher	24	1.00	24.00	\$ 5,520	24	1.00	24.00	\$ 5,520	24	1.00	24.00	\$ 5,520
46	Vocational Culinary Arts Teacher	15	2.00	30.00	\$ 6,900	15	2.00	30.00	\$ 6,900	15	2.00	30.00	\$ 6,900
47	Vocational Culinary Arts Teacher	16	1.00	16.00	\$ 5,604	16	1.00	16.00	\$ 5,721	16	1.00	16.00	\$ 5,721
48	Vocational Culinary Arts Teacher	17	1.00	17.00	\$ 6,001	17	1.00	17.00	\$ 6,205	17	1.00	17.00	\$ 6,205
49	Vocational Digital Media Teacher	8	5.00	40.00	\$ 11,625	8	5.00	40.00	\$ 12,776	8	4.00	32.00	\$ 12,776
50	Vocational Early Childhood Teacher	8	1.00	8.00	\$ 2,624	8	1.00	8.00	\$ 2,704	8	1.00	8.00	\$ 2,704
51	Vocational EMT Teacher	8	2.00	16.00	\$ 3,680	8	2.00	16.00	\$ 3,680	8	2.00	16.00	\$ 3,680
52	Vocational Evaluation Counselor	15	1.00	15.00	\$ 5,940	15	1.00	15.00	\$ 6,000	15	1.00	15.00	\$ 6,000
53	Vocational Geospatial Teacher	24	-	-	\$ -	24	-	-	\$ -	24	-	-	\$ -
54	Vocational Health Occupations Teacher	8	2.00	16.00	\$ 3,680	8	2.00	16.00	\$ 3,680	8	2.00	16.00	\$ 3,680
55	Vocational Horticulture Teacher	40	1.00	40.00	\$ 16,120	40	1.00	40.00	\$ 16,280	40	1.00	40.00	\$ 16,280
56	Vocational Project Lead the Way - Biomedical	8	3.00	24.00	\$ 6,264	8	3.00	24.00	\$ 6,376	8	3.00	24.00	\$ 6,376
57	Vocational Project Lead the Way - Engineering	8	2.50	20.00	\$ 5,424	8	3.00	24.00	\$ 5,852	8	3.00	24.00	\$ 5,852
58	Vocational Resource Teacher	3	4.00	12.00	\$ 2,760	3	4.00	12.00	\$ 2,760	3	4.00	12.00	\$ 2,760
59	Vocational Welding Teacher	8	3.00	24.00	\$ 6,736	8	3.00	24.00	\$ 6,800	8	3.00	24.00	\$ 6,800
Total		205.50	2,101.00	\$ 551,763	208.17	2,190.54	\$ 563,492	215.50	2,251.00	\$ 584,362			

Effective 6/30/2010, all extra days added, whether to employees with existing extra day assignments or new, are capped at \$230 per day.



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

SPECIAL PAYROLL RATE SCHEDULE

Accompanist at School Productions	\$20 per hour
AP Audit Work	\$27 per hour
AVID Tutors	\$11 to \$13 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	\$13 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)	\$11 - \$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



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

SB319 Tutor Pay (teaching curriculum)	\$27 per hour
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	\$13 per hour
Tutoring for General Instruction	\$15 per hour

Athletics

Game Supervision Rates:

- Supervision is set at \$13 per hour with a minimum of two hours worked.

Video board operator:

Varsity football	\$100 per event
Soccer	\$55 per event
Basketball	\$55 per event
Volleyball	\$55 per event

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



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

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

2022-23 BUDGET



Teacher Salary Schedule 2022-2023 187 Day

\$ 40,250
\$ 40,250

Step	I BS/CTE I			II MS/CTE II			Legacy *		III 2nd Masters/Adv Degree/CTE III			Step
	Salary	Index	Incr	Salary	Index	Incr	Salary	Incr	Salary	Index	Incr	
1	\$ 40,250	1.000		\$ 43,269	1.075		\$ 44,324		\$ 46,288	1.150		1
2	\$ 41,055	1.020	\$ 805	\$ 44,074	1.095	\$ 805	\$ 45,326	\$ 1,004	\$ 47,093	1.170	\$ 805	2
3	\$ 41,860	1.040	\$ 805	\$ 44,879	1.115	\$ 805	\$ 46,328	\$ 1,003	\$ 47,898	1.190	\$ 805	3
4	\$ 42,665	1.060	\$ 805	\$ 45,684	1.135	\$ 805	\$ 47,332	\$ 1,004	\$ 48,703	1.210	\$ 805	4
5	\$ 44,034	1.094	\$ 1,369	\$ 47,052	1.169	\$ 1,369	\$ 48,335	\$ 1,003	\$ 50,071	1.244	\$ 1,369	5
6	\$ 45,402	1.128	\$ 1,369	\$ 48,421	1.203	\$ 1,369	\$ 49,339	\$ 1,004	\$ 51,440	1.278	\$ 1,369	6
7	\$ 46,771	1.162	\$ 1,369	\$ 49,789	1.237	\$ 1,369	\$ 50,677	\$ 1,338	\$ 52,808	1.312	\$ 1,369	7
8	\$ 48,139	1.196	\$ 1,369	\$ 51,158	1.271	\$ 1,369	\$ 52,015	\$ 1,338	\$ 54,177	1.346	\$ 1,369	8
9	\$ 49,508	1.230	\$ 1,369	\$ 52,526	1.305	\$ 1,369	\$ 53,353	\$ 1,338	\$ 55,545	1.380	\$ 1,369	9
10	\$ 50,876	1.264	\$ 1,369	\$ 53,895	1.339	\$ 1,369	\$ 54,691	\$ 1,338	\$ 56,914	1.414	\$ 1,369	10
11	\$ 52,245	1.298	\$ 1,369	\$ 55,263	1.373	\$ 1,369	\$ 56,029	\$ 1,338	\$ 58,282	1.448	\$ 1,369	11
12	\$ 53,613	1.332	\$ 1,369	\$ 56,632	1.407	\$ 1,369	\$ 57,367	\$ 1,338	\$ 59,651	1.482	\$ 1,369	12
13	\$ 54,982	1.366	\$ 1,369	\$ 58,000	1.441	\$ 1,369	\$ 58,705	\$ 1,338	\$ 61,019	1.516	\$ 1,369	13
14	\$ 56,350	1.400	\$ 1,369	\$ 59,369	1.475	\$ 1,369	\$ 60,043	\$ 1,338	\$ 62,388	1.550	\$ 1,369	14
15	\$ 56,350	1.400	\$ -	\$ 60,737	1.509	\$ 1,369	\$ 61,381	\$ 1,338	\$ 63,756	1.584	\$ 1,369	15
16	\$ 56,350			\$ 62,106	1.543	\$ 1,369	\$ 62,719	\$ 1,338	\$ 65,125	1.618	\$ 1,369	16
17	\$ 56,350			\$ 63,474	1.577	\$ 1,369	\$ 64,057	\$ 1,338	\$ 66,493	1.652	\$ 1,369	17
18	\$ 56,350			\$ 64,843	1.611	\$ 1,369	\$ 65,395	\$ 1,338	\$ 67,862	1.686	\$ 1,369	18
19	\$ 56,350			\$ 66,211	1.645	\$ 1,369	\$ 66,733	\$ 1,338	\$ 69,230	1.720	\$ 1,369	19
20	\$ 56,350			\$ 67,580	1.679	\$ 1,369	\$ 68,071	\$ 1,338	\$ 70,599	1.754	\$ 1,369	20
21	\$ 56,350			\$ 68,948	1.713	\$ 1,369	\$ 69,074	\$ 1,003	\$ 71,967	1.788	\$ 1,369	21
22	\$ 56,350			\$ 70,317	1.747	\$ 1,369	\$ 70,078	\$ 1,004	\$ 73,336	1.822	\$ 1,369	22
23	\$ 56,350			\$ 71,685	1.781	\$ 1,369	\$ 71,084	\$ 1,003	\$ 74,704	1.856	\$ 1,369	23
24	\$ 56,350			\$ 73,054	1.815	\$ 1,369	\$ 72,085	\$ 1,004	\$ 76,073	1.890	\$ 1,369	24
25	\$ 56,350			\$ 73,859	1.835	\$ 805	\$ 72,754	\$ 669	\$ 76,878	1.910	\$ 805	25
26	\$ 56,350			\$ 74,664	1.855	\$ 805	\$ 73,423	\$ 669	\$ 77,683	1.930	\$ 805	26
27	\$ 56,350			\$ 75,469	1.875	\$ 805	\$ 74,092	\$ 669	\$ 78,488	1.950	\$ 805	27
28	\$ 56,350			\$ 76,274	1.895	\$ 805	\$ 74,761	\$ 669	\$ 79,293	1.970	\$ 805	28
29	\$ 56,350			\$ 77,079	1.915	\$ 805	\$ 75,430	\$ 669	\$ 80,098	1.990	\$ 805	29
30	\$ 56,350			\$ 77,884	1.935	\$ 805	\$ 76,099	\$ 669	\$ 80,903	2.010	\$ 805	30

* An employee as of October 15, 2019 who has educational credit equaling a master's degree plus 45 hours or more, will be placed in the Legacy column. Placement in the Legacy column means, based on the current schedule, you would have been disadvantaged. The legacy column was created to ensure that no employee's pay will decrease. Employees on this column, upon approval by the board, will advance a step each year. However, if at any point additional funds are put in the schedule, the legacy column will not receive those increases.



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



**Teacher Salary Schedule
for extra day assignments prior to 07/01/2010
2022-2023
187 Day**

\$ 40,250

	I		II		III	
	BS/CTE I	MS/CTE II	Legacy *	Degree/CTE III		
Step	Salary	Salary	Salary	Salary	Salary	Step
1	\$ 215	\$ 231	\$ 237	\$ 248	\$ 248	1
2	\$ 220	\$ 236	\$ 242	\$ 252	\$ 252	2
3	\$ 224	\$ 240	\$ 248	\$ 256	\$ 256	3
4	\$ 228	\$ 244	\$ 253	\$ 260	\$ 260	4
5	\$ 235	\$ 252	\$ 258	\$ 268	\$ 268	5
6	\$ 243	\$ 259	\$ 264	\$ 275	\$ 275	6
7	\$ 250	\$ 266	\$ 271	\$ 282	\$ 282	7
8	\$ 257	\$ 274	\$ 278	\$ 290	\$ 290	8
9	\$ 265	\$ 281	\$ 285	\$ 297	\$ 297	9
10	\$ 272	\$ 288	\$ 292	\$ 304	\$ 304	10
11	\$ 279	\$ 296	\$ 300	\$ 312	\$ 312	11
12	\$ 287	\$ 303	\$ 307	\$ 319	\$ 319	12
13	\$ 294	\$ 310	\$ 314	\$ 326	\$ 326	13
14	\$ 301	\$ 317	\$ 321	\$ 334	\$ 334	14
15	\$ 301	\$ 325	\$ 328	\$ 341	\$ 341	15
16	\$ 301	\$ 332	\$ 335	\$ 348	\$ 348	16
17	\$ 301	\$ 339	\$ 343	\$ 356	\$ 356	17
18	\$ 301	\$ 347	\$ 350	\$ 363	\$ 363	18
19	\$ 301	\$ 354	\$ 357	\$ 370	\$ 370	19
20	\$ 301	\$ 361	\$ 364	\$ 378	\$ 378	20
21	\$ 301	\$ 369	\$ 369	\$ 385	\$ 385	21
22	\$ 301	\$ 376	\$ 375	\$ 392	\$ 392	22
23	\$ 301	\$ 383	\$ 380	\$ 399	\$ 399	23
24	\$ 301	\$ 391	\$ 385	\$ 407	\$ 407	24
25	\$ 301	\$ 395	\$ 389	\$ 411	\$ 411	25
26	\$ 301	\$ 399	\$ 393	\$ 415	\$ 415	26
27	\$ 301	\$ 404	\$ 396	\$ 420	\$ 420	27
28	\$ 301	\$ 408	\$ 400	\$ 424	\$ 424	28
29	\$ 301	\$ 412	\$ 403	\$ 428	\$ 428	29
30	\$ 301	\$ 416	\$ 407	\$ 433	\$ 433	30

* An employee as of October 15, 2019 who has educational credit equaling a master's degree plus 45 hours or more, will be placed in the Legacy column. Placement in the Legacy column means, based on the current schedule, you would have been disadvantaged. The legacy column was created to ensure that no employee's pay will decrease. Employees on this column, upon approval by the board, will advance a step each year. However, if at any point additional funds are put in the schedule, the legacy column will not receive those increases.



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



Teacher Salary Schedule for extra day assignments made after 07/01/2010 2022-2023 187 Day

	I		II		III	
	BS/CTE I	MS/CTE II	Legacy *	2nd Masters/Adv		
Step	Salary	Salary	Salary	Salary	Salary	Step
1	\$ 215	\$ 230	\$ 230	\$ 230	\$ 230	1
2	\$ 220	\$ 230	\$ 230	\$ 230	\$ 230	2
3	\$ 224	\$ 230	\$ 230	\$ 230	\$ 230	3
4	\$ 228	\$ 230	\$ 230	\$ 230	\$ 230	4
5	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	5
6	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	6
7	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	7
8	\$ 230	\$ 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

* An employee as of October 15, 2019 who has educational credit equaling a master's degree plus 45 hours or more, will be placed in the Legacy column. Placement in the Legacy column means, based on the current schedule, you would have been disadvantaged. The legacy column was created to ensure that no employee's pay will decrease. Employees on this column, upon approval by the board, will advance a step each year. However, if at any point additional funds are put in the schedule, the legacy column will not receive those increases.



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



Special Services Specialized Personnel Salary Schedule
 (for special education staff who are not a member of the bargaining unit or on another schedule)
 2022-2023
 187 Day

\$ 40,250
 \$ 40,250

Step	I			II			Legacy *			III			Step
	Salary	Index	Incr	Salary	Index	Incr	Salary	Index	Incr	Salary	Index	Incr	
1	\$ 40,250	1.000		\$ 43,269	1.075		\$ 44,324	4.325		\$ 46,288	1.150		1
2	\$ 41,055	1.020	\$ 805	\$ 44,074	1.095	\$ 805	\$ 45,325	4.355	\$ 1,004	\$ 47,093	1.170	\$ 805	2
3	\$ 41,860	1.040	\$ 805	\$ 44,879	1.115	\$ 805	\$ 46,328	4.385	\$ 1,003	\$ 47,898	1.190	\$ 805	3
4	\$ 42,665	1.060	\$ 805	\$ 45,684	1.135	\$ 805	\$ 47,332	4.415	\$ 1,004	\$ 48,703	1.210	\$ 805	4
5	\$ 44,034	1.094	\$ 1,369	\$ 47,052	1.169	\$ 1,369	\$ 48,335	1.445	\$ 1,003	\$ 50,071	1.244	\$ 1,369	5
6	\$ 45,402	1.128	\$ 1,369	\$ 48,421	1.203	\$ 1,369	\$ 49,339	1.475	\$ 1,004	\$ 51,440	1.278	\$ 1,369	6
7	\$ 46,771	1.162	\$ 1,369	\$ 49,789	1.237	\$ 1,369	\$ 50,677	1.515	\$ 1,338	\$ 52,808	1.312	\$ 1,369	7
8	\$ 48,139	1.196	\$ 1,369	\$ 51,158	1.271	\$ 1,369	\$ 52,015	1.555	\$ 1,338	\$ 54,177	1.346	\$ 1,369	8
9	\$ 49,508	1.230	\$ 1,369	\$ 52,526	1.305	\$ 1,369	\$ 53,353	1.595	\$ 1,338	\$ 55,545	1.380	\$ 1,369	9
10	\$ 50,876	1.264	\$ 1,369	\$ 53,895	1.339	\$ 1,369	\$ 54,691	1.635	\$ 1,338	\$ 56,914	1.414	\$ 1,369	10
11	\$ 52,245	1.298	\$ 1,369	\$ 55,263	1.373	\$ 1,369	\$ 56,029	1.675	\$ 1,338	\$ 58,282	1.448	\$ 1,369	11
12	\$ 53,613	1.332	\$ 1,369	\$ 56,632	1.407	\$ 1,369	\$ 57,367	1.715	\$ 1,338	\$ 59,651	1.482	\$ 1,369	12
13	\$ 54,982	1.366	\$ 1,369	\$ 58,000	1.441	\$ 1,369	\$ 58,705	1.755	\$ 1,338	\$ 61,019	1.516	\$ 1,369	13
14	\$ 56,350	1.400	\$ 1,369	\$ 59,369	1.475	\$ 1,369	\$ 60,043	1.795	\$ 1,338	\$ 62,388	1.550	\$ 1,369	14
15	\$ 56,350	1.400	\$ -	\$ 60,737	1.509	\$ 1,369	\$ 61,381	1.835	\$ 1,338	\$ 63,756	1.584	\$ 1,369	15
16	\$ 56,350			\$ 62,106	1.543	\$ 1,369	\$ 62,719	1.875	\$ 1,338	\$ 65,125	1.618	\$ 1,369	16
17	\$ 56,350			\$ 63,474	1.577	\$ 1,369	\$ 64,057	1.915	\$ 1,338	\$ 66,493	1.652	\$ 1,369	17
18	\$ 56,350			\$ 64,843	1.611	\$ 1,369	\$ 65,395	1.955	\$ 1,338	\$ 67,862	1.686	\$ 1,369	18
19	\$ 56,350			\$ 66,211	1.645	\$ 1,369	\$ 66,733	1.995	\$ 1,338	\$ 69,230	1.720	\$ 1,369	19
20	\$ 56,350			\$ 67,580	1.679	\$ 1,369	\$ 68,071	2.035	\$ 1,338	\$ 70,599	1.754	\$ 1,369	20
21	\$ 56,350			\$ 68,948	1.713	\$ 1,369	\$ 69,074	2.085	\$ 1,003	\$ 71,967	1.788	\$ 1,369	21
22	\$ 56,350			\$ 70,317	1.747	\$ 1,369	\$ 70,078	2.095	\$ 1,004	\$ 73,336	1.822	\$ 1,369	22
23	\$ 56,350			\$ 71,685	1.781	\$ 1,369	\$ 71,081	2.125	\$ 1,003	\$ 74,704	1.856	\$ 1,369	23
24	\$ 56,350			\$ 73,054	1.815	\$ 1,369	\$ 72,085	2.165	\$ 1,004	\$ 76,073	1.890	\$ 1,369	24
25	\$ 56,350			\$ 73,859	1.835	\$ 805	\$ 72,764	2.175	\$ 669	\$ 76,878	1.910	\$ 805	25
26	\$ 56,350			\$ 74,664	1.855	\$ 805	\$ 73,423	2.195	\$ 669	\$ 77,683	1.930	\$ 805	26
27	\$ 56,350			\$ 75,469	1.875	\$ 805	\$ 74,092	2.215	\$ 669	\$ 78,488	1.950	\$ 805	27
28	\$ 56,350			\$ 76,274	1.895	\$ 805	\$ 74,761	2.235	\$ 669	\$ 79,293	1.970	\$ 805	28
29	\$ 56,350			\$ 77,079	1.915	\$ 805	\$ 75,430	2.265	\$ 669	\$ 80,098	1.990	\$ 805	29
30	\$ 56,350			\$ 77,884	1.935	\$ 805	\$ 76,099	2.275	\$ 669	\$ 80,903	2.010	\$ 805	30

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COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



**Special Services
Process Coordinator**

**7 Hour Contracted Day
2022-2023 Salary Schedule**

Base Salary \$68,850

Step	I			II			Step
	200 Days			210 Days			
	Masters Degree			Masters Degree			
	Salary	Index		Salary	Index		
1	\$69,883		1.015	\$72,637		1.055	1
2	\$71,260	\$1,377	1.035	\$74,014	\$1,377	1.075	2
3	\$72,637	\$1,377	1.055	\$75,391	\$1,377	1.095	3
4	\$74,014	\$1,377	1.075	\$76,768	\$1,377	1.115	4
5	\$75,391	\$1,377	1.095	\$78,145	\$1,377	1.135	5
6	\$76,768	\$1,377	1.115	\$79,522	\$1,377	1.155	6
7	\$78,145	\$1,377	1.135	\$80,899	\$1,377	1.175	7
8	\$79,522	\$1,377	1.155	\$82,276	\$1,377	1.195	8
9	\$80,899	\$1,377	1.175	\$83,653	\$1,377	1.215	9
10	\$82,276	\$1,377	1.195	\$85,030	\$1,377	1.235	10
11	\$83,653	\$1,377	1.215	\$86,407	\$1,377	1.255	11
12	\$85,030	\$1,377	1.235	\$87,784	\$1,377	1.275	12
13	\$86,407	\$1,377	1.255	\$89,161	\$1,377	1.295	13
14	\$87,784	\$1,377	1.275	\$90,538	\$1,377	1.315	14
15	\$89,161	\$1,377	1.295	\$91,915	\$1,377	1.335	15
16	\$90,538	\$1,377	1.315	\$93,292	\$1,377	1.355	16
17	\$91,915	\$1,377	1.335	\$94,669	\$1,377	1.375	17
18	\$93,292	\$1,377	1.355	\$96,046	\$1,377	1.395	18
19	\$94,669	\$1,377	1.375	\$97,423	\$1,377	1.415	19
20	\$96,046	\$1,377	1.395	\$98,800	\$1,377	1.435	20

Note: Step 13 is the maximum entry level for process coordinators.



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



Instructional Mentors, Coaches, and Trainers 2022-2023 187 Day

\$ 40,250
\$ 40,250

Step	I			II			Legacy *			III			Step
	Salary	Index	Incr	Salary	Index	Incr	Salary	Index	Incr	Salary	Index	Incr	
1	\$ 40,250	1.000		\$ 43,269	1.075		\$ 44,324	1.326		\$ 46,288	1.150		1
2	\$ 41,055	1.020	\$ 805	\$ 44,074	1.095	\$ 805	\$ 46,326	1.366	\$ -1,004	\$ 47,093	1.170	\$ 805	2
3	\$ 41,860	1.040	\$ 805	\$ 44,879	1.115	\$ 805	\$ 46,328	1.386	\$ -1,003	\$ 47,898	1.190	\$ 805	3
4	\$ 42,665	1.060	\$ 805	\$ 45,684	1.135	\$ 805	\$ 47,332	1.416	\$ -1,004	\$ 48,703	1.210	\$ 805	4
5	\$ 44,034	1.094	\$ 1,369	\$ 47,052	1.169	\$ 1,369	\$ 48,335	1.446	\$ 1,003	\$ 50,071	1.244	\$ 1,369	5
6	\$ 45,402	1.128	\$ 1,369	\$ 48,421	1.203	\$ 1,369	\$ 49,339	1.475	\$ 1,004	\$ 51,440	1.278	\$ 1,369	6
7	\$ 46,771	1.162	\$ 1,369	\$ 49,789	1.237	\$ 1,369	\$ 50,677	1.515	\$ 1,338	\$ 52,808	1.312	\$ 1,369	7
8	\$ 48,139	1.196	\$ 1,369	\$ 51,158	1.271	\$ 1,369	\$ 52,015	1.555	\$ 1,338	\$ 54,177	1.346	\$ 1,369	8
9	\$ 49,508	1.230	\$ 1,369	\$ 52,526	1.305	\$ 1,369	\$ 53,353	1.595	\$ 1,338	\$ 55,545	1.380	\$ 1,369	9
10	\$ 50,876	1.264	\$ 1,369	\$ 53,895	1.339	\$ 1,369	\$ 54,691	1.635	\$ 1,338	\$ 56,914	1.414	\$ 1,369	10
11	\$ 52,245	1.298	\$ 1,369	\$ 55,263	1.373	\$ 1,369	\$ 56,029	1.675	\$ 1,338	\$ 58,282	1.448	\$ 1,369	11
12	\$ 53,613	1.332	\$ 1,369	\$ 56,632	1.407	\$ 1,369	\$ 57,367	1.715	\$ 1,338	\$ 59,651	1.482	\$ 1,369	12
13	\$ 54,982	1.366	\$ 1,369	\$ 58,000	1.441	\$ 1,369	\$ 58,705	1.755	\$ 1,338	\$ 61,019	1.516	\$ 1,369	13
14	\$ 56,350	1.400	\$ 1,369	\$ 59,369	1.475	\$ 1,369	\$ 60,043	1.795	\$ 1,338	\$ 62,388	1.550	\$ 1,369	14
15	\$ 56,350	1.400	\$ -	\$ 60,737	1.509	\$ 1,369	\$ 61,381	1.835	\$ 1,338	\$ 63,756	1.584	\$ 1,369	15
16	\$ 56,350			\$ 62,106	1.543	\$ 1,369	\$ 62,719	1.875	\$ 1,338	\$ 65,125	1.618	\$ 1,369	16
17	\$ 56,350			\$ 63,474	1.577	\$ 1,369	\$ 64,057	1.915	\$ 1,338	\$ 66,493	1.652	\$ 1,369	17
18	\$ 56,350			\$ 64,843	1.611	\$ 1,369	\$ 65,395	1.955	\$ 1,338	\$ 67,862	1.686	\$ 1,369	18
19	\$ 56,350			\$ 66,211	1.645	\$ 1,369	\$ 66,733	1.995	\$ 1,338	\$ 69,230	1.720	\$ 1,369	19
20	\$ 56,350			\$ 67,580	1.679	\$ 1,369	\$ 68,071	2.035	\$ 1,338	\$ 70,599	1.754	\$ 1,369	20
21	\$ 56,350			\$ 68,948	1.713	\$ 1,369	\$ 69,074	2.065	\$ 1,003	\$ 71,967	1.788	\$ 1,369	21
22	\$ 56,350			\$ 70,317	1.747	\$ 1,369	\$ 70,078	2.066	\$ -1,004	\$ 73,336	1.822	\$ 1,369	22
23	\$ 56,350			\$ 71,685	1.781	\$ 1,369	\$ 71,081	2.126	\$ -1,003	\$ 74,704	1.856	\$ 1,369	23
24	\$ 56,350			\$ 73,054	1.815	\$ 1,369	\$ 72,085	2.166	\$ -1,004	\$ 76,073	1.890	\$ 1,369	24
25	\$ 56,350			\$ 73,859	1.835	\$ 805	\$ 72,754	2.176	\$ -660	\$ 76,878	1.910	\$ 805	25
26	\$ 56,350			\$ 74,664	1.855	\$ 805	\$ 73,423	2.166	\$ -660	\$ 77,683	1.930	\$ 805	26
27	\$ 56,350			\$ 75,469	1.875	\$ 805	\$ 74,092	2.216	\$ -660	\$ 78,488	1.950	\$ 805	27
28	\$ 56,350			\$ 76,274	1.895	\$ 805	\$ 74,761	2.236	\$ -660	\$ 79,293	1.970	\$ 805	28
29	\$ 56,350			\$ 77,079	1.915	\$ 805	\$ 75,430	2.266	\$ -660	\$ 80,098	1.990	\$ 805	29
30	\$ 56,350			\$ 77,884	1.935	\$ 805	\$ 76,099	2.276	\$ -660	\$ 80,903	2.010	\$ 805	30

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COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



Elementary Assistant Principal 2022-2023 Salary Schedule

158A Elementary AP Masters Degree <i>in administration</i>		
Days	210	
Base	\$ 67,000	
Min	\$ 71,000	
Max	\$ 80,065	
		Index
1	\$ 71,000	
2	\$ 71,000	1.0600
3	\$ 72,193	1.0775
4	\$ 73,365	1.0950
5	\$ 74,705	1.1150
6	\$ 76,045	1.1350
7	\$ 77,385	1.1550
8	\$ 78,725	1.1750
9	\$ 80,065	1.1950
10	\$ 80,065	
11	\$ 80,065	
12	\$ 80,065	
13	\$ 80,065	
14	\$ 80,065	
15	\$ 80,065	
16	\$ 80,065	
17	\$ 80,065	
18	\$ 80,065	
19	\$ 80,065	
20	\$ 80,065	
21	\$ 80,065	
22	\$ 80,065	
23	\$ 80,065	
24	\$ 80,065	
25	\$ 80,065	
26		
27		
28		
29		
30		

158B Elementary AP Career Admin Certificate <i>Spec Degree in admin or instr</i>		
Days	210	
Base	\$ 70,000	
Min	\$ 74,000	
Max	\$ 95,200	
		Index
1	\$ 74,000	
2	\$ 74,000	1.0600
3	\$ 75,425	1.0775
4	\$ 76,650	1.0950
5	\$ 78,050	1.1150
6	\$ 79,450	1.1350
7	\$ 80,850	1.1550
8	\$ 82,250	1.1750
9	\$ 83,650	1.1950
10	\$ 85,225	1.2175
11	\$ 86,800	1.2400
12	\$ 88,375	1.2625
13	\$ 89,950	1.2850
14	\$ 91,000	1.3000
15	\$ 92,050	1.3150
16	\$ 93,100	1.3300
17	\$ 94,150	1.3450
18	\$ 95,200	1.3600
19	\$ 95,200	
20	\$ 95,200	
21	\$ 95,200	
22	\$ 95,200	
23	\$ 95,200	
24	\$ 95,200	
25	\$ 95,200	
26		
27		
28		
29		
30		

158C Elementary AP Doctoral Degree <i>in administration or instruction</i>		
Days	210	
Base	\$ 73,500	
Min	\$ 77,500	
Max	\$ 110,434	
		Index
1	\$ 77,500	
2	\$ 77,500	1.0600
3	\$ 79,196	1.0775
4	\$ 80,483	1.0950
5	\$ 81,953	1.1150
6	\$ 83,423	1.1350
7	\$ 84,893	1.1550
8	\$ 86,363	1.1750
9	\$ 87,833	1.1950
10	\$ 89,486	1.2175
11	\$ 91,140	1.2400
12	\$ 92,794	1.2625
13	\$ 94,448	1.2850
14	\$ 96,101	1.3075
15	\$ 97,755	1.3300
16	\$ 99,409	1.3525
17	\$ 100,879	1.3725
18	\$ 102,349	1.3925
19	\$ 103,819	1.4125
20	\$ 105,289	1.4325
21	\$ 106,759	1.4525
22	\$ 107,678	1.4650
23	\$ 108,596	1.4775
24	\$ 109,515	1.4900
25	\$ 110,434	1.5025
26		
27		
28		
29		
30		



