

Columbia School District Budget 2014-15

**Approved by the
Board of Education
June 19, 2014**

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Budget Message

The Columbia Board of Education approved new Vision, Mission & Values under the Comprehensive School Improvement Plan, known as CSIP, (<http://www.columbia.k12.mo.us/csip/beta/>) during 2009-2010. The plan was developed with significant input from multiple stakeholders. The budget document is the most tangible evidence of efforts to align resources with the CSIP.

The economic environment makes budget planning an arduous task that requires much analysis, debate, and ultimately, decision-making. Columbia Public Schools is working collaboratively with schools, district programs and district administration to develop strategies and align resources in a manner that reflects the vision, mission and values. The process of budget development is the foundation of meeting our district's vision and mission:

Vision: To be the best school district in the state

Mission: To provide an excellent education for all students

Values:

- Student achievement as the priority
- Elimination of achievement disparities
- Equitable curriculum and learning opportunities to prepare all students for citizenship, careers, and college
- Learner engagement
- Diversity
- Highly qualified staff
- Professionalism
- Collaboration
- Innovation
- Data-driven decisions
- A culture of dignity
- A safe learning environment
- Quality facilities
- Appropriate instructional resources
- Adequate technology resources and support
- Partnerships between schools, parents, and the entire Columbia community
- Open, pro-active communication
- Visionary leadership
- Excellent fiscal management and accountability
- Efficient, judicious use of public resources

The CSIP Goals:

Student Performance:

- Develop and enhance quality educational/instructional programs to improve performance and enable students to meet their personal, academic, and career goals.

Parent and Community Involvement:

- Promote, facilitate, and enhance parent, student, and community involvement in district educational programs.

Highly Qualified Staff:

- Recruit, attract, develop, and retain highly qualified staff to carry out the district's mission, goals, and objectives.

Facilities, Instructional Resources, and Support Services:

- Provide and maintain appropriate instructional resources, support services, and safe facilities.

Governance:

- Govern the district in an efficient and effective manner, providing leadership and representation to benefit the students, staff, and patrons of the district.

As Columbia Public Schools continues to receive a higher number of students annually with growing diversity, managing the growth of the District and maintaining quality educational services for all children remain a priority. In order to continue the vision of being the best school district in the state, this budget prioritizes class size, services to students, improved mental health and technology services and compensation and benefits for employees.

For the 2014-15 budget, the State of Missouri revenue projections are the basis for the district's projections. The state budget includes a projected increase in funding through the foundation formula at an estimated \$2.2 million. Our growing student population will increase the revenue from the state foundation formula by an expected \$650,000. As part of the long range financial planning of the District, 2014-15 is the year in which our debt service fund revenues from the tax levy can fully support the annual debt service payments. This allows the planned movement of all Classroom Trust Funds into the operating budget which increases state revenues by another \$1.7 million.

State collection of sales tax and income tax continue to be an item to watch, however, the increase for school funding has been scheduled to be met by increases in gaming revenues which are not increasing at this point. The state budget includes a significant increase in Proposition C revenue for the District, however, due to historical trends and recent changes in state law relating to sales tax, this budget does not consider the entire increase as probable, using only 26% of the state expected increase.

This budget projects a 2.50 percent increase in local assessed valuation translating to approximately \$3 million in additional local revenue. While this increase is higher than the final 2013-14 figure, Columbia has a considerable amount of new construction in the commercial and student housing arenas that is ready to be placed into service. As in previous years, this budget considers minimal changes in county and federal revenue sources.

The wisdom of this Board of Education in previous years to grow fund balances to help navigate these more difficult years continues to reap rewards for the District. The projected 2013-14 excess expenditures over revenues and transfers is an estimated \$2.3 million resulting in a fund balance to expenditures and transfers ratio of 24.56 percent. Unlike the current year, 2014-15 operates with a small amount of revenue over expenditures as we manage the five year projections to assure balances at or above 16 percent in June 2018. The annual deficit spending will return in the 2015-16 fiscal year. Once again, the uncertainty of the state's ability to fully fund projected increases in school funding causes the District to take a conservative approach to commitments to recurring expenses.

In conclusion, the administration is pleased to present a budget for the 2014-15 fiscal year with planned excess in revenues over expenditures of \$430,538 with ending fund balances at 23.82 percent. We appreciate the contributions of the Board of Education, patrons, staff and administration in the development of this document.

Budget Assumptions 2014-2015

Local Revenue

1. **Current Property Tax Revenue**
 - a. 2.50% increase in assessed valuation (preliminary assessed valuation is available July 2014 and final is available January 2015).
 - b. Assume a 95.50% collection rate (consistent with 2011 & 2012, however, down from 2013).
 - c. Assume a flat total tax levy to be determined in August 2014, however, assume 5 cents moved to the operating fund from the capital projects fund.
2. **Delinquent Tax Revenue** assumed flat as projected for 2013-14 due to historical unreliability of delinquent collection rate.
3. **Proposition C Revenue** assumed at \$880 per Weighted Average Daily Attendance (WADA), an increase of \$15 from the projected actual \$865 for 2013-14. The 2014-15 DESE projected rate provided in March 2014 is \$922 per WADA .
4. **Intangible Tax, Surtax (Merchants & Manufacturers) and In Lieu of Tax Payments** assumed flat for 2014-15.
5. **Interest earnings and rate** assumed to be flat for 2014-15.

Intermediate Revenue

6. **Fines & Forfeitures, State Assessed Railroads & Utilities and County Stock Insurance** projected equal to the projected 2013-14 revenues.

State Revenue

7. **Basic Formula**
 - a. Using an increased WADA of 224 students based on RSP projected student enrollments and a flat rate of attendance.
 - b. Assuming state funding at 96.25% of the formula calculation to align with the improved funding included in the State of Missouri budget.
 - c. Increasing by \$1.3 million due to allocation of Classroom Trust Funds previously committed to the Debt Service Fund.
8. **Transportation** is budgeted at the projected actual received in 2013-14.
9. **Parents as Teachers revenue** is budgeted at the current 2013-14 budgeted amount and projected actual.
10. **High Need & Residential Placement Funds** are budgeted at an increase equal to additional funds expected due to the increase in cost of services under the Great Circle Agreement.

Federal Revenue

11. **Medicaid funding** is budgeted at a 25% increase due to higher costs of services in 2014-15.
12. **Title funds** are budgeted at a slight increase due to intentional plan to carry forward some funding from 2013-14. Final allocations are not yet known.
13. **Special education** is being budgeted at slightly reduced allocations.

Expenditures

Program additions and improvements were limited this year to the areas of employee compensation and benefits, preparing for 12th grade at Battle High School, additional services for guidance and media services at elementary, additional teacher FTE for student growth and areas that could self-fund changes for priorities.

14. **Full operation of all salary schedules** and increases for salaried employees who are not on a salary schedule at the same average percentage increase as the average teacher schedule increase (1.81%). Total cost of \$2.0 million when adding the cost of benefits.
15. **Restoration of the 2009-10 frozen year** for employees associated with the teacher salary scheduled who were eligible for and did not receive a step in that year. 872 employees were impacted by this restoration for a total cost of \$845,267 for an average increase of \$836 for those employees.
16. **Improvement of base compensation by \$300** for all salary schedules other than the teacher schedule and an equal amount for all employees not associated with a salary schedule. The cost of the improvement with benefits is \$406,016 and results in an average increase of \$419 for 845 employees.
17. **Educational credit** is budgeted in 2014-15 at a projected cost of \$510,250.
18. **Retiree/resignation savings** of \$420,000 is planned in the budget.
19. **No change in retirement rates** for PSRS/PEERS which will remain at 14.50% and 6.86% respectively for both the employee and the Board of Education.
20. **Medical premiums** are budgeted at a 3.75% average increase to allow for expected increased claim costs and federal fees. Final rates will be set in the fall of 2014.
21. **Worker's Compensation premiums** are not budgeted for an increase.
22. **No increases** in dental or life insurance are budgeted.
23. **4 New teachers in the area of ELL, Elementary and Middle School** to address projected growth address class size concerns are added to the 2014-15 budget.
24. **Fixed Cost increases** of \$967,790 for utilities, transportation, fuel & insurance have been added. These funds allow for an increase in rates for utilities and increased electrical use due to additional schools with air conditioning. Funds are provided for transportation to support the allowable increase under the contract extension and for fuel due to expected rate increases. Increases in property and liability insurances are provided as well.
25. **Additional teacher, principal, guidance counseling and support personnel** are included for the addition of 12th grade at Battle High School. Net FTE increase of 11 after reallocating personnel from Hickman High School and Rock Bridge High School.

26. **Reduction of prior year one year additions** for the secondary reorganization efforts in the areas of Professional Development, middle school guidance counselor extra days, one time purchases for athletics and music and classroom furnishing and equipment needs.
27. **Increase in grounds and custodial budgets** for increased lawn mowing area and rates, as well as, outsourcing of landscaping at Aslin and BHS along with required retention pond/stormwater maintenance. Additionally budgets are provided for outsourcing of gymnasium floor refinishing and resurfacing.
28. **A reduction of Special Education staffing (3.00 FTE)** in the areas of services at JJC, school psych interns and support staff has been included in this budget.
29. **Services in elementary media centers and guidance counseling and home school communicators** are expanded with staffing (net FTE increase of 15.25) to allow additional support to students.
30. **AVID program service and supply budgets are reduced** to allow for additional tutoring hours for students and for an increase in the coordinator FTE creating a full time position.
31. **Support staff increases are included** in the areas of Assistant Superintendent of Elementary and Secondary, MAC Scholars, Student and Family Advocacy and Community Relations and are partially funded with supply budget reductions. The net increase FTE in this area is 2.00.
32. **Instructional Technology** supply budgets have been reduced to allow for an increase of 1.58 FTE in Instruction Technology Specialists to provide more assistance to teachers with integration of technology into curriculum.
33. **Substitute budgets are increased** for middle school specialists (elective teachers) to allow for collaboration across buildings.
34. **Substitute budgets are decreased** at the comprehensive high schools to allow for the addition of two permanent substitutes at each of the three schools for consistent daily support.
35. **Additional staffing and operating budgets** are included for the custodial department at Battle Elementary School to allow spring cleanup and preparation for summer school at BES.
36. **Nursing staffing is increased** by 1.40 FTE to support growing student population and needs.
37. **Reductions are made to the print center and copier fleet program budgets** under new pricing for the 2014-15 contract.

**Columbia Public School District
Board of Education
2014-15 Budget Parameters
Presented January 13, 2014**

Preface

The Board of Education has used a multi-year budget planning process in recent years which, collectively with a successful levy election in April 2013, resulted in increased operating fund balances. These balances and conservative future revenue improvements allow sustained operations without continued reductions. The state foundation formula has not been fully funded since 2008-09 and is projected to remain under funded for 2014-15. This has increased the reliance on local revenues to support growth and increased needs of the District. The local economy remains strong in Columbia, however, the assessed valuation growth over the most recent five years which includes two reassessment years has averaged 1.35%. The five preceding years averaged 6.85%, creating fewer local revenue dollars to support growth.

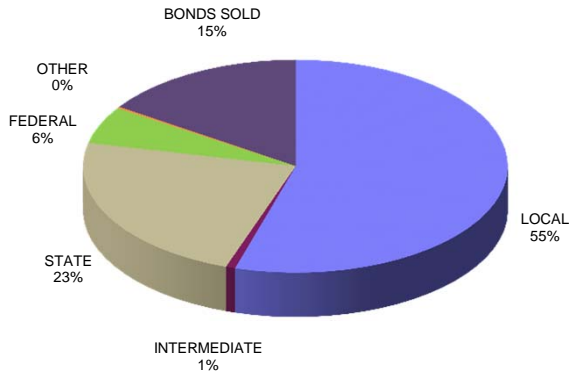
The District acknowledges deficit spending is not a long term sustainable model, however, strategically uses it for the 2013-14 and future budget for a few years to continue improved operations and maintain class size at a reasonable level as the economy recovers.

With this long term vision, the 2014-15 budget will be developed in a collaborative process and consider priorities and the District's Mission, Vision and Values using the following parameters.

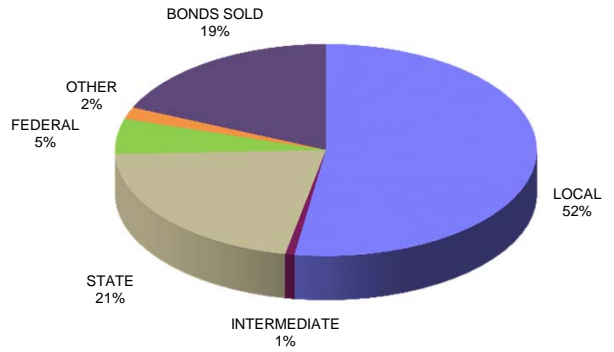
1. The Board of Education will consider salary improvements for all employee groups through the budget and negotiation processes.
2. The Board of Education will consider program and departmental budget adjustments as necessary to promote student achievement.
3. Operating efficiencies will continue to be reviewed and considered throughout the budget process.
4. The Board of Education will consider employee benefit programs for eligible employees through the budget and negotiation processes.
5. Appropriate fund balances will be maintained through reasonable budget considerations and controlled deficit spending ensuring financial integrity. A minimum fund balance of 16% will be used for current and future planning years.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

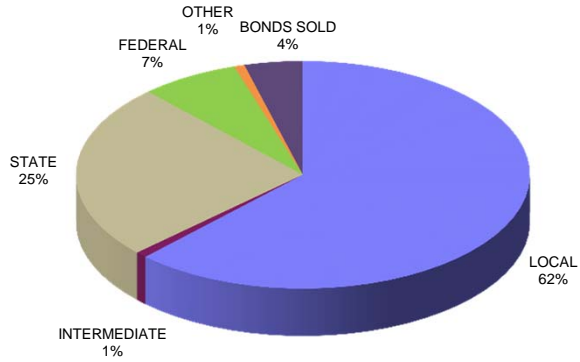
**REVENUES
FINAL BUDGET 2014-15**



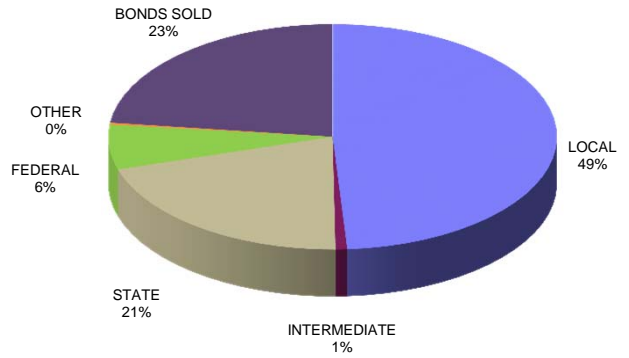
**REVENUES
PROJECTED ACTUAL 2013-14**



**REVENUES
ACTUAL 2012-13**

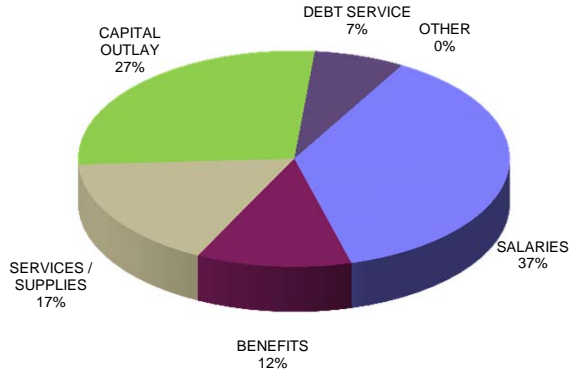


**REVENUES
ACTUAL 2011-12**

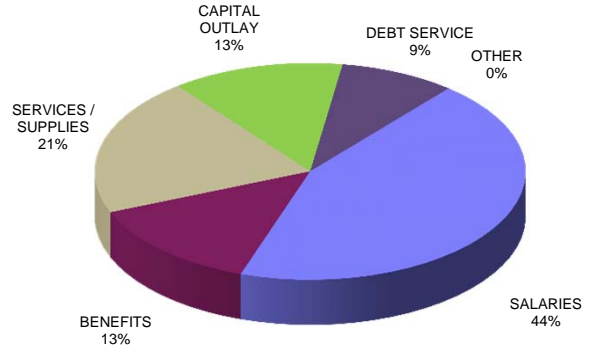


**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

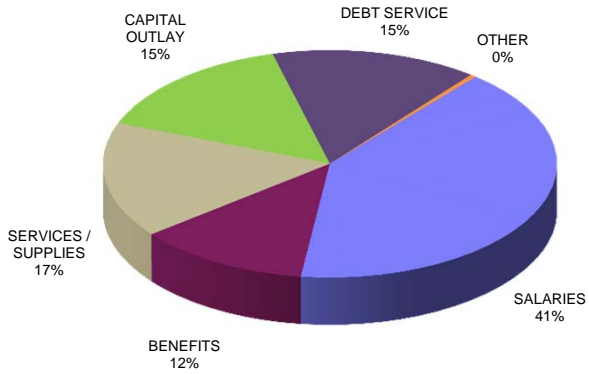
**EXPENDITURES
FINAL BUDGET 2014-15**



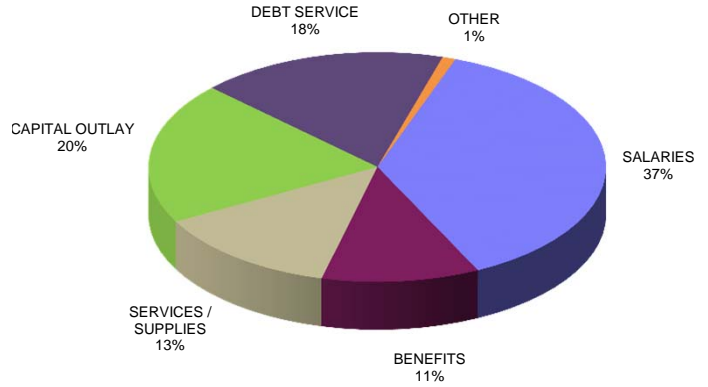
**EXPENDITURES
PROJECTED ACTUAL 2013-14**