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



Elementary Principal 2022-2023 Salary Schedule

162A Elementary Principal Masters Degree <i>in administration</i>		
Days	215	
Base	\$ 77,600	
Min	\$ 79,750	
Max	\$ 92,732	
		Index
1	\$ 79,750	
2	\$ 82,256	1.060
3	\$ 83,614	1.078
4	\$ 84,972	1.095
5	\$ 86,524	1.115
6	\$ 88,076	1.135
7	\$ 89,628	1.155
8	\$ 91,180	1.175
9	\$ 92,732	1.195
10	\$ 92,732	
11	\$ 92,732	
12	\$ 92,732	
13	\$ 92,732	
14	\$ 92,732	
15	\$ 92,732	
16	\$ 92,732	
17	\$ 92,732	
18	\$ 92,732	
19	\$ 92,732	
20	\$ 92,732	
21	\$ 92,732	
22	\$ 92,732	
23	\$ 92,732	
24	\$ 92,732	
25	\$ 92,732	

162B Elementary Principal Career Admin Certificate <i>Spec Degree in admin or instr</i>		
Days	215	
Base	\$ 80,600	
Min	\$ 82,750	
Max	\$ 111,027	
		Index
1	\$ 84,630	1.0500
2	\$ 85,436	1.0600
3	\$ 86,847	1.0775
4	\$ 88,257	1.0950
5	\$ 89,869	1.1150
6	\$ 91,481	1.1350
7	\$ 93,093	1.1550
8	\$ 94,705	1.1750
9	\$ 96,317	1.1950
10	\$ 98,131	1.2175
11	\$ 99,944	1.2400
12	\$ 101,758	1.2625
13	\$ 103,571	1.2850
14	\$ 105,385	1.3075
15	\$ 106,997	1.3275
16	\$ 108,609	1.3475
17	\$ 109,818	1.3625
18	\$ 111,027	1.3775
19	\$ 111,027	
20	\$ 111,027	
21	\$ 111,027	
22	\$ 111,027	
23	\$ 111,027	
24	\$ 111,027	
25	\$ 111,027	

162C Elementary Principal Doctoral Degree <i>in administration or instruction</i>		
Days	215	
Base	\$ 84,100	
Min	\$ 86,250	
Max	\$ 127,622	
		Index
1	\$ 86,250	
2	\$ 89,146	1.060
3	\$ 90,618	1.078
4	\$ 92,090	1.095
5	\$ 93,772	1.115
6	\$ 95,454	1.135
7	\$ 97,136	1.155
8	\$ 98,818	1.175
9	\$ 100,500	1.195
10	\$ 102,392	1.218
11	\$ 104,284	1.240
12	\$ 106,176	1.263
13	\$ 108,069	1.285
14	\$ 109,961	1.308
15	\$ 111,853	1.330
16	\$ 113,745	1.353
17	\$ 115,638	1.375
18	\$ 117,530	1.398
19	\$ 119,422	1.420
20	\$ 121,104	1.440
21	\$ 122,786	1.460
22	\$ 124,468	1.480
23	\$ 125,519	1.493
24	\$ 126,571	1.505
25	\$ 127,622	1.518



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



Middle School Assistant Principal 2022-2023 Salary Schedule

160A Middle Asst. Principal Masters Degree <i>in administration</i>			160B Middle Asst. Principal Career Admin Certificate <i>Spec Degree in admin or instr</i>			160C Middle Asst. Principal Doctoral Degree <i>in administration or instruction</i>		
Days	233		Days	233		Days	233	
Base	\$ 77,500		Base	\$ 80,500		Base	\$ 84,000	
Min	\$ 80,650		Min	\$ 83,650		Min	\$ 87,150	
Max	\$ 94,356		Max	\$ 112,418		Max	\$ 129,738	
		Index			Index			Index
1	\$ 80,650		1	\$ 83,650		1	\$ 87,150	
2	\$ 82,925	1.070	2	\$ 86,135	1.070	2	\$ 89,880	1.070
3	\$ 84,475	1.090	3	\$ 87,745	1.090	3	\$ 91,560	1.090
4	\$ 86,025	1.110	4	\$ 89,355	1.110	4	\$ 93,240	1.110
5	\$ 87,575	1.130	5	\$ 90,965	1.130	5	\$ 94,920	1.130
6	\$ 89,125	1.150	6	\$ 92,575	1.150	6	\$ 96,600	1.150
7	\$ 90,669	1.173	7	\$ 94,386	1.173	7	\$ 98,490	1.173
8	\$ 92,613	1.195	8	\$ 96,198	1.195	8	\$ 100,380	1.195
9	\$ 94,356	1.218	9	\$ 98,009	1.218	9	\$ 102,270	1.218
10	\$ 94,356		10	\$ 100,021	1.243	10	\$ 104,370	1.243
11	\$ 94,356		11	\$ 102,034	1.268	11	\$ 106,470	1.268
12	\$ 94,356		12	\$ 104,046	1.293	12	\$ 108,570	1.293
13	\$ 94,356		13	\$ 105,978	1.317	13	\$ 110,586	1.317
14	\$ 94,356		14	\$ 107,790	1.339	14	\$ 112,602	1.341
15	\$ 94,356		15	\$ 109,601	1.362	15	\$ 114,618	1.365
16	\$ 94,356		16	\$ 111,010	1.379	16	\$ 116,634	1.389
17	\$ 94,356		17	\$ 112,418	1.397	17	\$ 118,650	1.413
18	\$ 94,356		18	\$ 112,418		18	\$ 120,666	1.437
19	\$ 94,356		19	\$ 112,418		19	\$ 122,682	1.461
20	\$ 94,356		20	\$ 112,418		20	\$ 124,698	1.485
21	\$ 94,356		21	\$ 112,418		21	\$ 125,958	1.500
22	\$ 94,356		22	\$ 112,418		22	\$ 127,218	1.515
23	\$ 94,356		23	\$ 112,418		23	\$ 128,058	1.525
24	\$ 94,356		24	\$ 112,418		24	\$ 128,898	1.535
25	\$ 94,356		25	\$ 112,418		25	\$ 129,738	1.545



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



Middle School Principal 2022-2023 Salary Schedule

164A Middle Principal Masters Degree <i>in administration</i>		
Days	233	
Base	\$ 88,100	
Min	\$ 91,500	
Max	\$ 107,262	
		Index
1	\$ 91,500	
2	\$ 94,267	1.070
3	\$ 96,029	1.090
4	\$ 97,791	1.110
5	\$ 99,553	1.130
6	\$ 101,315	1.150
7	\$ 103,297	1.173
8	\$ 105,280	1.195
9	\$ 107,262	1.218
10	\$ 107,262	
11	\$ 107,262	
12	\$ 107,262	
13	\$ 107,262	
14	\$ 107,262	
15	\$ 107,262	
16	\$ 107,262	
17	\$ 107,262	
18	\$ 107,262	
19	\$ 107,262	
20	\$ 107,262	
21	\$ 107,262	
22	\$ 107,262	
23	\$ 107,262	
24	\$ 107,262	
25	\$ 107,262	

164B Middle Principal Career Admin Certificate <i>Spec Degree in admin or instr</i>		
Days	233	
Base	\$ 91,100	
Min	\$ 94,500	
Max	\$ 127,221	
		Index
1	\$ 94,500	
2	\$ 97,477	1.070
3	\$ 99,299	1.090
4	\$ 101,121	1.110
5	\$ 102,943	1.130
6	\$ 104,765	1.150
7	\$ 106,815	1.173
8	\$ 108,865	1.195
9	\$ 110,914	1.218
10	\$ 113,192	1.243
11	\$ 115,469	1.268
12	\$ 117,747	1.293
13	\$ 119,933	1.317
14	\$ 121,983	1.339
15	\$ 124,033	1.362
16	\$ 125,627	1.379
17	\$ 127,221	1.397
18	\$ 127,221	
19	\$ 127,221	
20	\$ 127,221	
21	\$ 127,221	
22	\$ 127,221	
23	\$ 127,221	
24	\$ 127,221	
25	\$ 127,221	

164C Middle Principal Doctoral Degree <i>in administration or instruction</i>		
Days	233	
Base	\$ 94,600	
Min	\$ 98,000	
Max	\$ 146,677	
		Index
1	\$ 98,000	
2	\$ 101,222	1.070
3	\$ 103,114	1.090
4	\$ 105,006	1.110
5	\$ 106,898	1.130
6	\$ 108,790	1.150
7	\$ 110,919	1.173
8	\$ 113,047	1.195
9	\$ 115,176	1.218
10	\$ 117,541	1.243
11	\$ 119,906	1.268
12	\$ 122,271	1.293
13	\$ 124,541	1.317
14	\$ 126,811	1.341
15	\$ 128,940	1.363
16	\$ 131,068	1.386
17	\$ 133,197	1.408
18	\$ 135,325	1.431
19	\$ 137,217	1.451
20	\$ 139,109	1.471
21	\$ 141,001	1.491
22	\$ 142,420	1.506
23	\$ 143,839	1.521
24	\$ 145,258	1.536
25	\$ 146,677	1.551



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



High School Assistant Principal 2022-2023 Salary Schedule

161A High Sch Asst Principal Masters Degree <i>in administration</i>			161B High Sch Asst Principal Career Admin Certificate <i>Spec Degree in admin or instr</i>			161C High Sch Asst Principal Doctoral Degree <i>in administration or instruction</i>		
Days	233		Days	233		Days	233	
Base	\$ 85,500		Base	\$ 88,500		Base	\$ 92,000	
Min	\$ 89,000		Min	\$ 92,000		Min	\$ 95,500	
Max	\$ 104,096		Max	\$ 123,590		Max	\$ 142,646	
		Index			Index			Index
1	\$ 89,000		1	\$ 92,000		1	\$ 95,500	
2	\$ 91,485	1.070	2	\$ 94,695	1.070	2	\$ 98,440	1.070
3	\$ 93,195	1.090	3	\$ 96,465	1.090	3	\$ 100,280	1.090
4	\$ 94,905	1.110	4	\$ 98,235	1.110	4	\$ 102,120	1.110
5	\$ 96,615	1.130	5	\$ 100,005	1.130	5	\$ 103,960	1.130
6	\$ 98,325	1.150	6	\$ 101,775	1.150	6	\$ 105,800	1.150
7	\$ 100,249	1.173	7	\$ 103,766	1.173	7	\$ 107,870	1.173
8	\$ 102,173	1.195	8	\$ 105,758	1.195	8	\$ 109,940	1.195
9	\$ 104,096	1.218	9	\$ 107,749	1.218	9	\$ 112,010	1.218
10	\$ 104,096		10	\$ 109,961	1.243	10	\$ 114,310	1.243
11	\$ 104,096		11	\$ 112,174	1.268	11	\$ 116,610	1.268
12	\$ 104,096		12	\$ 114,386	1.293	12	\$ 118,910	1.293
13	\$ 104,096		13	\$ 116,510	1.317	13	\$ 121,118	1.317
14	\$ 104,096		14	\$ 118,502	1.339	14	\$ 123,326	1.341
15	\$ 104,096		15	\$ 120,493	1.362	15	\$ 125,396	1.363
16	\$ 104,096		16	\$ 122,042	1.379	16	\$ 127,466	1.386
17	\$ 104,096		17	\$ 123,590	1.397	17	\$ 129,536	1.408
18	\$ 104,096		18	\$ 123,590		18	\$ 131,606	1.431
19	\$ 104,096		19	\$ 123,590		19	\$ 133,446	1.451
20	\$ 104,096		20	\$ 123,590		20	\$ 135,286	1.471
21	\$ 104,096		21	\$ 123,590		21	\$ 137,126	1.491
22	\$ 104,096		22	\$ 123,590		22	\$ 138,506	1.506
23	\$ 104,096		23	\$ 123,590		23	\$ 139,886	1.521
24	\$ 104,096		24	\$ 123,590		24	\$ 141,266	1.536
25	\$ 104,096		25	\$ 123,590		25	\$ 142,646	1.551



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



High School Principal 2022-2023 Salary Schedule

165A High School Principal Masters Degree <i>in administration</i>			165B High School Principal Career Admin Certificate <i>Spec Degree in admin or instr</i>			165C High School Principal Doctoral Degree <i>in administration or instruction</i>		
Days	233		Days	233		Days	233	
Base	\$ 95,000		Base	\$ 98,000		Base	\$ 101,500	
Min	\$ 99,000		Min	\$ 102,000		Min	\$ 105,500	
Max	\$ 115,663		Max	\$ 136,857		Max	\$ 157,376	
		Index			Index			Index
1	\$ 99,000		1	\$ 102,000		1	\$ 105,500	
2	\$ 101,650	1.070	2	\$ 104,860	1.070	2	\$ 108,605	1.070
3	\$ 103,550	1.090	3	\$ 106,820	1.090	3	\$ 110,635	1.090
4	\$ 105,450	1.110	4	\$ 108,780	1.110	4	\$ 112,665	1.110
5	\$ 107,350	1.130	5	\$ 110,740	1.130	5	\$ 114,695	1.130
6	\$ 109,250	1.150	6	\$ 112,700	1.150	6	\$ 116,725	1.150
7	\$ 111,388	1.173	7	\$ 114,905	1.173	7	\$ 119,009	1.173
8	\$ 113,525	1.195	8	\$ 117,110	1.195	8	\$ 121,293	1.195
9	\$ 115,663	1.218	9	\$ 119,315	1.218	9	\$ 123,576	1.218
10	\$ 115,663		10	\$ 121,765	1.243	10	\$ 126,114	1.243
11	\$ 115,663		11	\$ 124,215	1.268	11	\$ 128,651	1.268
12	\$ 115,663		12	\$ 126,665	1.293	12	\$ 131,189	1.293
13	\$ 115,663		13	\$ 129,017	1.317	13	\$ 133,625	1.317
14	\$ 115,663		14	\$ 131,222	1.339	14	\$ 136,061	1.341
15	\$ 115,663		15	\$ 133,427	1.362	15	\$ 138,345	1.363
16	\$ 115,663		16	\$ 135,142	1.379	16	\$ 140,628	1.386
17	\$ 115,663		17	\$ 136,857	1.397	17	\$ 142,912	1.408
18	\$ 115,663		18	\$ 136,857		18	\$ 145,196	1.431
19	\$ 115,663		19	\$ 136,857		19	\$ 147,226	1.451
20	\$ 115,663		20	\$ 136,857		20	\$ 149,256	1.471
21	\$ 115,663		21	\$ 136,857		21	\$ 151,286	1.491
22	\$ 115,663		22	\$ 136,857		22	\$ 152,808	1.506
23	\$ 115,663		23	\$ 136,857		23	\$ 154,331	1.521
24	\$ 115,663		24	\$ 136,857		24	\$ 155,853	1.536
25	\$ 115,663		25	\$ 136,857		25	\$ 157,376	1.551



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



Douglass High School Principal 2022-2023 Salary Schedule

167A Douglass High Principal Masters Degree <i>in administration</i>		
Days	233	
Base	\$ 88,500	
Min	\$ 91,500	
Max	\$107,749	
1	\$ 91,500	
2	\$ 94,695	1.070
3	\$ 96,465	1.090
4	\$ 98,235	1.110
5	\$100,005	1.130
6	\$101,775	1.150
7	\$103,766	1.173
8	\$105,758	1.195
9	\$107,749	1.218
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		

167B Douglass High Principal Career Admin Certificate <i>Spec Degree in admin or instr</i>		
Days	233	
Base	\$ 91,500	
Min	\$ 94,500	
Max	\$ 113,689	
1	\$ 94,500	
2	\$ 97,905	1.070
3	\$ 99,735	1.090
4	\$ 101,565	1.110
5	\$ 103,395	1.130
6	\$ 105,225	1.150
7	\$ 107,284	1.173
8	\$ 109,343	1.195
9	\$ 111,401	1.218
10	\$ 113,689	1.243
11	\$ 115,976	1.268
12	\$ 118,264	1.293
13	\$ 120,460	1.317
14	\$ 122,519	1.339
15	\$ 124,577	1.362
16	\$ 126,179	1.379
17	\$ 127,780	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	\$ 95,000	
Min	\$ 98,000	
Max	\$ 118,038	
1	\$ 98,000	
2	\$ 101,650	1.070
3	\$ 103,550	1.090
4	\$ 105,450	1.110
5	\$ 107,350	1.130
6	\$ 109,250	1.150
7	\$ 111,388	1.173
8	\$ 113,525	1.195
9	\$ 115,663	1.218
10	\$ 118,038	1.243
11	\$ 120,413	1.268
12	\$ 122,788	1.293
13	\$ 125,068	1.317
14	\$ 127,348	1.341
15	\$ 129,485	1.363
16	\$ 131,623	1.386
17	\$ 133,760	1.408
18	\$ 135,898	1.431
19	\$ 137,798	1.451
20	\$ 139,698	1.471
21	\$ 141,598	1.491
22	\$ 143,023	1.506
23	\$ 144,448	1.521
24	\$ 145,873	1.536
25	\$ 147,298	1.551



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



**Curriculum Coordinator
225 Days
8 Hour Contracted Day
2022-2023 Salary Schedule**

		Base Salary		Base Increase	
		\$75,050		\$1,300	1.81%
		I		II	
		MS & Ed.S.		Doctorate	
Step	Salary	Index	Salary	Index	Step
1	\$84,431	1.125	\$88,934	1.185	1
2	\$85,932	1.145	\$90,435	1.205	2
3	\$87,433	1.165	\$91,936	1.225	3
4	\$88,934	1.185	\$93,437	1.245	4
5	\$90,435	1.205	\$94,938	1.265	5
6	\$91,749	1.223	\$96,252	1.283	6
7	\$93,062	1.240	\$97,565	1.300	7
8	\$94,375	1.258	\$98,878	1.318	8
9	\$95,501	1.273	\$100,004	1.333	9
10	\$96,627	1.288	\$101,130	1.348	10
11	\$97,753	1.303	\$102,256	1.363	11
12	\$98,878	1.318	\$103,381	1.378	12
13	\$100,004	1.333	\$104,507	1.393	13
14	\$100,755	1.343	\$105,258	1.403	14
15	\$101,505	1.353	\$106,008	1.413	15
16	\$102,256	1.363	\$106,759	1.423	16
17	\$103,006	1.373	\$107,509	1.433	17
18	\$103,757	1.383	\$108,260	1.443	18
19	\$104,507	1.393	\$109,010	1.453	19
20	\$105,258	1.403	\$109,761	1.463	20

Note: Step 13 is the maximum entry level for curriculum coordinators.



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



**School Psychologist and Psychologist Examiner
190 Days
2022-2023 Salary Schedule**

Step	I - Examiner		II		III		Step
	Masters	Index	Specialist	Index	Doctorate	Index	
1	\$ 44,000	1.000	\$ 46,640	1.060	\$ 49,280	1.120	1
2	\$ 45,760	1.040	\$ 48,400	1.100	\$ 51,040	1.160	2
3	\$ 47,520	1.080	\$ 50,160	1.140	\$ 52,800	1.200	3
4	\$ 49,280	1.120	\$ 51,920	1.180	\$ 54,560	1.240	4
5	\$ 51,040	1.160	\$ 53,680	1.220	\$ 56,320	1.280	5
6	\$ 52,800	1.200	\$ 55,440	1.260	\$ 58,080	1.320	6
7	\$ 54,560	1.240	\$ 57,200	1.300	\$ 59,840	1.360	7
8	\$ 56,320	1.280	\$ 58,960	1.340	\$ 61,600	1.400	8
9	\$ 58,080	1.320	\$ 60,720	1.380	\$ 63,360	1.440	9
10	\$ 59,840	1.360	\$ 62,480	1.420	\$ 65,120	1.480	10
11	\$ 61,600	1.400	\$ 64,240	1.460	\$ 66,880	1.520	11
12	\$ 63,360	1.440	\$ 66,000	1.500	\$ 68,640	1.560	12
13	\$ 65,120	1.480	\$ 67,760	1.540	\$ 70,400	1.600	13
14	\$ 65,560	1.490	\$ 69,520	1.580	\$ 72,160	1.640	14
15	\$ 66,000	1.500	\$ 71,280	1.620	\$ 73,920	1.680	15
16	\$ 66,440	1.510	\$ 73,040	1.660	\$ 75,680	1.720	16
17	\$ 66,880	1.520	\$ 74,800	1.700	\$ 77,440	1.760	17
18	\$ 67,320	1.530	\$ 75,240	1.710	\$ 79,200	1.800	18
19	\$ 67,320		\$ 75,680	1.720	\$ 80,960	1.840	19
20	\$ 67,320		\$ 76,120	1.730	\$ 82,720	1.880	20
21	\$ 67,320		\$ 76,560	1.740	\$ 84,480	1.920	21
22	\$ 67,320		\$ 77,000	1.750	\$ 84,920	1.930	22
23	\$ 67,320		\$ 77,440	1.760	\$ 85,360	1.940	23
24	\$ 67,320		\$ 77,880	1.770	\$ 85,800	1.950	24
25	\$ 67,320		\$ 78,320	1.780	\$ 86,240	1.960	25
26	\$ 67,320		\$ 78,320		\$ 86,680	1.970	26
27	\$ 67,320		\$ 78,320		\$ 87,120	1.980	27
28	\$ 67,320		\$ 78,320		\$ 87,560	1.990	28
29	\$ 67,320		\$ 78,320		\$ 88,000	2.000	29
30	\$ 67,320		\$ 78,320		\$ 88,440	2.010	30

Employees on this salary schedule move across only with earned degrees in the field.



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



Occupational Therapist / Physical Therapist 187 Days 2022-2023 Salary Schedule

Occupational Therapist Physical Therapist 187 Days 35 Hours per Week 7 Hours per Day Range Base \$50,000		
Step	Salary	Index
1	\$50,000	1.00
2	\$52,000	1.04
3	\$54,000	1.08
4	\$56,000	1.12
5	\$58,000	1.16
6	\$60,000	1.20
7	\$62,000	1.24
8	\$64,000	1.28
9	\$66,000	1.32
10	\$68,000	1.36
11	\$70,000	1.40
12	\$71,000	1.42
13	\$72,000	1.44
14	\$73,000	1.46
15	\$74,000	1.48
16	\$75,000	1.50
17	\$76,000	1.52
18	\$77,000	1.54
19	\$78,000	1.56
20	\$79,000	1.58
21	\$80,000	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 PUBLIC SCHOOLS

2022-23 BUDGET



**Outreach Counselors
Hired after 06/30/2010
2022-2023 Salary Schedule**

Outreach Counselors		
FT Hours		1309
Days		187
Hrs/Day		7
Min	\$	42,300
Index		0.03000
		Index
1	\$	42,300
2	\$	43,569
3	\$	44,838
4	\$	46,107
5	\$	47,376
6	\$	48,645
7	\$	49,914
8	\$	51,183
9	\$	52,452
10	\$	53,721
11	\$	54,990
12	\$	56,259
13	\$	57,528
14	\$	58,797
15	\$	60,066
16	\$	61,335
17	\$	62,604
18	\$	63,873
19	\$	65,142
20	\$	66,411
21	\$	67,680
22	\$	68,949
23	\$	70,218
24	\$	71,487
25	\$	72,756

Note: Step 13 is the maximum entry level for new employees



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



Home School Communicators 187 Days 2022-2023 Salary Schedule

\$ 40,050
\$ 40,050 Increase of \$1000 to the base salary

Step	I BS/CTE I			II MS/CTE II			Grandfathered			III 2nd Masters/Doc/CTE III			Step
	Salary	Index	Incr	Salary	Index	Incr	Salary	Index	Incr	Salary	Index	Incr	
1	\$ 40,050	1.000		\$ 43,054	1.075		\$ 44,321	1.325		\$ 46,058	1.15		1
2	\$ 40,851	1.020	\$ 801	\$ 43,855	1.095	\$ 801	\$ 45,325	1.355	\$ 1,004	\$ 46,859	1.17	\$ 801	2
3	\$ 41,652	1.040	\$ 801	\$ 44,656	1.115	\$ 801	\$ 46,328	1.385	\$ 1,003	\$ 47,660	1.19	\$ 801	3
4	\$ 42,453	1.060	\$ 801	\$ 45,457	1.135	\$ 801	\$ 47,332	1.415	\$ 1,004	\$ 48,461	1.21	\$ 801	4
5	\$ 43,815	1.094	\$ 1,362	\$ 46,818	1.169	\$ 1,362	\$ 48,335	1.445	\$ 1,003	\$ 49,822	1.244	\$ 1,362	5
6	\$ 45,176	1.128	\$ 1,362	\$ 48,180	1.203	\$ 1,362	\$ 49,339	1.475	\$ 1,004	\$ 51,184	1.278	\$ 1,362	6
7	\$ 46,538	1.162	\$ 1,362	\$ 49,542	1.237	\$ 1,362	\$ 50,677	1.515	\$ 1,338	\$ 52,546	1.312	\$ 1,362	7
8	\$ 47,900	1.196	\$ 1,362	\$ 50,904	1.271	\$ 1,362	\$ 52,015	1.555	\$ 1,338	\$ 53,907	1.346	\$ 1,362	8
9	\$ 49,262	1.230	\$ 1,362	\$ 52,265	1.305	\$ 1,362	\$ 53,353	1.595	\$ 1,338	\$ 55,269	1.38	\$ 1,362	9
10	\$ 50,623	1.264	\$ 1,362	\$ 53,627	1.339	\$ 1,362	\$ 54,691	1.635	\$ 1,338	\$ 56,631	1.414	\$ 1,362	10
11	\$ 51,985	1.298	\$ 1,362	\$ 54,989	1.373	\$ 1,362	\$ 56,029	1.675	\$ 1,338	\$ 57,992	1.448	\$ 1,362	11
12	\$ 53,347	1.332	\$ 1,362	\$ 56,350	1.407	\$ 1,362	\$ 57,367	1.715	\$ 1,338	\$ 59,354	1.482	\$ 1,362	12
13	\$ 54,708	1.366	\$ 1,362	\$ 57,712	1.441	\$ 1,362	\$ 58,705	1.755	\$ 1,338	\$ 60,716	1.516	\$ 1,362	13
14	\$ 56,070	1.400	\$ 1,362	\$ 59,074	1.475	\$ 1,362	\$ 60,043	1.795	\$ 1,338	\$ 62,078	1.55	\$ 1,362	14
15	\$ 56,070	1.400	\$ -	\$ 60,435	1.509	\$ 1,362	\$ 61,381	1.835	\$ 1,338	\$ 63,439	1.584	\$ 1,362	15
16	\$ 56,070			\$ 61,797	1.543	\$ 1,362	\$ 62,719	1.875	\$ 1,338	\$ 64,801	1.618	\$ 1,362	16
17	\$ 56,070			\$ 63,159	1.577	\$ 1,362	\$ 64,057	1.915	\$ 1,338	\$ 66,163	1.652	\$ 1,362	17
18	\$ 56,070			\$ 64,521	1.611	\$ 1,362	\$ 65,395	1.955	\$ 1,338	\$ 67,524	1.686	\$ 1,362	18
19	\$ 56,070			\$ 65,882	1.645	\$ 1,362	\$ 66,733	1.995	\$ 1,338	\$ 68,886	1.72	\$ 1,362	19
20	\$ 56,070			\$ 67,244	1.679	\$ 1,362	\$ 68,071	2.035	\$ 1,338	\$ 70,248	1.754	\$ 1,362	20
21	\$ 56,070			\$ 68,606	1.713	\$ 1,362	\$ 69,074	2.065	\$ 1,003	\$ 71,609	1.788	\$ 1,362	21
22	\$ 56,070			\$ 69,967	1.747	\$ 1,362	\$ 70,078	2.095	\$ 1,004	\$ 72,971	1.822	\$ 1,362	22
23	\$ 56,070			\$ 71,329	1.781	\$ 1,362	\$ 71,081	2.125	\$ 1,003	\$ 74,333	1.856	\$ 1,362	23
24	\$ 56,070			\$ 72,691	1.815	\$ 1,362	\$ 72,085	2.155	\$ 1,004	\$ 75,695	1.89	\$ 1,362	24
25	\$ 56,070			\$ 73,492	1.835	\$ 801	\$ 72,754	2.175	\$ 669	\$ 76,496	1.91	\$ 801	25
26	\$ 56,070			\$ 74,293	1.855	\$ 801	\$ 73,423	2.195	\$ 669	\$ 77,297	1.93	\$ 801	26
27	\$ 56,070			\$ 75,094	1.875	\$ 801	\$ 74,092	2.215	\$ 669	\$ 78,098	1.95	\$ 801	27
28	\$ 56,070			\$ 75,895	1.895	\$ 801	\$ 74,761	2.235	\$ 669	\$ 78,899	1.97	\$ 801	28
29	\$ 56,070			\$ 76,696	1.915	\$ 801	\$ 75,430	2.255	\$ 669	\$ 79,700	1.99	\$ 801	29
30	\$ 56,070			\$ 77,497	1.935	\$ 801	\$ 76,099	2.275	\$ 669	\$ 80,501	2.01	\$ 801	30



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



**Registered Nurse
2022-2023 Salary Schedule**

	RN		BSN - RN		Masters - RN	
FT Hrs	1496					
Hrs per	8					
Days	187					
Min	\$ 34,000		\$36,000		\$38,000	
Max	\$ 50,830		\$55,476		\$57,741	
Index	0.02750		0.03750		0.03750	
Ed Cr			\$ 2,000		\$ 2,000	
1	\$ 34,000		\$ 36,000		\$ 38,000	
2	\$ 34,935	1.02750	\$ 37,350	1.03750	\$ 39,425	1.03750
3	\$ 35,870	1.05500	\$ 38,700	1.07500	\$ 40,850	1.07500
4	\$ 36,805	1.08250	\$ 40,050	1.11250	\$ 42,275	1.11250
5	\$ 37,740	1.11000	\$ 41,400	1.15000	\$ 43,700	1.15000
6	\$ 38,675	1.13750	\$ 42,750	1.18750	\$ 45,125	1.18750
7	\$ 39,610	1.16500	\$ 44,100	1.22500	\$ 46,550	1.22500
8	\$ 40,545	1.19250	\$ 45,450	1.26250	\$ 47,975	1.26250
9	\$ 41,480	1.22000	\$ 46,800	1.30000	\$ 49,400	1.30000
10	\$ 42,415	1.24750	\$ 48,150	1.33750	\$ 50,825	1.33750
11	\$ 43,350	1.27500	\$ 49,500	1.37500	\$ 51,775	1.36250
12	\$ 44,285	1.30250	\$ 50,400	1.40000	\$ 52,725	1.38750
13	\$ 45,220	1.33000	\$ 51,300	1.42500	\$ 53,675	1.41250
14	\$ 46,155	1.35750	\$ 52,200	1.45000	\$ 54,625	1.43750
15	\$ 47,090	1.38500	\$ 53,100	1.47500	\$ 55,575	1.46250
16	\$ 48,025	1.41250	\$ 53,856	1.49600	\$ 56,525	1.48750
17	\$ 48,960	1.44000	\$ 54,216	1.50600	\$ 56,905	1.49750
18	\$ 49,895	1.46750	\$ 54,576	1.51600	\$ 57,285	1.50750
19	\$ 50,830	1.49500	\$ 54,936	1.52600	\$ 57,665	1.51750
20	\$ 50,830		\$ 55,296	1.53600	\$ 57,703	1.51850
21	\$ 50,830		\$ 55,476	1.54100	\$ 57,741	1.51950
22	\$ 50,830		\$ 55,476		\$ 57,760	1.52000
23	\$ 50,830		\$ 55,476		\$ 57,760	
24	\$ 50,830		\$ 55,476		\$ 57,760	
25	\$ 50,830		\$ 55,476		\$ 57,760	

Note: Master's degree must be in a health related field.