**EXPENDITURES
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**EXPENDITURES
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

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FINAL BUDGET
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

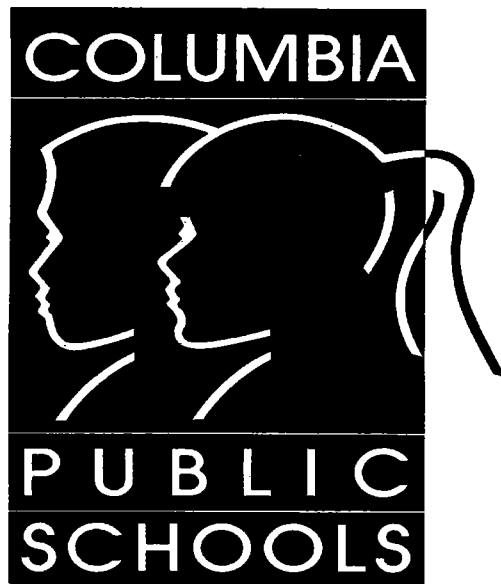
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**Final Budget
2014-15**

**Expenditures
District Operating Funds**



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

**District Operating Funds
Expenditures**

**General Operating Fund
Teachers Fund**

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

Program: Elementary Instruction

**Function(s): Elementary Instruction
1111 through 1129**

Expenditure Object Category	Actual 2011-12	Actual 2012-13	Original Budget 2013-14	Projected Actual 2013-14	Final Budget 2014-15
Salaries	\$ 20,300,307	\$ 21,113,476	\$ 21,763,409	\$ 21,135,158	\$ 21,789,370
Employee Benefits	\$ 6,047,595	\$ 6,373,860	\$ 6,911,482	\$ 6,538,972	\$ 6,748,815
Services/Supplies	\$ 1,751,722	\$ 2,287,339	\$ 2,839,352	\$ 2,894,036	\$ 2,991,281
Total	\$ 28,099,624	\$ 29,774,675	\$ 31,514,243	\$ 30,568,166	\$ 31,529,466

Program Data:	2011-12	2012-13	2013-14	2013-14	2014-15
Number of Schools	19	19	19	19	19
Number of Students					
September membership	7,938	8,027	8,227	8,225	8,325
February membership	7,919	8,043	8,243	8,275	8,375
Average membership	7,929	8,035	8,235	8,250	8,350
Per Pupil Cost Instructional Expense Only	\$ 3,544	\$ 3,706	\$ 3,827	\$ 3,705	\$ 3,776

Staff FTE:					
Teachers	405.19	419.76	433.86	423.46	426.96
Title IIA Teachers				11.00	11.00
Fellows (cost in 2201-2299 Student Support)	23.00	22.00	21.00	23.00	20.00
Instructional Aides	16.00	15.32	16.32	15.13	15.13
Playground Monitors/Crossing Guards	45.00	45.00	44.37	39.82	39.82
Total	489.19	502.08	515.55	512.41	512.91

Membership per FTE	16.21	16.00	15.97	16.10	16.28
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Costs Specific to location:		Note - does not include district wide costs					Average Membership	13-14 Avg Cost Per Member
Benton	Title	\$ 722,790	\$ 1,162,243	\$ 1,135,855	\$ 1,145,401	\$ 1,186,715	288.13	\$ 3,975
Blue Ridge	Title	\$ 1,254,013	\$ 1,387,484	\$ 1,513,172	\$ 1,542,114	\$ 1,453,261	443.22	\$ 3,479
Fairview		\$ 1,741,391	\$ 1,714,102	\$ 1,755,569	\$ 1,759,153	\$ 1,811,275	551.17	\$ 3,192
Alpha Hart Lewis	Title	\$ 2,185,737	\$ 2,283,246	\$ 2,280,836	\$ 2,343,931	\$ 2,800,892	614.37	\$ 3,815
Grant		\$ 1,045,421	\$ 1,028,686	\$ 1,132,862	\$ 1,136,365	\$ 1,176,485	317.03	\$ 3,584
Lee		\$ 1,207,052	\$ 1,290,321	\$ 1,340,017	\$ 1,141,442	\$ 1,135,850	313.03	\$ 3,646
Cedar Ridge	Targeted	\$ 764,992	\$ 744,434	\$ 797,364	\$ 821,098	\$ 839,673	177.25	\$ 4,632
Parkade	Title	\$ 1,260,144	\$ 1,596,166	\$ 1,629,908	\$ 1,522,952	\$ 1,509,630	426.23	\$ 3,573
New Haven		\$ 1,113,615	\$ 1,041,260	\$ 1,061,401	\$ 1,149,820	\$ 1,196,466	299.82	\$ 3,835
Ridgeway		\$ 855,474	\$ 870,203	\$ 904,297	\$ 846,670	\$ 880,359	239.50	\$ 3,535
Rockbridge		\$ 1,422,952	\$ 1,601,005	\$ 1,729,996	\$ 1,672,532	\$ 1,696,528	560.77	\$ 2,983
Russell		\$ 1,668,638	\$ 1,845,074	\$ 1,974,965	\$ 1,901,912	\$ 1,929,684	498.18	\$ 3,818
Shepard		\$ 1,788,772	\$ 1,887,149	\$ 2,033,719	\$ 1,939,255	\$ 1,996,138	584.03	\$ 3,320
West Boulevard	Title	\$ 1,296,984	\$ 1,253,593	\$ 1,307,209	\$ 1,263,867	\$ 1,308,334	327.88	\$ 3,855
Two Mile Prairie		\$ 891,836	\$ 983,002	\$ 1,013,797	\$ 1,023,571	\$ 1,055,576	329.00	\$ 3,111
Midway Heights		\$ 1,030,263	\$ 1,060,316	\$ 1,093,184	\$ 979,010	\$ 1,019,312	262.57	\$ 3,729
Mill Creek		\$ 2,499,728	\$ 2,719,759	\$ 2,854,759	\$ 2,790,333	\$ 2,830,377	852.63	\$ 3,273
Derby Ridge	Title	\$ 1,700,382	\$ 1,771,587	\$ 1,787,277	\$ 1,652,067	\$ 1,519,189	485.96	\$ 3,400
Paxton Keeley		\$ 2,092,706	\$ 2,078,362	\$ 2,124,135	\$ 2,096,860	\$ 2,178,774	679.50	\$ 3,086
All Elementary Costs		\$ 1,556,734	\$ 1,456,683	\$ 2,043,921	\$ 1,839,813	\$ 2,004,948		
Total Instructional Expense		\$ 28,099,624	\$ 29,774,675	\$ 31,514,243	\$ 30,568,166	\$ 31,529,466	8250.23	\$ 3,705

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

Program: Elementary Instruction

Function(s): Elementary Instruction
1111 through 1129

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

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

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

Variance Discussion: Expenditures have a net increase as compared to 2013-14 projected actual after the following reductions and improvements.

Reductions

- Decrease teacher fellow budget by 3 fellows (total 20)

Improvements/Increases

- Increase in teacher FTE of 2 to address growing population and class size
- Operation of all salary schedules
- Restoration of one step for employees on the teacher's salary schedule from 2009-10
- Adjustment of substitute budgets based on current year actual absences and use
- Improvement of salary schedules other than teacher's schedule
- Educational Credit compensation allowance
- Increase in medical insurance rates paid for employees

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

Program: Middle Instruction

Function(s): Middle Instruction
1130 through 1149

Expenditure Object Category	Actual 2011-12	Actual 2012-13	Original Budget 2013-14	Projected Actual 2013-14	Final Budget 2014-15
Salaries	\$ 14,609,840	\$ 14,588,780	\$ 11,792,145	\$ 11,514,105	\$ 11,828,332
Employee Benefits	\$ 4,248,749	\$ 4,292,939	\$ 3,790,610	\$ 3,435,566	\$ 3,580,118
Services/Supplies	\$ 851,259	\$ 1,263,002	\$ 1,864,958	\$ 2,148,664	\$ 1,908,628
Total	\$ 19,709,848	\$ 20,144,721	\$ 17,447,713	\$ 17,098,335	\$ 17,317,078

Program Data:	Grades 6-9 2011-12	Grades 6-9 2012-13	Grades 6-9 2013-14	Grades 6-8 2013-14	Grades 6-8 2014-15
Number of Schools	6	6	6	6	6
Number of Students					
September membership	5,061	5,058	3,844	3,833	3,883
February membership	5,018	5,013	3,804	3,801	3,851
Average membership	5,040	5,036	3,824	3,817	3,867
Per Pupil Cost Instructional Expense Only	\$ 3,911	\$ 4,001	\$ 4,563	\$ 4,480	\$ 4,478
Staff FTE:					
Teachers	290.12	298.43	229.91	234.03	235.03
Title IIA Teachers	-	-	-	0.42	0.42
Fellows (cost in 2201-2299 Student Support)	2.00	4.00	4.00	1.00	4.00
Instructional Aides	<u>7.00</u>	<u>8.00</u>	<u>10.00</u>	<u>6.00</u>	<u>6.00</u>
Total	299.12	310.43	243.91	241.45	245.45

Membership per FTE

	16.85	16.22	15.68	15.81	15.75
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Costs Specific to location

	Note - does not include district wide costs					Average Membership	13-14 Avg Cost Per Member
Jefferson Middle	\$ 3,243,147	\$ 3,120,521	\$ 2,552,580	\$ 2,434,116	\$ 2,451,553	513.44	\$ 4,741
Oakland Middle	\$ 2,504,126	\$ 2,491,301	\$ 2,086,459	\$ 2,149,882	\$ 2,202,208	483.22	\$ 4,449
West Middle	\$ 3,426,486	\$ 3,321,957	\$ 2,605,510	\$ 2,608,334	\$ 2,651,075	587.66	\$ 4,439
Gentry Middle	\$ 3,324,757	\$ 3,532,180	\$ 3,230,611	\$ 3,164,503	\$ 3,217,081	839.84	\$ 3,768
Lange Middle	\$ 3,225,356	\$ 3,307,325	\$ 2,588,491	\$ 2,452,677	\$ 2,468,909	648.65	\$ 3,781
Smithton Middle	\$ 3,673,887	\$ 3,728,717	\$ 3,353,437	\$ 3,089,343	\$ 3,111,158	744.40	\$ 4,150
All Middle Costs	\$ 312,089	\$ 642,720	\$ 1,030,625	\$ 1,199,480	\$ 1,215,094		
Total Instructional Expense	\$ 19,709,848	\$ 20,144,721	\$ 17,447,713	\$ 17,098,335	\$ 17,317,078	3,817.20	\$ 4,479

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

Program: Middle Instruction

Function(s): Middle Instruction
1130 through 1149

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

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

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

Variance Discussion: Expenditures have a net increase as compared to 2013-14 projected actual after the following reductions and improvements.

Reductions

- Decrease in fellows budget of 1 fellows (total of 4)
- Decrease in AVID supplies budget to fund additional tutoring hours
- Adjustment of substitute budgets based on current year actual absences and use

Improvements/Increases

- Increase in teacher FTE of 1 to address growing population and class size
- Operation of all salary schedules
- Restoration of one step for employees on the teacher salary schedule from 2009-10
- Improvement of salary schedules other than teacher's schedule
- Educational credit compensation allowance
- Increase in medical insurance rates paid for employees
- Increase in AVID Tutoring budget to expand sections offered

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

Program: High School Instruction

**Function(s): High School Instruction
1150 through 1189**

<u>Expenditure Object Category</u>	<u>Actual 2011-12</u>	<u>Actual 2012-13</u>	<u>Original Budget 2013-14</u>	<u>Projected Actual 2013-14</u>	<u>Final Budget 2014-15</u>
Salaries	\$ 8,851,237	\$ 8,666,936	\$ 12,988,029	\$ 12,084,552	\$ 12,864,656
Employee Benefits	\$ 2,516,249	\$ 2,531,870	\$ 3,839,629	\$ 3,595,981	\$ 3,906,113
Services/Supplies	\$ 882,572	\$ 1,761,313	\$ 2,540,118	\$ 2,891,623	\$ 2,831,476
Total	\$ 12,250,058	\$ 12,960,119	\$ 19,367,776	\$ 18,572,156	\$ 19,602,245

<u>Program Data:</u>	<u>Grades 10-12 2011-12</u>	<u>Grades 10-12 2012-13</u>	<u>Grades 10-12 2013-14</u>	<u>Grades 9-12 2013-14</u>	<u>Grades 9-12 2014-15</u>
Number of Schools	2	2	2	3	3
Number of Students					
September membership	3,617	3,434	4,930	4,760	4,810
February membership	3,477	3,366	4,900	4,624	4,674
Average membership	3,547	3,400	4,915	4,692	4,742
Per Pupil Cost Instructional Expense Only	\$ 3,454	\$ 3,812	\$ 3,941	\$ 3,958	\$ 4,134
Staff FTE:					
Teachers	174.74	170.33	247.51	244.36	251.36
Fellows (cost in 2201-2299 Student Support)	8.00	8.00	10.00	11.00	13.00
Permanent Substitutes	-	-	-	-	6.00
Instructional Aides	4.00	2.84	4.84	4.84	5.84
Total	186.74	181.17	262.35	260.20	276.20

<i>2 fellows at no cost</i>	<i>2 fellows at no cost</i>	<i>2 fellows at no cost</i>	<i>3 fellows at no cost</i>	<i>3 fellows at no cost</i>
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Membership per FTE	18.99	18.77	18.73	18.03	17.17
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Costs Specific to location

	Note - does not include district wide costs					Average Membership	13-14 Avg Cost Per Member
	\$	\$	\$	\$	\$		
Hickman	\$ 6,689,544	\$ 6,785,214	\$ 7,626,112	\$ 7,112,084	\$ 6,669,066	1,719.02	\$ 4,137
Rock Bridge	\$ 5,068,583	\$ 5,051,183	\$ 6,080,270	\$ 5,935,408	\$ 5,981,529	1,905.68	\$ 3,115
Battle	\$ -	\$ 10,281	\$ 4,182,927	\$ 3,743,733	\$ 4,945,327	1,067.66	\$ 3,507
All Sr. High Costs	\$ 491,931	\$ 1,113,441	\$ 1,478,467	\$ 1,780,931	\$ 2,006,323		
Total Instructional Expense	\$ 12,250,058	\$ 12,960,119	\$ 19,367,776	\$ 18,572,156	\$ 19,602,245	4,692.35	\$ 3,958

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

Program: High School Instruction

Function(s): High School Instruction
1150 through 1189

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

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

Budget allocations for this program are made by the Assistant Superintendent for Secondary Education based on requests by the supervisor/coordinator for each area or, for general services and supplies, based on the 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 2013-14 projected actual after the following reductions and improvements.

Reductions

- Decrease in AVID supplies budget in order to fund additional tutoring hours
- Reduction of general secondary instructional budget to support needed maintenance contract
- Decrease in substitute budget to support hiring of two permanent substitutes

Improvements/Increases

- Increase of teacher FTE of 7.00 to support the addition of 12th grade students at Battle High School (net of moves from HHS & RBHS)
- Addition of permanent substitute FTE of 6.00 to support daily need
- Operation of all salary schedules
- Restoration of one step for employees on the teacher salary schedule from 2009-10
- Adjustment of substitute budgets based on current year actual absences and use
- Educational credit compensation allowance
- Increase in medical insurance rates paid for employees
- Increase in fellows budget by 2 fellows (actual 10 paid and 13 total)
- Increase in AVID tutoring salary budget to increase number of sections offered
- Increase in Science instructional budget at BHS for supplies for senior and AP level courses

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

Program: Summer School Instruction

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

Expenditure Object Category	Actual 2011-12	Actual 2012-13	Original Budget 2013-14	Projected Actual 2013-14	Final Budget 2014-15
Salaries	\$ 1,404,441	\$ 1,606,700	\$ 1,758,022	\$ 1,575,353	\$ 1,622,335
Employee Benefits	\$ 222,945	\$ 209,587	\$ 293,182	\$ 293,719	\$ 253,975
Services/Supplies	\$ 401,457	\$ 427,610	\$ 491,000	\$ 521,000	\$ 521,000
Total	\$ 2,028,843	\$ 2,243,897	\$ 2,542,204	\$ 2,390,072	\$ 2,397,310

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

Program Data:	2011-12	2012-13	2013-14	2013-14	2014-15
Summer School ADA	754.63	614.04	766.04	766.23	791.23
(this includes the ADA from all students whether the cost is reflected on this page or not and is from previous fiscal year summer school in order to line up with timing of funding)					
Per Pupil Cost	\$ 2,689	\$ 3,654	\$ 3,319	\$ 3,119	\$ 3,030
Staff FTE:					
Support Staff	0.50	0.50	0.50	0.50	0.50

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

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

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, MAC Scholars camp, credit recovery and credit completion.

Variance Discussion: Expenditures have a net increase as compared to 2013-14 projected actual after the following reductions and improvements. Additionally, growth in student enrollment has increased needed staffing. All other costs including transportation, administration, student support and others are reflected on the appropriate page of the budget document.

Reductions

- None

Improvements/Increases

- Restoration of one step for employees on the teacher salary schedule from 2009-10
- Improvement of support staff salary grade

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

Program: Douglass High Instruction

Function(s): Douglass High Instruction
1195

Expenditure Object Category	Actual 2011-12	Actual 2012-13	Original Budget 2013-14	Projected Actual 2013-14	Final Budget 2014-15
Salaries	\$ 664,396	\$ 568,078	\$ 561,186	\$ 574,077	\$ 590,160
Employee Benefits	\$ 186,043	\$ 163,406	\$ 179,335	\$ 163,223	\$ 170,656
Services/Supplies	<u>\$ 30,123</u>	<u>\$ 50,025</u>	<u>\$ 55,385</u>	<u>\$ 55,385</u>	<u>\$ 70,385</u>
Total	<u>\$ 880,562</u>	<u>\$ 781,509</u>	<u>\$ 795,906</u>	<u>\$ 792,685</u>	<u>\$ 831,201</u>

Program Data:	2011-12	2012-13	2013-14	2013-14	2014-15
Number of Students					
September membership	142	146	142	149	149
February membership	162	110	110	126	126
Average membership	152	128	126	137	137
Per Pupil Cost	\$ 5,793	\$ 6,106	\$ 6,317	\$ 5,773	\$ 6,053
Staff FTE:					
Teachers	12.00	13.00	13.00	11.50	11.50
Instructional Aides					
Total	12.00	13.00	13.00	11.50	11.50
Membership per FTE	12.67	9.85	9.69	11.94	11.94

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

Program: Douglass High Instruction

Function(s): Douglass High Instruction
1195

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

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 2013-14 projected actual after the following reductions and improvements.

Reductions

- None

Improvements/Increases

- Operation of all salary schedules
- Educational credit compensation allowance
- Restoration of one step for employees on the teacher salary schedule from 2009-10
- Adjustment of substitute budgets based on current year absences and use
- Improvement of salary schedules other than teacher's schedule
- Increase in medical insurance rates paid for employees

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

Program: At Risk Programs for Delinquent and Neglected Youth

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

Expenditure Object Category	Actual 2011-12	Actual 2012-13	Original Budget 2013-14	Projected Actual 2013-14	Final Budget 2014-15
Salaries	\$ 258,546	\$ 367,483	\$ 380,182	\$ 290,228	\$ 249,453
Employee Benefits	\$ 78,411	\$ 108,116	\$ 116,333	\$ 88,979	\$ 76,776
Services/Supplies	\$ 9,431	\$ 23,354	\$ 26,350	\$ 33,180	\$ 19,675
Total	<u>\$ 346,388</u>	<u>\$ 498,953</u>	<u>\$ 522,865</u>	<u>\$ 412,387</u>	<u>\$ 345,904</u>

Program Data:	2011-12	2012-13	2012-13	2013-14	2014-15
Number of Students					
September	60	53	58	54	54
February	55	58	58	61	61
Average	58	56	58	58	58
Per Pupil Cost	\$ 6,024	\$ 8,990	\$ 9,015	\$ 7,172	\$ 6,016
Staff FTE:					
ACE (Suspension Center)	3.00	3.00	3.00	2.00	2.00
Juvenile Justice Center	0.42	2.00	2.00	2.00	1.00
Boys & Girls Town of Missouri	3.06	4.04	4.04	1.00	1.00
CFSP Program	1.00	1.00	1.00	1.00	1.00
Total	<u>7.48</u>	<u>10.04</u>	<u>10.04</u>	<u>6.00</u>	<u>5.00</u>

Note - the students counts are membership at JJC, average enrollment at BGTM & ADA at ACE

Avg number of students per FTE	7.69	5.53	5.78	9.58	11.50
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In 2013-14 the District entered an agreement for regular education services at BGTM to be provided by Great Circle, thus reducing the number of teachers committed to Boys and Girls

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

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. In 2011-12, the District added staffing for the Child and Family Support Process program at the elementary level. The CFSP supports elementary students who struggle with behavioral and mental health issues. The program includes a partnership with Burrell Behavioral Health and provides academic instruction and social/emotional support for students and their families.

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

Variance Discussion: Expenditures have a net increase as compared to 2013-14 projected actual after the following reductions and improvements.

Reductions

- Adjustment of substitute budgets based on current year actual absences and use
- Reduction of 1.00 teacher FTE at the Juvenile Justice Center based on current census

Improvements/Increases

- Operation of all salary schedules
- Educational credit compensation allowance
- Restoration of one step for employees on the teacher salary schedule from 2009-10
- Improvement of salary schedules other than teacher's schedule
- Increase in medical insurance rates paid for employees

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

Program: Special Education Instruction

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

Expenditure Object Category	Actual 2011-12	Actual 2012-13	Original Budget 2013-14	Projected Actual 2013-14	Final Budget 2014-15
Salaries	\$ 11,191,511	\$ 10,689,392	\$ 10,573,753	\$ 10,370,876	\$ 10,668,286
Employee Benefits	\$ 3,776,094	\$ 3,681,550	\$ 3,837,446	\$ 3,665,210	\$ 3,793,722
Services/Supplies	\$ 200,959	\$ 342,678	\$ 345,366	\$ 337,866	\$ 438,261
Total	<u>\$ 15,168,564</u>	<u>\$ 14,713,620</u>	<u>\$ 14,756,565</u>	<u>\$ 14,373,952</u>	<u>\$ 14,900,269</u>

Summer School included above

Program Data:	2011-12	2012-13	2013-14	2013-14	2014-15
Number of Students					
December Count - SPED	1,868	1,792	1,997	1,690	1,705
Per Pupil Cost	\$ 8,120	\$ 8,211	\$ 7,389	\$ 8,505	\$ 8,739
Staff FTE:					
Teachers	175.65	176.63	176.63	165.82	165.82
Fellows	-	-	-	-	-
Instructional Aides	10.43	12.63	12.63	10.00	10.00
Braille Transcriber	-	-	-	1.00	1.00
Social Worker	-	-	-	-	1.00
Perm Sub	-	-	-	-	-
Paraprofessionals	<u>137.93</u>	<u>132.63</u>	<u>125.34</u>	<u>141.93</u>	<u>139.93</u>
Total	324.01	321.89	314.60	318.75	317.75

Some professional staff and costs in 2100 Pupil Support

December student count per FTE	5.77	5.57	6.35	5.30	5.37
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

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 CORE facility.

Variance Discussion: Expenditures have a net increase as compared to 2013-14 projected actual after the following reductions and improvements. In 2011-12 and in 2012-13, the department reallocated some FTE from instructional to diagnostic which is an ancillary service and is included on pages 34 and 35 of this document.

Reductions

- Reduction in paraprofessional staffing to reallocate resources to other professional services and for creation of a Social Worker position

Improvements/Increases

- Addition of a 1.00 Social Worker using current paraprofessional positions to fund
- Operation of all salary schedules
- Restoration of one step for employees on the teacher's salary schedule from 2009-10
- Adjustment of substitute budgets based on current year absences and use
- Improvement of salary schedules other than teacher's schedule
- Educational credit compensation allowance
- Increase in medical insurance rates paid for employees

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

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

Program: Early Childhood Special Education

Function(s): Early Childhood Special Education
1292

<u>Expenditure Object Category</u>	<u>Actual 2011-12</u>	<u>Actual 2012-13</u>	<u>Original Budget 2013-14</u>	<u>Projected Actual 2013-14</u>	<u>Final Budget 2014-15</u>
Salaries	\$ 2,417,166	\$ 2,345,240	\$ 2,311,877	\$ 2,381,955	\$ 2,447,362
Employee Benefits	\$ 734,749	\$ 690,703	\$ 714,765	\$ 745,246	\$ 773,997
Services/Supplies	\$ 213,077	\$ 191,671	\$ 185,013	\$ 182,945	\$ 212,222
Total	<u>\$ 3,364,992</u>	<u>\$ 3,227,614</u>	<u>\$ 3,211,655</u>	<u>\$ 3,310,146</u>	<u>\$ 3,433,581</u>

Summer School included above

<u>Program Data:</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2013-14</u>	<u>2014-15</u>
Number of Students					
December Count - ECSE	196	200	203	181	200
Per Pupil Cost \$	\$ 17,168	\$ 16,138	\$ 15,821	\$ 18,288	\$ 17,168
Staff FTE:					
Teachers	37.91	22.10	22.10	21.10	21.10
Instructional Aides	12.25	7.10	7.10	4.00	4.00
Administrator	-	1.00	1.00	1.00	1.00
Support Staff	7.80	1.26	1.26	0.70	0.70
Nurse/OTPT/SLPs	-	19.65	19.65	24.80	24.80
Total	<u>57.96</u>	<u>51.11</u>	<u>51.11</u>	<u>51.60</u>	<u>51.60</u>

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

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 2013-14 projected actual after the following reductions and improvements.

Reductions

- None

Improvements/Increases

- Operation of all salary schedules
- Restoration of one step for employees on the teacher's salary schedule from 2009-10
- Improvement of salary schedules other than teacher's schedule
- Adjustment of substitute budgets based on current year absences and use
- Educational credit compensation allowance
- Increase in medical insurance rates paid for employees

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

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

Program: Gifted Program

Function(s): Gifted Program
1211

<u>Expenditure Object Category</u>	<u>Actual 2011-12</u>	<u>Actual 2012-13</u>	<u>Original Budget 2013-14</u>	<u>Projected Actual 2013-14</u>	<u>Final Budget 2014-15</u>
Salaries	\$ 867,965	\$ 893,973	\$ 815,220	\$ 872,637	\$ 895,612
Employee Benefits	\$ 224,205	\$ 239,188	\$ 242,962	\$ 243,329	\$ 254,571
Services/Supplies	<u>\$ 52,461</u>	<u>\$ 49,411</u>	<u>\$ 68,963</u>	<u>\$ 69,125</u>	<u>\$ 63,463</u>
Total	<u>\$ 1,144,631</u>	<u>\$ 1,182,572</u>	<u>\$ 1,127,145</u>	<u>\$ 1,185,091</u>	<u>\$ 1,213,646</u>

<u>Program Data:</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Number of Students					
Students Served (as per the October Student Assignment File reported to DESE)	1,408	1,425	1,467	1,239	1,264
Per Pupil Cost \$	\$ 813	\$ 830	\$ 768	\$ 956	\$ 960
Staff FTE:					
Elementary Teachers	8.00	8.20	8.20	8.20	8.20
Secondary Teachers	<u>6.22</u>	<u>6.71</u>	<u>6.00</u>	<u>6.69</u>	<u>6.69</u>
Total	14.22	14.91	14.20	14.89	14.89
Students Served per FTE	99.02	95.57	103.31	83.21	84.89

The change in students served in 2013-14 is a result of using actual enrolled rather than eligible for the program.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

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 2013-14 projected actual after the following reductions and improvements.

Reductions

- Adjustment of substitute budgets based on current year actual absence and use

Improvements/Increases

- Operation of all salary schedules
- Restoration of one step for employees on the teacher's salary schedule from 2009-10
- Improvement of salary schedules other than teacher's schedule
- Educational credit compensation allowance
- Increase in medical insurance rates paid for employees

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

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

Expenditure Object Category	Actual 2011-12	Actual 2012-13	Original Budget 2013-14	Projected Actual 2013-14	Final Budget 2014-15
Salaries	\$ 1,018,159	\$ 815,961	\$ 574,968	\$ 807,377	\$ 1,029,083
Employee Benefits	\$ 299,591	\$ 246,054	\$ 380,970	\$ 234,889	\$ 257,741
Services/Supplies	\$ 185,828	\$ 81,509	\$ 251,466	\$ 289,022	\$ 29,000
Total	\$ 1,503,578	\$ 1,143,524	\$ 1,207,404	\$ 1,331,288	\$ 1,315,824

Program Data:	2011-12	2012-13	2013-14	2013-14	2014-15
Number of Title Buildings	8	8	8	8	8
Number of Students:					
Regular School Program	2,843	2,890	2,890	2,912	2,912
(as per the October Student Core Data Files reported to DESE)					
Cost per Pupil \$	\$ 529	\$ 396	\$ 418	\$ 457	\$ 452
Staff FTE:					
Teach	23.50	19.97	19.97	19.97	14.72
Juvenile Justice Center	-	0.42	0.42	0.42	0.42
Outreach Counselor	-	-	-	0.50	-
Instructional Aides	2.00	1.00	1.00	1.00	1.00
Total	25.50	21.39	21.39	21.89	16.14
Students Served per FTE	111.49	135.11	135.11	133.03	180.42

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 a schoolwide program all students in the school are counted as Title I students.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

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, 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 decrease as compared to 2013-14 projected actual after the following reductions and improvements. The actual expenditures for all Title I programming has not decreased, however, due to budgetary priorities for Title I funding, K-12 instructional Title funding has been reallocated to the areas of Professional Development (Function 2213 on pages 38 & 39) and Early Childhood Education (Function 3512 on Pages 56 & 57).

Reductions

- Program priorities create reduction in salary budgets and service and supply budgets to increase Professional Development and Early Childhood Education Programming.
- Adjustment of substitute budgets based on current year actual absences and use

Improvements/Increases

- Operation of all salary schedules
- Restoration of one step for employees on the teacher's salary schedule from 2009-10
- Improvement of salary schedules other than teacher's schedule
- Educational credit compensation allowance
- Increase in medical insurance rates paid for employees

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

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

Program: English Language Learners

Function(s): English Language Learners
1271

Expenditure Object Category	Actual 2011-12	Actual 2012-13	Original Budget 2013-14	Projected Actual 2013-14	Final Budget 2014-15
Salaries	\$ 984,258	\$ 1,005,613	\$ 1,061,367	\$ 1,119,546	\$ 1,149,088
Employee Benefits	\$ 275,558	\$ 286,688	\$ 328,395	\$ 328,897	\$ 339,942
Services/Supplies	\$ 11,466	\$ 13,470	\$ 23,725	\$ 23,725	\$ 24,325
Total	<u>\$ 1,271,282</u>	<u>\$ 1,305,771</u>	<u>\$ 1,413,487</u>	<u>\$ 1,472,168</u>	<u>\$ 1,513,355</u>

Program Data:	2011-12	2012-13	2012-13	2013-14	2014-15
Number of Students					
October Count as reported to DESE	759	854	950	920	944
Per Pupil Cost \$	\$ 1,675	\$ 1,529	\$ 1,488	\$ 1,600	\$ 1,603
Staff FTE:					
Teacher	18.00	20.50	20.50	21.50	23.50
Instructional Aides	-	-	-	1.00	1.00
Support Staff	-	-	-	-	-
Total	<u>18.00</u>	<u>20.50</u>	<u>20.50</u>	<u>22.50</u>	<u>24.50</u>
Students Served per FTE	42.17	41.66	46.34	40.89	38.53

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

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 2013-14 projected actual after the following reductions and improvements.