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



Parent Educators 227 Days 2022-2023 Salary Schedule

Base \$ 39,500

Step	I		II			Legacy		III		Step
	B.S.		M.S.					PhD or Advanced Degree		
	Salary	Index	Salary	Index		Salary	Index	Salary	Index	
1	\$ 39,500	1.000	\$ 41,870	1.060		\$ 38,590	1.205	\$ 45,030	1.140	1
2	\$ 40,488	1.025	\$ 42,858	1.085	987.50	\$ 39,871	1.245	\$ 46,215	1.170	2
3	\$ 41,475	1.050	\$ 43,845	1.110	987.50	\$ 41,152	1.285	\$ 47,400	1.200	3
4	\$ 42,463	1.075	\$ 44,833	1.135	987.50	\$ 42,433	1.325	\$ 48,585	1.230	4
5	\$ 43,450	1.100	\$ 45,820	1.160	987.50	\$ 43,714	1.365	\$ 49,770	1.260	5
6	\$ 44,438	1.125	\$ 47,005	1.190	1185.00	\$ 44,995	1.405	\$ 51,153	1.295	6
7	\$ 45,425	1.150	\$ 48,190	1.220	1185.00	\$ 46,276	1.445	\$ 52,535	1.330	7
8	\$ 46,413	1.175	\$ 49,375	1.250	1185.00	\$ 47,557	1.485	\$ 53,918	1.365	8
9	\$ 47,400	1.200	\$ 50,560	1.280	1185.00	\$ 48,838	1.525	\$ 55,300	1.400	9
10	\$ 48,388	1.225	\$ 51,745	1.310	1185.00	\$ 50,119	1.565	\$ 56,683	1.435	10
11	\$ 49,375	1.250	\$ 52,930	1.340	1185.00	\$ 51,400	1.605	\$ 58,065	1.470	11
12	\$ 50,363	1.275	\$ 54,115	1.370	1185.00	\$ 52,681	1.645	\$ 59,448	1.505	12
13	\$ 51,350	1.300	\$ 55,300	1.400	1185.00	\$ 53,962	1.685	\$ 60,830	1.540	13
14	\$ 52,338	1.325	\$ 56,485	1.430	1185.00	\$ 55,243	1.725	\$ 62,213	1.575	14
15	\$ 53,325	1.350	\$ 57,670	1.460	1185.00	\$ 56,524	1.765	\$ 63,595	1.610	15
16	\$ 54,312	1.375	\$ 58,855	1.490	1185.00	\$ 56,844	1.775	\$ 64,978	1.645	16
17	\$ 55,300	1.400	\$ 60,040	1.520	1185.00	\$ 57,165	1.785	\$ 66,360	1.680	17
18	\$ 56,287	1.425	\$ 61,225	1.550	1185.00	\$ 57,485	1.795	\$ 67,743	1.715	18
19	\$ 56,287		\$ 62,410	1.580	1185.00	\$ 57,805	1.805	\$ 69,125	1.750	19
20	\$ 56,287		\$ 63,595	1.610	1185.00	\$ 58,125	1.815	\$ 70,508	1.785	20
21	\$ 56,287		\$ 64,583	1.635	987.50	\$ 58,446	1.825	\$ 71,693	1.815	21
22	\$ 56,287		\$ 65,570	1.660	987.50	\$ 58,446		\$ 72,878	1.845	22
23	\$ 56,287		\$ 66,558	1.685	987.50	\$ 58,446		\$ 74,063	1.875	23
24	\$ 56,287		\$ 67,545	1.710	987.50	\$ 58,446		\$ 75,248	1.905	24
25	\$ 56,287		\$ 68,533	1.735	987.50	\$ 58,446		\$ 76,433	1.935	25
26	\$ 56,287		\$ 68,533		0.00	\$ 58,446		\$ 76,433		26
27	\$ 56,287		\$ 68,533		0.00	\$ 58,446		\$ 76,433		27
28	\$ 56,287		\$ 68,533		0.00	\$ 58,446		\$ 76,433		28
29	\$ 56,287		\$ 68,533		0.00	\$ 58,446		\$ 76,433		29
30	\$ 56,287		\$ 68,533		0.00	\$ 58,446		\$ 76,433		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 PUBLIC SCHOOLS

2022-23 BUDGET



Classroom Aide / LPN / Instructional Aide 2022-23 Salary Schedule

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	\$13.75		Base Pay	\$16.50	
Index	0.03		Index	0.04	
1	\$ 13.75		1	\$ 16.50	
2	\$ 14.16	1.03	2	\$ 17.16	1.04
3	\$ 14.58	1.06	3	\$ 17.82	1.08
4	\$ 14.99	1.09	4	\$ 18.48	1.12
5	\$ 15.40	1.12	5	\$ 19.14	1.16
6	\$ 15.81	1.15	6	\$ 19.80	1.20
7	\$ 16.23	1.18	7	\$ 20.46	1.24
8	\$ 16.64	1.21	8	\$ 21.12	1.28
9	\$ 17.05	1.24	9	\$ 21.78	1.32
10	\$ 17.46	1.27	10	\$ 22.44	1.36
11	\$ 17.88	1.30	11	\$ 23.10	1.40
12	\$ 18.29	1.33	12	\$ 23.76	1.44
13	\$ 18.70	1.36	13	\$ 23.93	1.45
14	\$ 19.11	1.39	14	\$ 24.09	1.46
15	\$ 19.53	1.42	15	\$ 24.26	1.47
16	\$ 19.94	1.45	16	\$ 24.42	1.48
17	\$ 20.35	1.48	17	\$ 24.52	\$0.10
18	\$ 20.76	1.51	18	\$ 24.62	\$0.10
19	\$ 21.18	1.54	19	\$ 24.72	\$0.10
20	\$ 21.59	1.57	20	\$ 24.82	\$0.10
21	\$ 21.73	1.58	21	\$ 24.92	\$0.10
22	\$ 21.86	1.59	22	\$ 25.02	\$0.10
23	\$ 22.00	1.60	23	\$ 25.12	\$0.10
24	\$ 22.14	1.61	24	\$ 25.22	\$0.10
25	\$ 22.28	1.62	25	\$ 25.32	\$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 PUBLIC SCHOOLS

2022-23 BUDGET



Paraprofessional 186 Days 2022-2023 Salary Schedule

Step	Paraprofessional 1 (Basic)						Paraprofessional 2 (Based on child's advanced needs)						Step
	60 Credit Hours		Bachelor's Degree		Master's Degree		60 Credit Hours		Bachelor's Degree		Master's Degree		
	Hrly Rate	Index	Hrly Rate	Index	Hrly Rate	Index	Hrly Rate	Index	Hrly Rate	Index	Hrly Rate	Index	
1	\$15.00	1.0000	\$16.00	1.0000	\$17.50	1.0000	\$15.50	1.0000	\$16.50	1.0000	\$18.00	1.0000	1
2	\$15.45	1.0300	\$16.48	1.0300	\$18.03	1.0300	\$15.97	1.0300	\$17.00	1.0300	\$18.54	1.0300	2
3	\$15.90	1.0600	\$16.96	1.0600	\$18.55	1.0600	\$16.43	1.0600	\$17.49	1.0600	\$19.08	1.0600	3
4	\$16.35	1.0900	\$17.44	1.0900	\$19.08	1.0900	\$16.90	1.0900	\$17.99	1.0900	\$19.62	1.0900	4
5	\$16.80	1.1200	\$17.92	1.1200	\$19.60	1.1200	\$17.36	1.1200	\$18.48	1.1200	\$20.16	1.1200	5
6	\$17.25	1.1500	\$18.40	1.1500	\$20.13	1.1500	\$17.83	1.1500	\$18.98	1.1500	\$20.70	1.1500	6
7	\$17.70	1.1800	\$18.88	1.1800	\$20.65	1.1800	\$18.29	1.1800	\$19.47	1.1800	\$21.24	1.1800	7
8	\$18.15	1.2100	\$19.36	1.2100	\$21.18	1.2100	\$18.76	1.2100	\$19.97	1.2100	\$21.78	1.2100	8
9	\$18.60	1.2400	\$19.84	1.2400	\$21.70	1.2400	\$19.22	1.2400	\$20.46	1.2400	\$22.32	1.2400	9
10	\$19.05	1.2700	\$20.32	1.2700	\$22.23	1.2700	\$19.69	1.2700	\$20.96	1.2700	\$22.86	1.2700	10
11	\$19.50	1.3000	\$20.80	1.3000	\$22.75	1.3000	\$20.15	1.3000	\$21.45	1.3000	\$23.40	1.3000	11
12	\$19.95	1.3300	\$21.28	1.3300	\$23.28	1.3300	\$20.62	1.3300	\$21.95	1.3300	\$23.94	1.3300	12
13	\$20.40	1.3600	\$21.76	1.3600	\$23.80	1.3600	\$21.08	1.3600	\$22.44	1.3600	\$24.48	1.3600	13
14	\$20.85	1.3900	\$22.24	1.3900	\$24.33	1.3900	\$21.55	1.3900	\$22.94	1.3900	\$25.02	1.3900	14
15	\$21.30	1.4200	\$22.72	1.4200	\$24.85	1.4200	\$22.01	1.4200	\$23.43	1.4200	\$25.56	1.4200	15
16	\$21.75	1.4500	\$23.20	1.4500	\$25.38	1.4500	\$22.48	1.4500	\$23.93	1.4500	\$26.10	1.4500	16
17	\$22.20	1.4800	\$23.68	1.4800	\$25.90	1.4800	\$22.94	1.4800	\$24.42	1.4800	\$26.64	1.4800	17
18	\$22.65	1.5100	\$24.16	1.5100	\$26.43	1.5100	\$23.41	1.5100	\$24.92	1.5100	\$27.18	1.5100	18
19	\$23.10	1.5400	\$24.64	1.5400	\$26.95	1.5400	\$23.87	1.5400	\$25.41	1.5400	\$27.72	1.5400	19
20	\$23.55	1.5700	\$25.12	1.5700	\$27.48	1.5700	\$24.34	1.5700	\$25.91	1.5700	\$28.26	1.5700	20
21	\$23.70	1.5800	\$25.28	1.5800	\$27.65	1.5800	\$24.49	1.5800	\$26.07	1.5800	\$28.44	1.5800	21
22	\$23.85	1.5900	\$25.44	1.5900	\$27.83	1.5900	\$24.65	1.5900	\$26.24	1.5900	\$28.62	1.5900	22
23	\$24.00	1.6000	\$25.60	1.6000	\$28.00	1.6000	\$24.80	1.6000	\$26.40	1.6000	\$28.80	1.6000	23
24	\$24.15	1.6100	\$25.76	1.6100	\$28.18	1.6100	\$24.96	1.6100	\$26.57	1.6100	\$28.98	1.6100	24
25	\$24.30	1.6200	\$25.92	1.6200	\$28.35	1.6200	\$25.11	1.6200	\$26.73	1.6200	\$29.16	1.6200	25
26	\$24.30		\$25.92		\$28.35		\$25.11		\$26.73		\$29.16		26
27	\$24.30		\$25.92		\$28.35		\$25.11		\$26.73		\$29.16		27
28	\$24.30		\$25.92		\$28.35		\$25.11		\$26.73		\$29.16		28
29	\$24.30		\$25.92		\$28.35		\$25.11		\$26.73		\$29.16		29
30	\$24.30		\$25.92		\$28.35		\$25.11		\$26.73		\$29.16		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 PUBLIC SCHOOLS

2022-23 BUDGET



Custodial 261 days (8 hour days) 2022-2023 Salary Schedule

	\$13.50						
	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	\$13.50	\$13.75	\$14.35	\$14.75	\$15.25	\$15.75	1
2	\$13.91	\$14.16	\$14.78	\$15.19	\$15.71	\$16.22	2
3	\$14.31	\$14.58	\$15.21	\$15.64	\$16.17	\$16.70	3
4	\$14.72	\$14.99	\$15.64	\$16.08	\$16.62	\$17.17	4
5	\$15.12	\$15.40	\$16.07	\$16.52	\$17.08	\$17.64	5
6	\$15.53	\$15.81	\$16.50	\$16.96	\$17.54	\$18.11	6
7	\$15.93	\$16.23	\$16.93	\$17.41	\$18.00	\$18.59	7
8	\$16.34	\$16.64	\$17.36	\$17.85	\$18.45	\$19.06	8
9	\$16.74	\$17.05	\$17.79	\$18.29	\$18.91	\$19.53	9
10	\$17.15	\$17.46	\$18.22	\$18.73	\$19.37	\$20.00	10
11	\$17.55	\$17.88	\$18.66	\$19.18	\$19.83	\$20.48	11
12	\$17.96	\$18.29	\$19.09	\$19.62	\$20.28	\$20.95	12
13	\$18.36	\$18.70	\$19.52	\$20.06	\$20.74	\$21.42	13
14	\$18.77	\$19.11	\$19.95	\$20.50	\$21.20	\$21.89	14
15	\$19.17	\$19.53	\$20.38	\$20.95	\$21.66	\$22.37	15
16	\$19.58	\$19.94	\$20.81	\$21.39	\$22.11	\$22.84	16
17	\$19.98	\$20.35	\$21.24	\$21.83	\$22.57	\$23.31	17
18	\$20.39	\$20.76	\$21.67	\$22.27	\$23.03	\$23.78	18
19	\$20.79	\$21.18	\$22.10	\$22.72	\$23.49	\$24.26	19
20	\$21.20	\$21.59	\$22.53	\$23.16	\$23.94	\$24.73	20
21	\$21.33	\$21.73	\$22.67	\$23.31	\$24.10	\$24.89	21
22	\$21.47	\$21.86	\$22.82	\$23.45	\$24.25	\$25.04	22
23	\$21.60	\$22.00	\$22.96	\$23.60	\$24.40	\$25.20	23
24	\$21.74	\$22.14	\$23.10	\$23.75	\$24.55	\$25.36	24
25	\$21.87	\$22.28	\$23.25	\$23.90	\$24.71	\$25.52	25
26	\$21.87	\$22.41	\$23.39	\$24.04	\$24.86	\$25.67	26
27	\$21.87	\$22.41	\$23.53	\$24.19	\$25.01	\$25.83	27
28	\$21.87	\$22.41	\$23.53	\$24.34	\$25.16	\$25.99	28
29	\$21.87	\$22.41	\$23.53	\$24.34	\$25.32	\$26.15	29
30	\$21.87	\$22.41	\$23.53	\$24.34	\$25.32	\$26.30	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 PUBLIC SCHOOLS

2022-23 BUDGET



Nutrition Services 2022-2023 Salary Schedule

Step	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	
1	\$13.50	1.0000	\$14.50	1.0000	\$15.00	1.0000	\$15.50	1.0000	\$16.00	1.0000	\$16.50	1.0000	1
2	\$13.91	1.0300	\$14.94	1.0300	\$15.45	1.0300	\$15.97	1.0300	\$16.48	1.0300	\$17.00	1.0300	2
3	\$14.31	1.0600	\$15.37	1.0600	\$15.90	1.0600	\$16.43	1.0600	\$16.96	1.0600	\$17.49	1.0600	3
4	\$14.72	1.0900	\$15.81	1.0900	\$16.35	1.0900	\$16.90	1.0900	\$17.44	1.0900	\$17.99	1.0900	4
5	\$15.12	1.1200	\$16.24	1.1200	\$16.80	1.1200	\$17.36	1.1200	\$17.92	1.1200	\$18.48	1.1200	5
6	\$15.53	1.1500	\$16.68	1.1500	\$17.25	1.1500	\$17.83	1.1500	\$18.40	1.1500	\$18.98	1.1500	6
7	\$15.93	1.1800	\$17.11	1.1800	\$17.70	1.1800	\$18.29	1.1800	\$18.88	1.1800	\$19.47	1.1800	7
8	\$16.34	1.2100	\$17.55	1.2100	\$18.15	1.2100	\$18.76	1.2100	\$19.36	1.2100	\$19.97	1.2100	8
9	\$16.74	1.2400	\$17.98	1.2400	\$18.60	1.2400	\$19.22	1.2400	\$19.84	1.2400	\$20.46	1.2400	9
10	\$17.15	1.2700	\$18.42	1.2700	\$19.05	1.2700	\$19.69	1.2700	\$20.32	1.2700	\$20.96	1.2700	10
11	\$17.55	1.3000	\$18.85	1.3000	\$19.50	1.3000	\$20.15	1.3000	\$20.80	1.3000	\$21.45	1.3000	11
12	\$17.96	1.3300	\$19.29	1.3300	\$19.95	1.3300	\$20.62	1.3300	\$21.28	1.3300	\$21.95	1.3300	12
13	\$18.36	1.3600	\$19.72	1.3600	\$20.40	1.3600	\$21.08	1.3600	\$21.76	1.3600	\$22.44	1.3600	13
14	\$18.77	1.3900	\$20.16	1.3900	\$20.85	1.3900	\$21.55	1.3900	\$22.24	1.3900	\$22.94	1.3900	14
15	\$19.17	1.4200	\$20.59	1.4200	\$21.30	1.4200	\$22.01	1.4200	\$22.72	1.4200	\$23.43	1.4200	15
16	\$19.58	1.4500	\$21.03	1.4500	\$21.75	1.4500	\$22.48	1.4500	\$23.20	1.4500	\$23.93	1.4500	16
17	\$19.98	1.4800	\$21.46	1.4800	\$22.20	1.4800	\$22.94	1.4800	\$23.68	1.4800	\$24.42	1.4800	17
18	\$20.39	1.5100	\$21.90	1.5100	\$22.65	1.5100	\$23.41	1.5100	\$24.16	1.5100	\$24.92	1.5100	18
19	\$20.79	1.5400	\$22.33	1.5400	\$23.10	1.5400	\$23.87	1.5400	\$24.64	1.5400	\$25.41	1.5400	19
20	\$21.20	1.5700	\$22.77	1.5700	\$23.55	1.5700	\$24.34	1.5700	\$25.12	1.5700	\$25.91	1.5700	20
21	\$21.63	1.5800	\$22.91	1.5800	\$23.70	1.5800	\$24.49	1.5800	\$25.28	1.5800	\$26.07	1.5800	21
22	\$21.47	1.5900	\$23.06	1.5900	\$23.85	1.5900	\$24.65	1.5900	\$25.44	1.5900	\$26.24	1.5900	22
23	\$21.60	1.6000	\$23.20	1.6000	\$24.00	1.6000	\$24.80	1.6000	\$25.60	1.6000	\$26.40	1.6000	23
24	\$21.74	1.6100	\$23.35	1.6100	\$24.15	1.6100	\$24.96	1.6100	\$25.76	1.6100	\$26.57	1.6100	24
25	\$21.87	1.6200	\$23.49	1.6200	\$24.30	1.6200	\$25.11	1.6200	\$25.92	1.6200	\$26.73	1.6200	25
26	\$21.87		\$23.49		\$24.30		\$25.11		\$25.92		\$26.73		26
27	\$21.87		\$23.49		\$24.30		\$25.11		\$25.92		\$26.73		27
28	\$21.87		\$23.49		\$24.30		\$25.11		\$25.92		\$26.73		28
29	\$21.87		\$23.49		\$24.30		\$25.11		\$25.92		\$26.73		29
30	\$21.87		\$23.49		\$24.30		\$25.11		\$25.92		\$26.73		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 PUBLIC SCHOOLS

2022-23 BUDGET



Hourly Support Staff 2022-2023 Salary Schedule

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	\$14.00		\$15.25		\$17.08		\$18.18		\$19.53		1
2	\$14.42	1.0300	\$15.71	1.0300	\$17.59	1.0300	\$18.73	1.0300	\$20.12	1.0300	2
3	\$14.84	1.0600	\$16.17	1.0600	\$18.10	1.0600	\$19.27	1.0600	\$20.70	1.0600	3
4	\$15.26	1.0900	\$16.62	1.0900	\$18.62	1.0900	\$19.82	1.0900	\$21.29	1.0900	4
5	\$15.68	1.1200	\$17.08	1.1200	\$19.13	1.1200	\$20.36	1.1200	\$21.87	1.1200	5
6	\$16.10	1.1500	\$17.54	1.1500	\$19.64	1.1500	\$20.91	1.1500	\$22.46	1.1500	6
7	\$16.52	1.1800	\$18.00	1.1800	\$20.15	1.1800	\$21.45	1.1800	\$23.05	1.1800	7
8	\$16.94	1.2100	\$18.45	1.2100	\$20.67	1.2100	\$22.00	1.2100	\$23.63	1.2100	8
9	\$17.36	1.2400	\$18.91	1.2400	\$21.18	1.2400	\$22.54	1.2400	\$24.22	1.2400	9
10	\$17.78	1.2700	\$19.37	1.2700	\$21.69	1.2700	\$23.09	1.2700	\$24.80	1.2700	10
11	\$18.20	1.3000	\$19.83	1.3000	\$22.20	1.3000	\$23.63	1.3000	\$25.39	1.3000	11
12	\$18.62	1.3300	\$20.28	1.3300	\$22.72	1.3300	\$24.18	1.3300	\$25.97	1.3300	12
13	\$19.04	1.3600	\$20.74	1.3600	\$23.23	1.3600	\$24.72	1.3600	\$26.56	1.3600	13
14	\$19.46	1.3900	\$21.20	1.3900	\$23.74	1.3900	\$25.27	1.3900	\$27.15	1.3900	14
15	\$19.88	1.4200	\$21.66	1.4200	\$24.25	1.4200	\$25.82	1.4200	\$27.73	1.4200	15
16	\$20.30	1.4500	\$22.11	1.4500	\$24.77	1.4500	\$26.36	1.4500	\$28.32	1.4500	16
17	\$20.72	1.4800	\$22.57	1.4800	\$25.28	1.4800	\$26.91	1.4800	\$28.90	1.4800	17
18	\$21.14	1.5100	\$23.03	1.5100	\$25.79	1.5100	\$27.45	1.5100	\$29.49	1.5100	18
19	\$21.56	1.5400	\$23.49	1.5400	\$26.30	1.5400	\$28.00	1.5400	\$30.08	1.5400	19
20	\$21.98	1.5700	\$23.94	1.5700	\$26.82	1.5700	\$28.54	1.5700	\$31.25	1.6000	20
21	\$22.12	1.5800	\$24.10	1.5800	\$26.99	1.5800	\$29.09	1.6000	\$31.44	1.6100	21
22	\$22.26	1.5900	\$24.25	1.5900	\$27.16	1.5900	\$29.27	1.6100	\$31.64	1.6200	22
23	\$22.46	1.6000	\$24.44	1.6000	\$27.35	1.6000	\$29.46	1.6200	\$31.83	1.6300	23
24	\$22.60	1.6100	\$24.59	1.6100	\$27.52	1.6100	\$29.64	1.6300	\$32.03	1.6400	24
25	\$22.74	1.6200	\$24.75	1.6200	\$27.69	1.6200	\$29.83	1.6400	\$32.22	1.6500	25
26	\$22.74		\$24.75		\$27.69		\$29.83		\$32.22		26
27	\$22.74		\$24.75		\$27.69		\$29.83		\$32.22		27
28	\$22.74		\$24.75		\$27.69		\$29.83		\$32.22		28
29	\$22.74		\$24.75		\$27.69		\$29.83		\$32.22		29
30	\$22.74		\$24.75		\$27.69		\$29.83		\$32.22		30



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



Technology Services Hourly 8 Hour Days for 261 Days 2022-2023 Salary Schedule

Step	Index	Level 1	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Level 8	Level 9	Step
1	1.00	\$17.00	\$17.44	\$17.88	\$18.32	\$18.76	\$19.20	\$19.35	\$19.50	\$19.65	1
2	1.03	\$17.51	\$17.96	\$18.41	\$18.87	\$19.32	\$19.78	\$19.93	\$20.08	\$20.24	2
3	1.06	\$18.02	\$18.49	\$18.95	\$19.42	\$19.88	\$20.36	\$20.51	\$20.67	\$20.83	3
4	1.09	\$18.53	\$19.01	\$19.49	\$19.97	\$20.44	\$20.93	\$21.09	\$21.25	\$21.42	4
5	1.12	\$19.04	\$19.53	\$20.02	\$20.51	\$21.01	\$21.51	\$21.67	\$21.84	\$22.01	5
6	1.15	\$19.55	\$20.05	\$20.56	\$21.06	\$21.57	\$22.09	\$22.25	\$22.42	\$22.60	6
7	1.18	\$20.06	\$20.58	\$21.10	\$21.61	\$22.13	\$22.66	\$22.83	\$23.01	\$23.19	7
8	1.21	\$20.57	\$21.10	\$21.63	\$22.16	\$22.69	\$23.24	\$23.41	\$23.59	\$23.78	8
9	1.24	\$21.08	\$21.62	\$22.17	\$22.71	\$23.26	\$23.81	\$23.99	\$24.18	\$24.37	9
10	1.27	\$21.59	\$22.15	\$22.70	\$23.26	\$23.82	\$24.39	\$24.58	\$24.76	\$24.96	10
11	1.30	\$22.10	\$22.67	\$23.24	\$23.81	\$24.38	\$24.97	\$25.16	\$25.35	\$25.55	11
12	1.33	\$22.61	\$23.19	\$23.78	\$24.36	\$24.94	\$25.54	\$25.74	\$25.93	\$26.14	12
13	1.36	\$23.12	\$23.72	\$24.31	\$24.91	\$25.51	\$26.12	\$26.32	\$26.52	\$26.73	13
14	1.39	\$23.63	\$24.24	\$24.85	\$25.46	\$26.07	\$26.69	\$26.90	\$27.10	\$27.32	14
15	1.42	\$24.14	\$24.76	\$25.39	\$26.01	\$26.63	\$27.27	\$27.48	\$27.69	\$27.91	15
16	1.44	\$24.48	\$25.11	\$25.74	\$26.38	\$27.01	\$27.65	\$27.87	\$28.08	\$28.30	16
17	1.46	\$24.82	\$25.46	\$26.10	\$26.74	\$27.38	\$28.04	\$28.25	\$28.47	\$28.69	17
18	1.48	\$25.16	\$25.81	\$26.46	\$27.11	\$27.76	\$28.42	\$28.64	\$28.86	\$29.09	18
19	1.50	\$25.50	\$26.16	\$26.82	\$27.48	\$28.13	\$28.81	\$29.03	\$29.25	\$29.48	19
20	1.52	\$25.84	\$26.51	\$27.17	\$27.84	\$28.51	\$29.19	\$29.41	\$29.64	\$29.87	20
21	1.54	\$26.18	\$26.86	\$27.53	\$28.21	\$28.88	\$29.57	\$29.80	\$30.03	\$30.27	21
22	1.56	\$26.52	\$27.20	\$27.89	\$28.57	\$29.26	\$29.96	\$30.19	\$30.42	\$30.66	22
23	1.58	\$26.86	\$27.55	\$28.25	\$28.94	\$29.63	\$30.34	\$30.57	\$30.81	\$31.05	23
24	1.59	\$27.03	\$27.73	\$28.43	\$29.12	\$29.82	\$30.54	\$30.77	\$31.00	\$31.25	24
25	1.60	\$27.20	\$27.90	\$28.60	\$29.31	\$30.01	\$30.73	\$30.96	\$31.20	\$31.45	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 PUBLIC SCHOOLS

2022-23 BUDGET



2022-2023 School Year Calendar

First Day of Classes..... August 23
 First Day of Kindergarten/PreK.....August 25
 Last Day of Classes.....May 25

First Day of Summer School 2023..... June 1
 Last Day of Summer School 2023..... June 28

Approved by Board of Education 02/14/2022

August '22						
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 '22						
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			

February '23						
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				

May '23						
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 '22						
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 '22						
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