Reductions

- None

Improvements/Increases

- Increase of teacher FTE of 2.00 due to increased student enrollment
- Operation of all salary schedules
- Restoration of one step for employees on the teacher's salary schedule from 2009-10
- Improvement of salary schedules other than teacher's schedule
- Educational credit allowance
- Increase in medical insurance rates paid for employees

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

Program: Vocational Instruction

Function(s): Vocational Instruction
1301 through 1399

Expenditure Object Category	Actual 2011-12	Actual 2012-13	Original Budget 2013-14	Projected Actual 2013-14	Final Budget 2014-15
Salaries	\$ 1,999,465	\$ 2,101,489	\$ 2,619,103	\$ 2,538,546	\$ 2,609,661
Employee Benefits	\$ 547,759	\$ 599,354	\$ 773,930	\$ 740,170	\$ 766,279
Services/Supplies	\$ 425,353	\$ 489,562	\$ 755,673	\$ 655,673	\$ 750,673
Total	<u>\$ 2,972,577</u>	<u>\$ 3,190,405</u>	<u>\$ 4,148,706</u>	<u>\$ 3,934,389</u>	<u>\$ 4,126,613</u>

Program Data:	2011-12	2012-13	2012-13	2013-14	2014-15
Number of Students Served (as per the June Student Files of students enrolled in courses)	1,555	1,575	1,609	1,966	1,991
Per Pupil Cost \$	\$ 1,912	\$ 2,026	\$ 2,578	\$ 2,001	\$ 2,073
Staff FTE:					
Teacher	34.59	37.04	47.85	45.58	45.58
Instructional Aides	1.00	-	-	1.00	1.00
Support Staff	-	-	-	-	-
Total	<u>35.59</u>	<u>37.04</u>	<u>47.85</u>	<u>46.58</u>	<u>46.58</u>
Students Served per FTE	43.69	42.52	33.63	42.21	42.74

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

Program: Vocational Instruction

Function(s): Vocational Instruction
1301 through 1399

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

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

Variance Discussion: Expenditures have a net increase as compared to 2013-14 projected actual after the following reductions and improvements.

Reductions

- None

Improvements/Increases

- Operation of all salary schedules
- Restoration of one step for employees on the teacher's salary schedule from 2009-10
- Improvement of salary schedules other than teacher's schedule
- Adjustment of substitute budgets based on current year absences and use
- Educational credit compensation allowance
- Increase in medical insurance rates paid for employees

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

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

Program: Student Activities & Athletics

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

Expenditure Object Category	Actual 2011-12	Actual 2012-13	Original Budget 2013-14	Projected Actual 2013-14	Final Budget 2014-15
Salaries	\$ 769,658	\$ 801,091	\$ 1,021,468	\$ 1,101,140	\$ 1,128,879
Employee Benefits	\$ 182,794	\$ 199,204	\$ 210,565	\$ 275,884	\$ 284,568
Services/Supplies	\$ 241,077	\$ 293,698	\$ 663,373	\$ 651,732	\$ 637,939
Total	\$ 1,193,529	\$ 1,293,993	\$ 1,895,406	\$ 2,028,756	\$ 2,051,386

Program Data:	2011-12	2012-13	2013-14	2013-14	2014-15
Staff FTE:					
Administration	-	-	-	-	-
Support Staff	-	-	3.00	3.00	3.00
	-	-	3.00	3.00	3.00
<u>Athletic Expenditures by School:</u>					
All Secondary Schools	\$ 73,870	\$ 81,956	\$ 158,964	\$ 155,247	\$ 195,648
Hickman High School	\$ 405,871	\$ 455,053	\$ 443,198	\$ 466,691	\$ 479,957
Rock Bridge High School	\$ 358,644	\$ 419,524	\$ 426,529	\$ 441,901	\$ 450,453
Battle High School	\$ -	\$ 935	\$ 337,620	\$ 356,534	\$ 381,320
Douglass High School	\$ 14,212	\$ 875	\$ 9,350	\$ 2,182	\$ 4,608
All Middle Schools	\$ 500	\$ 2,236	\$ 500	\$ -	\$ 500
Jefferson Middle School	\$ 99,705	\$ 97,131	\$ 71,767	\$ 93,012	\$ 94,988
Oakland Middle School	\$ 95,443	\$ 96,143	\$ 74,551	\$ 79,320	\$ 80,914
West Middle School	\$ 98,879	\$ 93,756	\$ 68,743	\$ 85,309	\$ 87,201
Gentry Middle School	\$ 12,601	\$ 15,527	\$ 102,253	\$ 119,476	\$ 94,358
Lange Middle School	\$ 19,433	\$ 19,397	\$ 101,194	\$ 119,044	\$ 93,869
Smithton Middle School	\$ 12,999	\$ 11,459	\$ 100,737	\$ 110,040	\$ 87,570
All Elementary Schools	\$ 1,372	\$ -	\$ -	\$ -	\$ -
	\$ 1,193,529	\$ 1,293,992	\$ 1,895,406	\$ 2,028,756	\$ 2,051,386

Athletic travel budgets are included in transportation function 2551
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

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 2013-14 projected actual after the following reductions and improvements.

Reductions

- Reduction of one year supply budgets provided for start-up cost of middle school programs related to the cost of uniform and supply purchase for new teams.

Improvements/Increases

- Operation of all salary schedules
- Restoration of one step for employees on the teacher's salary schedule from 2009-10
- Improvement of salary schedules other than teacher's schedule
- Increase in medical insurance rates paid for employees
- Increase in district wide budget to support needed maintenance contracts (funded by secondary budget)

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

Program: Adult Basic Education

Function(s): Adult Basic Education
1601 through 1699

Expenditure Object Category	Actual 2011-12	Actual 2012-13	Original Budget 2013-14	Projected Actual 2013-14	Final Budget 2014-15
Salaries	\$ 9,085	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ 2,840	\$ -	\$ -	\$ -	\$ -
Services/Supplies	\$ 200	\$ -	\$ -	\$ -	\$ 10,000
Total	<u>\$ 12,125</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,000</u>

Program Data:	<u>2011-12</u>	<u>2012-13</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Staff FTE:	-	-	-	-	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

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 is moving out of Douglass High School in 2014-15 in order to allow expansion of the DHS programs.

Reductions

- None

Improvements/Increases

- Addition of a budget for space rental as the program moves to new locations not owned by the District. The grant funding Adult Basic Education will not support cost of facilities.

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

Program: Supplemental Education (Tuition) Services

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

Expenditure Object Category	Actual 2011-12	Actual 2012-13	Original Budget 2013-14	Projected Actual 2013-14	Final Budget 2014-15
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Services/Supplies	<u>\$ 681,998</u>	<u>\$ 264,038</u>	<u>\$ 300,000</u>	<u>\$ 360,000</u>	<u>\$ 300,000</u>
Total	<u>\$ 681,998</u>	<u>\$ 264,038</u>	<u>\$ 300,000</u>	<u>\$ 360,000</u>	<u>\$ 300,000</u>

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

Program: Supplemental Education (Tuition) Services

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

Mission: Tuition payments provide appropriate educational experiences for children with severe handicaps who need a non-public school setting and students in Title I Needs Improvement Buildings.

Program Information: This program represents payments to other districts, including state schools, for which resident students of the District are legally assigned to attend.

Supplemental Educational Services (SES) are required as part of the Federal No Child Left Behind (NCLB) legislation. State approved providers are contracted to supply tutoring services to children in Title I schools that are in year two and beyond of Needs Improvement according to testing guidelines established by NCLB. Funds to pay the private providers are an established portion of the Title I budget.

Variance Discussion: Reductions
• None

Improvements/Increases
• None

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

Program: Guidance & Counseling Services

Function(s): Guidance & Counseling Services
2122

Expenditure Object Category	Actual 2011-12	Actual 2012-13	Original Budget 2013-14	Projected Actual 2013-14	Final Budget 2014-15
Salaries	\$ 2,602,546	\$ 2,831,825	\$ 3,122,317	\$ 3,030,046	\$ 3,112,735
Employee Benefits	\$ 764,623	\$ 820,568	\$ 954,259	\$ 892,605	\$ 937,173
Services/Supplies	\$ 59,843	\$ 59,053	\$ 63,340	\$ 71,868	\$ 49,211
Total	<u>\$ 3,427,012</u>	<u>\$ 3,711,446</u>	<u>\$ 4,139,916</u>	<u>\$ 3,994,519</u>	<u>\$ 4,099,119</u>

Program Data:	2011-12	2012-13	2012-13	2013-14	2014-15
Staff FTE:					
Guidance Counselors	49.32	50.93	56.08	54.62	55.15
Support Staff	-	3	5.08	4.88	4.88
Total	<u>49.32</u>	<u>54.31</u>	<u>61.16</u>	<u>59.50</u>	<u>60.03</u>

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

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 2013-14 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

- Adjustment of substitute budgets based on current year absence and use
- Reduction of .725 part time guidance counselor FTE to be funded by Title I
- Reduction of one time additional work days for middle school guidance counselors given for secondary reorganization.

Improvements/Increases

- Addition of 1 Guidance Counselor FTE at BHS
- Increase of .25 FTE and additional time to allow elementary coordinator greater release time for district wide efforts
- Operation of all salary schedules
- Restoration of one step for employees on the teacher's salary schedule from 2009-10
- Improvement of salary schedules other than teacher's schedule
- Educational credit compensation allowance
- Increase in medical insurance rates paid for employees

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

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

<u>Expenditure Object Category</u>	<u>Actual 2011-12</u>	<u>Actual 2012-13</u>	<u>Original Budget 2013-14</u>	<u>Projected Actual 2013-14</u>	<u>Final Budget 2014-15</u>
Salaries	\$ 5,290,451	\$ 5,898,640	\$ 6,484,121	\$ 6,381,150	\$ 6,634,595
Employee Benefits	\$ 1,530,684	\$ 1,771,829	\$ 2,119,908	\$ 1,885,353	\$ 1,956,478
Services/Supplies	\$ 251,548	\$ 273,545	\$ 461,522	\$ 388,978	\$ 456,844
Total	<u>\$ 7,072,683</u>	<u>\$ 7,944,014</u>	<u>\$ 9,065,551</u>	<u>\$ 8,655,481</u>	<u>\$ 9,047,917</u>

<u>Program Data:</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2013-14</u>	<u>2014-15</u>
Staff FTE:					
OTPT/SLP/Psychologists/Diagnosticians	70.44	72.68	76.98	71.85	71.85
School Psych Interns				5.00	4.00
Home School Communicators	13.93	15.00	17.00	17.00	17.40
Outreach Counselors	7.02	4.50	5.50	11.30	11.30
Social Worker	0.50	0.50	0.50	0.50	0.50
Nursing Staff	26.80	27.80	29.80	28.20	29.60
Student Advocate/Parent Liason	-	2.00	2.00	2.00	2.00
Administrative Staff	0.52	0.52	0.52	0.52	0.52
Support Staff	<u>10.98</u>	<u>11.66</u>	<u>12.66</u>	<u>14.14</u>	<u>14.14</u>
Total	130.19	134.66	144.96	150.51	151.31

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

Program: Pupil Services

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

Mission: Pupil services include outreach counselors, home-school communications, pupil health services, pupil accounting, and ancillary services (OT/PT, speech language pathologists, psychologists).

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 2013-14 projected actual after the following reductions and improvements.

Reductions

- Reduction of 1.00 Psych Intern FTE to allow for other programming

Improvements/Increases

- Operation of all salary schedules
- Addition of 1.40 Nurse FTE to support growth in student count and need
- Increase of .40 FTE for elementary Home School Communicator due to student population growth
- Restoration of one step for employees on the teacher's salary schedule from 2009-10
- Improvement of salary schedules other than teacher's schedule
- Educational credit compensation allowance
- Increase in medical insurance rates paid for employees

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

Program: Educational Media Services

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

Expenditure Object Category	Actual 2011-12	Actual 2012-13	Original Budget 2013-14	Projected Actual 2013-14	Final Budget 2014-15
Salaries	\$ 1,579,033	\$ 1,713,041	\$ 1,812,196	\$ 1,799,530	\$ 2,128,680
Employee Benefits	\$ 472,330	\$ 494,270	\$ 557,064	\$ 539,562	\$ 712,192
Services/Supplies	<u>\$ 198,322</u>	<u>\$ 197,525</u>	<u>\$ 213,404</u>	<u>\$ 213,404</u>	<u>\$ 189,163</u>
Total	<u>\$ 2,249,685</u>	<u>\$ 2,404,836</u>	<u>\$ 2,582,664</u>	<u>\$ 2,552,496</u>	<u>\$ 3,030,035</u>

Program Data:	2011-12	2012-13	2013-14	2013-14	2014-15
Staff FTE:					
Professional	27.88	32.14	33.14	32.17	32.17
Instructional Aides	-	-	-	-	16.00
Support Staff	<u>12.00</u>	<u>12.96</u>	<u>13.96</u>	<u>13.56</u>	<u>12.88</u>
Total	39.88	45.10	47.10	45.73	61.05

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

Program: Educational Media Services

Function(s): Educational Media Services
2221

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

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

Variance Discussion: Expenditures have a net increase as compared to 2013-14 projected actual after the following reductions and improvements.

Reductions

- Adjustment of substitute budgets based on current year actual absences and use

Improvements/Increases

- Addition of 16 Media Instructional Aide FTE to allow release of Media Specialists and Guidance Counselors for more time in classrooms
- Operation of all salary schedules
- Restoration of one step for employees on the teacher's salary schedule from 2009-10
- Improvement of salary schedules other than teacher's schedule
- Educational credit compensation allowance
- Increase in medical insurance rates paid for employees

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

Program: Support Services and Instructional Staff

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

Expenditure Object Category	Actual 2011-12	Actual 2012-13	Original Budget 2013-14	Projected Actual 2013-14	Final Budget 2014-15
Salaries	\$ 3,293,448	\$ 4,077,495	\$ 4,133,976	\$ 4,276,180	\$ 4,546,055
Employee Benefits	\$ 902,122	\$ 1,085,411	\$ 1,113,479	\$ 1,190,788	\$ 1,230,946
Services/Supplies	<u>\$ 929,610</u>	<u>\$ 2,104,225</u>	<u>\$ 2,991,168</u>	<u>\$ 2,994,669</u>	<u>\$ 3,167,933</u>
Total	<u>\$ 5,125,180</u>	<u>\$ 7,267,131</u>	<u>\$ 8,238,623</u>	<u>\$ 8,461,637</u>	<u>\$ 8,944,934</u>

Program Data:	2011-12	2012-13	2013-14	2013-14	2014-15
Staff FTE:					
Manager & Instruct Tech Trainers	8.84	4.42	4.42	5.42	7.00
Curriculum & Program Coordinators	13.16	18.86	18.86	18.86	20.36
Clinical Associates - Fellow Mentors	16.50	19.50	19.50	19.50	16.80
Building Department Chairs & Coord	-	-	-	9.61	9.61
Instructional Mentor	-	-	-	1.00	1.00
Support Staff	<u>18.65</u>	<u>17.15</u>	<u>17.15</u>	<u>18.20</u>	<u>18.20</u>
Total	57.15	59.93	59.93	72.59	72.97

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

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, Parent Advisory Council, 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 2013-14 projected actual after the following reductions and improvements.

Reductions

- Decrease in Instructional Technology supplies budget to support increase in Instructional Technology FTE

Improvements/Increases

- Addition of 1.00 FTE for an additional district wide MAC Scholars position
- Addition of 1.58 FTE for Instructional Technology Specialists to support teachers in classrooms integrating technology
- Increase of .50 FTE to make the AVID Coordinator full time due to growth in program and number of teachers and tutors to support
- Operation of all salary schedules
- Restoration of one step for employees on the teacher's salary schedule from 2009-10
- Improvement of salary schedules other than teacher's schedule
- Movement of Media and Instructional Technology leaders to the Coordinator Salary Schedule with expanded roles
- Educational credit compensation allowance
- Increase in medical insurance rates paid for employees
- Increase in Title I Professional Development service and supply

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

Program: Administrative Services

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

<u>Expenditure Object Category</u>	<u>Actual 2011-12</u>	<u>Actual 2012-13</u>	<u>Original Budget 2013-14</u>	<u>Projected Actual 2013-14</u>	<u>Final Budget 2014-15</u>
Salaries	\$ 1,477,988	\$ 1,566,132	\$ 1,632,410	\$ 1,581,035	\$ 1,671,928
Employee Benefits	\$ 374,813	\$ 384,565	\$ 410,716	\$ 406,716	\$ 432,962
Services/Supplies	\$ 638,869	\$ 965,917	\$ 758,700	\$ 843,059	\$ 883,868
Total	<u>\$ 2,491,670</u>	<u>\$ 2,916,614</u>	<u>\$ 2,801,826</u>	<u>\$ 2,830,810</u>	<u>\$ 2,988,758</u>

<u>Program Data:</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2013-14</u>	<u>2014-15</u>
Staff FTE:					
Professional	7.00	8.00	9.00	8.00	8.00
Support Staff	<u>15.34</u>	<u>14.47</u>	<u>14.47</u>	<u>15.59</u>	<u>17.25</u>
Total	22.34	22.47	23.47	23.59	25.25

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

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. This includes the positions of and support staff for:

Superintendent
Deputy Superintendent
Chief Financial Officer/Chief Operations Officer
Assistant Superintendents – Elementary and Secondary
Chief Human Resources Officer
Executive Director of HR and Employment Law
Supervisor of Family and Student Advocacy

Variance Discussion: Expenditures have a net increase as compared to 2013-14 projected actual after the following reductions and improvements.

Reductions

- None

Improvements/Increases

- Operation of all salary schedules
- Improvement of salary schedules other than teacher's schedule
- Increase in medical insurance rates paid for employees
- Increase in Board of Education budget for projected increases in liability and property insurance
- Addition of 1.33 FTE for support staff for the Assistant Superintendent of Elementary Education and the Supervisor of Family and Student Advocacy

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

Program: Other Administrative Services

**Function(s): Other Administrative Services
2401 through 2499**

<u>Expenditure Object Category</u>	<u>Actual 2011-12</u>	<u>Actual 2012-13</u>	<u>Original Budget 2013-14</u>	<u>Projected Actual 2013-14</u>	<u>Final Budget 2014-15</u>
Salaries	\$ 8,682,086	\$ 9,040,271	\$ 9,106,103	\$ 9,094,393	\$ 9,420,276
Employee Benefits	\$ 2,390,497	\$ 2,497,122	\$ 2,591,644	\$ 2,581,022	\$ 2,693,562
Services/Supplies	\$ 231,968	\$ 263,906	\$ 242,845	\$ 241,000	\$ 275,244
Total	<u>\$ 11,304,551</u>	<u>\$ 11,801,299</u>	<u>\$ 11,940,592</u>	<u>\$ 11,916,415</u>	<u>\$ 12,389,082</u>

<u>Program Data:</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2013-14</u>	<u>2014-15</u>
Staff FTE:					
Professional	73.50	77.70	76.70	76.90	77.90
Support Staff	93.92	95.31	102.31	99.82	100.82
Total	<u>167.42</u>	<u>173.01</u>	<u>179.01</u>	<u>176.72</u>	<u>178.72</u>

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

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 2013-14 projected actual after the following reductions and improvements.

Reductions

- Reduction of 1.00 support staff FTE to allow for change in programming

Improvements/Increases

- Addition of 1 FTE for Battle High School Assistant Principal due to addition of 12th grade class
- Addition of 3 FTE at BHS for support staff due to addition of 12th grade class
- Operation of all salary schedules
- Restoration of one step for employees on the teacher's salary schedule from 2009-10
- Improvement of salary schedules other than teacher's schedule
- Educational credit compensation allowance
- Increase in medical insurance rates paid for employees
- Adjustment in substitute budgets due to current year absences and use
- Addition of graduation budget for BHS

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

Program: Business Services

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

Expenditure Object Category	Actual 2011-12	Actual 2012-13	Original Budget 2013-14	Projected Actual 2013-14	Final Budget 2014-15
Salaries	\$ 693,312	\$ 742,860	\$ 756,192	\$ 759,910	\$ 783,923
Employee Benefits	\$ 182,697	\$ 190,335	\$ 210,292	\$ 197,971	\$ 204,393
Services/Supplies	\$ 236,685	\$ 260,636	\$ 250,000	\$ 200,860	\$ 250,000
Total	<u>\$ 1,112,694</u>	<u>\$ 1,193,831</u>	<u>\$ 1,216,484</u>	<u>\$ 1,158,741</u>	<u>\$ 1,238,316</u>

Program Data:	2011-12	2012-13	2013-14	2013-14	2014-15
Staff FTE:	13.00	13.00	13.00	13.00	13.00

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

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 2013-14 projected actual after the following reductions and improvements.

Reductions

- None

Improvements/Increases

- Operation of all salary schedules
- Improvement of salary schedules
- Increase in medical insurance rates paid for employees

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

Program: Maintenance Services

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

Expenditure Object Category	Actual 2011-12	Actual 2012-13	Original Budget 2013-14	Projected Actual 2013-14	Final Budget 2014-15
Salaries	\$ 5,370,350	\$ 5,626,742	\$ 5,911,622	\$ 5,835,151	\$ 6,051,992
Employee Benefits	\$ 2,101,078	\$ 2,131,692	\$ 2,315,583	\$ 2,346,585	\$ 2,424,693
Services/Supplies	\$ 6,788,650	\$ 6,975,673	\$ 8,283,554	\$ 8,746,375	\$ 8,905,367
Total	\$ 14,260,078	\$ 14,734,107	\$ 16,510,759	\$ 16,928,111	\$ 17,382,052

Program Data:	2011-12	2012-13	2013-14	2013-14	2014-15
Staff FTE:					
Administration	10.00	15.00	15.00	15.00	15.00
Support Staff	4.00	4.00	4.00	4.00	4.00
Maintenance Service Staff	34.88	35.88	35.88	35.88	36.00
Warehouse Staff	3.00	3.00	3.00	3.00	3.00
Custodial Service Staff	148.81	149.30	149.30	149.30	153.30
Total	200.69	207.18	207.18	207.18	211.30
Utilities:					
Electric	\$ 2,331,431	\$ 2,821,672	\$ 3,488,291	\$ 3,229,594	\$ 3,369,001
Natural Gas	\$ 717,094	\$ 662,426	\$ 717,330	\$ 863,114	\$ 871,745
Water/Sewer	\$ 310,557	\$ 319,618	\$ 438,036	\$ 430,095	\$ 455,900
Refuse Removal	\$ 170,950	\$ 159,349	\$ 192,445	\$ 187,119	\$ 196,475
	\$ 3,530,032	\$ 3,963,065	\$ 4,836,102	\$ 4,709,922	\$ 4,893,121
Rental	\$ 602,486	\$ 101,880	\$ 104,087	\$ 104,087	\$ 107,210

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

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 2013-14 projected actual after the following reductions and improvements.

Reductions

- None

Improvements/Increases

- Operation of all salary schedules
- Improvement of salary schedules
- Increase in medical insurance rates paid for employees
- Addition of .125 FTE in Specialized Maintenance to make a position full time
- Addition of 4.00 FTE for custodial staffing for Battle Elementary School to begin in early spring 2015
- Increases in utility budgets
- Increase is district wide fuel budget
- Increase in operating budget for custodial and grounds departments due to outsourcing of gymnasium floor repair and renovation as well as additional mowing and landscaping services

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

Program: Security Services

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

Expenditure Object Category	Actual 2011-12	Actual 2012-13	Original Budget 2013-14	Projected Actual 2013-14	Final Budget 2014-15
Salaries	\$ 120,743	\$ 167,141	\$ 166,237	\$ 178,704	\$ 136,367
Employee Benefits	\$ 29,051	\$ 40,978	\$ 44,337	\$ 46,290	\$ 34,267
Services/Supplies	\$ 320,763	\$ 406,980	\$ 425,350	\$ 416,850	\$ 478,361
Total	<u>\$ 470,557</u>	<u>\$ 615,099</u>	<u>\$ 635,924</u>	<u>\$ 641,844</u>	<u>\$ 648,995</u>

Program Data:	2011-12	2012-13	2013-14	2013-14	2014-15
Staff FTE:	3.31	3.31	3.31	3.31	2.00

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

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 decrease as compared to 2013-14 projected actual after the following reductions and improvements.

Reductions

- Reduction of building based security staff of 1.31 FTE due to move of Adult Education program, creating budget for Douglass High School Resource Officer or off duty officer coverage

Improvements/Increases

- Increase of service and supply budget to allow for the addition of a school resource officer at Douglass High School or full time use of off duty officers
- Operation of all salary schedules
- Improvement of salary schedules
- Increase in medical insurance rates paid for employees

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

Program: **Transportation Services**

Function(s): **Transportation Services
2550 through 2559**

<u>Expenditure Object Category</u>	<u>Actual 2011-12</u>	<u>Actual 2012-13</u>	<u>Original Budget 2013-14</u>	<u>Projected Actual 2013-14</u>	<u>Final Budget 2014-15</u>
Salaries	\$ 98,330	\$ 114,037	\$ 77,979	\$ 92,077	\$ 94,973
Employee Benefits	\$ 20,242	\$ 27,323	\$ 23,558	\$ 21,661	\$ 22,359
Services/Supplies	<u>\$ 9,361,097</u>	<u>\$ 10,266,586</u>	<u>\$ 12,131,265</u>	<u>\$ 12,559,328</u>	<u>\$ 12,879,633</u>
Total	<u>\$ 9,479,669</u>	<u>\$ 10,407,946</u>	<u>\$ 12,232,802</u>	<u>\$ 12,673,066</u>	<u>\$ 12,996,965</u>

Program Data:	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2013-14</u>	<u>2014-15</u>
<u>Contracted Services:</u>					
Number of Buses	146	146	185	193	193
Eligible Miles	1,957,052	2,050,000	2,350,000	2,357,726	2,357,726
Total Miles	2,527,599	2,550,000	2,800,000	2,593,704	2,593,704
Eligible Riders (Average Daily) Includes those less than 1 mile (338)	8,465	9,000	9,000	9,129	9,129
Staff FTE:	1.00	2.25	1.25	1.25	1.25

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

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 2013-14 projected actual after the following reductions and improvements.

Reductions

- None

Improvements/Increases

- Increase as per contract for all transportation
- Increase in fuel budget for buses
- Operation of all salary schedules
- Improvement of salary schedules
- Increase in medical insurance rates paid for employees

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

Program: Research and Information Systems

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

<u>Expenditure Object Category</u>	<u>Actual 2011-12</u>	<u>Actual 2012-13</u>	<u>Original Budget 2013-14</u>	<u>Projected Actual 2013-14</u>	<u>Final Budget 2014-15</u>
Salaries	\$ 1,478,560	\$ 1,830,988	\$ 1,856,940	\$ 1,887,484	\$ 1,946,610
Employee Benefits	\$ 395,718	\$ 506,234	\$ 539,738	\$ 529,460	\$ 546,669
Services/Supplies	<u>\$ 2,103,461</u>	<u>\$ 2,999,812</u>	<u>\$ 2,543,515</u>	<u>\$ 2,335,812</u>	<u>\$ 2,478,590</u>
Total	<u>\$ 3,977,739</u>	<u>\$ 5,337,034</u>	<u>\$ 4,940,193</u>	<u>\$ 4,752,756</u>	<u>\$ 4,971,869</u>

<u>Program Data:</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2013-14</u>	<u>2014-15</u>
Staff FTE:					
Professional	15.00	20.00	21.00	18.75	18.75
Technician Staff	11.00	13.00	13.00	13.75	13.75
Support Staff	<u>3.00</u>	<u>5.50</u>	<u>5.50</u>	<u>5.50</u>	<u>5.50</u>
Total	29.00	38.50	39.50	38.00	38.00

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

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.
Variance Discussion:	<p>This section has a net decrease as compared to 2013-14 projected actual after the following reductions and improvements.</p> <p><u>Reductions</u></p> <ul style="list-style-type: none">• Move of technology device budget to allow for additional Instructional Technology Support staffing <p><u>Improvements/Increases</u></p> <ul style="list-style-type: none">• Operation of all salary schedules• Improvement of salary schedules• Increase in medical insurance rates paid for employees
Funding Sources:	District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

Program: Community Services

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

Expenditure Object Category	Actual 2011-12	Actual 2012-13	Original Budget 2013-14	Projected Actual 2013-14	Final Budget 2014-15
Salaries	\$ 173,412	\$ 244,148	\$ 266,488	\$ 261,684	\$ 277,676
Employee Benefits	\$ 46,390	\$ 68,804	\$ 76,253	\$ 63,885	\$ 72,186
Services/Supplies	<u>\$ 275,266</u>	<u>\$ 314,396</u>	<u>\$ 339,191</u>	<u>\$ 357,939</u>	<u>\$ 296,291</u>
Total	<u>\$ 495,068</u>	<u>\$ 627,348</u>	<u>\$ 681,932</u>	<u>\$ 683,508</u>	<u>\$ 646,153</u>

Program Data:	2011-12	2012-13	2013-14	2013-14	2014-15
Staff FTE:					
Community Relations	3.00	3.00	3.00	3.00	3.33
Infant and Toddler Program - DHS	<u>-</u>	<u>-</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
Total	3.00	3.00	5.00	5.00	5.33

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

Program:	Community Services
Function(s):	Community Services 3001 through 3999 (Excluding PAT - 3842 and Preschool – 3512 & 3525)
Mission:	Community Services encompass School-Community Programs, Print Center, Enrichment Summer School and other family/student services.
Program Information:	This program represents District expenditures for activities of the Communications Department, Partners in Education, Infant and Toddler Program, volunteers, and summer schools (fee basis) programs, as well as the IKON print center.
Variance Discussion:	<p>Expenditures have a net increase as compared to 2013-14 projected actual after the following reductions and improvements.</p> <p><u>Reductions</u></p> <ul style="list-style-type: none">• Decrease in print center management budget due to new contract <p><u>Improvements/Increases</u></p> <ul style="list-style-type: none">• Operation of all salary schedules• Improvement of salary schedules• Addition of .33 support staff for Community Relations Department• Increase in medical insurance rates paid for employees
Funding Sources:	District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

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

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

Expenditure Object Category	Actual 2011-12	Actual 2012-13	Original Budget 2013-14	Projected Actual 2013-14	Final Budget 2014-15
Salaries	\$ 1,779,247	\$ 1,639,754	\$ 1,607,767	\$ 1,732,809	\$ 1,905,999
Employee Benefits	\$ 590,615	\$ 564,946	\$ 528,030	\$ 602,499	\$ 667,043
Services/Supplies	\$ 130,484	\$ 126,311	\$ 212,109	\$ 212,109	\$ 137,625
Total	\$ 2,500,346	\$ 2,331,011	\$ 2,347,906	\$ 2,547,417	\$ 2,710,667

Active student count at year end:	675	645	645	570	570
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Program Data:	2011-12	2012-13	2013-14	2013-14	2014-15
Staff FTE:					
Pre School Teachers - Title I	19.00	19.50	19.50	19.50	19.00
Pre School Teachers - Locally funded	6.50	6.50	6.50	6.50	7.00
Screeners - Locally funded	1.10	1.21	1.21	1.21	1.21
Instructional Aide - Title I	18.00	18.00	18.00	18.00	18.30
Instructional Aide - Locally funded	2.50	2.00	2.00	2.00	5.25
Pre School Support - Locally funded	1.00	1.00	1.00	1.00	1.00
Total	48.10	48.21	48.21	48.21	51.76

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

- 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 2013-14 projected actual after the following reductions and improvements.
- Reductions
- Reduction of service and supply budgets under Title I funding
 - Adjustment of substitute budgets based on current year absences and use
- Improvements/Increases
- Operation of all salary schedules
 - Improvement of salary schedules
 - Increase of Instructional Aides for classrooms
 - Educational credit compensation allowance
 - Increase in medical insurance rates paid for employees
- Funding Sources:** District operating funds and Title I funds are used and reflected in this budget.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

Program: Parents as Teachers

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

Expenditure Object Category	Actual 2011-12	Actual 2012-13	Original Budget 2013-14	Projected Actual 2013-14	Final Budget 2014-15
Salaries	\$ 810,559	\$ 817,974	\$ 854,231	\$ 828,900	\$ 853,234
Employee Benefits	\$ 202,782	\$ 212,319	\$ 242,182	\$ 218,103	\$ 225,484
Services/Supplies	\$ 56,132	\$ 51,949	\$ 60,000	\$ 57,544	\$ 60,000
Total	<u>\$ 1,069,473</u>	<u>\$ 1,082,242</u>	<u>\$ 1,156,413</u>	<u>\$ 1,104,547</u>	<u>\$ 1,138,718</u>

Children Served	2,233	2,031	2,031	1,840	1,840
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Program Data:	2011-12	2012-13	2013-14	2013-14	2014-15
Staff FTE:					
Teachers	16.77	16.79	16.79	16.71	16.71
Administration	1.00	1.00	1.00	1.00	1.00
Support Staff	1.00	1.00	1.00	1.00	1.00
Total	<u>18.77</u>	<u>18.79</u>	<u>18.79</u>	<u>18.71</u>	<u>18.71</u>

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

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 services to families in their attendance area. Parents as Teachers is a free, voluntary, early childhood program that provides parent education and support for all parents of children, prenatal to kindergarten age. The services include personal visits from parent educators, group meetings, developmental screenings, and connections to other community resources.