March '23						
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 '23						
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 '22						
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 '23						
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 '23						
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 '23						
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

Labor Day September 5
 Thanksgiving Recess..... November 23 –25
 Winter Recess..... December 22 – January 2
 Martin Luther King, Jr. Day..... January 16
 Presidents' Day..... February 20
 Spring Recess..... March 27 –31
 Memorial Day..... May 29
 Juneteenth.....June 19

- Opening Day of School
- Teacher Work Day - School Not in Session
- First Day of Kinder/PreK
- School Not in Session

Key

- Closing Day of School
- Classes Dismissed 2 ½ Hours Before Normal Dismissal Times for Staff Planning and PD
- Jump Start Day (Gr. 6 & 9)
- Teacher Paid Holiday- School Not in Session



Graduation Dates

DHS.....5/19.....AM
 HHS.....5/19.....PM
 BHS.....5/20.....AM
 RBHS.....5/20.....PM

November 18 and March 3 denote the end of the Parent/Teacher Conference window in Elementary and Middle Schools



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



2022-2023 SCHOOL CALENDAR

Secondary Principal / Assistant Principal

234 Days - Inclement Weather Days are Scheduled Work Days

July 2022		August 2022	
JULY	S M T W T F S	S M T W T F S	AUGUST
1 - First Day of Employment	3 4 5 6 7 8 9	1 2 3 4 5 6	
4 - Independence Day PAID DAY OFF	10 11 12 13 14 15 16	7 8 9 10 11 12 13	
18-22 - UNPAID DAYS OFF	17 18 19 20 21 22 23	14 15 16 17 18 19 20	
25-29 - UNPAID DAYS OFF	24 25 26 27 28 29 30	21 22 23 24 25 26 27	
	31	28 29 30 31	
September 2022		October 2022	
SEPTEMBER	S M T W T F S	S M T W T F S	OCTOBER
5 - Labor Day UNPAID DAY OFF	4 5 6 7 8 9 10	1 2 3	
	11 12 13 14 15 16 17	2 3 4 5 6 7 8	
	18 19 20 21 22 23 24	9 10 11 12 13 14 15	
	25 26 27 28 29 30	16 17 18 19 20 21 22	
		23 24 25 26 27 28 29	
		30 31	
November 2022		December 2022	
NOVEMBER	S M T W T F S	S M T W T F S	DECEMBER
23 - Thanksgiving Break UNPAID DAY OFF	6 7 8 9 10 11 12	1 2 3	22-23 - Winter Break UNPAID DAYS OFF
24 - Thanksgiving Break PAID DAY OFF	13 14 15 16 17 18 19	4 5 6 7 8 9 10	26 - Winter Break PAID DAY OFF
25 - Thanksgiving Break UNPAID DAY OFF	20 21 22 23 24 25 26	11 12 13 14 15 16 17	27-30 - Winter Break UNPAID DAYS OFF
	27 28 29 30	18 19 20 21 22 23 24	
		25 26 27 28 29 30 31	
January 2023		February 2023	
JANUARY	S M T W T F S	S M T W T F S	FEBRUARY
2 - Winter Break UNPAID DAY OFF	1 2 3 4 5 6 7	1 2 3 4	20 - Presidents' Day PAID DAY OFF
16 - Martin L. King's Day UNPAID DAY OFF	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	
March 2023		April 2023	
MARCH	S M T W T F S	S M T W T F S	APRIL
27-31 - Spring Break UNPAID DAYS OFF	1 2 3 4	1	
	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	
May 2023		June 2023	
MAY	S M T W T F S	S M T W T F S	JUNE
29 - Memorial Day UNPAID DAY OFF	1 2 3 4 5 6	1 2 3	19 - Juneteenth PAID DAY OFF
	7 8 9 10 11 12 13	4 5 6 7 8 9 10	30 - Last Day of Employment
	14 15 16 17 18 19 20	11 12 13 14 15 16 17	
	21 22 23 24 25 26 27	18 19 20 21 22 23 24	
	28 29 30 31	25 26 27 28 29 30	



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



2022-2023 SCHOOL CALENDAR

Elementary Principal

215 Days - Inclement Weather Days are Scheduled Work Days

July 2022		August 2022												
S	M	T	W	T	F	S	S	M	T	W	T	F	S	
JULY							AUGUST							
					1	2	1	2	3	4	5	6		
20 - First Day of Employment	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			
	31													
September 2022		October 2022												
S	M	T	W	T	F	S	S	M	T	W	T	F	S	
SEPTEMBER							OCTOBER							
					1	2	3						1	
5 - Labor Day UNPAID DAY 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
								30	31					
November 2022		December 2022												
S	M	T	W	T	F	S	S	M	T	W	T	F	S	
NOVEMBER							DECEMBER							
			1	2	3	4	5				1	2	3	
23 - Thanksgiving Break UNPAID DAY OFF	6	7	8	9	10	11	12	4	5	6	7	8	9	10
24 - Thanksgiving Break PAID DAY OFF	13	14	15	16	17	18	19	11	12	13	14	15	16	17
25 - Thanksgiving Break UNPAID DAY OFF	20	21	22	23	24	25	26	18	19	20	21	22	23	24
	27	28	29	30				25	26	27	28	29	30	31
January 2023		February 2023												
S	M	T	W	T	F	S	S	M	T	W	T	F	S	
JANUARY							FEBRUARY							
	1	2	3	4	5	6	7				1	2	3	4
2 - Winter Break UNPAID DAY OFF	8	9	10	11	12	13	14	5	6	7	8	9	10	11
16 - Martin L. King's Day UNPAID 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				
March 2023		April 2023												
S	M	T	W	T	F	S	S	M	T	W	T	F	S	
MARCH							APRIL							
			1	2	3	4						1		
27-31 - Spring Break UNPAID DAYS 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						
May 2023		June 2023												
S	M	T	W	T	F	S	S	M	T	W	T	F	S	
MAY							JUNE							
		1	2	3	4	5	6					1	2	3
28 - Memorial Day UNPAID DAY OFF	7	8	9	10	11	12	13	4	5	6	7	8	9	10
	14	15	16	17	18	19	20	11	12	13	14	15	16	17
	21	22	23	24	25	26	27	18	19	20	21	22	23	24
	28	29	30	31				25	26	27	28	29	30	



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



2022-2023 SCHOOL CALENDAR

Elementary Assistant Principal

210 Days - Inclement Weather Days are Scheduled Work Days

July 2022		August 2022	
JULY	S M T W T F S	S M T W T F S	AUGUST
21 - First Day of Employment	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	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 2022		October 2022	
SEPTEMBER	S M T W T F S	S M T W T F S	OCTOBER
5 - Labor Day UNPAID DAY OFF	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	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 2022		December 2022	
NOVEMBER	S M T W T F S	S M T W T F S	DECEMBER
23 - Thanksgiving Break UNPAID DAY OFF	6 7 8 9 10 11 12	1 2 3 4 5 6 7 8 9 10	22-23 - Winter Break UNPAID DAYS OFF
24 - Thanksgiving Break PAID DAY OFF	13 14 15 16 17 18 19	11 12 13 14 15 16 17	26 - Winter Break PAID DAY OFF
25 - Thanksgiving Break UNPAID DAY OFF	20 21 22 23 24 25 26	18 19 20 21 22 23 24	27-30 - Winter Break UNPAID DAYS OFF
	27 28 29 30	25 26 27 28 29 30 31	
January 2023		February 2023	
JANUARY	S M T W T F S	S M T W T F S	FEBRUARY
2 - Winter Break UNPAID DAY OFF	1 2 3 4 5 6 7	1 2 3 4	20 - Presidents' Day PAID DAY OFF
16 - Martin L. King's Day UNPAID DAY OFF	8 9 10 11 12 13 14 15 16 17 18 19 20 21	5 6 7 8 9 10 11 12 13 14 15 16 17 18	
	22 23 24 25 26 27 28 29 30 31	19 20 21 22 23 24 25 26 27 28	
March 2023		April 2023	
MARCH	S M T W T F S	S M T W T F S	APRIL
27-31 - Spring Break UNPAID DAYS OFF	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	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 2023		June 2023	
MAY	S M T W T F S	S M T W T F S	JUNE
28 - Memorial Day UNPAID DAY OFF	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	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	1 - Last Day of Employment



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



2022-2023 SCHOOL CALENDAR

225 Days

225 Days - Inclement Weather Days are Scheduled Work Days

July 2022		August 2022	
JULY	S M T W T F S	S M T W T F S	AUGUST
5 - First Day of Employment	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	
	31		
September 2022		October 2022	
SEPTEMBER	S M T W T F S	S M T W T F S	OCTOBER
5 - Labor Day UNPAID DAY 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	
		30 31	
November 2022		December 2022	
NOVEMBER	S M T W T F S	S M T W T F S	DECEMBER
23 - Thanksgiving Break UNPAID DAY OFF	6 7 8 9 10 11 12	4 5 6 7 8 9 10	22-23 - Winter Break UNPAID DAYS OFF
24 - Thanksgiving Break PAID DAY OFF	13 14 15 16 17 18 19	11 12 13 14 15 16 17	26 - Winter Break PAID DAY OFF
25 - Thanksgiving Break UNPAID DAY OFF	20 21 22 23 24 25 26	18 19 20 21 22 23 24	27-30 - Winter Break UNPAID DAYS OFF
	27 28 29 30	25 26 27 28 29 30 31	
January 2023		February 2023	
JANUARY	S M T W T F S	S M T W T F S	FEBRUARY
2 - Winter Break UNPAID DAY OFF	1 2 3 4 5 6 7	5 6 7 8 9 10 11	20 - President's Day PAID DAY OFF
16 - Martin L. King's Day UNPAID DAY OFF	8 9 10 11 12 13 14	12 13 14 15 16 17 18	
	15 16 17 18 19 20 21	19 20 21 22 23 24 25	
	22 23 24 25 26 27 28	26 27 28	
	29 30 31		
March 2023		April 2023	
MARCH	S M T W T F S	S M T W T F S	APRIL
27-31 - Spring Break UNPAID DAYS 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	
May 2023		June 2023	
MAY	S M T W T F S	S M T W T F S	JUNE
29 - Memorial Day UNPAID DAY OFF	7 8 9 10 11 12 13	4 5 6 7 8 9 10	7 - Last Day of Employment
	14 15 16 17 18 19 20	11 12 13 14 15 16 17	
	21 22 23 24 25 26 27	18 19 20 21 22 23 24	
	28 29 30 31	25 26 27 28 29 30	



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



2022-2023 SCHOOL CALENDAR

School Psychologist/Psychological Examiner
190 Days - Inclement Weather Days are Scheduled Work Days

July 2022		August 2022	
JULY	S M T W T F S	S M T W T F S	AUGUST
	1 2	1 2 3 4 5 6	
	3 4 5 6 7 8 9	7 8 9 10 11 12 13	12 - First Day of Employment
	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	
	31		
September 2022		October 2022	
SEPTEMBER	S M T W T F S	S M T W T F S	OCTOBER
	1 2 3		1
5 - Labor Day UNPAID DAY 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	
		30 31	
November 2022		December 2022	
NOVEMBER	S M T W T F S	S M T W T F S	DECEMBER
	1 2 3 4 5		1 2 3
23 - Thanksgiving Break UNPAID DAY OFF	6 7 8 9 10 11 12	4 5 6 7 8 9 10	22-23 - Winter Break UNPAID DAYS OFF
24 - Thanksgiving Break PAID DAY OFF	13 14 15 16 17 18 19	11 12 13 14 15 16 17	26 - Winter Break PAID DAY OFF
25 - Thanksgiving Break UNPAID DAY OFF	20 21 22 23 24 25 26	18 19 20 21 22 23 24	27-30 - Winter Break UNPAID DAYS OFF
	27 28 29 30	25 26 27 28 29 30 31	
January 2023		February 2023	
JANUARY	S M T W T F S	S M T W T F S	FEBRUARY
	1 2 3 4 5 6 7		1 2 3 4
2 - Winter Break UNPAID DAY OFF	8 9 10 11 12 13 14	5 6 7 8 9 10 11	20 - Presidents' Day PAID DAY OFF
16 - Martin L. King's Day UNPAID 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	
March 2023		April 2023	
MARCH	S M T W T F S	S M T W T F S	APRIL
	1 2 3 4		1
27-31 - Spring Break UNPAID DAYS 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	
May 2023		June 2023	
MAY	S M T W T F S	S M T W T F S	JUNE
	1 2 3 4 5 6		1 2 3
7 - Last Day of Employment	7 8 9 10 11 12 13	4 5 6 7 8 9 10	
29 - Memorial Day UNPAID DAY OFF	14 15 16 17 18 19 20	11 12 13 14 15 16 17	
	21 22 23 24 25 26 27	18 19 20 21 22 23 24	
	28 29 30 31	25 26 27 28 29 30	



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



2022-2023 SCHOOL CALENDAR

Process Coordinator I

200 Days - Inclement Weather Days are Scheduled Work Days

July 2022		August 2022	
JULY	S M T W T F S	S M T W T F S	AUGUST
28 - First Day of Employment	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	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	1-5 - UNPAID DAYS OFF
September 2022		October 2022	
SEPTEMBER	S M T W T F S	S M T W T F S	OCTOBER
5 - Labor Day UNPAID DAY OFF	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	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 2022		December 2022	
NOVEMBER	S M T W T F S	S M T W T F S	DECEMBER
23 - Thanksgiving Break UNPAID DAY OFF	6 7 8 9 10 11 12	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	22-23 - Winter Break UNPAID DAYS OFF 26 - Winter Break PAID DAY OFF 27-30 - Winter Break UNPAID DAYS OFF
24 - Thanksgiving Break PAID DAY OFF	13 14 15 16 17 18 19		
25 - Thanksgiving Break UNPAID DAY OFF	20 21 22 23 24 25 26		
	27 28 29 30		
January 2023		February 2023	
JANUARY	S M T W T F S	S M T W T F S	FEBRUARY
2 - Winter Break UNPAID DAY OFF	1 2 3 4 5 6 7	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	20 - Presidents' Day PAID DAY OFF
16 - Martin L. King's Day UNPAID DAY OFF	8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31		
March 2023		April 2023	
MARCH	S M T W T F S	S M T W T F S	APRIL
27-31 - Spring Break UNPAID DAYS OFF	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	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 2023		June 2023	
MAY	S M T W T F S	S M T W T F S	JUNE
29 - Memorial Day UNPAID DAY OFF	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	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	2 - Last Day of Employment



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



2022-2023 SCHOOL CALENDAR

Process Coordinator II

210 Days - Inclement Weather Days are Scheduled Work Days

July 2022		August 2022	
JULY	S M T W T F S	S M T W T F S	AUGUST
29 - First Day of Employment	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	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 2022		October 2022	
SEPTEMBER	S M T W T F S	S M T W T F S	OCTOBER
5 - Labor Day UNPAID DAY OFF	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	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 2022		December 2022	
NOVEMBER	S M T W T F S	S M T W T F S	DECEMBER
23 - Thanksgiving Break UNPAID DAY OFF	6 7 8 9 10 11 12	1 2 3 4 5 6 7 8 9 10	22-23 - Winter Break UNPAID DAYS OFF
24 - Thanksgiving Break PAID DAY OFF	13 14 15 16 17 18 19	11 12 13 14 15 16 17	26 - Winter Break PAID DAY OFF
25 - Thanksgiving Break UNPAID DAY OFF	20 21 22 23 24 25 26	18 19 20 21 22 23 24	27-30 - Winter Break UNPAID DAYS OFF
	27 28 29 30	25 26 27 28 29 30 31	
January 2023		February 2023	
JANUARY	S M T W T F S	S M T W T F S	FEBRUARY
2 - Winter Break UNPAID DAY OFF	1 2 3 4 5 6 7	1 2 3 4	20 - Presidents' Day PAID DAY OFF
16 - Martin L. King's Day UNPAID DAY OFF	8 9 10 11 12 13 14 15 16 17 18 19 20 21	5 6 7 8 9 10 11 12 13 14 15 16 17 18	
	22 23 24 25 26 27 28 29 30 31	19 20 21 22 23 24 25 26 27 28	
March 2023		April 2023	
MARCH	S M T W T F S	S M T W T F S	APRIL
27-31 - Spring Break UNPAID DAYS OFF	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	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 2023		June 2023	
MAY	S M T W T F S	S M T W T F S	JUNE
28 - Memorial Day UNPAID DAY OFF	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	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	9 - Last Day of Employment



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



2022-2023 SCHOOL CALENDAR

Nurse

187 Days - Inclement Weather Days are Scheduled Work Days

July 2022		August 2022	
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	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	AUGUST
		8 - First Day of Employment	
September 2022		October 2022	
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	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	OCTOBER
5 - Labor Day UNPAID DAY OFF		10 - Teacher Work Day UNPAID DAY OFF	
21 - Teacher Work Day UNPAID DAY OFF			
November 2022		December 2022	
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	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	DECEMBER
7 - Teacher Work Days UNPAID DAY OFF		22-23 - Winter Break UNPAID DAYS OFF	
23 - Thanksgiving Break UNPAID DAY OFF		26 - Winter Break PAID DAY OFF	
24 - Thanksgiving Break PAID DAY OFF		27-30 - Winter Break UNPAID DAYS OFF	
25 - Thanksgiving Break UNPAID DAY OFF			
January 2023		February 2023	
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	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	FEBRUARY
2 - Winter Break UNPAID DAY OFF		17 - Teacher Work Day UNPAID DAY OFF	
3 - Teacher Work Day UNPAID DAY OFF		20 - Presidents' Day PAID DAY OFF	
16 - Martin L. King's Day UNPAID DAY OFF			
March 2023		April 2023	
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	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	APRIL
3 - Teacher Work Day UNPAID DAY OFF			
27-31 - Spring Break UNPAID DAYS OFF			
May 2023		June 2023	
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	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	JUNE
25 - Last Day of Employment			
29 - Memorial Day UNPAID DAY OFF			



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



2022-2023 SCHOOL CALENDAR

Parent Educator
227 Days

July 2022		August 2022	
JULY	S M T W T F S	S M T W T F S	AUGUST
1 - First Day of Employment	3 4 5 6 7 8 9	1 2 3 4 5 6	
4 - Independence Day PAID DAY OFF	10 11 12 13 14 15 16	7 8 9 10 11 12 13	
	17 18 19 20 21 22 23	14 15 16 17 18 19 20	
	24 25 26 27 28 29 30	21 22 23 24 25 26 27	
	31	28 29 30 31	
September 2022		October 2022	
SEPTEMBER	S M T W T F S	S M T W T F S	OCTOBER
5 - Labor Day UNPAID DAY OFF	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		
November 2022		December 2022	
NOVEMBER	S M T W T F S	S M T W T F S	DECEMBER
23 - Thanksgiving Break UNPAID DAY OFF	6 7 8 9 10 11 12		
24 - Thanksgiving Break PAID DAY OFF	13 14 15 16 17 18 19		
25 - Thanksgiving Break UNPAID DAY OFF	20 21 22 23 24 25 26		
	27 28 29 30		
January 2023		February 2023	
JANUARY	S M T W T F S	S M T W T F S	FEBRUARY
2-3 - Winter Break UNPAID DAYS OFF	8 9 10 11 12 13 14		
16 - Martin L. King's Day UNPAID DAY OFF	15 16 17 18 19 20 21		
	22 23 24 25 26 27 28		
	29 30 31		
March 2023		April 2023	
MARCH	S M T W T F S	S M T W T F S	APRIL
27-31 - Spring Break UNPAID DAYS 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		
May 2023		June 2023	
MAY	S M T W T F S	S M T W T F S	JUNE
29 - Memorial Day UNPAID DAY 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		



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



2022-2023 SCHOOL CALENDAR

ADSUP - Salaried

259 Days - Inclement Weather Days are Scheduled Work Days

July 2022							August 2022							August							
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	AUGUST						
1 - First Day of Employment	3	4	5	6	7	8	9	1	2	3	4	5	6								
4 - Independence Day PAID DAY OFF	10	11	12	13	14	15	16	7	8	9	10	11	12	13							
22 - UNPAID DAY OFF	17	18	19	20	21	22	23	14	15	16	17	18	19	20							
29 - UNPAID DAY OFF	24	25	26	27	28	29	30	21	22	23	24	25	26	27							
	31							28	29	30	31										
September 2022							October 2022							October							
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	OCTOBER						
5 - Labor Day PAID DAY OFF	4	5	6	7	8	9	10						1								
	11	12	13	14	15	16	17	2	3	4	5	6	7	8							
	18	19	20	21	22	23	24	9	10	11	12	13	14	15							
	25	26	27	28	29	30		16	17	18	19	20	21	22							
								23	24	25	26	27	28	29							
								30	31												
November 2022							December 2022							December							
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	DECEMBER						
24-25 - Thanksgiving Break PAID DAYS OFF			1	2	3	4	5					1	2	3							
	6	7	8	9	10	11	12	4	5	6	7	8	9	10	23, 26-27 - Winter Break PAID DAYS OFF						
	13	14	15	16	17	18	19	11	12	13	14	15	16	17							
	20	21	22	23	24	25	26	18	19	20	21	22	23	24							
	27	28	29	30				25	26	27	28	29	30	31							
January 2023							February 2023							February							
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	FEBRUARY						
2 - New Year's Day PAID DAY OFF	1	2	3	4	5	6	7				1	2	3	4							
16 - Martin L. King's Day PAID DAY OFF	8	9	10	11	12	13	14	5	6	7	8	9	10	11	20 - Presidents' 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											
March 2023							April 2023							April							
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S	APRIL						
				1	2	3	4						1								
	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													
May 2023							June 2023							June							
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	JUNE						
29 - Memorial Day PAID DAY OFF												1	2	3							
	7	8	9	10	11	12	13	4	5	6	7	8	9	10	19 - Juneteenth PAID DAY OFF						
	14	15	16	17	18	19	20	11	12	13	14	15	16	17	30 - Last Day of Employment						
	21	22	23	24	25	26	27	18	19	20	21	22	23	24							
	28	29	30	31				25	26	27	28	29	30								



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



2022-2023 SCHOOL CALENDAR

Student Health Secretary

190 Days - Inclement Weather Days are Scheduled Work Days

July 2022		August 2022	
JULY	S M T W T F S	S M T W T F S	AUGUST
	3 4 5 6 7 8 9	7 8 9 10 11 12 13	9 - First Day of Employment
	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	
	31		
September 2022		October 2022	
SEPTEMBER	S M T W T F S	S M T W T F S	OCTOBER
5 - Labor Day PAID DAY OFF	4 5 6 7 8 9 10	2 3 4 5 6 7 8	10 - Teacher Work Day UNPAID DAY OFF
21 - Teacher Work Day UNPAID DAY 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	
November 2022		December 2022	
NOVEMBER	S M T W T F S	S M T W T F S	DECEMBER
7-8 - Teacher Work Days UNPAID DAYS OFF	6 7 8 9 10 11 12	4 5 6 7 8 9 10	22 - Winter Break UNPAID DAY OFF
18 - Teacher Work Day UNPAID DAY OFF	13 14 15 16 17 18 19	11 12 13 14 15 16 17	23, 26-27 - Winter Break PAID DAYS OFF
23 - Thanksgiving Break UNPAID DAY OFF	20 21 22 23 24 25 26	18 19 20 21 22 23 24	28-30 - Winter Break UNPAID DAYS OFF
24-25 - Thanksgiving Break PAID DAYS OFF	27 28 29 30	25 26 27 28 29 30 31	
January 2023		February 2023	
JANUARY	S M T W T F S	S M T W T F S	FEBRUARY
2 - Winter Break PAID DAY OFF	1 2 3 4 5 6 7	5 6 7 8 9 10 11	17 - Teacher Work Day UNPAID DAY OFF
3 - Teacher Work Day UNPAID DAY OFF	8 9 10 11 12 13 14	12 13 14 15 16 17 18	20 - Presidents' Day PAID DAY OFF
16 - Martin L. King's Day PAID DAY OFF	15 16 17 18 19 20 21	19 20 21 22 23 24 25	
	22 23 24 25 26 27 28	26 27 28	
	29 30 31		
March 2023		April 2023	
MARCH	S M T W T F S	S M T W T F S	APRIL
3 - Teacher Work Day UNPAID DAY OFF	1 2 3 4	2 3 4 5 6 7 8	
15 - Teacher Work Day UNPAID DAY OFF	5 6 7 8 9 10 11	9 10 11 12 13 14 15	
27-31 - Spring Break UNPAID DAYS OFF	12 13 14 15 16 17 18	16 17 18 19 20 21 22	
	19 20 21 22 23 24 25	23 24 25 26 27 28 29	
	26 27 28 29 30 31	30	
May 2023		June 2023	
MAY	S M T W T F S	S M T W T F S	JUNE
25 - Last Day of Employment	1 2 3 4 5 6	4 5 6 7 8 9 10	
29 - Memorial Day PAID DAY OFF	7 8 9 10 11 12 13	11 12 13 14 15 16 17	
	14 15 16 17 18 19 20	18 19 20 21 22 23 24	
	21 22 23 24 25 26 27	25 26 27 28 29 30	
	28 29 30 31		



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



2022-2023 SCHOOL CALENDAR

Elementary Principal Secretary

216 Days - Inclement Weather Days are Scheduled Work Days

July 2022		August 2022	
JULY	S M T W T F S	S M T W T F S	AUGUST
20 - First Day of Employment	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	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 2022		October 2022	
SEPTEMBER	S M T W T F S	S M T W T F S	OCTOBER
5 - Labor Day PAID DAY OFF	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	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 2022		December 2022	
NOVEMBER	S M T W T F S	S M T W T F S	DECEMBER
23 - Thanksgiving Break UNPAID DAY OFF 24-25 - Thanksgiving Break PAID DAYS OFF	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	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	22 - Winter Break UNPAID DAY OFF 23, 26-27 - Winter Break PAID DAYS OFF 28-30 - Winter Break UNPAID DAYS OFF
January 2023		February 2023	
JANUARY	S M T W T F S	S M T W T F S	FEBRUARY
2 - Winter Break PAID DAY OFF 16 - Martin L. King's Day PAID DAY OFF	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	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	20 - Presidents' Day PAID DAY OFF
March 2023		April 2023	
MARCH	S M T W T F S	S M T W T F S	APRIL
27-31 - Spring Break UNPAID DAYS OFF	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	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 2023		June 2023	
MAY	S M T W T F S	S M T W T F S	JUNE
29 - Memorial Day PAID DAY OFF 31 - Last Day of Employment	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	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	



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



2022-2023 SCHOOL CALENDAR

Secretary 9

190 Days - Inclement Weather Days are Scheduled Work Days

July 2022		August 2022	
JULY	S M T W T F S 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	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	AUGUST 11 - First Day of Employment
September 2022		October 2022	
SEPTEMBER	S M T W T F S 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	S M T W T F S 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	OCTOBER 10 - Teacher Work Day UNPAID DAY OFF
November 2022		December 2022	
NOVEMBER	S M T W T F S 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	S M T W T F S 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	DECEMBER 22 - Winter Break UNPAID DAY OFF 23, 26-27 - Winter Break PAID DAYS OFF 28-30 - Winter Break UNPAID DAYS OFF
January 2023		February 2023	
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	S M T W T F S 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28	FEBRUARY 17 - Teacher Work Day UNPAID DAY OFF 20 - Presidents' Day PAID DAY OFF
March 2023		April 2023	
MARCH	S M T W T F S 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	S M T W T F S 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	APRIL
May 2023		June 2023	
MAY	S M T W T F S 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	S M T W T F S 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	JUNE 25 - Last Day of Employment 29 - Memorial Day PAID DAY OFF



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



2022-2023 SCHOOL CALENDAR

Secretary 10

205 Days - Inclement Weather Days are Scheduled Work Days

July 2022		August 2022	
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	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	AUGUST
		4 - First Day of Employment	
September 2022		October 2022	
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	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	OCTOBER
5 - Labor Day PAID DAY OFF			
November 2022		December 2022	
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	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	DECEMBER
23 - Thanksgiving Break UNPAID DAY OFF		22 - Winter Break UNPAID DAY OFF	
24-25 - Thanksgiving Break PAID DAYS OFF		23, 26-27 - Winter Break PAID DAYS OFF	
		28-30 - Winter Break UNPAID DAYS OFF	
January 2023		February 2023	
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	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	FEBRUARY
2 - Winter Break PAID DAY OFF		20 - Presidents' Day PAID DAY OFF	
16 - Martin L. King's Day PAID DAY OFF			
March 2023		April 2023	
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	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	APRIL
27-31 - Spring Break UNPAID DAYS OFF			
May 2023		June 2023	
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	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	JUNE
29 - Memorial Day PAID DAY OFF			
31 - Last Day of Employment			



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



2022-2023 SCHOOL CALENDAR

Secretary 10

205 Days - Inclement Weather Days are Scheduled Work Days

July 2022		August 2022	
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	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	AUGUST 4 - First Day of Employment
September 2022		October 2022	
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	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	OCTOBER
November 2022		December 2022	
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	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	DECEMBER 22 - Winter Break UNPAID DAY OFF 23, 26-27 - Winter Break PAID DAYS OFF 28-30 - Winter Break UNPAID DAYS OFF
January 2023		February 2023	
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	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	FEBRUARY 20 - Presidents' Day PAID DAY OFF
March 2023		April 2023	
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	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	APRIL
May 2023		June 2023	
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	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	JUNE 31 - Last Day of Employment



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



2022-2023 SCHOOL CALENDAR

Secretary 11

224 Days - Inclement Weather Days are Scheduled Work Days

July 2022		August 2022	
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	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	AUGUST
		1 - First Day of Employment	
September 2022		October 2022	
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	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	OCTOBER
5 - Labor Day PAID DAY OFF			
November 2022		December 2022	
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	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	DECEMBER
23 - Thanksgiving Break UNPAID DAY OFF		22 - Winter Break UNPAID DAY OFF	
24-25 - Thanksgiving Break PAID DAYS OFF		23, 26-27 - Winter Break PAID DAYS OFF	
		28-30 - Winter Break UNPAID DAYS OFF	
January 2023		February 2023	
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	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	FEBRUARY
2 - Winter Break PAID DAY OFF		20 - Presidents' Day PAID DAY OFF	
16 - Martin L. King's Day PAID DAY OFF			
March 2023		April 2023	
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	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	APRIL
27-31 - Spring Break UNPAID DAYS OFF			
May 2023		June 2023	
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	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	JUNE
29 - Memorial Day PAID DAY OFF		19 - Juneteenth PAID DAY OFF	
		22 - Last Day of Employment	



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



2022-2023 SCHOOL CALENDAR

Secretary 12

251 Days - Inclement Weather Days are Scheduled Work Days

July 2022		August 2022												
S	M	T	W	T	F	S	S	M	T	W	T	F	S	
JULY							AUGUST							
					1	2	1	2	3	4	5	6		
1 - First Day of Employment	3	4	5	6	7	8	9	7	8	9	10	11	12	13
4 - Independence Day PAID DAY 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			
	31													
September 2022		October 2022												
S	M	T	W	T	F	S	S	M	T	W	T	F	S	
SEPTEMBER							OCTOBER							
				1	2	3					1			
5 - Labor Day PAID DAY 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
								30	31					
November 2022		December 2022												
S	M	T	W	T	F	S	S	M	T	W	T	F	S	
NOVEMBER							DECEMBER							
		1	2	3	4	5			1	2	3			
23 - Thanksgiving Break UNPAID DAY OFF	6	7	8	9	10	11	12	4	5	6	7	8	9	10
24-25 - Thanksgiving Break PAID DAYS OFF	13	14	15	16	17	18	19	11	12	13	14	15	16	17
	20	21	22	23	24	25	26	18	19	20	21	22	23	24
	27	28	29	30				25	26	27	28	29	30	31
January 2023		February 2023												
S	M	T	W	T	F	S	S	M	T	W	T	F	S	
JANUARY							FEBRUARY							
	1	2	3	4	5	6	7			1	2	3	4	
2 - Winter Break PAID DAY OFF	8	9	10	11	12	13	14	5	6	7	8	9	10	11
16 - Martin L. King's 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				
March 2023		April 2023												
S	M	T	W	T	F	S	S	M	T	W	T	F	S	
MARCH							APRIL							
			1	2	3	4						1		
27-31 - Spring Break UNPAID DAYS 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						
May 2023		June 2023												
S	M	T	W	T	F	S	S	M	T	W	T	F	S	
MAY							JUNE							
		1	2	3	4	5	6				1	2	3	
29 - Memorial Day PAID DAY OFF	7	8	9	10	11	12	13	4	5	6	7	8	9	10
	14	15	16	17	18	19	20	11	12	13	14	15	16	17
	21	22	23	24	25	26	27	18	19	20	21	22	23	24
	28	29	30	31				25	26	27	28	29	30	



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



2022-2023 SCHOOL CALENDAR

Middle/Senior High School Media Clerk

190 Days - Inclement Weather Days are Scheduled Work Days

July 2022		August 2022	
JULY	S M T W T F S	S M T W T F S	AUGUST
	1 2	1 2 3 4 5 6	
	3 4 5 6 7 8 9	7 8 9 10 11 12 13	12 - First Day of Employment
	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	
	31		
September 2022		October 2022	
SEPTEMBER	S M T W T F S	S M T W T F S	OCTOBER
	1 2 3	1	
5 - Labor Day PAID DAY OFF	4 5 6 7 8 9 10	2 3 4 5 6 7 8	10 - Professional Development Day
21 - Professional Development Day	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	
November 2022		December 2022	
NOVEMBER	S M T W T F S	S M T W T F S	DECEMBER
	1 2 3 4 5	1 2 3	
7-8 - Teacher Work Days UNPAID DAYS OFF	6 7 8 9 10 11 12	4 5 6 7 8 9 10	22 - Winter Break UNPAID DAY OFF
18 - Teacher Work Day UNPAID DAY OFF	13 14 15 16 17 18 19	11 12 13 14 15 16 17	23, 26-27 - Winter Break PAID DAYS OFF
23 - Thanksgiving Break UNPAID DAY OFF	20 21 22 23 24 25 26	18 19 20 21 22 23 24	28-30 - Winter Break UNPAID DAYS OFF
24-25 - Thanksgiving Break PAID DAYS OFF	27 28 29 30	25 26 27 28 29 30 31	
January 2023		February 2023	
JANUARY	S M T W T F S	S M T W T F S	FEBRUARY
	1 2 3 4 5 6 7	1 2 3 4	
2 - Winter Break PAID DAY OFF	8 9 10 11 12 13 14	5 6 7 8 9 10 11	17 - Teacher Work Day UNPAID DAY OFF
3 - Teacher Work Day UNPAID DAY OFF	15 16 17 18 19 20 21	12 13 14 15 16 17 18	20 - Presidents' Day PAID DAY OFF
16 - Martin L. King's Day PAID DAY OFF	22 23 24 25 26 27 28	19 20 21 22 23 24 25	
	29 30 31	26 27 28	
March 2023		April 2023	
MARCH	S M T W T F S	S M T W T F S	APRIL
	1 2 3 4	1	
3 - Teacher Work Day UNPAID DAY OFF	5 6 7 8 9 10 11	2 3 4 5 6 7 8	
15 - Teacher Work Day UNPAID DAY OFF	12 13 14 15 16 17 18	9 10 11 12 13 14 15	
27-31 - Spring Break UNPAID DAYS OFF	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	
May 2023		June 2023	
MAY	S M T W T F S	S M T W T F S	JUNE
	1 2 3 4 5 6	1 2 3	
26 - Last Day of Employment - No Snow Days	7 8 9 10 11 12 13	4 5 6 7 8 9 10	
29 - Memorial Day PAID DAY OFF	14 15 16 17 18 19 20	11 12 13 14 15 16 17	
	21 22 23 24 25 26 27	18 19 20 21 22 23 24	
	28 29 30 31	25 26 27 28 29 30	



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



2022-2023 SCHOOL CALENDAR

Elementary School Media Clerk

185 Days - Inclement Weather Days are Scheduled Work Days

July 2022		August 2022	
JULY	S M T W T F S	S M T W T F S	AUGUST
		1 2 3 4 5 6	
	3 4 5 6 7 8 9	7 8 9 10 11 12 13	17 - First Day of Employment
	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	
	31		
September 2022		October 2022	
SEPTEMBER	S M T W T F S	S M T W T F S	OCTOBER
			1
5 - Labor Day PAID DAY OFF	4 5 6 7 8 9 10	2 3 4 5 6 7 8	10 - Teacher Work Day UNPAID DAY OFF
21 - Teacher Work Day UNPAID DAY 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	
November 2022		December 2022	
NOVEMBER	S M T W T F S	S M T W T F S	DECEMBER
			1 2 3
7-8 - Teacher Work Days UNPAID DAYS OFF	6 7 8 9 10 11 12	4 5 6 7 8 9 10	22 - Winter Break UNPAID DAY OFF
18 - Teacher Work Day UNPAID DAY OFF	13 14 15 16 17 18 19	11 12 13 14 15 16 17	23, 26-27 - Winter Break PAID DAYS OFF
23 - Thanksgiving Break UNPAID DAY OFF	20 21 22 23 24 25 26	18 19 20 21 22 23 24	28-30 - Winter Break UNPAID DAYS OFF
24-25 - Thanksgiving Break PAID DAYS OFF	27 28 29 30	25 26 27 28 29 30 31	
January 2023		February 2023	
JANUARY	S M T W T F S	S M T W T F S	FEBRUARY
	1 2 3 4 5 6 7		1 2 3 4
2 - Winter Break PAID DAY OFF	8 9 10 11 12 13 14	5 6 7 8 9 10 11	17 - Teacher Work Day UNPAID DAY OFF
3 - Teacher Work Day UNPAID DAY OFF	15 16 17 18 19 20 21	12 13 14 15 16 17 18	20 - Presidents' Day PAID DAY OFF
16 - Martin L. King's Day PAID DAY OFF	22 23 24 25 26 27 28	19 20 21 22 23 24 25	
	29 30 31	26 27 28	
March 2023		April 2023	
MARCH	S M T W T F S	S M T W T F S	APRIL
			1
3 - Teacher Work Day UNPAID DAY OFF	5 6 7 8 9 10 11	2 3 4 5 6 7 8	
15 - Teacher Work Day UNPAID DAY OFF	12 13 14 15 16 17 18	9 10 11 12 13 14 15	
27-31 - Spring Break UNPAID DAYS OFF	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	
May 2023		June 2023	
MAY	S M T W T F S	S M T W T F S	JUNE
	1 2 3 4 5 6		1 2 3
26 - Last Day of Employment	7 8 9 10 11 12 13	4 5 6 7 8 9 10	
29 - Memorial Day PAID DAY OFF	14 15 16 17 18 19 20	11 12 13 14 15 16 17	
	21 22 23 24 25 26 27	18 19 20 21 22 23 24	
	28 29 30 31	25 26 27 28 29 30	



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



2022-2023 SCHOOL CALENDAR

LPN

189 Days - Inclement Weather Days are Scheduled Work Days

July 2022		August 2022	
JULY	S M T W T F S 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	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	AUGUST 10 - First Day of Employment
September 2022		October 2022	
SEPTEMBER	S M T W T F S 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	S M T W T F S 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	OCTOBER 10 - Teacher Work Day UNPAID DAY OFF
November 2022		December 2022	
NOVEMBER	S M T W T F S 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	S M T W T F S 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	DECEMBER 22 - Winter Break UNPAID DAY OFF 23, 26-27 - Winter Break PAID DAYS OFF 28-30 - Winter Break UNPAID DAYS OFF
January 2023		February 2023	
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	S M T W T F S 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28	FEBRUARY 17 - Teacher Work Day UNPAID DAY OFF 20 - Presidents' Day PAID DAY OFF
March 2023		April 2023	
MARCH	S M T W T F S 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	S M T W T F S 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	APRIL
May 2023		June 2023	
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	S M T W T F S 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	JUNE 25 - Last Day of Employment 29 - Memorial Day PAID DAY OFF



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



2022-2023 SCHOOL CALENDAR

Instructional Aide

189 Days - Inclement Weather Days are Scheduled Work Days

July 2022		August 2022	
JULY	S M T W T F S	S M T W T F S	AUGUST
		1 2 3 4 5 6	
	3 4 5 6 7 8 9	7 8 9 10 11 12 13	16 - First Day of Employment
	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	
	31		
September 2022		October 2022	
SEPTEMBER	S M T W T F S	S M T W T F S	OCTOBER
			1
5 - Labor Day PAID DAY OFF	4 5 6 7 8 9 10	2 3 4 5 6 7 8	10 - Professional Development Day
21 - Professional Development Day	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	
November 2022		December 2022	
NOVEMBER	S M T W T F S	S M T W T F S	DECEMBER
			1 2 3
7 - Teacher Work Day UNPAID DAY OFF	6 7 8 9 10 11 12	4 5 6 7 8 9 10	22 - Winter Break UNPAID DAY OFF
8 - Professional Development Day	13 14 15 16 17 18 19	11 12 13 14 15 16 17	23, 26-27 - Winter Break PAID DAYS OFF
18 - Teacher Work Day UNPAID DAY OFF	20 21 22 23 24 25 26	18 19 20 21 22 23 24	28-30 - Winter Break UNPAID DAYS OFF
23 - Thanksgiving Break UNPAID DAY OFF	27 28 29 30	25 26 27 28 29 30 31	
24-25 - Thanksgiving Break PAID DAYS OFF			
January 2023		February 2023	
JANUARY	S M T W T F S	S M T W T F S	FEBRUARY
	1 2 3 4 5 6 7		1 2 3 4
2 - Winter Break PAID DAY OFF	8 9 10 11 12 13 14	5 6 7 8 9 10 11	17 - Teacher Work Day UNPAID DAY OFF
3 - Teacher Work Day UNPAID DAY OFF	15 16 17 18 19 20 21	12 13 14 15 16 17 18	20 - Presidents' Day PAID DAY OFF
16 - Martin L. King's Day PAID DAY OFF	22 23 24 25 26 27 28	19 20 21 22 23 24 25	
	29 30 31	26 27 28	
March 2023		April 2023	
MARCH	S M T W T F S	S M T W T F S	APRIL
			1
3 - Teacher Work Day UNPAID DAY OFF	5 6 7 8 9 10 11	2 3 4 5 6 7 8	
15 - Professional Development Day	12 13 14 15 16 17 18	9 10 11 12 13 14 15	
27-31 - Spring Break UNPAID DAYS OFF	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	
May 2023		June 2023	
MAY	S M T W T F S	S M T W T F S	JUNE
			1 2 3
25 - Last Day of Employment	7 8 9 10 11 12 13	4 5 6 7 8 9 10	
29 - Memorial Day PAID DAY OFF	14 15 16 17 18 19 20	11 12 13 14 15 16 17	
	21 22 23 24 25 26 27	18 19 20 21 22 23 24	
	28 29 30 31	25 26 27 28 29 30	



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



2022-2023 SCHOOL CALENDAR

Classroom Aide

186 Days - Inclement Weather Days are Scheduled Work Days

July 2022		August 2022	
JULY	S M T W T F S	S M T W T F S	AUGUST
	1 2	1 2 3 4 5 6	
	3 4 5 6 7 8 9	7 8 9 10 11 12 13	16-18 - Professional Development Days
	10 11 12 13 14 15 16	14 15 16 17 18 19 20	19 - Non Work Day
	17 18 19 20 21 22 23	21 22 23 24 25 26 27	22 - First Day of Employment
	24 25 26 27 28 29 30	28 29 30 31	
	31		
September 2022		October 2022	
SEPTEMBER	S M T W T F S	S M T W T F S	OCTOBER
	1 2 3	1	
5 - Labor Day PAID DAY OFF	4 5 6 7 8 9 10	2 3 4 5 6 7 8	10 - Teacher Work Day UNPAID DAY OFF
21 - Teacher Work Day UNPAID DAY 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	
November 2022		December 2022	
NOVEMBER	S M T W T F S	S M T W T F S	DECEMBER
	1 2 3 4 5	1 2 3	
7-8 - Teacher Work Days UNPAID DAYS OFF	6 7 8 9 10 11 12	4 5 6 7 8 9 10	22 - Winter Break UNPAID DAY OFF
23 - Thanksgiving Break UNPAID DAY OFF	13 14 15 16 17 18 19	11 12 13 14 15 16 17	23, 26-27 - Winter Break PAID DAYS OFF
24-25 - Thanksgiving Break PAID DAYS OFF	20 21 22 23 24 25 26	18 19 20 21 22 23 24	28-30 - Winter Break UNPAID DAYS OFF
	27 28 29 30	25 26 27 28 29 30 31	
January 2023		February 2023	
JANUARY	S M T W T F S	S M T W T F S	FEBRUARY
	1 2 3 4 5 6 7	1 2 3 4	
2 - Winter Break PAID DAY OFF	8 9 10 11 12 13 14	5 6 7 8 9 10 11	17 - Teacher Work Day UNPAID DAY OFF
3 - Teacher Work Day UNPAID DAY OFF	15 16 17 18 19 20 21	12 13 14 15 16 17 18	20 - Presidents' Day PAID DAY OFF
16 - Martin L. King's Day PAID DAY OFF	22 23 24 25 26 27 28	19 20 21 22 23 24 25	
	29 30 31	26 27 28	
March 2023		April 2023	
MARCH	S M T W T F S	S M T W T F S	APRIL
	1 2 3 4	1	
15 - Teacher Work Day UNPAID DAY OFF	5 6 7 8 9 10 11	2 3 4 5 6 7 8	
27-31 - Spring Break UNPAID DAYS OFF	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	
May 2023		June 2023	
MAY	S M T W T F S	S M T W T F S	JUNE
	1 2 3 4 5 6	1 2 3	
25 - Last Day of Employment	7 8 9 10 11 12 13	4 5 6 7 8 9 10	
29 - Memorial Day PAID DAY OFF	14 15 16 17 18 19 20	11 12 13 14 15 16 17	
	21 22 23 24 25 26 27	18 19 20 21 22 23 24	
	28 29 30 31	25 26 27 28 29 30	



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



2022-2023 SCHOOL CALENDAR

Paraprofessional

186 Days - Inclement Weather Days are Scheduled Work Days

July 2022		August 2022	
JULY	S M T W T F S	S M T W T F S	AUGUST
	1 2	1 2 3 4 5 6	
	3 4 5 6 7 8 9	7 8 9 10 11 12 13	16-18 - Professional Development Days
	10 11 12 13 14 15 16	14 15 16 17 18 19 20	19 - Non Work Day
	17 18 19 20 21 22 23	21 22 23 24 25 26 27	22 - First Day of Employment
	24 25 26 27 28 29 30	28 29 30 31	
	31		
September 2022		October 2022	
SEPTEMBER	S M T W T F S	S M T W T F S	OCTOBER
	1 2 3	1	
5 - Labor Day PAID DAY OFF	4 5 6 7 8 9 10	2 3 4 5 6 7 8	10 - Professional Development Day
21 - Teacher Work Day UNPAID DAY 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	
November 2022		December 2022	
NOVEMBER	S M T W T F S	S M T W T F S	DECEMBER
	1 2 3 4 5	1 2 3	
7-8 - Teacher Work Days UNPAID DAYS OFF	6 7 8 9 10 11 12	4 5 6 7 8 9 10	22 - Winter Break UNPAID DAY OFF
18 - Teacher Work Day UNPAID DAY OFF	13 14 15 16 17 18 19	11 12 13 14 15 16 17	23, 26-27 - Winter Break PAID DAYS OFF
23 - Thanksgiving Break UNPAID DAY OFF	20 21 22 23 24 25 26	18 19 20 21 22 23 24	28-30 - Winter Break UNPAID DAYS OFF
24-25 - Thanksgiving Break PAID DAYS OFF	27 28 29 30	25 26 27 28 29 30 31	
January 2023		February 2023	
JANUARY	S M T W T F S	S M T W T F S	FEBRUARY
	1 2 3 4 5 6 7	1 2 3 4	
2 - Winter Break PAID DAY OFF	8 9 10 11 12 13 14	5 6 7 8 9 10 11	17 - Professional Development Day
3 - Teacher Work Day UNPAID DAY OFF	15 16 17 18 19 20 21	12 13 14 15 16 17 18	20 - Presidents' Day PAID DAY OFF
16 - Martin L. King's Day PAID DAY OFF	22 23 24 25 26 27 28	19 20 21 22 23 24 25	
	29 30 31	26 27 28	
March 2023		April 2023	
MARCH	S M T W T F S	S M T W T F S	APRIL
	1 2 3 4	1	
3 - Teacher Work Day UNPAID DAY OFF	5 6 7 8 9 10 11	2 3 4 5 6 7 8	
15 - Teacher Work Day UNPAID DAY OFF	12 13 14 15 16 17 18	9 10 11 12 13 14 15	
27-31 - Spring Break UNPAID DAYS OFF	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	
May 2023		June 2023	
MAY	S M T W T F S	S M T W T F S	JUNE
	1 2 3 4 5 6	1 2 3	
25 - Last Day of Employment	7 8 9 10 11 12 13	4 5 6 7 8 9 10	
29 - Memorial Day PAID DAY OFF	14 15 16 17 18 19 20	11 12 13 14 15 16 17	
	21 22 23 24 25 26 27	18 19 20 21 22 23 24	
	28 29 30 31	25 26 27 28 29 30	



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



2022-2023 SCHOOL CALENDAR

CPS TV

218 Days - Inclement Weather Days are Scheduled Work Days

July 2022		August 2022	
JULY	S M T W T F S	S M T W T F S	AUGUST
	3 4 5 6 7 8 9	7 8 9 10 11 12 13	1 - First Day of Employment
	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	
	31		
September 2022		October 2022	
SEPTEMBER	S M T W T F S	S M T W T F S	OCTOBER
5 - Labor Day UNPAID DAY 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	
		30 31	
November 2022		December 2022	
NOVEMBER	S M T W T F S	S M T W T F S	DECEMBER
23 - Thanksgiving Break UNPAID DAY OFF	6 7 8 9 10 11 12	4 5 6 7 8 9 10	22-23 - Winter Break UNPAID DAYS OFF
24 - Thanksgiving Break PAID DAY OFF	13 14 15 16 17 18 19	11 12 13 14 15 16 17	26 - Winter Break PAID DAY OFF
25 - Thanksgiving Break UNPAID DAY OFF	20 21 22 23 24 25 26	18 19 20 21 22 23 24	27-30 - Winter Break UNPAID DAYS OFF
	27 28 29 30	25 26 27 28 29 30 31	
January 2023		February 2023	
JANUARY	S M T W T F S	S M T W T F S	FEBRUARY
2 - Winter Break UNPAID DAY OFF	1 2 3 4 5 6 7	5 6 7 8 9 10 11	20 - Presidents' Day PAID DAY OFF
16 - Martin L. King's Day UNPAID DAY OFF	8 9 10 11 12 13 14	12 13 14 15 16 17 18	
	15 16 17 18 19 20 21	19 20 21 22 23 24 25	
	22 23 24 25 26 27 28	26 27 28	
	29 30 31		
March 2023		April 2023	
MARCH	S M T W T F S	S M T W T F S	APRIL
27-31 - Spring Break UNPAID DAYS 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	
May 2023		June 2023	
MAY	S M T W T F S	S M T W T F S	JUNE
28 - Memorial Day UNPAID DAY OFF	1 2 3 4 5 6	4 5 6 7 8 9 10	19 - Juneteenth PAID DAY OFF
	7 8 9 10 11 12 13	11 12 13 14 15 16 17	23 - Last Day of Employment
	14 15 16 17 18 19 20	18 19 20 21 22 23 24	
	21 22 23 24 25 26 27	25 26 27 28 29 30	
	28 29 30 31		



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



2022-2023 SCHOOL CALENDAR

Nutrition Services

186 Days - Inclement Weather Days are Scheduled Work Days

July 2022		August 2022														
S	M	T	W	T	F	S	S	M	T	W	T	F	S			
					1	2		1	2	3	4	5	6	AUGUST		
3	4	5	6	7	8	9	7	8	9	10	11	12	13		16 - First Day of Employment/Prof Dev Day	
10	11	12	13	14	15	16	14	15	16	17	18	19	20		19 - UNPAID DAY OFF	
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						
31																
September 2022		October 2022														
S	M	T	W	T	F	S	S	M	T	W	T	F	S	OCTOBER		
				1	2	3						1				
5 - Labor Day PAID DAY OFF	4	5	6	7	8	9	10	2	3	4	5	6	7		8	10 - Teacher Work Day UNPAID DAY OFF
21 - Teacher Work Day UNPAID DAY 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								
November 2022		December 2022														
S	M	T	W	T	F	S	S	M	T	W	T	F	S	DECEMBER		
		1	2	3	4	5				1	2	3				
7 - Teacher Work Day UNPAID DAY OFF	6	7	8	9	10	11	12	4	5	6	7	8	9		10	22 - Winter Break UNPAID DAY OFF
8 - Professional Development Day	13	14	15	16	17	18	19	11	12	13	14	15	16		17	23, 26-27 - Winter Break PAID DAYS OFF
18 - Teacher Work Day UNPAID DAY OFF	20	21	22	23	24	25	26	18	19	20	21	22	23		24	28-30 - Winter Break UNPAID DAYS OFF
23 - Thanksgiving Break UNPAID DAY OFF	27	28	29	30			25	26	27	28	29	30	31			
24-25 - Thanksgiving Break PAID DAYS OFF																
January 2023		February 2023														
S	M	T	W	T	F	S	S	M	T	W	T	F	S	FEBRUARY		
1	2	3	4	5	6	7			1	2	3	4				
2 - Winter Break PAID DAY OFF	8	9	10	11	12	13	14	5	6	7	8	9	10		11	17 - Teacher Work Day UNPAID DAY OFF
3 - Professional Development Day	15	16	17	18	19	20	21	12	13	14	15	16	17		18	20 - Presidents' Day PAID DAY OFF
16 - Martin L. King's Day PAID DAY OFF	22	23	24	25	26	27	28	19	20	21	22	23	24		25	
	29	30	31				26	27	28							
March 2023		April 2023														
S	M	T	W	T	F	S	S	M	T	W	T	F	S	APRIL		
			1	2	3	4						1				
3 - Teacher Work Day UNPAID DAY OFF	5	6	7	8	9	10	11	2	3	4	5	6	7		8	
15 - Teacher Work Day UNPAID DAY OFF	12	13	14	15	16	17	18	9	10	11	12	13	14		15	
27-31 - Spring Break UNPAID DAYS OFF	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									
May 2023		June 2023														
S	M	T	W	T	F	S	S	M	T	W	T	F	S	JUNE		
	1	2	3	4	5	6				1	2	3				
25 - Last Day of Employment	7	8	9	10	11	12	13	4	5	6	7	8	9		10	
29 - Memorial Day PAID DAY OFF	14	15	16	17	18	19	20	11	12	13	14	15	16		17	
	21	22	23	24	25	26	27	18	19	20	21	22	23		24	
	28	29	30	31			25	26	27	28	29	30				



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



2022-2023 SCHOOL CALENDAR

Adult Learning Center

190 Days - Inclement Weather Days are Scheduled Work Days

July 2022		August 2022	
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	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	AUGUST 2-4 - Professional Development Days 5, 8-12, 15 - UNPAID DAYS OFF 16 - First Day of Employment
September 2022		October 2022	
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	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	OCTOBER
November 2022		December 2022	
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	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	DECEMBER 22-23 - Winter Break UNPAID DAYS OFF 26 - Winter Break PAID DAY OFF 27-30 - Winter Break UNPAID DAYS OFF
January 2023		February 2023	
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	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	FEBRUARY 20 - Presidents' Day PAID DAY OFF
March 2023		April 2023	
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	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	APRIL
May 2023		June 2023	
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	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	JUNE 25 - Last Day of Employment 29 - Memorial Day UNPAID DAY OFF



Supplemental





COLUMBIA PUBLIC SCHOOLS
2022-23 BUDGET





COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

OPERATIONAL GRANTS BY FUND

Approved by Budget Adoption for 2022-23

	Revenue Object	Fund Impacted by Operational Grant Funding				
		Incidental	Teachers	Capital	Adult Ed	Grant
Adult Basic Education	5436, 5337					X
ARP - Elementary and Secondary School Emergency Relief Fund (ESSER III)	5422	X	X	X		
CRRSA - Elementary and Secondary School Emergency Relief Fund (ESSER II)	5423	X	X	X		
CARES - Elementary and Secondary School Emergency Relief Fund (ESSER)	5424	X	X	X		
CARES - Governor's Emergency Relief Fund (GEER)	5425	X				
Coronavirus Relief Fund (CRF)	5428	X	X			
Child Care Development	5472					X
Early Childhood Special Education	5314, 5442	X	X			
Moving on Together (MOT)	5397					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			
Perkins Basic Grant, Career Education	5427	X	X			
Title III - English Language Learners	5462					X
Title IV - Student Support & Academic Enrichment	5461	X				X
State Career and Technical Education	5332	X	X	X		
Vocational Enhancement & 50/50 Grants	5359			X		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 PUBLIC SCHOOLS

2022-23 BUDGET

NUTRITION SERVICES MEAL PRICES FOR 2022-23

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.

Each April, USDA Food and Nutrition Service (FNS) issue a memo indicating that only school food authorities that had a negative balance in the nonprofit school food service account will be required to establish 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 may require an increase for 2022-2023 school year.

Columbia Public Schools is currently under a COVID-19 relief waiver that allows for increase reimbursement for free meals and allows all students in the district to eat free during the 2021-22 regular term, ending May 26, 2022. Therefore, reimbursement rates are not reflective of a typical year. Currently the waiver has not been renewed for the 2022-23 school year. The estimated difference between the full price reimbursement rate for lunch (\$.44) and the free reimbursement rate for lunch (\$3.79) would be \$3.35. Current meal prices are \$2.95 for grades Pre-K-5 and \$3.15 for grades 6-12 with an average price difference of \$.30.

Local Education Agencies are not required to raise prices beyond \$.10 on average annually. Breakfast prices are not subject to the same regulation, however, breakfast price increase should also be updated along with lunch prices to keep pace with inflation.

2020-21 Meal Counts



Full Price Lunches	8,900
Reimbursable Reduced-Price Lunches	823
Reimbursable Free Lunches	1,908,412
Full Price Breakfast	3,355
Reimbursable Reduced-Price Breakfast Basic	226
Reimbursable Reduced-Price Breakfast Severe	-
Reimbursable Free Price Breakfast Basic	-
Reimbursable Free Price Breakfast Severe	<u>905,039</u>
Total Student Meals Served	2,826,755

The meal count increased by 911,712

Adult Lunches	21,889
Adult Breakfast	<u>161</u>
Total Adult Meals Served	22,050



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

The following schools are eligible for Community Eligibility Provision (CEP) with free breakfast and lunch for all students:

Alpha Hart Lewis Elementary School
Benton Elementary School

West Boulevard Elementary School
Frederick Douglass High School

Annual Meal Pricing Authorization

	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
Federal free lunch reimbursement	\$3.50	\$3.54	\$4.56	\$3.79 estimated
Reduced price lunch reimbursement	\$3.10	\$3.14	\$0	\$3.39 estimated
Paid reimbursement	\$.41 per meal	\$.43 per meal	\$0 per meal	\$.44 estimated

District charges for paid meals are:

• Elementary student	\$2.80	\$2.95	\$2.95	\$2.95
• Secondary student	\$3.00	\$3.15	\$3.15	\$3.15
• Adult lunch	\$3.75	\$3.90	\$3.90	\$4.15

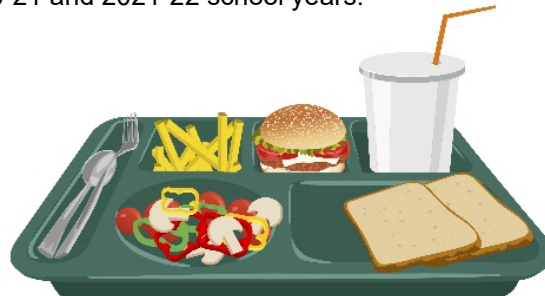
(Note: These prices include the plated meal and access to the salad bar.)