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

Variance Discussion: Expenditures have a net increase as compared to 2013-14 projected actual after the following reductions and improvements.

Reductions

- None

Improvements/Increases

- Operation of all salary schedules
- Improvement of salary schedules
- Educational Credit compensation allowance
- Increase in medical insurance rates paid for employees

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

Program: Other Financing Uses

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

<u>Expenditure Object Category</u>	<u>Actual 2011-12</u>	<u>Actual 2012-13</u>	<u>Original Budget 2013-14</u>	<u>Projected Actual 2013-14</u>	<u>Final Budget 2014-15</u>
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Services/Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Uses	<u>\$ 2,601,891</u>	<u>\$ 1,128,945</u>	<u>\$ 1,142,436</u>	<u>\$ 1,345,958</u>	<u>\$ 947,319</u>
Total	<u>\$ 2,601,891</u>	<u>\$ 1,128,945</u>	<u>\$ 1,142,436</u>	<u>\$ 1,345,958</u>	<u>\$ 947,319</u>
 Interfund Transfers					
To Cap Proj Fund various	\$ 1,825,937	\$ 313,140	\$ -	\$ 578,625	\$ 100,000
To Cap Proj Mobile Class LP	\$ 116,000	\$ -	\$ -	\$ -	\$ -
To Cap Proj Energy Lease Payment	\$ 197,460	\$ 210,060	\$ 216,310	\$ 216,760	\$ 227,710
To Cap Proj Admin Bldg Lease Purchase	\$ -	\$ 485,412	\$ 494,122	\$ 494,067	\$ 496,714
To Cap Proj Rainforest Bldg Lease Purchase	\$ -	\$ 120,333	\$ -	\$ 56,506	\$ 122,895
To Teachers Fund	<u>\$ 462,494</u>	<u>\$ -</u>	<u>\$ 432,004</u>	<u>\$ -</u>	<u>\$ -</u>
	<u>\$ 2,601,891</u>	<u>\$ 1,128,945</u>	<u>\$ 1,142,436</u>	<u>\$ 1,345,958</u>	<u>\$ 947,319</u>

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

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 to move energy savings to capital for the payment on the energy lease and for the lease purchase payment on the administration building addition.

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 SCHOOL DISTRICT
FINAL BUDGET
2014-15**

Program: Summary Budget

Function(s): Total All Functions - District Operating

Expenditure Object Category	Actual 2011-12	Actual 2012-13	Original Budget 2013-14	Projected Actual 2013-14	Final Budget 2014-15
Salaries	\$ 98,796,099	\$ 101,875,260	\$ 106,009,308	\$ 104,104,603	\$ 108,437,320
Employee Benefits	\$ 29,347,224	\$ 30,418,915	\$ 33,346,647	\$ 31,872,565	\$ 33,367,680
Services/Supplies	\$ 27,521,681	\$ 32,805,194	\$ 39,386,705	\$ 40,753,771	\$ 41,316,458
Debt Serv/Lease Pur	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Uses	<u>\$ 2,601,891</u>	<u>\$ 1,128,945</u>	<u>\$ 1,142,436</u>	<u>\$ 1,345,958</u>	<u>\$ 947,319</u>
Total	<u>\$ 158,266,895</u>	<u>\$ 166,228,314</u>	<u>\$ 179,885,096</u>	<u>\$ 178,076,897</u>	<u>\$ 184,068,777</u>

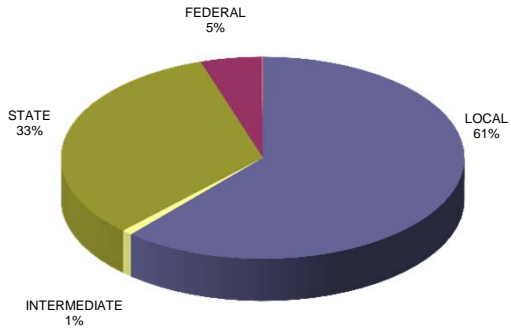
**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

	FINAL BUDGET 2014-15 District Operating Funds		
	<u>GENERAL OPERATING</u>	<u>TEACHERS</u>	<u>TOTAL OPERATING FUNDS</u>
REVENUES:			
LOCAL	\$ 54,354,443	\$ 58,778,272	\$ 113,132,715
INTERMEDIATE	\$ 933,798	\$ 639,166	\$ 1,572,964
STATE	\$ 17,995,163	\$ 42,552,133	\$ 60,547,296
FEDERAL	\$ 4,074,797	\$ 4,948,143	\$ 9,022,940
OTHER	\$ 49,000	\$ 169,000	\$ 218,000
BONDS SOLD	\$ -	\$ -	\$ -
TOTAL REVENUES	<u>\$ 77,407,201</u>	<u>\$ 107,086,714</u>	<u>\$ 184,493,915</u>
EXPENDITURES:			
SALARIES	\$ 23,067,658	\$ 85,369,662	\$ 108,437,320
BENEFITS	\$ 8,425,514	\$ 24,942,166	\$ 33,367,680
SERVICES / SUPPLIES	\$ 41,016,458	\$ 300,000	\$ 41,316,458
CAPITAL OUTLAY	\$ -	\$ -	\$ -
DEBT SERVICE	\$ -	\$ -	\$ -
OTHER FINANCING USE	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	<u>\$ 72,509,630</u>	<u>\$ 110,611,828</u>	<u>\$ 183,121,458</u>
EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES.....	<u>\$ 4,897,571</u>	<u>\$ (3,525,114)</u>	<u>\$ 1,372,457</u>
INTERFUND TRANSFERS	<u>\$ (947,319)</u>	<u>\$ -</u>	<u>\$ (947,319)</u>
EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES.....	<u>\$ 3,950,252</u>	<u>\$ (3,525,114)</u>	<u>\$ 425,138</u>

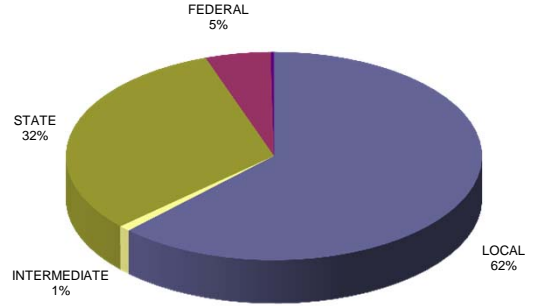
**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

DISTRICT OPERATING FUNDS

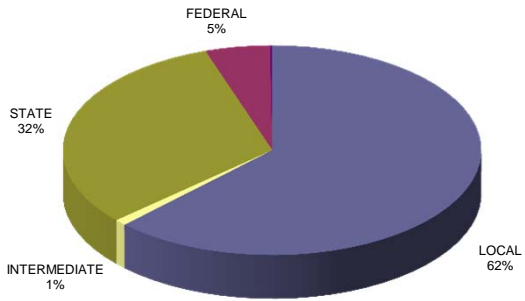
**REVENUES
FINAL BUDGET 2014-15**



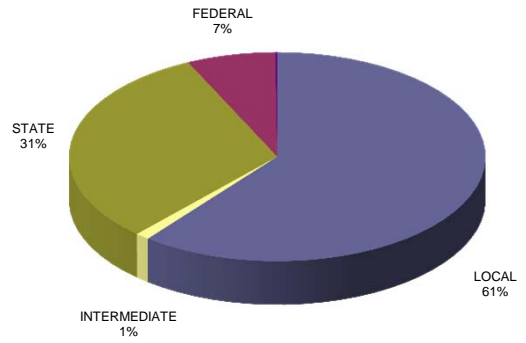
**REVENUES
PROJECTED ACTUAL 2013-14**



**REVENUES
ACTUAL 2012-13**



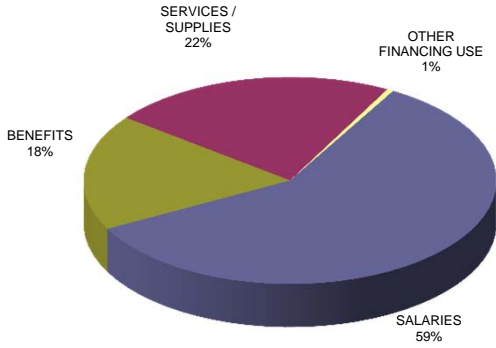
**REVENUES
ACTUAL 2011-12**



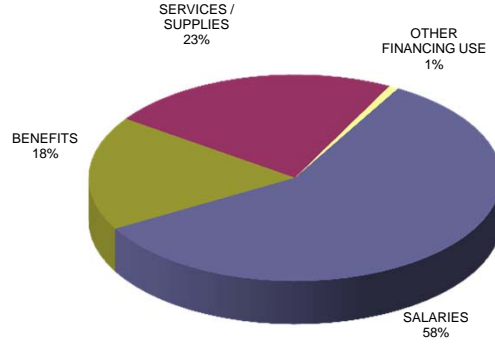
**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

DISTRICT OPERATING FUNDS

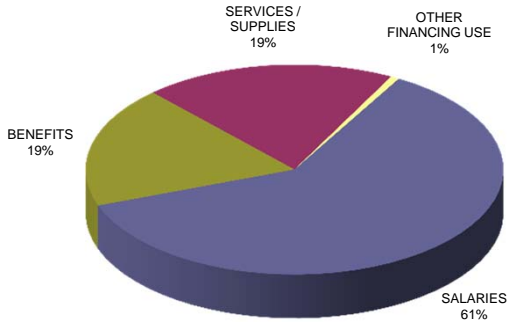
**EXPENDITURES
FINAL BUDGET 2014-15**



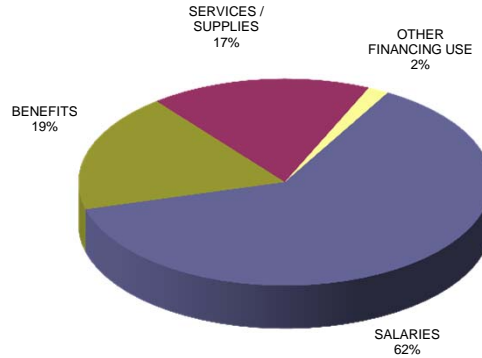
**EXPENDITURES
PROJECTED ACTUAL 2013-14**



**EXPENDITURES
ACTUAL 2012-13**



**EXPENDITURES
ACTUAL 2011-12**



Summary Budget Variances

District Operating Funds

General Operating Fund
Teachers Fund

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

DISTRICT OPERATING FUNDS REVENUE SUMMARY

Revenue Object Category	Actual 2011-12	Actual 2012-13	Original Budget 2013-14	Projected Budget 2013-14	Final Budget 2014-15	1 Year Variance 2014-15 vs 2013-14	
						Increase (Decrease) 2014-15	% Increase (Decrease) 2014-15
District Operating Funds							
<i>General Operating and Teachers Funds</i>							
5100 Local Sources							
5111 Current Tax	\$ 77,632,979	\$ 87,240,900	\$ 90,027,893	\$ 89,505,837	\$ 92,626,251	\$ 3,120,414	3.49%
Less: Estimate of Uncollectible Taxes	-	-	-	-	-	-	-
Less: Estimate of County Fees	-	-	-	-	-	-	-
5111 Net Current Tax	77,632,979	87,240,900	90,027,893	89,505,837	92,626,251	3,120,414	3.49%
5112 Delinquent Tax	4,609,674	2,776,675	3,453,366	2,920,168	2,993,172	73,004	2.50%
5113 Proposition C Sales Tax	14,097,831	14,176,487	14,804,997	14,449,825	15,030,400	580,575	4.02%
5114 Intangible Tax	176,396	149,878	140,578	223,046	223,046	-	-
5115 Surtax	1,815,684	1,631,536	1,631,537	1,650,998	1,650,998	-	-
5116 In Lieu of Tax Payments	-	-	-	-	-	-	-
5122 Summer School Tuition	35,668	1,796	35,000	-	-	-	-
5141 Interest - Daily Account	15,926	18,687	18,825	32,845	32,845	-	-
5142 Interest - Investments	57,153	73,944	77,719	55,800	55,800	-	-
5143 Interest - Intangible	14,411	6	9,300	-	-	-	-
5144 Interest - Collector	7,674	25,313	21,890	13,304	13,304	-	-
5171 Student Activities	76,066	77,776	-	-	-	-	-
5180 Summer School Tuition	3,212	36,129	3,000	35,000	35,000	-	-
5190 Other Local	2,539	5,107	7,500	-	-	-	-
5191 Rentals	190,392	175,438	285,000	185,000	185,000	-	-
5192 Donations	-	-	-	-	-	-	-
5193 Offset Printing	95,530	132,487	130,000	153,605	150,000	(3,605)	(2.35%)
5195 Refund of Expenditure	5,706	36,237	6,237	68,899	6,899	(62,000)	(89.99%)
5197 Sale of Misc. Items	54,720	34,920	55,000	45,000	45,000	-	-
5198 Fundraising Activities	-	-	-	-	-	-	-
5199 Misc. Local Revenue	50,754	56,563	100,000	160,000	85,000	(75,000)	(46.88%)
51XX Local Sources	\$ 98,942,315	\$ 106,649,879	\$ 110,807,842	\$ 109,499,327	\$ 113,132,715	\$ 3,633,388	3.32%

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

DISTRICT OPERATING FUNDS REVENUE SUMMARY

Revenue <u>Object Category</u>	Actual 2011-12	Actual 2012-13	Original Budget 2013-14	Projected Budget 2013-14	Final Budget 2014-15	1 Year Variance 2014-15 vs 2013-14	
						Increase (Decrease) 2014-15	% Increase (Decrease) 2014-15
5200 Intermediate Sources							
5211 Fines and Forfeitures	\$ 545,662	\$ 552,350	\$ 552,350	\$ 514,737	\$ 514,737	-	-
5221 State Assessed Utilities	1,221,498	943,715	987,185	996,971	996,971	-	-
5234 County Stock Insurance	20,328	53,530	53,530	61,256	61,256	-	-
52XX Intermediate Sources	\$ 1,787,488	\$ 1,549,595	\$ 1,593,065	\$ 1,572,964	\$ 1,572,964	\$ -	-
5300 State Sources							
5311 Basic Formula - State Aid	\$ 38,185,227	\$ 41,073,573	\$ 41,408,974	\$ 41,520,768	\$ 44,503,291	2,982,523	7.18%
5312 Transportation	2,127,105	1,925,151	1,925,247	1,984,297	2,281,942	297,645	15.00%
5313 Exceptional Pupil Aid	-	-	-	-	-	-	-
5314 Early Childhood, Spec Ed	2,978,586	3,246,934	3,790,733	3,688,297	3,600,147	(88,150)	(2.39%)
5317 Career Ladder	-	-	-	-	-	-	-
5319 Classroom Trust Fund	4,952,807	4,756,197	6,069,075	4,989,459	6,669,971	1,680,512	33.68%
5324 Parents as Teachers	471,091	525,521	530,000	530,000	560,000	30,000	5.66%
5332 Vocational Aid	710,086	708,276	750,000	720,000	750,000	30,000	4.17%
5369 Resid Place/Excess Cost	478,555	174,203	180,000	230,843	560,843	330,000	142.95%
5371 Readers for the Blind	3,084	2,223	-	-	-	-	-
5376 Starr Program	-	-	-	-	-	-	-
5381 Extraordinary Cost	970,961	1,253,626	1,050,000	1,621,102	1,621,102	-	-
5382 Missouri Preschool Project	-	-	-	-	-	-	-
5397 Other State Revenue	12,622	149	-	662	-	(662)	(100.00%)
53XX State Sources	\$ 50,890,124	\$ 53,665,853	\$ 55,704,029	\$ 55,285,428	\$ 60,547,296	\$ 5,261,868	9.52%