Breakfast prices

• Students	\$1.85	\$2.00	\$2.00	\$2.00
• Adults	\$2.25	\$2.40	\$2.40	\$2.40

	<u>Free/Reduced</u>	<u>Free/Reduced</u>	<u>Free/Reduced</u>	<u>Free/Reduced</u>
• Federal breakfast reimbursement				
• Non-severe need schools	\$1.84/\$1.54	\$1.89/\$1.59	\$2.61/\$0.00	\$2.01/\$1.71 estimated
• Severe need schools	\$2.20/\$1.90	\$2.26/\$1.96	\$2.61/\$0.00	\$2.39/\$2.09 estimated

Pursuant to section 2202(a) of the Families First Coronavirus Response Act (FFCRA) and in light of the exceptional circumstances surrounding COVID-19, USDA FNS established flexibility to eligible schools to allow free meals through June 30, 2021. The flexibilities allow summer meal programs including the Seamless Summer Option (SSO) to continue. This was recently extended through the 2021-22 school year. Therefore, all students in the district had access to free meals for the 2020-21 and 2021-22 school years.





COLUMBIA PUBLIC SCHOOLS
2022-23 BUDGET

EMPLOYEE BENEFITS
Summary All Programs - Funds 85 through 89

	<u>Actual</u> <u>2017-18</u>	<u>Actual</u> <u>2018-19</u>	<u>Actual</u> <u>2019-20</u>	<u>Actual</u> <u>2020-21</u>	<u>Budget</u> <u>2021-22</u>	<u>Projected</u> <u>Actual</u> <u>2021-22</u>	<u>Budget</u> <u>2022-23</u>
Projected Beginning Fund Balance	\$ 4,780,654	\$ 6,673,595	\$ 8,186,053	\$ 9,431,624	\$ 9,934,416	\$ 9,934,416	\$ 13,022,606
Revenue							
Plan Payments	\$ 29,266,273	\$ 29,545,702	\$ 30,501,181	\$ 28,627,725	\$ 28,097,500	\$ 29,331,865	\$ 31,910,000
Interest Income	141,927	270,084	182,103	35,864	38,000	21,140	30,300
Federal Program Reimb	129,358	149,295	126,452	-	120,000	62,505	65,000
Total Program Revenue	<u>\$29,537,558</u>	<u>\$29,965,081</u>	<u>\$30,809,736</u>	<u>\$28,663,589</u>	<u>\$28,255,500</u>	<u>\$29,415,510</u>	<u>\$32,005,300</u>
Expenditure							
Salaries	\$ 220,934	\$ 232,845	\$ 227,433	\$ 202,935	\$ 202,078	\$ 226,770	\$ 235,839
Employee Benefits	76,620	70,347	71,918	68,478	53,050	59,357	60,422
Services/Supplies	<u>27,347,063</u>	<u>28,149,431</u>	<u>29,264,814</u>	<u>27,889,384</u>	<u>28,174,787</u>	<u>26,041,193</u>	<u>28,643,875</u>
Total Expenditures	<u>\$27,644,617</u>	<u>\$28,452,623</u>	<u>\$29,564,165</u>	<u>\$28,160,797</u>	<u>\$28,429,915</u>	<u>\$26,327,320</u>	<u>\$28,940,136</u>
Excess or Deficit	\$ 1,892,941	\$ 1,512,458	\$ 1,245,571	\$ 502,792	\$ (174,415)	\$ 3,088,190	\$ 3,065,164
Projected Ending Fund Balance	\$ 6,673,595	\$ 8,186,053	\$ 9,431,624	\$ 9,934,416	\$ 9,760,001	\$ 13,022,606	\$ 16,087,770

Program Data:	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2021-22</u>	<u>2022-23</u>
FTE	4.00	4.00	4.00	3.00	3.00	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 PUBLIC SCHOOLS
2022-23 BUDGET



EMPLOYEE BENEFITS
Medical - Fund 85 and Flexible Benefit Plan - Fund 86
(this fund includes life insurance and voluntary disability insurance)

	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Budget 2021-22</u>	<u>Projected Actual 2021-22</u>	<u>Budget 2022-23</u>
Projected Beginning Fund Balance	\$ 2,941,679	\$ 4,477,970	\$ 5,046,686	\$ 5,368,121	\$ 6,551,761	\$ 6,551,761	\$ 10,391,733
Revenue							
Plan Payments	\$ 26,172,240	\$ 26,375,714	\$ 27,238,550	\$ 26,889,641	\$ 26,232,500	\$ 27,571,865	\$ 28,560,000
Interest Income	103,236	201,490	123,471	21,705	15,000	13,765	15,300
Federal Program Reimb	129,358	149,295	126,452	-	120,000	62,505	65,000
Total Program Revenue	<u>\$ 26,404,834</u>	<u>\$ 26,726,499</u>	<u>\$ 27,488,473</u>	<u>\$ 26,911,346</u>	<u>\$ 26,367,500</u>	<u>\$ 27,648,135</u>	<u>\$ 28,640,300</u>
Expenditure							
Salaries	\$ 93,882	\$ 100,972	\$ 95,564	\$ 82,435	\$ 86,950	\$ 83,853	\$ 87,205
Employee Benefits	40,348	32,944	37,155	37,567	23,300	21,150	21,355
Services/Supplies	24,734,313	26,023,867	27,034,319	25,607,704	25,527,460	23,703,160	26,023,750
Total Expenditures	<u>\$ 24,868,543</u>	<u>\$ 26,157,783</u>	<u>\$ 27,167,038</u>	<u>\$ 25,727,706</u>	<u>\$ 25,637,710</u>	<u>\$ 23,808,163</u>	<u>\$ 26,132,310</u>
Excess or Deficit	\$ 1,536,291	\$ 568,716	\$ 321,435	\$ 1,183,640	\$ 729,790	\$ 3,839,972	\$ 2,507,990
Projected Ending Fund Balance	\$ 4,477,970	\$ 5,046,686	\$ 5,368,121	\$ 6,551,761	\$ 7,281,551	\$ 10,391,733	\$ 12,899,723

Program Data:	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2021-22</u>	<u>2022-23</u>
FTE supporting program	2.00	2.00	2.00	1.50	1.50	2.00	2.00
Number Covered							
Full Time Employees	2,525	2,533	2,657	2,845	2,850	2,719	2,744
Part Time Employees	50	44	22	24	24	22	22
Retirees	416	431	280	343	343	277	277
Dependents	613	1,049	1,084	929	934	1,110	1,115
Cost of Employee Assistance Program	\$ 67,104	\$ 67,104	\$ 72,696	\$ 72,696	\$ 67,104	\$ 84,978	\$ 84,978
Cost of Stop Loss Coverage	\$ 962,181	\$ 1,192,304	\$ 1,275,667	\$ 1,315,407	\$ 1,435,000	\$ 1,406,125	\$ 1,450,000
Annual Amount of Stop Loss	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
Healthcare Reform Fees	\$ 9,675	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Portion of Plan Payment Revenue from Employees who Purchase							
Supplemental Life Insurance	\$ 64,982	\$ 63,631	\$ 62,479	\$ 65,387	\$ 65,000	\$ 89,250	\$ 95,000
Short or Long Term Disability	\$ 194,623	\$ 193,552	\$ 216,222	\$ 259,309	\$ 235,000	\$ 255,965	\$ 260,000
Voluntary Vision	\$ 102,022	\$ 116,158	\$ 126,419	\$ 140,690	\$ 150,000	\$ 156,025	\$ 160,000



COLUMBIA PUBLIC SCHOOLS
2022-23 BUDGET



EMPLOYEE BENEFITS
Dental - Fund 87

	<u>Actual</u> <u>2017-18</u>	<u>Actual</u> <u>2018-19</u>	<u>Actual</u> <u>2019-20</u>	<u>Actual</u> <u>2020-21</u>	<u>Budget</u> <u>2021-22</u>	<u>Projected</u> <u>Actual</u> <u>2021-22</u>	<u>Budget</u> <u>2022-23</u>
Projected Beginning Fund Balance	\$ 126,337	\$ 123,970	\$ 201,954	\$ 526,715	\$ 735,356	\$ 735,356	\$ 946,278
Revenue							
Plan Payments	\$ 1,709,730	\$ 1,727,886	\$ 1,755,980	\$ 1,738,084	\$ 1,865,000	\$ 1,760,000	\$ 1,800,000
Interest Income	6,275	11,053	8,188	3,757	3,000	3,000	5,000
Total Program Revenue	<u>\$ 1,716,005</u>	<u>\$ 1,738,939</u>	<u>\$ 1,764,168</u>	<u>\$ 1,741,841</u>	<u>\$ 1,868,000</u>	<u>\$ 1,763,000</u>	<u>\$ 1,805,000</u>
Expenditure							
Salaries	\$ 5,725	\$ 5,998	\$ 11,266	\$ 4,685	\$ 3,695	\$ 6,474	\$ 6,733
Employee Benefits	1,724	1,785	1,808	807	985	1,809	1,848
Services/Supplies	1,710,923	1,653,172	1,426,333	1,527,708	1,655,200	1,543,795	1,644,375
Total Expenditures	<u>\$ 1,718,372</u>	<u>\$ 1,660,955</u>	<u>\$ 1,439,407</u>	<u>\$ 1,533,200</u>	<u>\$ 1,659,880</u>	<u>\$ 1,552,078</u>	<u>\$ 1,652,956</u>
Excess or Deficit	\$ (2,367)	\$ 77,984	\$ 324,761	\$ 208,641	\$ 208,120	\$ 210,922	\$ 152,044
Projected Ending Fund Balance	\$ 123,970	\$ 201,954	\$ 526,715	\$ 735,356	\$ 943,476	\$ 946,278	\$ 1,098,322

Program Data:	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2021-22</u>	<u>2022-23</u>
FTE supporting program	0.10	0.10	0.10	0.05	0.05	0.10	0.10
Number Covered							
Employees (Full and PT)	2,465	2,136	2,656	2,738	2,743	2,719	2,744
Retirees	680	722	737	1,016	1,066	778	828
Dependents	884	722	1,556	1,302	1,307	1,598	1,603

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COLUMBIA PUBLIC SCHOOLS
2022-23 BUDGET



EMPLOYEE BENEFITS
Worker's Compensation - Fund 89

	<u>Actual</u> <u>2017-18</u>	<u>Actual</u> <u>2018-19</u>	<u>Actual</u> <u>2019-20</u>	<u>Actual</u> <u>2020-21</u>	<u>Budget</u> <u>2021-22</u>	<u>Projected</u> <u>Actual</u> <u>2021-22</u>	<u>Budget</u> <u>2022-23</u>
Projected Beginning Fund Balance	\$ 1,712,638	\$ 2,071,655	\$ 2,937,413	\$ 3,536,788	\$ 2,647,299	\$ 2,647,299	\$ 1,684,595
Revenue							
Plan Payments	\$ 1,384,303	\$ 1,442,102	\$ 1,506,651	\$ -	\$ -	\$ -	\$ 1,550,000
Interest Income	32,416	57,541	50,444	10,402	20,000	4,375	10,000
Total Program Revenue	<u>\$ 1,416,719</u>	<u>\$ 1,499,643</u>	<u>\$ 1,557,095</u>	<u>\$ 10,402</u>	<u>\$ 20,000</u>	<u>\$ 4,375</u>	<u>\$ 1,560,000</u>
Expenditure							
Salaries	\$ 121,327	\$ 125,875	\$ 120,603	\$ 115,815	\$ 111,433	\$ 136,443	\$ 141,901
Employee Benefits	34,548	35,618	32,955	30,104	28,765	36,398	37,219
Services/Supplies	901,827	472,392	804,162	753,972	992,127	794,238	975,750
Total Expenditures	<u>\$ 1,057,702</u>	<u>\$ 633,885</u>	<u>\$ 957,720</u>	<u>\$ 899,891</u>	<u>\$ 1,132,325</u>	<u>\$ 967,079</u>	<u>\$ 1,154,870</u>
Excess or Deficit	\$ 359,017	\$ 865,758	\$ 599,375	\$ (889,489)	\$ (1,112,325)	\$ (962,704)	\$ 405,130
Projected Ending Fund Balance	\$ 2,071,655	\$ 2,937,413	\$ 3,536,788	\$ 2,647,299	\$ 1,534,974	\$ 1,684,595	\$ 2,089,725



Program Data:	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2021-22</u>	<u>2022-23</u>
FTE supporting program	1.90	1.90	1.90	1.45	1.45	1.90	1.90
Cost of Stop Loss Coverage	\$ 83,728	\$ 87,673	\$ 94,103	\$ 94,103	\$ 94,103	\$ 94,103	\$ 101,497
Annual Amount of Stop Loss	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000

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COLUMBIA PUBLIC SCHOOLS

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Board of Education Paid Employee Benefits

Per Participant:	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
<u>Retirement:</u>										
Teachers	14.50%	14.50%	14.50%	14.50%	14.50%	14.50%	14.50%	14.50%	14.50%	14.50%
Increase from prior year	-	-	-	-	-	-	-	-	-	-
Non-teachers (non-teachers also pay FICA)	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%
Increase from prior year	-	-	-	-	-	-	-	-	-	-
Section 218 (Certificated staff in non-certificated roles)	9.67%	9.67%	9.67%	9.67%	9.67%	9.67%	9.67%	9.67%	9.67%	9.67%
Increase from prior year	-	-	-	-	-	-	-	-	-	-
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>	\$ 480	\$ 498	\$ 554	\$ 611	\$ 641	\$ 658	\$ 663	\$ 663	\$ 663	\$ 663
Increase (monthly) from prior year	\$ 3	\$ 18	\$ 56	\$ 57	\$ 31	\$ 17	\$ 5	\$ -	\$ -	\$ -
January Rate	\$ 480	\$ 516	\$ 591	\$ 630	\$ 652	\$ 663	\$ 663	\$ 663	\$ 663	\$ 663
<u>Medical - Plus Plan (high ded) (monthly avg fiscal year)</u>	\$ 430	\$ 448	\$ 504	\$ 559	\$ 587	\$ 602	\$ 607	\$ 607	\$ 607	\$ 607
Increase from prior year	\$ 3	\$ 18	\$ 56	\$ 55	\$ 28	\$ 16	\$ 5	\$ -	\$ -	\$ -
January Rate	\$ 430	\$ 466	\$ 541	\$ 576	\$ 597	\$ 607	\$ 607	\$ 607	\$ 607	\$ 607
<u>Board Contribution to Health Savings Account</u>	\$ 50	\$ 50	\$ 50	\$ 54	\$ 56	\$ 56	\$ 56	\$ 56	\$ 56	\$ 56
Increase from prior year	\$ -	\$ -	\$ -	\$ 4	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -
(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	\$ 27	\$ 31	\$ 31	\$ 31	\$ 31	\$ 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	\$ 0.09	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 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)										
Increase from prior year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Approval of the 2022-23 budget document will also authorize the proposed rates for medical basic and plus plans, the H.S.A. contribution and dental rates for 2023.



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. 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.



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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 r^2 value of nearly 0.61 (0.0 indicates no linear trend and 1.0 indicates a perfect linear trend). Overall, it is 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%



COLUMBIA PUBLIC SCHOOLS

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K-12 Enrollment Totals in Recent Years (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 PUBLIC SCHOOLS

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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



Performance Indicators





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2022-23 BUDGET





COLUMBIA PUBLIC SCHOOLS

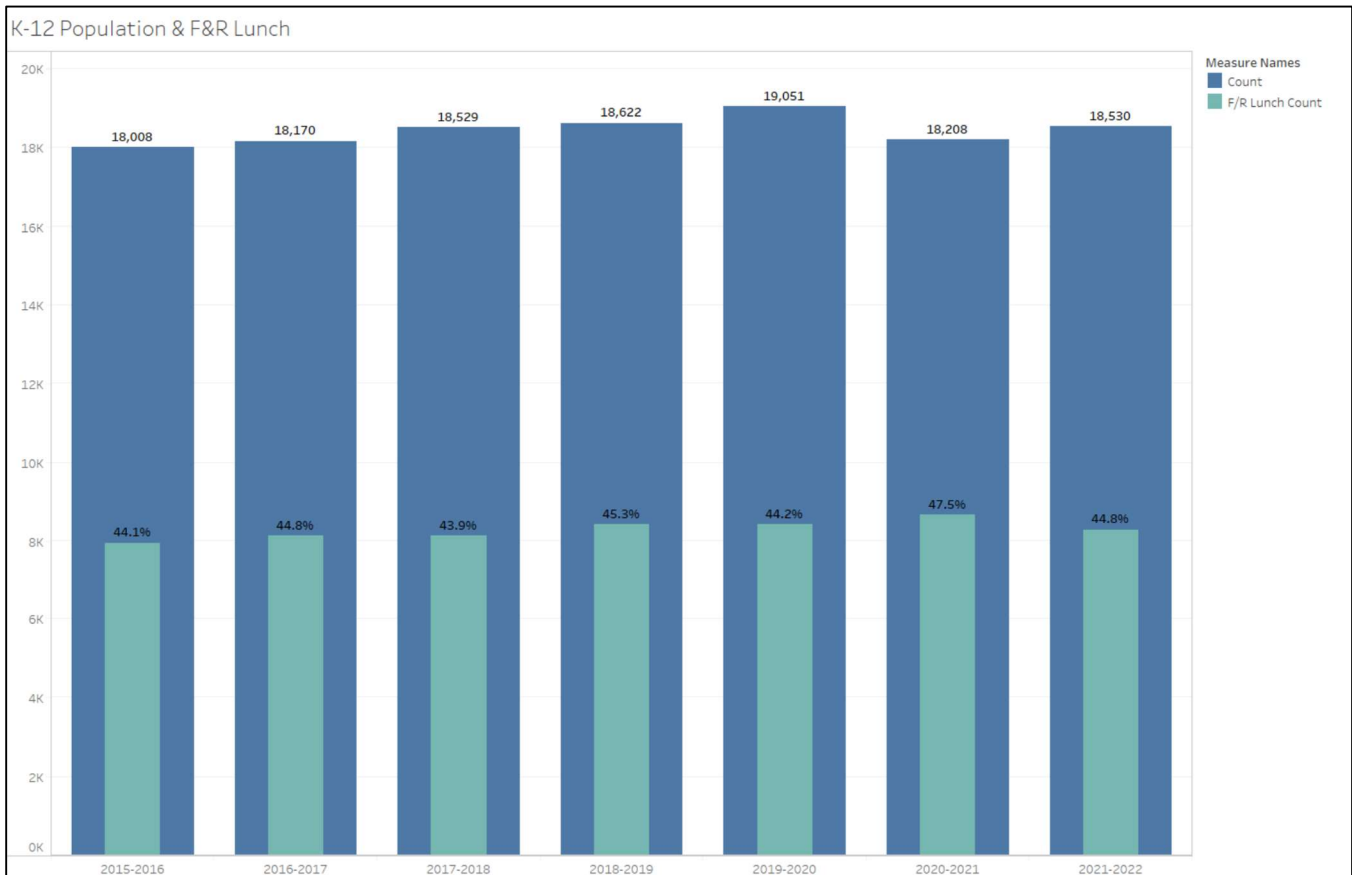
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DEMOGRAPHICS

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

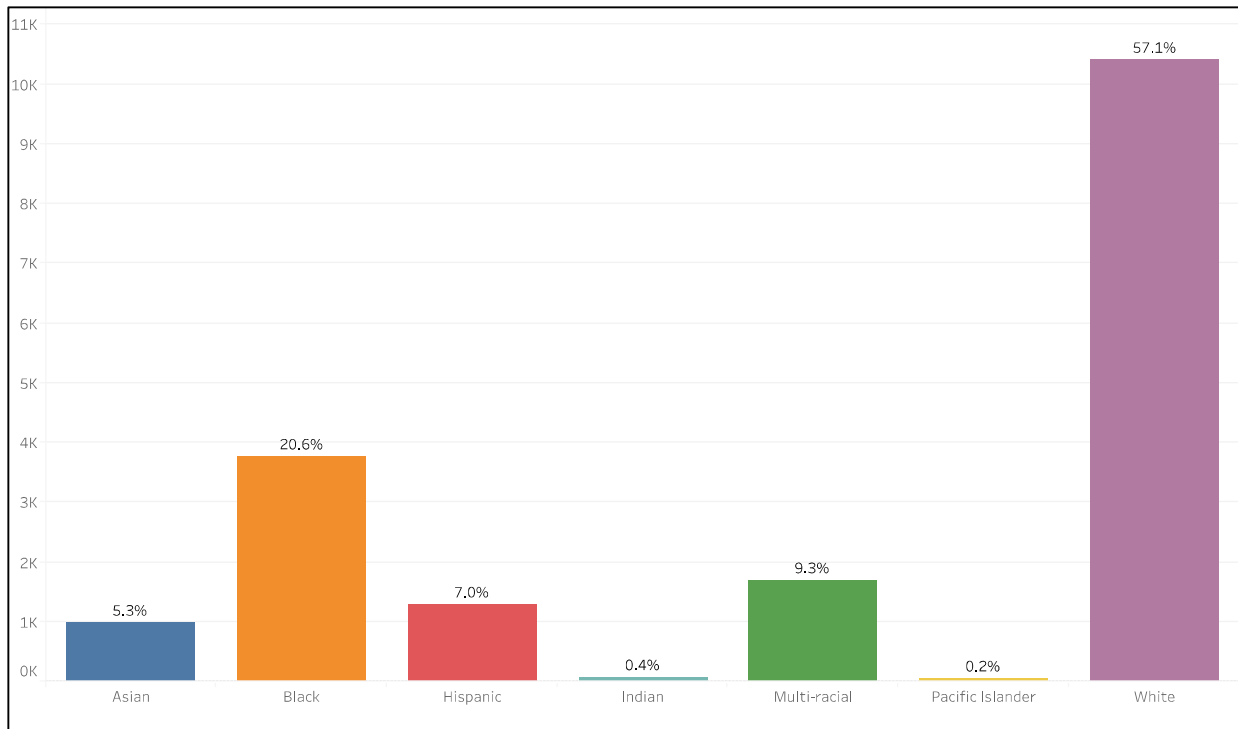




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Racial Demographics for 2021-22





COLUMBIA PUBLIC SCHOOLS

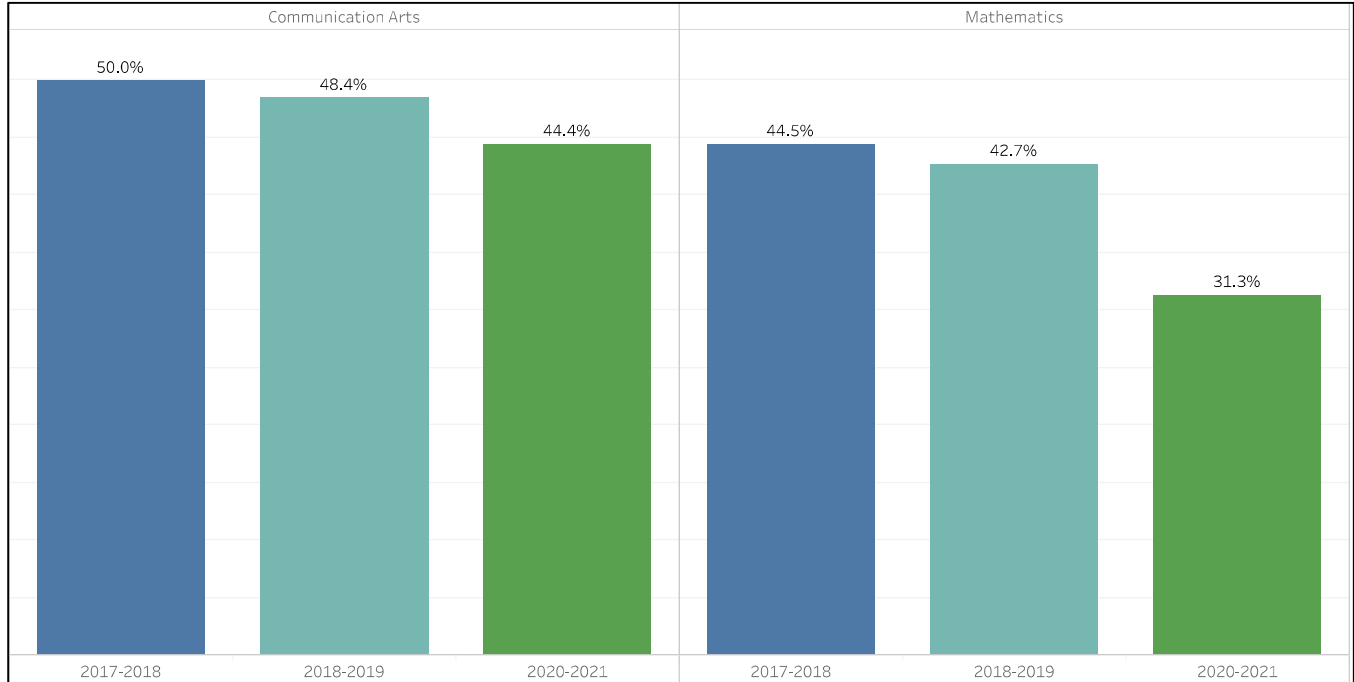
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MAP AND END OF COURSE EXAMS

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

There are no results in 2019-2020 due to state cancellation.





COLUMBIA PUBLIC SCHOOLS

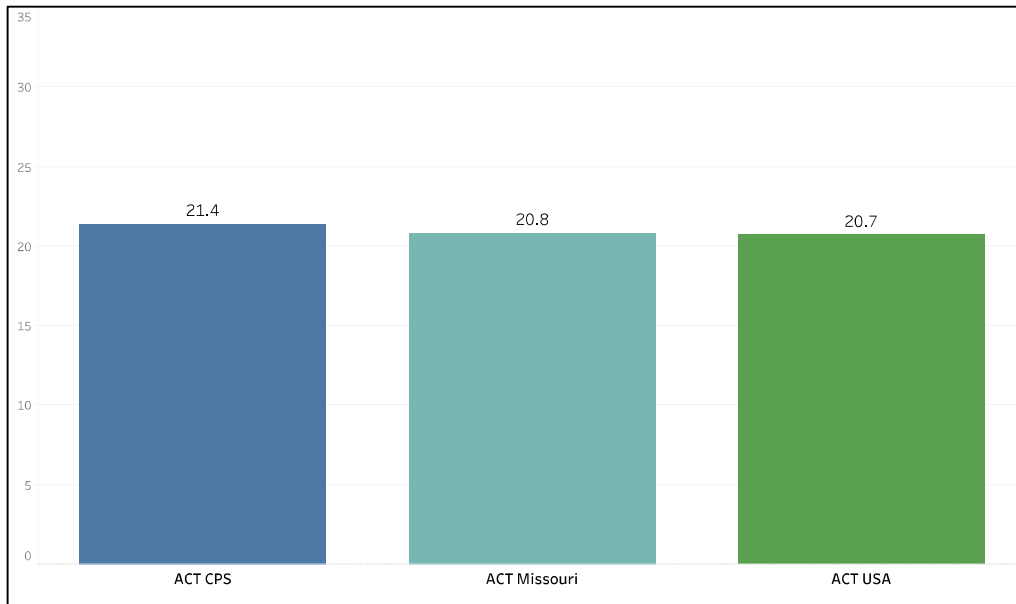
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ACT

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 PUBLIC SCHOOLS

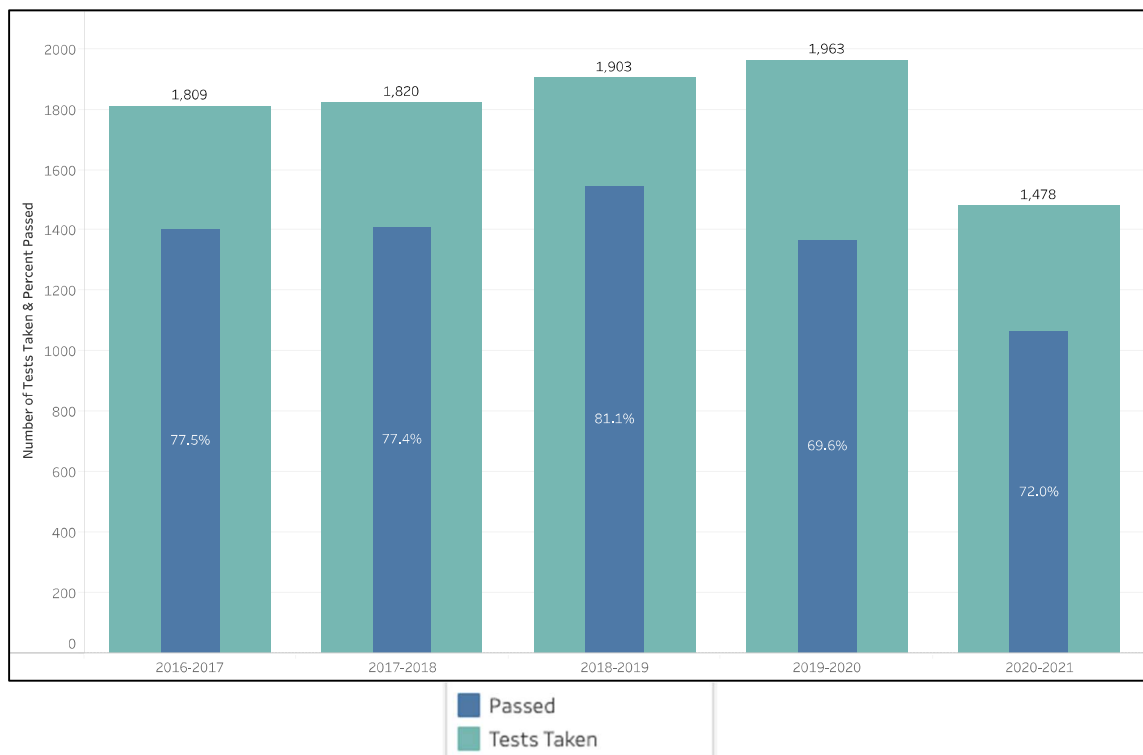
2022-23 BUDGET

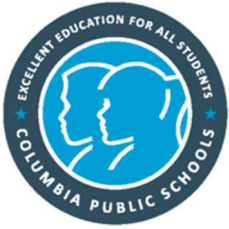
ADVANCED PLACEMENT

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 Advanced 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.