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

DISTRICT OPERATING FUNDS REVENUE SUMMARY

Revenue <u>Object Category</u>	Actual <u>2011-12</u>	Actual <u>2012-13</u>	Original Budget <u>2013-14</u>	Projected Budget <u>2013-14</u>	Final Budget <u>2014-15</u>	1 Year Variance 2014-15 vs 2013-14		
						\$	%	
5400 Federal Sources								
5412 Medicaid	\$ 567,080	\$ 472,128	\$ 496,078	\$ 407,847	\$ 507,847	\$ 100,000	24.52%	
5422 Basic Formula - Stabilization Funds	1,027,010	-	-	-	-	-	-	
5423 Transportation - ARRA	-	-	-	-	-	-	-	
5424 Career Ladder-ARRA	57,029	-	-	-	-	-	-	
5425 Jobs Bill - State School Monies Fund	42,993	-	-	-	-	-	-	
5427 Title II-Basic Grant	-	523,160	277,062	280,000	280,000	-	-	
5428 Basic Formula-Jobs Bill-SSMF	-	-	-	-	-	-	-	
5429 Basic Formula-Jobs Bill-FBSF	-	-	-	-	-	-	-	
5432 Workforce Investment Act - ARRA	-	-	-	-	-	-	-	
5433 Workforce Investment Act - ARRA	-	-	-	-	-	-	-	
5435 Workforce Investment Act	-	-	-	-	-	-	-	
5437 IDEA Grant	98,728	68,046	-	91,920	91,920	-	-	
5441 Entitlement PL 94-142	3,891,067	3,402,211	3,218,728	3,218,728	3,068,728	(150,000)	(4.66%)	
5442 Early Childhood, Spec Ed	372,326	518,842	213,393	548,000	548,000	-	-	
5451 Title I	4,115,790	3,983,749	3,333,447	3,774,089	3,631,959	(142,130)	(3.77%)	
5455 Title V	-	-	-	-	-	-	-	
5456 Title I ESEA-ARRA	153,705	-	-	-	-	-	-	
5461 Drug Program	-	-	-	-	-	-	-	
5462 Title III	967	2,399	-	1,494	-	(1,494)	(100.00%)	
5464 Title I D	-	-	-	-	-	-	-	
5465 Title II	683,448	683,236	683,975	575,000	848,885	273,885	47.63%	
5466 Title IID	-	-	-	-	-	-	-	
5467 Homeless Education - ARRA	-	-	-	-	-	-	-	
5466 Title IID	-	-	-	-	-	-	-	
5472 Child Care Development	2,590	2,448	-	-	-	-	-	
5475 Other Federal Revenue	-	-	-	-	-	-	-	
5491 School Renovation Fund	-	-	-	-	-	-	-	
5493 SPED Part B - ARRA	-	-	-	-	-	-	-	
5494 ECSE - ARRA	59,367	-	-	-	-	-	-	

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

DISTRICT OPERATING FUNDS REVENUE SUMMARY

Revenue <u>Object Category</u>	Actual <u>2011-12</u>	Actual <u>2012-13</u>	Original Budget <u>2013-14</u>	Projected Budget <u>2013-14</u>	Final Budget <u>2014-15</u>	1 Year Variance 2014-15 vs 2013-14	
						Increase (Decrease) <u>2014-15</u>	% Increase (Decrease) <u>2014-15</u>
5496 E Rate Funds	128,841	45,601	45,601	45,601	45,601	-	-
5497 Other Federal Revenue							
- FEIMA	42,422	-	-	-	-	-	-
- Youth Build	-	-	-	-	-	-	-
- Curriculum Sub Payments	-	285	-	-	-	-	-
-SESP and Training Grant	12,397	2,272	-	-	-	-	-
- Parent Involvement	1,155	-	-	-	-	-	-
- LSTA	-	-	-	-	-	-	-
54XX Federal Sources	\$ 11,256,915	\$ 9,704,377	\$ 8,268,284	\$ 8,942,679	\$ 9,022,940	\$ 80,261	0.90%
5500 Donated Commodities							
5510 Donated Commodities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
55XX Donated Commodities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
5600 Other Sources							
5611 Sale of Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
5631 Insurance Recoveries	15,387	7,866	-	152,220	-	(152,220)	(100.00%)
56XX Other Sources	\$ 15,387	\$ 7,866	\$ -	\$ 152,220	\$ -	(152,220)	(100.00%)
5800 Tuition							
5810 Tuition - Other Districts	\$ 166,183	\$ -	\$ 175,000	\$ 205,611	\$ 120,000	\$ (85,611)	(41.64%)
5820 Tuition - Area Voc Fees	67,000	111,125	111,126	98,000	98,000	-	-
58XX Tuition	\$ 233,183	\$ 111,125	\$ 286,126	\$ 303,611	\$ 218,000	\$ (85,611)	(28.20%)

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

DISTRICT OPERATING FUNDS REVENUE SUMMARY

<u>Revenue Object Category</u>	<u>Actual 2011-12</u>	<u>Actual 2012-13</u>	<u>Original Budget 2013-14</u>	<u>Projected Budget 2013-14</u>	<u>Final Budget 2014-15</u>	<u>1 Year Variance 2014-15 vs 2013-14</u>		
						<u>\$</u>	<u>%</u>	
5900 Other Financing Sources								
5999 Other Financing Sources	\$ 462,494	-	\$ 432,004	\$ -	\$ -	\$ -	-	-
59XX Other Financing Sources	\$ 462,494	-	\$ 432,004	\$ -	\$ -	\$ -	-	-
District Operating Funds - Revenues	\$ 163,587,906	\$ 171,688,695	\$ 177,091,350	\$ 175,756,229	\$ 184,493,915	\$ 8,737,686		4.97%

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

DISTRICT OPERATING FUNDS SUMMARY

<u>Program</u>	<u>Actual 2011-12</u>	<u>Actual 2012-13</u>	<u>Original Budget 2013-14</u>	<u>Projected Actual 2013-14</u>	<u>Final Budget 2014-15</u>	<u>1 year Variance Projected to New Budget 2014-15 vs 2013-14</u>		
						<u>\$</u>	<u>%</u>	
District Operating Funds								
<i>General Operating and Teachers Funds</i>								
Elementary Instruction	\$ 28,099,624	\$ 29,774,675	\$ 31,514,243	\$ 30,568,166	\$ 31,529,466	\$ 961,300	3.14%	
Middle Instruction	19,709,848	20,144,721	17,447,713	17,098,335	17,317,078	218,743	1.28%	
Senior High Instruction	12,250,058	12,960,119	19,367,776	18,572,156	19,602,245	1,030,089	5.55%	
Summer School Instruction	2,028,843	2,243,897	2,542,204	2,390,072	2,397,310	7,238	0.30%	
Douglass High Instruction	880,562	781,509	795,906	792,685	831,201	38,516	4.86%	
At Risk Programs	346,388	498,953	522,865	412,387	345,904	(66,483)	(16.12%)	
Special Education Instruction	15,168,564	14,713,620	14,756,565	14,373,952	14,900,269	526,317	3.66%	
Early Childhood Special Education	3,364,992	3,227,614	3,211,655	3,310,146	3,433,581	123,435	3.73%	
Gifted Program	1,144,631	1,182,572	1,127,145	1,185,091	1,213,646	28,555	2.41%	
Title I (K-12)	1,503,578	1,143,524	1,207,404	1,331,288	1,315,824	(15,464)	(1.16%)	
English Language Learners	1,271,282	1,305,771	1,413,487	1,472,168	1,513,355	41,187	2.80%	
Vocational Instruction	2,972,577	3,190,405	4,148,706	3,934,389	4,126,613	192,224	4.89%	
Student Activities & Athletics	1,193,529	1,293,993	1,895,406	2,028,756	2,051,386	22,630	1.12%	
Adult Basic Education	12,125	-	-	-	10,000	10,000	-	-
Supplemental Education (Tuition) Services	681,998	264,038	300,000	360,000	300,000	(60,000)	(16.67%)	
Guidance & Counseling Services	3,427,012	3,711,446	4,139,916	3,994,519	4,099,119	104,600	2.62%	
Pupil Services	7,072,683	7,944,014	9,065,551	8,655,481	9,047,917	392,436	4.53%	
Educational Media Services	2,249,685	2,404,836	2,582,664	2,552,496	3,030,035	477,539	18.71%	
Support Services and Instructional Staff	5,125,180	7,267,131	8,238,623	8,461,637	8,944,934	483,297	5.71%	

COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15

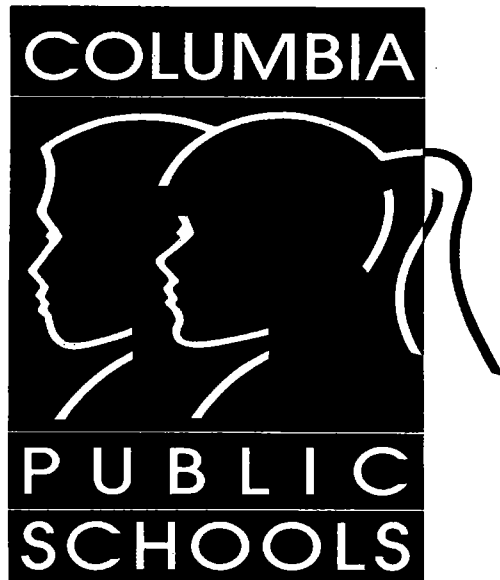
DISTRICT OPERATING FUNDS SUMMARY

Program	Actual 2011-12	Actual 2012-13	Original Budget 2013-14	Projected Actual 2013-14	Final Budget 2014-15	1 year Variance Projected to New Budget 2014-15 vs 2013-14	
						\$	%
Administrative Services	2,491,670	2,916,614	2,801,826	2,830,810	2,988,758	157,948	5.58%
Other Administrative Services	11,304,551	11,801,299	11,940,592	11,916,415	12,389,082	472,667	3.97%
Business Services	1,112,694	1,193,831	1,216,484	1,158,741	1,238,316	79,575	6.87%
Maintenance Services	14,260,078	14,734,107	16,510,759	16,928,111	17,382,052	453,941	2.68%
Security Services	470,557	615,099	635,924	641,844	648,995	7,151	1.11%
Transportation Services	9,479,669	10,407,946	12,232,802	12,673,066	12,996,965	323,899	2.56%
Research and Information Systems	3,977,739	5,337,034	4,940,193	4,752,756	4,971,869	219,113	4.61%
Community Services	495,068	627,348	681,932	683,508	646,153	(37,355)	(5.47%)
Early Childhood Education	2,500,346	2,331,011	2,347,906	2,547,417	2,710,667	163,250	6.41%
Parents As Teachers	1,069,473	1,082,242	1,156,413	1,104,547	1,138,718	34,171	3.09%
Other Financing Uses	2,601,891	1,128,945	1,142,436	1,345,958	947,319	(398,639)	(29.62%)
Total - District Operating Funds	\$ 158,266,895	\$ 166,228,314	\$ 179,885,096	\$ 178,076,897	\$ 184,068,777	\$ 5,991,880	3.36%

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**Final Budget
2014-15**

**Expenditures
Special Funded Programs**



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

**Special Funded Programs
Expenditures**

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

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

Program: Debt Services

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

Expenditure Object Category	Actual 2011-12	Actual 2012-13	Original Budget 2013-14	Projected Actual 2013-14	Final Budget 2014-15
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Services/Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service/Lease Purchase	<u>\$ 48,229,532</u>	<u>\$ 38,171,344</u>	<u>\$ 21,330,320</u>	<u>\$ 21,331,071</u>	<u>\$ 20,491,764</u>
Total	<u>\$ 48,229,532</u>	<u>\$ 38,171,344</u>	<u>\$ 21,330,320</u>	<u>\$ 21,331,071</u>	<u>\$ 20,491,764</u>

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

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. For fiscal year 2012, the levy for debt service purposes was \$.8019 per \$100 of assessed valuation. In fiscal year 2013, the levy included an increase of \$.12 as authorized by the voters in April 2012. A one cent increase to the levy was made in fiscal year 2014 as a part of the annual tax rate setting in August, making a total debt service levy of \$.9319 per \$100 of assessed valuation.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

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

Expenditure Object Category	Actual 2011-12	Actual 2012-13	Original Budget 2013-14	Projected Actual 2013-14	Final Budget 2014-15
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Services/Supplies/Capital Outlay	<u>\$ 55,126,978</u>	<u>\$ 39,070,004</u>	<u>\$ 63,405,346</u>	<u>\$ 31,610,381</u>	<u>\$ 82,251,207</u>
Total	<u>\$ 55,126,978</u>	<u>\$ 39,070,004</u>	<u>\$ 63,405,346</u>	<u>\$ 31,610,381</u>	<u>\$ 82,251,207</u>

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

Program: Capital Projects

Function(s): Capital Projects
4001 through 4999

Mission: Capital Projects are the major projects of the District to provide for the space and equipment needs of the District.

Program Information: This program represents the projects of the District funded by the issuance of general obligation bonds of the District as authorized by the voters, as well as projects funded by local revenues. The bond authorization currently being issued was presented and approved by the voters in April 2012, in the amount of \$50,000,000. The primary purpose of this authorization is construction of a new elementary school, as well as other school building improvements, an early childhood center and bus barn site improvements.

Variance Discussion: Additional capital projects are funded from the operating tax levy and the reserve funds.

Funding Sources: The issuance of general obligations bonds as approved by the voters and a tax levy for capital projects, as well as other miscellaneous revenue sources.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

Program: Nutrition Services

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

Expenditure Object Category	Actual 2011-12	Actual 2012-13	Original Budget 2013-14	Projected Actual 2013-14	Final Budget 2014-15
Salaries	\$ 2,299,035	\$ 2,488,114	\$ 2,690,315	\$ 2,425,433	\$ 2,501,806
Employee Benefits	\$ 934,866	\$ 994,070	\$ 1,068,910	\$ 1,061,107	\$ 1,092,690
Services/Supplies/Capital Outlay	\$ 4,333,801	\$ 4,823,046	\$ 4,871,327	\$ 4,554,690	\$ 4,592,105
Total	<u>\$ 7,567,702</u>	<u>\$ 8,305,230</u>	<u>\$ 8,630,552</u>	<u>\$ 8,041,230</u>	<u>\$ 8,186,601</u>

Program Data:	2011-12	2012-13	2013-14	2013-14	2014-15
Staff FTE:					
Administrative	5.00	5.00	5.00	5.66	5.66
Support Staff/Technology Staff	3.88	3.94	3.94	4.94	4.94
Warehouse/Maintenance Staff	3.00	4.00	4.00	3.00	3.00
Kitchen Staff	97.16	102.03	110.03	104.38	109.38
Total	<u>109.04</u>	<u>114.97</u>	<u>122.97</u>	<u>117.98</u>	<u>122.98</u>
Free & Reduced Lunch Population (January Count as reported to DESE)	6,594.46	6,561.11	6,661.11	6,748.06	6,798.06
Meals Served	2,557,201	2,401,935	2,402,935	2,333,354	2,334,354
Average Daily Participation	8,702	11,773	11,823	13,086	13,186
Program Average Cost per Meal	\$ 2.96	\$ 3.46	\$ 3.59	\$ 3.45	\$ 3.51

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

Program: Nutrition Services

Function(s): Nutrition Services
2561

Mission: Nutrition Services provide the breakfast and lunch programs during the regular school year and summer school.

Program Information: This program represents expenditures for the operation of the Nutrition Services program including operating costs, food purchases and equipment. This program is self sustaining, receiving no support from the operating budget or tax levy.

Variance Discussion: The budget includes the improvement of benefits for medical insurance premiums, as well as operation of support and administrative staff salary schedule.

A new salary schedule for kitchen staff was created for 2012-13 and will increase overall salary and benefit costs. That schedule was improved using the base compensation approach for fiscal year 2014-15.