Advanced Placement Tests Taken and Passed



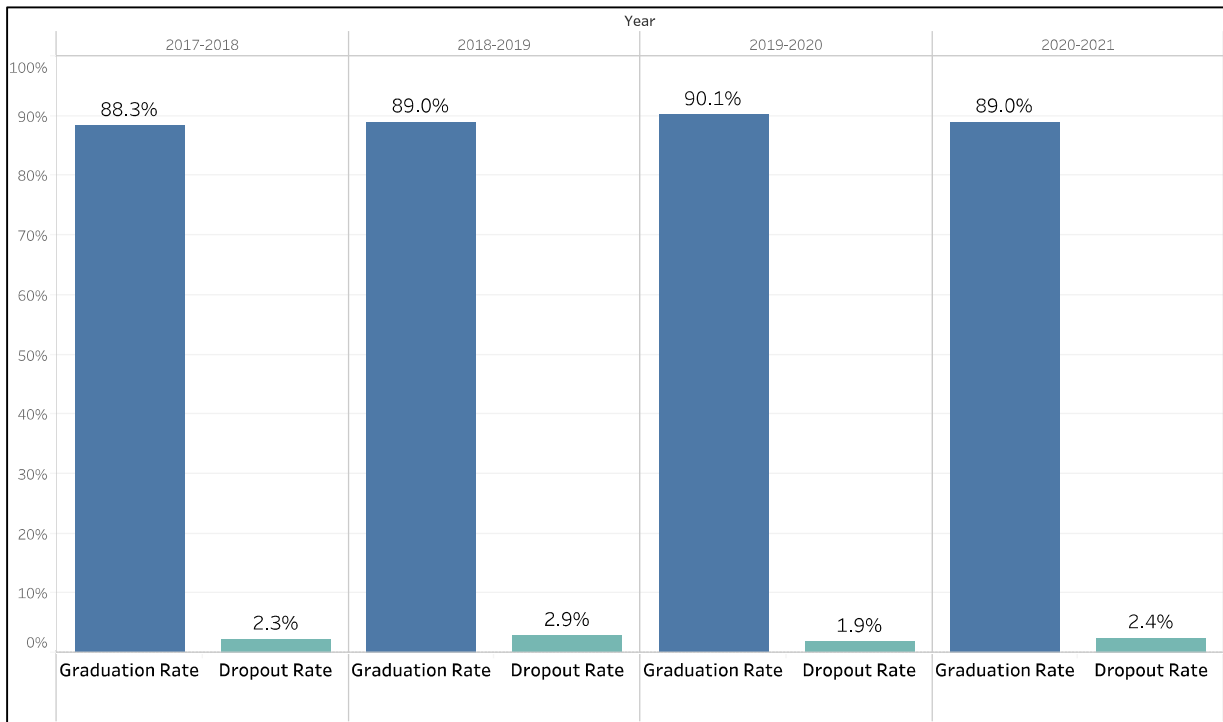


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GRADUATION AND DROPOUT RATE

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.

Graduation and Dropout Rate





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Climate Survey



Columbia Public Schools Climate Survey All Surveys Data for Printing

Parent Survey: Statements

Fall 2019

Please look at the statements below. Each has been said by other parents about their child (or children's) experience at school in the Columbia Public Schools. Please say whether you strongly agree, agree, neither agree nor disagree, disagree, or strongly disagree with each statement. If you have more than one child in a district school -- and their experiences are different -- please select an answer that best reflects how you feel about the statement, based on the experiences of all your children.

Questions	Agree	Neutral	Disagree	No Response & Don't know
My student knows what is expected of him or her at school.	89.8%	5.7%	3.5%	1.0%
The teachers treat my student with respect.	85.4%	9.0%	4.4%	1.2%
My student feels welcome at school.	85.1%	7.0%	7.2%	0.7%
I think my student's teachers are good teachers.	84.2%	10.7%	3.2%	1.9%
Students are encouraged to do their best every day.	83.5%	9.7%	3.4%	3.3%
Teachers have my student's best interests at heart.	81.4%	10.5%	6.3%	1.8%
I feel welcome at my child's school.	80.7%	10.7%	7.8%	0.7%
My student feels safe at school.	80.3%	9.9%	8.8%	1.1%
Students generally respect other students and their belongings.	72.4%	11.2%	14.3%	2.1%
My student's school is meeting his or her individual needs.	71.1%	13.0%	14.7%	1.2%
My student is able to get additional help when needed.	71.0%	14.7%	6.8%	7.5%
The curriculum is challenging and engaging.	68.2%	18.4%	10.2%	3.2%
Everyone has a chance to succeed at my student's school.	67.6%	14.4%	13.2%	4.8%
Students are generally well-behaved.	67.3%	15.5%	14.9%	2.2%
When I have a concern or a problem, it is taken seriously.	63.4%	15.7%	14.1%	6.8%
Bullying is not tolerated.	57.2%	19.1%	15.1%	8.6%
The discipline policies are fair to all students.	50.9%	19.2%	18.3%	11.6%



COLUMBIA PUBLIC SCHOOLS

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Columbia Public Schools Climate Survey All Surveys Data for Printing

Staff Survey: Statements

Fall 2019

Please look at the statements below. Each has been said by other staff members about Columbia Public Schools. Please say whether you strongly agree, agree, neither agree nor disagree, disagree, or strongly disagree with each statement, based on your experience.

Questions	Agree	Neutral	Disagree	No Response & Don't know
Students are encouraged to do their best every day.	87.4%	5.9%	1.6%	5.1%
Students generally respect other students and their belongings.	66.5%	12.7%	15.7%	5.0%
The curriculum is challenging and engaging.	69.4%	18.1%	6.4%	6.1%
Students are generally well-behaved.	59.5%	17.3%	18.4%	4.9%
Bullying is not tolerated.	69.4%	13.8%	11.3%	5.6%
The discipline policies are fair to all students.	49.3%	17.7%	26.9%	6.0%
Students feel welcome at school.	83.0%	8.7%	2.8%	5.5%
Students feel safe at school.	73.9%	10.9%	9.6%	5.6%
Students know what is expected of them at school.	81.6%	7.9%	5.1%	5.3%
Every student has a chance to succeed.	76.6%	9.7%	9.2%	4.5%
Teachers have students' best interests at heart.	88.0%	5.7%	1.5%	4.8%
Teachers treat students with respect.	86.5%	7.3%	1.5%	4.7%
We have good teachers in our district.	90.0%	5.1%	0.6%	4.2%
Students are able to get additional help when needed.	74.2%	13.2%	7.1%	5.5%
Students who graduate from our district are prepared for future success.	67.0%	19.4%	6.3%	7.3%
I feel comfortable managing a classroom that uses technology.	65.4%	7.4%	1.7%	25.5%
I give my students an opportunity to demonstrate their learning using online..	62.6%	8.7%	3.0%	25.7%
I have the skills and knowledge to design instruction using online tools.	59.2%	11.9%	3.4%	25.5%
My school encourages technology use for thinking and learning.	69.4%	4.7%	0.4%	25.5%
This school promotes a culture where all students are being prepared for college..	73.3%	11.9%	8.4%	6.4%



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Columbia Public Schools Climate Survey All Surveys Data for Printing

Student Survey: Statements

Fall 2019

Below are some things that other students have said about school. For each one, please say what you think by choosing either Yes, Sometimes, or No (for secondary students: strongly agree, agree, neither agree nor disagree, disagree, or strongly disagree).

Questions	Agree	Neutral	Disagree	No Response & Don't know
I know what is expected of me at this sc..	88.6%	8.4%	1.5%	1.5%
I believe my teachers know the subjects..	81.4%	11.2%	5.4%	1.9%
Everyone has a chance to succeed at my..	83.4%	10.8%	4.2%	1.5%
My teachers treat me with respect.	81.6%	13.3%	3.6%	1.5%
I think my teachers are good teachers.	77.1%	16.3%	4.8%	1.9%
I'm confident that I will leave this schoo..	74.4%	16.0%	7.2%	2.4%
I feel like I fit in well at my school.	70.8%	19.0%	8.2%	2.0%
This school promotes a culture where al..	71.9%	15.7%	9.9%	2.4%
Are you involved in school-based or sch..	69.8%		29.8%	0.4%
I feel safe at my school.	72.9%	18.8%	6.6%	1.7%
I believe my teachers have my best inte..	66.8%	22.0%	8.2%	3.0%
When I have a concern or a problem, it i..	69.3%	19.9%	8.0%	2.9%
Bullying is NOT tolerated at my school.	68.5%	16.5%	12.0%	3.0%
Generally speaking, the homework I am..	63.1%	19.9%	14.9%	2.2%
I feel like I can ask my teachers for help ..	62.7%	21.3%	13.9%	2.1%
I think that students in my school are e..	60.8%	28.7%	9.0%	1.5%
The curriculum in this school is challeng..	55.4%	28.2%	12.9%	3.6%
The school's discipline policies are fair.	52.7%	22.8%	21.3%	3.2%
The curriculum in this school is engagin..	49.9%	29.2%	16.3%	4.6%
The students in my classes at this scho..	46.2%	31.4%	21.0%	1.3%
The students in this school generally re..	41.1%	42.1%	15.6%	1.2%
The students in this school generally re..	46.5%	34.9%	16.5%	2.1%
I think that my teachers are good teach..	87.9%	11.0%	0.3%	0.8%
Teachers in my school really care about ..	83.4%	13.0%	1.6%	2.1%
If I am having trouble learning somethi..	81.2%	14.7%	2.5%	1.6%
I can ask my teacher for help with anyt..	71.6%	23.5%	3.4%	1.5%
Most of the time, I have to work hard o..	71.1%	23.8%	2.9%	2.1%
The school's discipline rules are fair.	65.7%	27.0%	5.7%	1.7%
I get extra help from my teacher with sc..	53.0%	36.2%	9.4%	1.3%
Most of the time, my school work is int..	46.5%	45.3%	6.9%	1.3%
The students in my classes are generall..	40.4%	53.5%	4.4%	1.7%



Glossary





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GLOSSARY

ACCOUNTS PAYABLE – Amounts owing on open account to private persons, firms, or corporations for goods and services rendered by the Local Education Agency (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 Public 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.



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ALLOWABLE COST – Cost of predetermined equipment, service, and/or activities that have been considered to be appropriate for authorization by the funding agency.

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.

AMERICAN RESCUE PLAN (ARP) ESSER – Economic stimulus bill signed into law on March 27, 2021 to provide additional funds to school districts to help safely reopen and sustain the safe operation of schools and address the impact of the coronavirus pandemic on students.

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 1,044 hours). Summer school ADA is a part of the immediate preceding school year's total ADA.

ADVANCEMENT VIA INDIVIDUAL DETERMINATION (AVID) – 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.



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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.

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.

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.

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.

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



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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.

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 (COPS) – 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.

CERTIFIED PUBLIC ACCOUNTANT (CPA) – Professional licensing achieved through formal education, rigorous testing and experience in accord with the state in which the accountant resides.

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.



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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.

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.

CONSUMER PRICE INDEX (CPI) – Used to track the change in the cost of consumer goods over a period of time – usually one year.

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.

CONTINUING SCHOOL IMPROVEMENT PLAN (CSIP) – 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.

CONTRACTED SERVICES – Services rendered by personnel who are not on the payroll of the LEA including all related expenses covered by the contract.

CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT (CARES) – Economic stimulus bill passed March 27, 2020 in response to the fallout of the COVID-19 pandemic.

CORONAVIRUS RESPONSE AND RELIEF SUPPLEMENTAL APPROPRIATIONS ACT (CRRSA) – Economic stimulus bill signed into law on December 27, 2020 to provide additional funds for the Elementary and Secondary School Emergency Relief Fund (ESSER II).

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.



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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).

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 (DVM) – 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.

EARLY CHILDHOOD SPECIAL EDUCATION (ECSE) – A state and federally funded program designed to target pre-Kindergarten children who are identified as having special needs.

ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND (ESSER) – Funds set aside in the CARES Act for grants to states for the purpose of providing local educational agencies (LEAs) with emergency relief funds to address the impact that COVID-19 had on elementary and secondary schools.

ENGLISH LANGUAGE LEARNERS (ELL) – 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.



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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).

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.

FAIR MARKET VALUE – The current assessed value of a piece of equipment, service or activity.

FAMILY AND CONSUMER STUDIES (FACS) – Formerly home economics curriculum.

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 which 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 the 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.



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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.

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 U.S. 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.

HEATING, VENTILATION, AND AIR CONDITIONING (HVAC) – Projects handled by the facilities department to improve the interior air quality of the District's buildings.

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 1,044 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.



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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.

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) – Federal program protecting the rights of special education students in public schools.

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 group health, worker's compensation, etc., are not charged here, but are recorded under Personal Services--Employee Benefits.

INTERMEDIATE REVENUE – Revenues received from County Sources

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.

LOCAL EDUCATION AGENCY (LEA) – 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.

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.

MISSOURI ASSESSMENT PROGRAM (MAP) – State criterion-based achievement program designated to test the student in Math, Communication Arts, Social Studies, and Science at certain grade levels.



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MISSOURI SCHOOL IMPROVEMENT PLAN (MSIP) – 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.

PARENTS AS TEACHERS (PAT) – 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.

PARTNERS IN EDUCATION (PIE) – 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



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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 FUNDED PROGRAMS – The District refers to those funds outside of the District Operating Funds (General and Teachers' Fund) as special funded programs. The funds included in this category are Debt Service, Capital Projects, Nutrition Services, Adult Education, Student Activities, and Grants and Donations.

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.

SUPLANT – To substitute a new source of funds to provide services or materials already in existence in the LEA and previously funded with other funds.

STATE ADEQUACY TARGET (SAT) – An amount of expenditure per student that is the based for the Foundation Formula put into law 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.

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.



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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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Appendix I

Revenues



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DISTRICT OPERATING FUNDS REVENUE SUMMARY

Revenue Object Category	Actual 2018-19	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23	1 Year Variance 2022-23 vs 2021-22	
							\$ Increase (Decrease) 2022-23	% Increase (Decrease) 2022-23
District Operating Funds								
<i>General Operating and Teachers Funds</i>								
5100 Local Sources								
5111 Current Tax	\$ 119,878,038	\$ 125,514,443	\$ 127,466,987	\$ 129,908,687	\$ 124,359,695	\$ 130,494,360	\$ 6,134,665	4.93%
5112 Delinquent Tax	3,470,900	3,418,936	4,633,489	3,350,000	4,350,000	4,350,000	-	-
5113 Proposition C Sales Tax	18,097,029	18,460,443	20,211,127	19,376,829	22,448,991	23,263,299	814,308	3.63%
5114 Intangible Tax	214,202	439,176	134,885	134,885	365,531	365,531	-	-
5115 Surtax	1,808,807	1,991,523	1,977,170	1,977,170	1,935,288	1,935,288	-	-
5116 In Lieu of Tax Payments	-	-	1,463,498	1,463,498	1,224,303	1,224,303	-	-
5121 Tuition - K-12	-	-	-	-	30,000	-	(30,000)	(100.00%)
5122 Summer School Tuition	31,770	1,558	8,925	35,000	14,150	30,000	15,850	112.01%
5141 Interest - Daily Account	97,747	74,111	44,237	50,000	40,000	40,000	-	-
5142 Interest - Investments	1,796,224	1,480,270	513,414	370,000	420,000	420,000	-	-
5144 Interest - Collector	167,093	113,312	15,311	70,000	70,000	50,000	(20,000)	(28.57%)
5191 Rentals	147,221	94,377	19,930	150,000	100,000	100,000	-	-
5192 Donations	-	4,700	7	-	-	-	-	-
5193 Offset Printing	179,380	144,209	122,247	150,000	170,000	175,000	5,000	2.94%
5195 Refund of Expenditure	77,148	136,645	265,115	83,450	45,000	45,000	-	-
5197 Sale of Misc. Items	134,557	15,670	8,313	15,000	356,332	50,000	(306,332)	(85.97%)
5198 Fundraising Activities	-	6,797	-	-	-	-	-	-
5199 Misc. Local Revenue	270,319	183,112	120,859	100,000	285,000	100,000	(185,000)	(64.91%)
51XX Local Sources	\$ 146,370,435	\$ 152,079,282	\$ 157,005,514	\$ 157,234,519	\$ 156,214,290	\$ 162,642,781	\$ 6,428,491	4.12%
5200 Intermediate Sources								
5211 Fines and Forfeitures	\$ 461,581	\$ 750,789	\$ -	\$ 395,233	\$ 353,857	\$ 353,857	\$ -	-
5221 State Assessed Utilities	1,030,649	1,078,441	1,157,035	1,157,035	1,122,636	1,122,636	-	-



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DISTRICT OPERATING FUNDS REVENUE SUMMARY

Revenue Object Category	Actual 2018-19	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23	1 Year Variance 2022-23 vs 2021-22	
							\$ Increase (Decrease) 2022-23	% Increase (Decrease) 2022-23
5200 Intermediate Sources (cont.)								
5234 County Stock Insurance	69,081	472,314	189,524	189,524	338,319	338,319	-	-
52XX Intermediate Sources	\$ 1,561,311	\$ 2,301,544	\$ 1,346,559	\$ 1,741,792	\$ 1,814,812	\$ 1,814,812	\$ -	-
5300 State Sources								
5311 Basic Formula - State Aid	\$ 58,236,568	\$ 56,648,256	\$ 53,292,635	\$ 58,343,860	\$ 58,825,867	\$ 58,880,831	\$ 54,964	0.09%
5312 Transportation	2,253,101	2,059,772	1,942,073	1,500,000	1,690,000	5,000,000	3,310,000	195.86%
5314 Early Childhood, Spec Ed	4,369,988	4,427,091	4,543,285	4,300,000	4,350,000	4,400,000	50,000	1.15%
5319 Classroom Trust Fund	6,996,135	5,605,420	7,200,353	7,049,373	7,445,114	7,474,066	28,952	0.39%
5324 Parents as Teachers	598,030	696,630	720,492	682,755	682,755	682,755	-	-
5332 State Career and Technical Education	675,131	629,509	561,664	275,000	575,000	575,000	-	-
5369 Resid Place/Excess Cost	149,742	211,622	206,665	208,010	214,871	214,871	-	-
5371 Readers for the Blind	1,327	-	2,252	-	-	-	-	-
5381 Extraordinary Cost	1,059,484	1,335,121	1,531,415	1,556,415	792,122	1,035,930	243,808	30.78%
5397 Other State Revenue	851	134,355	13,093	-	-	-	-	-
53XX State Sources	\$ 74,340,357	\$ 71,747,776	\$ 70,013,927	\$ 73,915,413	\$ 74,575,729	\$ 78,263,453	\$ 3,687,724	4.94%
5400 Federal Sources								
5412 Medicaid	\$ 697,144	\$ 825,812	\$ 879,915	\$ 600,000	\$ 1,500,000	\$ 1,500,000	\$ -	-
5422 ARP ESSER III	-	-	-	-	-	8,070,000	8,070,000	-
5423 CRRSA - Elementary and Secondary Scho	-	-	-	6,136,000	5,064,976	-	(5,064,976)	(100.00%)
5424 CARES - ESSER	-	-	2,604,708	-	-	-	-	-
5425 CARES - Governor's Emergency Educatior	-	-	331,771	-	22,800	-	(22,800)	-
5427 Career Education Federal Perkins Grant	501,899	296,530	297,988	296,530	371,620	371,620	-	-
5428 Coronavirus Relief Fund (OA CRF)	-	-	1,549,518	-	-	-	-	-
5437 IDEA Grant	31,096	84,001	64,184	64,184	18,935	18,935	-	-



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DISTRICT OPERATING FUNDS REVENUE SUMMARY

Revenue Object Category	Actual 2018-19	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23	1 Year Variance 2022-23 vs 2021-22	
							\$ Increase (Decrease) 2022-23	% Increase (Decrease) 2022-23
5400 Federal Sources (cont.)								
5441 Entitlement PL 94-142	3,590,462	3,734,226	3,887,914	3,450,000	3,950,000	4,000,000	50,000	1.27%
5442 Early Childhood, Spec Ed	498,411	464,014	500,013	600,000	450,000	450,000	-	-
5451 Title I	4,260,102	2,823,238	1,282,484	3,050,000	3,421,398	3,500,000	78,602	2.30%
5461 Title IV A	92,595	135,273	56,476	76,570	120,000	120,000	-	-
5462 Title III	8,821	8,127	6,516	5,000	5,000	5,000	-	-
5465 Title II	691,139	553,336	278,638	997,183	999,915	1,014,915	15,000	1.50%
5472 Child Care Development	4,374	4,087	-	-	-	-	-	-
5484 Pell Funds	-	125	-	-	-	-	-	-
5496 E Rate Funds	349,802	136,327	92,467	92,467	95,899	100,000	4,101	4.28%
5497 Other Federal Revenue	-	36	2,364,658	-	195,000	-	(195,000)	-
54XX Federal Sources	\$ 10,725,845	\$ 9,065,132	\$ 14,197,250	\$ 15,367,934	\$ 16,215,543	\$ 19,150,470	\$ 2,934,927	18.10%
5600 Other Sources								
5631 Insurance Recoveries	\$ 25,881	\$ 41,966	\$ 33,798	\$ -	\$ -	\$ -	\$ -	-
56XX Other Sources	\$ 25,881	\$ 41,966	\$ 33,798	\$ -	\$ -	\$ -	\$ -	-
5800 Tuition								
5810 Tuition - Other Districts	\$ 24,485	\$ 119,968	\$ 87,167	\$ 120,000	\$ 150,000	\$ 150,000	\$ -	-
5820 Tuition - Area Voc Fees	25,500	24,500	7,500	24,500	24,500	24,500	-	-
58XX Tuition	\$ 49,985	\$ 144,468	\$ 94,667	\$ 144,500	\$ 174,500	\$ 174,500	\$ -	-
5900 Other Financing Sources								
5999 Other Financing Sources	\$ 37,505	\$ -	\$ -	\$ 7,914,379	\$ -	\$ -	\$ -	-
59XX Other Financing Sources	\$ 37,505	\$ -	\$ -	\$ 7,914,379	\$ -	\$ -	\$ -	-
District Operating Funds - Revenues	\$ 233,111,319	\$ 235,380,168	\$ 242,691,715	\$ 256,318,537	\$ 248,994,874	\$ 262,046,016	\$ 13,051,142	5.24%



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SPECIAL FUNDED PROGRAMS REVENUE SUMMARY

Revenue Object Category	Actual 2018-19	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23	1 Year Variance 2022-23 vs 2021-22	
							Increase (Decrease) 2022-23	Increase (Decrease) 2022-23
							\$	%
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	\$ 25,362,386	\$ 26,783,295	\$ 27,205,233	\$ 27,702,998	\$ 28,875,573	\$ 29,564,159	\$ 688,586	2.38%
5112 Delinquent Tax	742,407	729,744	989,153	830,000	890,000	890,000	-	-
5114 Intangible Tax	47,021	96,407	29,610	29,610	80,241	80,241	-	-
5115 Surtax	382,385	424,658	421,631	421,631	448,886	448,886	-	-
5116 In Lieu of Tax Payments	414,616	1,503,383	332,436	323,148	268,749	268,749	-	-
5121 Tuition - K-12	39,998	28,449	860	50,000	50,000	50,000	-	-
5123 Tuition - Adult Ed	745,862	197,331	67,003	123,781	80,000	126,864	46,864	58.58%
5141 Interest - Daily Account	133,740	75,990	33,694	71,500	36,100	36,500	400	1.11%
5142 Interest - Investments	1,597,871	1,369,253	418,062	506,000	355,500	356,000	500	0.14%
5144 Interest - Collector	35,352	24,204	3,277	3,246	2,783	2,783	-	-
5145 Interest - Escrow Agent	494,987	477,271	1,225,298	200,000	200,000	200,000	-	-
5151 Food Sales - Program	1,828,003	1,366,154	17,634	1,750,000	600,000	1,500,000	900,000	150.00%
5165 Food Sales - Non Program	1,042,116	737,325	174,491	1,000,000	85,000	750,000	665,000	782.35%
5171 Student Activities	3,248,797	2,598,379	993,049	3,237,561	1,179,365	2,912,561	1,733,196	146.96%
5172 Vending Revenue	65,844	15,964	1,662	80,682	80,682	80,682	-	-
5190 Other Local	172,551	106,200	7,909	259,980	259,980	259,980	-	-
5192 Donations	1,119,879	837,513	753,064	1,515,423	1,620,423	1,038,924	(581,499)	(35.89%)
5195 Refund of Expenditure	37,442	26,705	24,087	-	-	-	-	-
5197 Sale of Misc Items	8,346	13,846	-	85,280	85,280	85,280	-	-
5198 Fundraising Activities	38,080	88,086	43,974	15,000	267,475	75,000	(192,475)	(71.96%)
5199 Misc. Local Revenue	213,528	502,179	793,963	161,001	161,001	161,001	-	-
- Project Construct	-	113,515	149,515	115,000	115,000	-	(115,000)	(100.00%)
- Moving on Together	-	-	-	230,072	238,371	298,072	59,701	25.05%
- Sports Marketing	-	-	-	400,000	400,000	-	(400,000)	(100.00%)
51XX Local Sources	\$ 37,771,211	\$ 38,115,851	\$ 33,685,605	\$ 39,111,913	\$ 36,380,409	\$ 39,185,682	\$ 2,805,273	7.71%



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

SPECIAL FUNDED PROGRAMS REVENUE SUMMARY

Revenue Object Category	Actual 2018-19	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23	1 Year Variance 2022-23 vs 2021-22	
							\$ Increase (Decrease) 2022-23	% Increase (Decrease) 2022-23
5200 Intermediate Sources								
5221 State Assessed Utilities	\$ 304,214	\$ 321,062	\$ 329,913	\$ 329,914	\$ 340,367	\$ 340,367	\$ -	-
5234 County Stock Insurance	14,603	100,713	40,413	40,413	72,141	72,141	-	-
52XX Intermediate Sources	\$ 318,817	\$ 421,775	\$ 370,326	\$ 370,327	\$ 412,508	\$ 412,508	\$ -	-
5300 State Sources								
5319 Classroom Trust Fund	\$ 83,359	\$ 64,990	\$ 88,455	\$ 82,698	\$ 82,698	\$ 82,698	\$ -	-
5332 State Career and Technical Education	273,286	279,209	331,823	-	-	-	-	-
5333 School Lunch Assistance	57,935	67,196	63,271	65,000	65,000	65,000	-	-
5337 Adult Basic Education	23,621	-	64,511	51,740	51,740	60,000	8,260	15.96%
5359 Vocational Enhancement Grant	625,314	-	-	-	-	-	-	-
5397 Other State Revenue	-	4,534	-	-	-	-	-	-
- Project Construct/Moving on Together	-	2,013,213	986,004	419,700	778,622	850,000	71,378	9.17%
- Conservation Grants	-	21,110	6,314	22,440	22,440	-	(22,440)	(100.00%)
- MO Arts Council	-	-	-	6,120	6,120	-	(6,120)	(100.00%)
53XX State Sources	\$ 1,063,515	\$ 2,450,252	\$ 1,540,378	\$ 647,698	\$ 1,006,620	\$ 1,057,698	\$ 51,078	5.07%
5400 Federal Sources								
5422 ARP ESSER III	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,800,000	\$ 5,800,000	-
5423 CRRSA - Elementary and Secondary School Emergency Relief (ESSER II)	\$ -	\$ -	\$ -	\$ 4,464,000	\$ 112,200	\$ 13,340,000	13,227,800	11789.48%
5427 Career Education Federal Perkins Grant	19,242	-	-	-	-	-	-	-
5436 Adult Basic Education	199,831	278,893	232,451	230,662	230,662	275,000	44,338	19.22%
5437 IDEA Grants	15,936	22,883	-	-	-	25,000	25,000	-
5444 NLSP Federal Revenue	-	5,468	1,432	-	6,648	-	(6,648)	(100.00%)
5445 School Lunch - Federal	3,833,323	2,707,622	3,055,302	3,900,000	8,150,164	4,500,000	(3,650,164)	(44.79%)
5446 School Breakfast	1,332,148	929,564	1,142,781	1,335,000	2,319,772	1,500,000	(819,772)	(35.34%)
5447 School Milk	-	-	-	-	-	-	-	-
5448 After School Snacks	856	11,257	-	10,000	50,000	50,000	-	-
5449 School Fruits & Veggies	80,958	43,959	-	50,000	5,000	5,000	-	-
5451 Title I	73,247	-	-	-	-	-	-	-
5461 Drug Program	37,310	50,642	82,021	-	-	60,000	60,000	-



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

SPECIAL FUNDED PROGRAMS REVENUE SUMMARY

Revenue Object Category	Actual 2018-19	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23	1 Year Variance 2022-23 vs 2021-22	
							Increase (Decrease) 2022-23	% Increase (Decrease) 2022-23
5400 Federal Sources (cont.)								
5462 Title III	171,671	233,252	158,989	280,000	168,225	195,000	26,775	15.92%
5472 Child Care Development	66,511	63,826	-	99,620	99,620	-	(99,620)	(100.00%)
5473 CARES - School Lunch Program	-	263,253	233,314	-	593,435	-	(593,435)	(100.00%)
5474 CARES - School Breakfast Program	-	165,517	146,000	-	-	-	-	-
5481 USDA-Summer Program	540,104	333,819	5,738	550,000	75,000	75,000	-	-
5484 Pell Funds	83,565	-	-	-	-	-	-	-
5497 Other Federal Revenue	285,347	7,398	24,804	39,718	39,718	-	(39,718)	(100.00%)
- Interest on Qualified School Construction Bonds	-	315,173	316,790	316,790	314,281	316,790	2,509	0.80%
54XX Federal Sources	\$ 6,740,049	\$ 5,432,526	\$ 5,399,622	\$ 11,275,790	\$ 12,164,725	\$ 28,126,988	\$ 15,962,263	131.22%
5500 Donated Commodities								
5510 Donated Commodities	\$ 468,788	\$ 615,099	\$ 173,507	\$ 500,000	\$ 400,000	\$ 500,000	\$ 100,000	25.00%
55XX Donated Commodities	\$ 468,788	\$ 615,099	\$ 173,507	\$ 500,000	\$ 400,000	\$ 500,000	\$ 100,000	25.00%
5600 Other Sources								
5611 Sale of Bonds	\$ 30,000,000	\$ -	\$ 20,000,000	\$ -	\$ -	\$ 40,000,000	\$ 40,000,000	-
5692 Proceeds - Bond Refunding	-	54,410,000	4,620,000	-	10,130,000	-	(10,130,000)	(100.00%)
56XX Other Sources	\$ 30,000,000	\$ 54,410,000	\$ 24,620,000	\$ -	\$ 10,130,000	\$ 40,000,000	\$ 29,870,000	294.87%
5800 Tuition								
5820 Tuition - Area Voc Fees	\$ -	\$ 21,281	\$ -	\$ -	\$ -	\$ -	\$ -	-
58XX Tuition	\$ -	\$ 21,281	\$ -	\$ -	\$ -	\$ -	\$ -	-



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

SPECIAL FUNDED PROGRAMS REVENUE SUMMARY

Revenue Object Category	Actual 2018-19	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23	1 Year Variance 2022-23 vs 2021-22	
							Increase (Decrease) 2022-23	Increase (Decrease) 2022-23
							\$	%
5900 Other Financing Sources								
5999 Other Financing Sources	\$ 3,467,553	\$ 2,846,880	\$ 1,344,440	\$ 1,516,795	\$ 3,060,913	\$ 642,740	\$ (2,418,173)	(79.00%)
59XX Other Financing Sources	\$ 3,467,553	\$ 2,846,880	\$ 1,344,440	\$ 1,516,795	\$ 3,060,913	\$ 642,740	\$ (2,418,173)	(79.00%)
Special Funded Programs - Revenues	\$ 79,829,933	\$ 104,313,664	\$ 67,133,878	\$ 53,422,523	\$ 63,555,175	\$ 109,925,616	\$ 46,370,441	72.96%



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

SUMMARY REVENUE ALL FUNDS

Revenue Object Category	Actual 2018-19	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23	1 Year Variance 2022-23 vs 2021-22	
							\$ Increase (Decrease) 2022-23	% Increase (Decrease) 2022-23
All Funds - Revenues								
5100 Local Sources								
5111 Current Tax	\$ 145,240,424	\$ 152,297,738	\$ 154,672,220	\$ 157,611,685	\$ 153,235,268	\$ 160,058,519	\$ 6,823,251	4.45%
5112 Delinquent Tax	4,213,307	4,148,680	5,622,642	4,180,000	5,240,000	5,240,000	-	-
5113 Proposition C Sales Tax	18,097,029	18,460,443	20,211,127	19,376,829	22,448,991	23,263,299	814,308	3.63%
5114 Intangible Tax	261,223	535,583	164,495	164,495	445,772	445,772	-	-
5115 Surtax	2,191,192	2,416,181	2,398,801	2,398,801	2,384,174	2,384,174	-	-
5116 In Lieu of Tax Payments	414,616	1,503,383	1,795,934	1,786,646	1,493,052	1,493,052	-	-
5121 Tuition - K-12	39,998	28,449	860	50,000	80,000	50,000	(30,000)	(37.50%)
5122 Summer School Tuition	31,770	1,558	8,925	35,000	14,150	30,000	15,850	112.01%
5123 Tuition - Adult Ed	745,862	197,331	67,003	123,781	80,000	126,864	46,864	58.58%
5141 Interest - Daily Account	231,487	150,101	77,931	121,500	76,100	76,500	400	0.53%
5142 Interest - Investments	3,394,095	2,849,523	931,476	876,000	775,500	776,000	500	0.06%
5144 Interest - Collector	202,445	137,516	18,588	73,246	72,783	52,783	(20,000)	(27.48%)
5145 Interest - Escrow Agent	494,987	477,271	1,225,298	200,000	200,000	200,000	-	-
5151 Food Sales - Program	1,828,003	1,366,154	17,634	1,750,000	600,000	1,500,000	900,000	150.00%
5165 Food Sales - Non Program	1,042,116	737,325	174,491	1,000,000	85,000	750,000	665,000	782.35%
5171 Student Activities	3,248,797	2,598,379	993,049	3,237,561	1,179,365	2,912,561	1,733,196	146.96%
5172 Vending Revenue	65,844	15,964	1,662	80,682	80,682	80,682	-	-
5190 Other Local	172,551	106,200	7,909	259,980	259,980	259,980	-	-
5191 Rentals	147,221	94,377	19,930	150,000	100,000	100,000	-	-
5192 Donations	1,119,879	842,213	753,071	1,515,423	1,620,423	1,038,924	(581,499)	(35.89%)
5193 Offset Printing	179,380	144,209	122,247	150,000	170,000	175,000	5,000	2.94%
5195 Refund of Expenditure	114,590	163,350	289,202	168,730	130,280	130,280	-	-
5197 Sale of Misc. Items	142,903	29,516	8,313	30,000	623,807	125,000	(498,807)	(79.96%)
5198 Fundraising Activities	38,080	94,883	43,974	161,001	161,001	161,001	-	-
5199 Misc. Local Revenue	483,847	685,291	914,822	215,000	400,000	100,000	(300,000)	(75.00%)
- Project Construct	-	113,515	149,515	230,072	238,371	298,072	59,701	25.05%



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

SUMMARY REVENUE ALL FUNDS

Revenue Object Category	Actual 2018-19	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23	1 Year Variance 2022-23 vs 2021-22	
							\$ Increase (Decrease) 2022-23	% Increase (Decrease) 2022-23
5100 Local Sources (cont.)								
- Sports Marketing	-	-	-	400,000	400,000	-	(400,000)	(100.00%)
51XX Local Sources	\$ 184,141,646	\$ 190,195,133	\$ 190,691,119	\$ 196,346,432	\$ 192,594,699	\$ 201,828,463	\$ 9,233,764	4.79%
5200 Intermediate Sources								
5211 Fines and Forfeitures	\$ 461,581	\$ 750,789	\$ -	\$ 395,233	\$ 353,857	\$ 353,857	\$ -	-
5221 State Assessed Utilities	1,334,863	1,399,503	1,486,948	1,486,949	1,463,003	1,463,003	-	-
5234 County Stock Insurance	83,684	573,027	229,937	229,937	410,460	410,460	-	-
52XX Intermediate Sources	\$ 1,880,128	\$ 2,723,319	\$ 1,716,885	\$ 2,112,119	\$ 2,227,320	\$ 2,227,320	\$ -	-
5300 State Sources								
5311 Basic Formula - State Aid	\$ 58,236,568	\$ 56,648,256	\$ 53,292,635	\$ 58,343,860	\$ 58,825,867	\$ 58,880,831	\$ 54,964	0.09%
5312 Transportation	2,253,101	2,059,772	1,942,073	1,500,000	1,690,000	5,000,000	3,310,000	195.86%
5314 Early Childhood, Spec Ed	4,369,988	4,427,091	4,543,285	4,300,000	4,350,000	4,400,000	50,000	1.15%
5319 Classroom Trust Fund	7,079,494	5,670,410	7,288,808	7,132,071	7,527,812	7,556,764	28,952	0.38%
5324 Parents as Teachers	598,030	696,630	720,492	682,755	682,755	682,755	-	-
5332 State Career and Technical Education	948,417	908,718	893,487	275,000	575,000	575,000	-	-
5333 School Lunch Assistance	57,935	67,196	63,271	65,000	65,000	65,000	-	-
5337 Adult Basic Education	23,621	-	64,511	51,740	51,740	60,000	8,260	15.96%
5359 Vocational Enhancement Grant	625,314	-	-	-	-	-	-	-
5369 Resid Place/Excess Cost	149,742	211,622	206,665	208,010	214,871	214,871	-	-
5371 Readers for the Blind	1,327	-	2,252	-	-	-	-	-
5381 Extraordinary Cost	1,059,484	1,335,121	1,531,415	1,556,415	792,122	1,035,930	243,808	30.78%
5397 Other State Revenue	851	138,889	13,093	-	-	-	-	-
- Project Construct/Moving on Together	-	2,013,213	986,004	419,700	778,622	850,000	71,378	9.17%
- Conservation Grants	-	21,110	6,314	22,440	22,440	-	(22,440)	(100.00%)
- School, Family, Community	-	-	-	6,120	6,120	-	(6,120)	(100.00%)
53XX State Sources	\$ 75,403,872	\$ 74,198,028	\$ 71,554,305	\$ 74,563,111	\$ 75,582,349	\$ 79,321,151	\$ 3,738,802	4.95%



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

SUMMARY REVENUE ALL FUNDS

Revenue Object Category	Actual 2018-19	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23	1 Year Variance 2022-23 vs 2021-22	
							\$ Increase (Decrease) 2022-23	% Increase (Decrease) 2022-23
5400 Federal Sources								
5412 Medicaid	\$ 697,144	\$ 825,812	\$ 879,915	\$ 600,000	\$ 1,500,000	\$ 1,500,000	\$ -	-
5422 ARP ESSER III	-	-	-	-	-	8,070,000	8,070,000	-
5423 CRRSA - Elementary and Secondary School Emergency Relief (ESSER II)	-	-	-	10,600,000	5,177,176	13,340,000	8,162,824	157.67%
5424 CARES - ESSER	-	-	2,604,708	-	-	-	-	-
5425 CARES - Governor's Emergency Education Relief Fund (GEER)	-	-	331,771	-	22,800	-	(22,800)	(100.00%)
5427 Career Education Federal Perkins Grant	521,141	296,530	297,988	296,530	371,620	371,620	-	-
5428 Coronavirus Relief Fund (OA CRF)	-	-	1,549,518	-	-	-	-	-
5436 Adult Basic Education	199,831	278,893	232,451	230,662	230,662	275,000	44,338	19.22%
5437 IDEA Grants	47,032	106,884	64,184	64,184	18,935	43,935	25,000	132.03%
5441 Entitlement PL 94-142	3,590,462	3,734,226	3,887,914	3,450,000	3,950,000	4,000,000	50,000	1.27%
5442 Early Childhood, Spec Ed	498,411	464,014	500,013	600,000	450,000	450,000	-	-
5444 NLSP Federal Revenue	-	5,468	1,432	-	6,648	-	(6,648)	(100.00%)
5445 School Lunch - Federal	3,833,323	2,707,622	3,055,302	3,900,000	8,150,164	4,500,000	(3,650,164)	(44.79%)
5446 School Breakfast	1,332,148	929,564	1,142,781	1,335,000	2,319,772	1,500,000	(819,772)	(35.34%)
5447 School Milk	-	-	-	-	-	-	-	-
5448 After School Snacks	856	11,257	-	10,000	50,000	50,000	-	-
5449 School Fruits & Veggies	80,958	43,959	-	50,000	5,000	5,000	-	-
5451 Title I	4,333,349	2,823,238	1,282,484	3,050,000	3,421,398	3,500,000	78,602	2.30%
5461 Drug Program	129,905	185,915	138,497	76,570	120,000	180,000	60,000	50.00%
5462 Title III	180,492	241,379	165,505	285,000	173,225	200,000	26,775	15.46%
5465 Title II	691,139	553,336	278,638	997,183	999,915	1,014,915	15,000	1.50%
5472 Child Care Development	70,885	67,913	-	99,620	99,620	-	(99,620)	(100.00%)
5473 CARES - School Lunch Program	-	263,253	233,314	-	593,435	-	(593,435)	(100.00%)
5474 CARES - School Breakfast Program	-	165,517	146,000	-	-	-	-	-
5481 USDA-Summer Program	540,104	333,819	5,738	550,000	75,000	75,000	-	-
5484 Pell Funds	83,565	125	-	-	-	-	-	-
5496 E Rate Funds	349,802	136,327	92,467	92,467	95,899	2,085,198	1,989,299	2074.37%



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

SUMMARY REVENUE ALL FUNDS

Revenue <u>Object Category</u>	<u>Actual</u> <u>2018-19</u>	<u>Actual</u> <u>2019-20</u>	<u>Actual</u> <u>2020-21</u>	<u>Original</u> <u>Budget</u> <u>2021-22</u>	<u>Projected</u> <u>Actual</u> <u>2021-22</u>	<u>Budget</u> <u>2022-23</u>	1 Year Variance 2022-23 vs 2021-22	
							<u>\$</u> <u>Increase</u> <u>(Decrease)</u> <u>2022-23</u>	<u>%</u> <u>Increase</u> <u>(Decrease)</u> <u>2022-23</u>
5400 Federal Sources (cont.)								
5497 Other Federal Revenue	285,347	7,434	2,389,462	39,718	234,718	-	(234,718)	(100.00%)
- Interest on Qualified School Construction Bonds	-	315,173	316,790	316,790	314,281	316,790	2,509	0.80%
54XX Federal Sources	\$ 17,465,894	\$ 14,497,658	\$ 19,596,872	\$ 26,643,724	\$ 28,380,268	\$ 47,277,458	\$ 18,897,190	66.59%
5500 Donated Commodities								
5510 Donated Commodities	\$ 468,788	\$ 615,099	\$ 173,507	\$ 500,000	\$ 400,000	\$ 500,000	\$ 100,000	25.00%
55XX Donated Commodities	\$ 468,788	\$ 615,099	\$ 173,507	\$ 500,000	\$ 400,000	\$ 500,000	\$ 100,000	25.00%
5600 Other Sources								
5611 Sale of Bonds	\$ 30,000,000	\$ -	\$ 20,000,000	\$ -	\$ -	\$ 40,000,000	\$ 40,000,000	-
5631 Insurance Recoveries	25,881	41,966	33,798	-	-	-	-	-
5692 Proceeds - Bond Refunding	-	54,410,000	4,620,000	-	10,130,000	-	(10,130,000)	(100.00%)
56XX Other Sources	\$ 30,025,881	\$ 54,451,966	\$ 24,653,798	\$ -	\$ 10,130,000	\$ 40,000,000	\$ 29,870,000	294.87%
5800 Tuition								
5810 Tuition - Other Districts	\$ 24,485	\$ 119,968	\$ 87,167	\$ 120,000	\$ 150,000	\$ 150,000	\$ -	-
5820 Tuition - Area Voc Fees	25,500	45,781	7,500	24,500	24,500	24,500	-	-
58XX Tuition	\$ 49,985	\$ 165,749	\$ 94,667	\$ 144,500	\$ 174,500	\$ 174,500	\$ -	-



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

SUMMARY REVENUE ALL FUNDS

Revenue <u>Object Category</u>	Actual <u>2018-19</u>	Actual <u>2019-20</u>	Actual <u>2020-21</u>	Original Budget <u>2021-22</u>	Projected Actual <u>2021-22</u>	Budget <u>2022-23</u>	1 Year Variance 2022-23 vs 2021-22	
							\$ Increase (Decrease) <u>2022-23</u>	% Increase (Decrease) <u>2022-23</u>
5900 Other Financing Sources								
5999 Other Financing Sources	\$ 3,505,058	\$ 2,846,880	\$ 1,344,440	\$ 9,431,174	\$ 3,060,913	\$ 642,740	\$ (2,418,173)	(79.00%)
59XX Other Financing Sources	\$ 3,505,058	\$ 2,846,880	\$ 1,344,440	\$ 9,431,174	\$ 3,060,913	\$ 642,740	\$ (2,418,173)	(79.00%)
All Funds - Revenues	<u>\$ 312,941,252</u>	<u>\$ 339,693,832</u>	<u>\$ 309,825,593</u>	<u>\$ 309,741,060</u>	<u>\$ 312,550,049</u>	<u>\$ 371,971,632</u>	<u>\$ 59,421,583</u>	<u>19.01%</u>



Appendix II

Expenditures



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET





COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

DISTRICT OPERATING FUNDS EXPENDITURES SUMMARY

Function	Program	Actual 2018-19	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23	1 year Variance 2022-23 vs 2021-22	
								\$ Increase (Decrease) 2022-23	% Increase (Decrease) 2022-23
District Operating Funds									
<i>General Operating and Teachers Funds</i>									
1111-1129	Elementary Instruction	\$ 37,310,310	\$ 38,552,869	\$ 41,245,083	\$ 39,660,135	\$ 39,510,885	\$ 40,320,421	\$ 809,536	2.05%
1130-1149	Middle Instruction	20,532,558	21,050,326	22,123,072	23,491,543	23,662,366	22,984,045	(678,321)	(2.87%)
1150-1189	Senior High Instruction	21,796,687	22,741,800	25,826,368	23,957,532	23,880,324	25,493,615	1,613,291	6.76%
1191	Summer School Instruction	2,606,715	776,654	1,817,780	3,945,263	4,121,295	4,247,967	126,672	3.07%
1195	Douglass High Instruction	942,241	968,666	964,445	1,018,011	1,020,854	1,077,186	56,332	5.52%
1192-1199	At Risk Programs	1,076,938	1,068,793	1,029,958	1,074,935	931,165	1,108,753	177,588	19.07%
1210	Special Education Instruction	16,286,526	15,984,142	16,677,155	17,644,038	17,962,116	19,236,367	1,274,251	7.09%
1292	Early Childhood Special Education	2,617,652	2,835,530	3,099,881	3,303,542	3,309,178	3,495,548	186,370	5.63%
1211	Gifted Program	1,531,886	1,483,405	1,584,960	1,639,664	1,590,642	1,660,806	70,164	4.41%
1250-1255	Title I (K-12)	1,705,337	1,752,281	1,876,301	1,899,407	2,151,554	2,229,923	78,369	3.64%
1271	English Language Learners	2,621,885	2,817,256	3,066,857	3,055,968	2,967,829	3,341,559	373,730	12.59%
1301-1399	Vocational Instruction	3,980,735	4,230,397	4,157,292	4,305,104	4,752,369	4,646,856	(105,513)	(2.22%)
1420-1499	Student Activities & Athletics	2,551,274	2,409,349	2,480,848	2,641,592	2,731,911	2,755,309	23,398	0.86%
1601-1699	Adult Basic Education	19,627	12,901	39	13,980	27,960	13,980	(13,980)	(50.00%)
1901-1999	Supplemental Education (Tuition) Services	1,628,300	1,899,351	1,407,080	1,532,530	1,452,600	1,600,060	147,460	10.15%
2122	Guidance & Counseling Services	5,064,515	5,385,883	5,959,553	6,024,115	5,959,782	6,637,146	677,364	11.37%
2100-2199	Pupil Services	14,289,661	15,444,903	16,717,238	17,534,443	17,248,450	18,235,875	987,425	5.72%
2221	Educational Media Services	590,006	642,895	674,187	690,728	675,083	732,920	57,837	8.57%
2201-2299	Support Services and Instructional Staff	13,164,576	14,373,612	14,570,489	23,357,857	21,011,077	22,258,406	1,247,329	5.94%
2301-2399	Administrative Services	9,611,661	9,790,148	10,229,486	11,493,660	11,004,580	11,521,565	516,985	4.70%
2401-2499	Other Administrative Services	13,744,386	14,249,343	15,327,403	15,741,132	15,506,294	16,422,180	915,886	5.91%
2525	Business Services	1,340,457	1,407,409	1,461,056	1,440,355	1,446,903	1,482,229	35,326	2.44%
2542	Maintenance Services	20,124,581	21,028,093	21,898,467	22,157,471	21,810,250	24,294,205	2,483,955	11.39%
2546	Security Services	766,861	1,004,143	965,716	941,568	1,039,972	1,315,557	275,585	26.50%



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

DISTRICT OPERATING FUNDS EXPENDITURES SUMMARY

<u>Function</u>	<u>Program</u>	<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Original Budget 2021-22</u>	<u>Projected Actual 2021-22</u>	<u>Budget 2022-23</u>	1 year Variance 2022-23 vs 2021-22	
								<u>\$ Increase (Decrease) 2022-23</u>	<u>% Increase (Decrease) 2022-23</u>
2550-2559	Transportation Services	12,745,225	10,224,003	9,230,205	13,893,902	11,771,804	12,594,224	822,420	6.99%
2600-2699	Research and Information Systems	1,330,038	2,051,805	2,622,731	2,625,222	2,759,003	3,231,704	472,701	17.13%
3001-3999	Community Services	850,791	831,094	1,014,004	1,014,376	1,075,659	4,091,674	3,016,015	280.39%
3512, 3525, 3912	Early Childhood Education	3,474,809	3,671,484	3,984,778	4,112,535	4,058,452	4,420,210	361,758	8.91%
3842	Parents As Teachers	1,193,185	1,288,642	1,206,263	1,275,041	1,308,998	1,379,792	70,794	5.41%
6999	Other Financing Uses	1,880,155	2,674,219	16,441,888	9,431,174	1,769,868	642,740	(1,127,128)	(63.68%)
Total - District Operating Funds		<u>\$ 217,379,578</u>	<u>\$ 222,651,396</u>	<u>\$ 249,660,583</u>	<u>\$ 260,916,823</u>	<u>\$ 248,519,223</u>	<u>\$ 263,472,822</u>	<u>\$ 14,953,599</u>	<u>6.02%</u>



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

SPECIAL FUNDED PROGRAMS EXPENDITURES SUMMARY

<u>Programs</u>	<u>Actual</u> <u>2018-19</u>	<u>Actual</u> <u>2019-20</u>	<u>Actual</u> <u>2020-21</u>	<u>Original</u> <u>Budget</u> <u>2021-22</u>	<u>Projected</u> <u>Actual</u> <u>2021-22</u>	<u>Budget</u> <u>2022-23</u>	<u>1 year Variance</u> <u>2022-23 vs 2021-22</u>	
							<u>\$</u> <u>Increase</u> <u>(Decrease)</u> <u>2022-23</u>	<u>%</u> <u>Increase</u> <u>(Decrease)</u> <u>2022-23</u>
Special Funded Programs								
<i>Debt Services, Capital Projects, Nutrition Services, Student Activities, Adult Education ,and Grants and Donations Funds</i>								
Debt Services	\$ 24,875,317	\$ 84,188,448	\$ 63,631,490	\$ 35,744,975	\$ 47,127,527	\$ 25,508,393	\$ (21,619,134)	(45.87%)
Capital Projects	24,783,460	36,086,085	18,552,506	34,855,048	23,427,850	76,800,166	53,372,316	227.82%
Nutrition Services	9,566,215	9,074,934	7,400,894	9,986,470	9,818,450	10,433,778	615,328	6.27%
Student Activities	2,708,107	1,893,162	942,763	2,485,000	1,630,755	2,160,000	529,245	32.45%
Adult Education	1,211,785	513,676	184,087	125,281	122,860	128,364	5,504	4.48%
Grants and Donations Fund	3,342,541	4,613,285	2,747,135	4,379,865	3,306,420	4,266,500	960,080	29.04%
Total - Special Funded Programs	\$ 66,487,425	\$ 136,369,590	\$ 93,458,875	\$ 87,576,639	\$ 85,433,862	\$ 119,297,201	\$ 33,863,339	39.64%



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

SUMMARY EXPENDITURES ALL FUNCTIONS

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<u>Programs</u>	<u>Actual</u> <u>2018-19</u>	<u>Actual</u> <u>2019-20</u>	<u>Actual</u> <u>2020-21</u>	<u>Original</u> <u>Budget</u> <u>2021-22</u>	<u>Projected</u> <u>Actual</u> <u>2021-22</u>	<u>Budget</u> <u>2022-23</u>	<u>1 year Variance</u> <u>2022-23 vs 2021-22</u>	
							<u>\$</u> <u>Increase</u> <u>(Decrease)</u> <u>2022-23</u>	<u>%</u> <u>Increase</u> <u>(Decrease)</u> <u>2022-23</u>
Elementary Instruction	\$ 37,310,310	\$ 38,552,869	\$ 41,245,083	\$ 39,660,135	\$ 39,510,885	\$ 40,320,421	\$ 809,536	2.05%
Middle Instruction	20,532,558	21,050,326	22,123,072	23,491,543	23,662,366	22,984,045	(678,321)	(2.87%)
Senior High Instruction	21,796,687	22,741,800	25,826,368	23,957,532	23,880,324	25,493,615	1,613,291	6.76%
Summer School Instruction	2,606,715	776,654	1,817,780	3,945,263	4,121,295	4,247,967	126,672	3.07%
Douglass High Instruction	942,241	968,666	964,445	1,018,011	1,020,854	1,077,186	56,332	5.52%
At Risk Programs	1,076,938	1,068,793	1,029,958	1,074,935	931,165	1,108,753	177,588	19.07%
Special Education Instruction	16,286,526	15,984,142	16,677,155	17,644,038	17,962,116	19,236,367	1,274,251	7.09%
Early Childhood Special Education	2,617,652	2,835,530	3,099,881	3,303,542	3,309,178	3,495,548	186,370	5.63%
Gifted Program	1,531,886	1,483,405	1,584,960	1,639,664	1,590,642	1,660,806	70,164	4.41%
Title I	1,705,337	1,752,281	1,876,301	1,899,407	2,151,554	2,229,923	78,369	3.64%
English Language Learners	2,621,885	2,817,256	3,066,857	3,055,968	2,967,829	3,341,559	373,730	12.59%
Vocational Instruction	3,980,735	4,230,397	4,157,292	4,305,104	4,752,369	4,646,856	(105,513)	(2.22%)
Student Activities & Athletics	2,551,274	2,409,349	2,480,848	2,641,592	2,731,911	2,755,309	23,398	0.86%
Adult Basic Education	19,627	12,901	39	13,980	27,960	13,980	(13,980)	(50.00%)
Supplemental Education (Tuition) Services	1,628,300	1,899,351	1,407,080	1,532,530	1,452,600	1,600,060	147,460	10.15%
Guidance & Counseling Services	5,064,515	5,385,883	5,959,553	6,024,115	5,959,782	6,637,146	677,364	11.37%
Pupil Services	14,289,661	15,444,903	16,717,238	17,534,443	17,248,450	18,235,875	987,425	5.72%
Educational Media Services	590,006	642,895	674,187	690,728	675,083	732,920	57,837	8.57%
Support Services and Instructional Staff	13,164,576	14,373,612	14,570,489	23,357,857	21,011,077	22,258,406	1,247,329	5.94%



COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

SUMMARY EXPENDITURES ALL FUNCTIONS

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Programs	Actual 2018-19	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23	1 year Variance 2022-23 vs 2021-22	
							\$ Increase (Decrease) 2022-23	% Increase (Decrease) 2022-23
Administrative Services	9,611,661	9,790,148	10,229,486	11,493,660	11,004,580	11,521,565	516,985	4.70%
Other Administrative Services	13,744,386	14,249,343	15,327,403	15,741,132	15,506,294	16,422,180	915,886	5.91%
Business Services	1,340,457	1,407,409	1,461,056	1,440,355	1,446,903	1,482,229	35,326	2.44%
Maintenance Services	20,124,581	21,028,093	21,898,467	22,157,471	21,810,250	24,294,205	2,483,955	11.39%
Security Services	766,861	1,004,143	965,716	941,568	1,039,972	1,315,557	275,585	26.50%
Transportation Services	12,745,225	10,224,003	9,230,205	13,893,902	11,771,804	12,594,224	822,420	6.99%
Research and Information Systems	1,330,038	2,051,805	2,622,731	2,625,222	2,759,003	3,231,704	472,701	17.13%
Community Services	850,791	831,094	1,014,004	1,014,376	1,075,659	4,091,674	3,016,015	280.39%
Early Childhood Education	3,474,809	3,671,484	3,984,778	4,112,535	4,058,452	4,420,210	361,758	8.91%
Parents as Teachers	1,193,185	1,288,642	1,206,263	1,275,041	1,308,998	1,379,792	70,794	5.41%
Other Financing Uses	1,880,155	2,674,219	16,441,888	9,431,174	1,769,868	642,740	(1,127,128)	(63.68%)
Debt Services	24,875,317	84,188,448	63,631,490	35,744,975	47,127,527	25,508,393	(21,619,134)	(45.87%)
Capital Projects	24,783,460	36,086,085	18,552,506	34,855,048	23,427,850	76,800,166	53,372,316	227.82%
Nutrition Services	9,566,215	9,074,934	7,400,894	9,986,470	9,818,450	10,433,778	615,328	6.27%
Student Activities	2,708,107	1,893,162	942,763	2,485,000	1,630,755	2,160,000	529,245	32.45%
Adult Education	1,211,785	513,676	184,087	125,281	122,860	128,364	5,504	4.48%
Grants and Donations Fund	3,342,541	4,613,285	2,747,135	4,379,865	3,306,420	4,266,500	960,080	29.04%
Total	\$ 283,867,003	\$ 359,020,986	\$ 343,119,458	\$ 348,493,462	\$ 333,953,085	\$ 382,770,023	\$ 48,816,938	14.62%



COLUMBIA PUBLIC SCHOOLS
2022-23 BUDGET