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.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

Program: Student Activities

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

Expenditure Object Category	Actual 2011-12	Actual 2012-13	Original Budget 2013-14	Projected Actual 2013-14	Final Budget 2014-15
Salaries	\$ 37,850	\$ 30,118	\$ 30,000	\$ 49,533	\$ 50,904
Employee Benefits	\$ 18,768	\$ 16,112	\$ 16,500	\$ 20,757	\$ 21,448
Services/Supplies/Capital Outlay	\$ 1,495,920	\$ 1,708,130	\$ 2,034,000	\$ 1,875,560	\$ 1,909,148
Total	\$ 1,552,538	\$ 1,754,360	\$ 2,080,500	\$ 1,945,850	\$ 1,981,500

Program Data:	2011-12	2012-13	2013-14	2013-14	2014-15
<u>Expenditure by School:</u>					
All Secondary Schools	\$ 11,675	\$ 32,856	\$ 35,000	\$ 16,850	\$ 20,000
Hickman High School	\$ 396,671	\$ 462,696	\$ 450,000	\$ 600,000	\$ 600,000
Rock Bridge High School	\$ 635,776	\$ 735,694	\$ 650,000	\$ 575,000	\$ 575,000
Battle High School	\$ -	\$ 19,607	\$ 500,000	\$ 350,000	\$ 365,000
Douglass High School	\$ -	\$ 532	\$ 500	\$ 1,500	\$ 1,500
Columbia Career Center	\$ 213,709	\$ 236,150	\$ 225,000	\$ 285,000	\$ 290,000
Jefferson Middle School	\$ 36,982	\$ 37,101	\$ 40,000	\$ 16,000	\$ 20,000
Oakland Middle School	\$ 46,033	\$ 42,473	\$ 40,000	\$ 20,000	\$ 20,000
West Middle School	\$ 115,751	\$ 86,294	\$ 50,000	\$ 21,000	\$ 25,000
Gentry Middle School	\$ 21,730	\$ 27,791	\$ 25,000	\$ 16,000	\$ 20,000
Lange Middle School	\$ 40,083	\$ 26,874	\$ 25,000	\$ 19,500	\$ 20,000
Smithton Middle School	\$ 34,128	\$ 46,292	\$ 40,000	\$ 25,000	\$ 25,000
	\$ 1,552,538	\$ 1,754,360	\$ 2,080,500	\$ 1,945,850	\$ 1,981,500

Staff FTE					
Parking Lot Attendant - High Schools	2.00	2.00	3.00	3.00	3.00

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

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 SCHOOL DISTRICT
FINAL BUDGET
2014-15**

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

Expenditure Object Category	Actual 2011-12	Actual 2012-13	Original Budget 2013-14	Projected Actual 2013-14	Final Budget 2014-15
Salaries	\$ 781,631	\$ 812,880	\$ 800,384	\$ 773,383	\$ 794,729
Employee Benefits	\$ 229,408	\$ 226,032	\$ 221,358	\$ 201,100	\$ 207,401
Services/Supplies/Capital Outlay	\$ 1,055,178	\$ 1,126,477	\$ 1,116,329	\$ 1,042,900	\$ 1,124,911
Total	<u>\$ 2,066,217</u>	<u>\$ 2,165,389</u>	<u>\$ 2,138,071</u>	<u>\$ 2,017,383</u>	<u>\$ 2,127,041</u>

Program Data:	2011-12	2012-13	2013-14	2013-14	2014-15
Staff FTE:					
Admin & Admin Support	4.80	4.80	4.80	10.60	10.60
Adult Teachers	12.93	15.88	15.88	13.75	13.75
Total	<u>17.73</u>	<u>20.68</u>	<u>20.68</u>	<u>24.35</u>	<u>24.35</u>

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

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: Operation of salary schedules and improvement in medical insurance premiums. The full time adult education coordinator began to be fully funded by the program rather than the incidental budget beginning in fiscal year 2010-11. Annually, expenses are increased or decreased to match the grant allocation for the coming year. Beginning in 2014-15, the program will move out of Douglass High School and into leased space. The District operating budget has added the cost of facility lease and related expenses as the grant will not allow funding such services.

Funding Sources: Revenues are generated by user fees and state and federal aid.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

Program: Grants and Donations Fund

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

Expenditure Object Category	Actual 2011-12	Actual 2012-13	Original Budget 2013-14	Projected Actual 2013-14	Final Budget 2014-15
Salaries	\$ 629,924	\$ 785,747	\$ 1,064,817	\$ 842,322	\$ 770,684
Employee Benefits	\$ 183,898	\$ 231,840	\$ 339,232	\$ 252,132	\$ 229,910
Services/Supplies/Capital Outlay	<u>\$ 1,937,785</u>	<u>\$ 2,228,099</u>	<u>\$ 1,409,351</u>	<u>\$ 2,552,185</u>	<u>\$ 1,763,308</u>
Total	<u>\$ 2,751,607</u>	<u>\$ 3,245,686</u>	<u>\$ 2,813,400</u>	<u>\$ 3,646,639</u>	<u>\$ 2,763,902</u>

Staff FTE:

Adult Basic Education Grant	This information was not gathered during this time period.	16.96	14.96
DHS School Improvement Grant		2.00	2.00
Title I Focus Grant		0.72	0.00
Montessori PreSchool		1.95	2.00
MO-T Grant		2.00	2.00
Missouri PreSchool Project Grant		0.75	0.75
Title III Language Learners Grant		4.00	4.00
Missouri Career Center Leadership		<u>1.00</u>	<u>1.00</u>
		29.38	26.71

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

Program: Grants and Donations Fund

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

Mission: The purpose of seeking competitive grant funding is to enhance the instructional programs of the District.

Program Information: Grant funding comes from a wide range of sources, both public and private. These sources include state and federal programs such as, School Improvement, Family Literacy Enhancement, Comprehensive School Reform, Safe Schools and Technology programs. Private grants have been obtained from funders such as Columbia Public Schools Foundation and the Assistance League of Mid-Missouri.

A listing of standard operating grants obtained by the District is provided in the supplemental section of this budget and is considered to be critical to programming.

Variance Discussion: Funding will vary each year in this program. As applications for grant funding are submitted and approved, the budget will periodically be amended to include these additional funds.

Funding Sources: Public and private funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

Program: Summary Budget

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

Expenditure Object Category	Actual 2011-12	Actual 2012-13	Original Budget 2013-14	Projected Actual 2013-14	Final Budget 2014-15
Salaries	\$ 3,748,440	\$ 4,116,859	\$ 4,585,516	\$ 4,090,671	\$ 4,118,123
Employee Benefits	\$ 1,366,940	\$ 1,468,054	\$ 1,646,000	\$ 1,535,096	\$ 1,551,449
Services/Supplies/Capital Outlay	\$ 63,949,662	\$ 48,955,756	\$ 72,836,353	\$ 41,635,716	\$ 91,640,679
Debt Service/Lease Purchase	\$ 48,229,532	\$ 38,171,344	\$ 21,330,320	\$ 21,331,071	\$ 20,491,764
Total	<u>\$ 117,294,574</u>	<u>\$ 92,712,013</u>	<u>\$ 100,398,189</u>	<u>\$ 68,592,554</u>	<u>\$ 117,802,015</u>

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

**FINAL BUDGET 2014-15
Special Funded Programs**

	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>	<u>FOOD SERVICES</u>	<u>STUDENT ACTIVITIES</u>	<u>ADULT EDUCATION</u>	<u>GRANTS AND DONATIONS</u>	<u>TOTAL SPECIAL FUNDED PROGRAMS</u>
REVENUES:							
LOCAL	\$ 20,603,038	\$ 1,631,043	\$ 4,218,200	\$ 1,981,500	\$ 1,477,940	\$ 1,773,561	\$ 31,685,282
INTERMEDIATE	\$ 307,772	\$ 11,325	\$ -	\$ -	\$ -	\$ -	\$ 319,097
STATE	\$ -	\$ 85,929	\$ 60,000	\$ -	\$ 219,210	\$ 559,562	\$ 924,701
FEDERAL	\$ 311,315	\$ -	\$ 3,653,000	\$ -	\$ 500,000	\$ 1,526,323	\$ 5,990,638
OTHER	\$ -	\$ -	\$ 450,000	\$ -	\$ -	\$ -	\$ 450,000
BONDS SOLD	\$ -	\$ 41,348,000	\$ -	\$ -	\$ -	\$ -	\$ 41,348,000
TOTAL REVENUES	\$ 21,222,125	\$ 43,076,297	\$ 8,381,200	\$ 1,981,500	\$ 2,197,150	\$ 3,859,446	\$ 80,717,718
EXPENDITURES:							
SALARIES	\$ -	\$ -	\$ 2,501,806	\$ 50,904	\$ 794,729	\$ 770,684	\$ 4,118,123
BENEFITS	\$ -	\$ -	\$ 1,092,690	\$ 21,448	\$ 207,401	\$ 229,910	\$ 1,551,449
SERVICES / SUPPLIES	\$ -	\$ -	\$ 4,411,605	\$ 1,909,148	\$ 1,124,911	\$ 1,723,308	\$ 9,168,972
CAPITAL OUTLAY	\$ -	\$ 82,251,207	\$ 180,500	\$ -	\$ -	\$ 40,000	\$ 82,471,707
DEBT SERVICE	\$ 20,491,764	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,491,764
OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 20,491,764	\$ 82,251,207	\$ 8,186,601	\$ 1,981,500	\$ 2,127,041	\$ 2,763,902	\$ 117,802,015
EXCESS/(DEFICIT)							
REVENUES OVER EXPENDITURES.....	\$ 730,361	\$ (39,174,910)	\$ 194,599	\$ -	\$ 70,109	\$ 1,095,544	\$ (37,084,297)

Summary Budget Variances

Special Funded Programs

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

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

SPECIAL FUNDED PROGRAMS REVENUE SUMMARY

Revenue Object Category	Actual 2011-12	Actual 2012-13	Original Budget 2013-14	Projected Actual 2013-14	Final Budget 2014-15	1 Year Variance 2014-15 vs 2013-14	
						Increase (Decrease) 2014-15	Increase (Decrease) 2014-15 %
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	\$ 17,594,827	\$ 21,605,949	\$ 21,022,200	\$ 21,071,263	\$ 20,492,517	\$ (578,746)	(2.75%)
Less: Estimate of Uncollectible Taxes	-	-	-	-	-	-	-
Less: Estimate of County Fees	-	-	-	-	-	-	-
5111 Net Current Tax	17,594,827	21,605,949	21,022,200	21,071,263	20,492,517	(578,746)	(2.75%)
5112 Delinquent Tax	999,694	653,878	590,577	700,078	674,733	(25,345)	(3.62%)
5114 Intangible Tax	39,980	37,133	34,133	52,449	52,449	-	-
5115 Surtax	386,957	404,219	404,219	388,227	388,227	-	-
5116 In Lieu of Tax Payments	594,616	740,731	740,732	594,525	406,200	(188,325)	(31.68%)
5121 Tuition - K-12	30,235	27,440	30,000	30,000	30,000	-	-
5122 Summer School Tuition	12,650	-	-	-	-	-	-
5123 Tuition - Adult Ed	1,435,128	1,407,379	1,308,612	1,389,555	1,468,290	78,735	5.67%
5141 Interest - Daily Account	24,769	21,267	22,955	12,938	13,238	300	2.32%
5142 Interest - Investments	75,287	68,408	63,918	53,797	53,879	82	0.15%
5143 Interest - Intangible	3,266	2	3,000	-	-	-	-
5144 Interest - Collector	1,681	6,271	5,423	3,236	3,236	-	-
5145 Interest - Escrow Agent	296,376	27,769	27,769	-	-	-	-
5151 Food Sales - Program	2,020,653	1,899,362	1,967,143	2,802,500	2,965,000	162,500	5.80%
5165 Food Sales - Non Program	1,126,066	1,220,140	1,271,500	1,152,500	1,200,000	47,500	4.12%
5171 Student Activities	1,321,208	1,541,192	1,730,500	1,745,850	1,766,500	20,650	1.18%
5172 Vending Revenue	51,935	77,869	75,000	275,000	275,000	-	-
5189 Enrichment Tuition	-	-	-	-	-	-	-
5190 Other Local	255,260	196,860	215,000	195,001	229,911	34,910	17.90%
5191 Rentals	-	8,470	-	-	-	-	-
5192 Donations	1,210,019	1,442,576	750,000	1,150,000	900,000	(250,000)	(21.74%)
5195 Refund of Expenditure	6,679	9,972	1,300	1,300	1,300	-	-
5197 Sale of Misc Items	739	5,116	-	-	-	-	-
5198 Fundraising Activities	209,838	248,228	530,000	482,650	395,000	(87,650)	(18.16%)

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

SPECIAL FUNDED PROGRAMS REVENUE SUMMARY

Revenue Object Category	Actual 2011-12	Actual 2012-13	Original Budget 2013-14	Projected Actual 2013-14	Final Budget 2014-15	1 Year Variance 2014-15 vs 2013-14	
						Increase (Decrease) 2014-15	Increase (Decrease) 2014-15 %
5199 Misc. Local Revenue	121,469	163,774	105,000	154,802	54,802	(100,000)	(64.60%)
- Project Construct	241,863	301,005	275,000	275,000	275,000	-	-
- Moving on Together	19,975	600	-	-	-	-	-
- E-Rate	89,239	-	-	-	-	-	-
-Sports Marketing	-	171,617	40,000	100,000	40,000	(60,000)	(60.00%)
51XX Local Sources	\$ 28,170,409	\$ 32,287,227	\$ 31,213,981	\$ 32,630,671	\$ 31,685,282	\$ (945,389)	(2.90%)
5200 Intermediate Sources							
5221 State Assessed Utilities	\$ 361,751	\$ 288,049	\$ 244,578	\$ 304,693	\$ 304,693	\$ -	-
5234 County Stock Insurance	4,607	13,262	13,262	14,404	14,404	-	-
52XX Intermediate Sources	\$ 366,358	\$ 301,311	\$ 257,840	\$ 319,097	\$ 319,097	\$ -	-
5300 State Sources							
5319 Classroom Trust Fund	1,546,785	1,425,338	1,426,183	1,425,338	85,929	\$ (1,339,409)	(93.97%)
5332 Vocational Aid	197,867	292,187	204,500	212,160	187,210	(24,950)	(11.76%)
5333 School Lunch Assistance	47,414	59,947	45,000	57,962	60,000	2,038	3.52%
5336 Incentive Grants	-	-	-	-	-	-	-
5337 Adult Basic Education	163,024	102,408	200,000	275,000	200,000	(75,000)	(27.27%)
5338 Literacy Grant	-	-	-	-	-	-	-
5352 Project V.I.D.E.O.	-	-	-	-	-	-	-
5359 Vocational Enhancement Grant	168,481	229,382	200,000	230,000	200,000	(30,000)	(13.04%)
5362 A+ Schools	30,902	27,684	32,318	26,139	25,000	(1,139)	(4.36%)
5367 School Health Grant	-	-	-	-	-	-	-
5382 Missouri Preschool Project	55,000	41,438	40,000	40,000	-	(40,000)	(100.00%)
5397 Other State Revenue	11,880	11,590	21,796	19,350	79,500	60,150	310.85%
- Project Construct	89,458	-	-	100,000	64,062	(35,938)	(35.94%)
- Area Career Center Construction	-	-	-	-	-	-	-
- Lewis & Clark Conservation	9,857	22,003	-	-	-	-	-
- Child Care Consortium - PAT	24,000	18,833	23,000	23,000	23,000	-	-
- MO Arts Council	2,500	-	-	-	-	-	-
53XX State Sources	\$ 2,347,168	\$ 2,230,810	\$ 2,192,797	\$ 2,408,949	\$ 924,701	\$ (1,484,248)	(61.61%)

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

SPECIAL FUNDED PROGRAMS REVENUE SUMMARY

Revenue Object Category	Actual 2011-12	Actual 2012-13	Original Budget 2013-14	Projected Actual 2013-14	Final Budget 2014-15	1 Year Variance 2014-15 vs 2013-14	
						Increase (Decrease) 2014-15	Increase (Decrease) 2014-15 %
5400 Federal Sources							
5421 Vocational Education - Spec. Proj.	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
5423 Public Safety Grant	-	-	-	-	-	-	-
5427 Title II-Basic Grant	78,638	59,897	52,996	252,996	54,372	(198,624)	(78.51%)
5435 Workforce Investment Act	2,644	-	2,000	2,000	-	(2,000)	(100.00%)
5436 Adult Basic Education	318,017	395,644	313,000	313,000	273,132	(39,868)	(12.74%)
5437 IDEA Grants	1,825	-	-	-	-	-	-
5441 Entitlement PL 94-142	-	-	-	-	-	-	-
5442 Early Childhood, Spec Ed	-	-	-	-	-	-	-
5444 NLSP Federal Revenue	-	-	-	-	-	-	-
5445 School Lunch - Federal	3,050,207	2,951,188	3,235,965	2,725,000	2,750,000	25,000	0.92%
5446 School Breakfast	1,038,391	993,044	1,176,497	835,000	850,000	15,000	1.80%
5447 School Milk	9,548	9,161	10,815	8,000	8,000	-	-
5448 After School Snacks	8,815	1,742	10,300	5,000	5,000	-	-
5449 School Fruits & Veggies	85,888	95,371	82,400	37,550	40,000	2,450	6.52%
5451 Title I	144,428	108,967	-	445,080	749,559	304,479	68.41%
5455 Title VI	-	-	-	-	-	-	-
5461 Drug Program	7,959	-	-	-	-	-	-
5462 Title III	156,040	276,416	115,000	115,000	187,799	72,799	63.30%
5465 Title II	-	-	-	-	-	-	-
5466 Title IID	-	-	-	-	-	-	-
5468 Title IID	-	-	-	-	-	-	-
5472 Child Care Development	57,388	57,546	-	-	58,352	58,352	-
5479 ESL Family Literacy	-	-	-	-	-	-	-
5484 Pell Funds	280,220	262,971	230,000	230,000	230,000	-	-
5493 SPED Part B - ARRA	-	-	-	-	-	-	-
5496 E Rate Funds	-	203,109	203,109	203,109	203,109	-	-
5497 Other Federal Revenue	-	-	-	-	-	-	-
- Direct Lending	251,872	280,311	270,000	277,101	270,000	(7,101)	(2.56%)
- US Fish and Wildlife	226	855	-	-	-	-	-
- Forestry Grant	5,709	3,201	-	-	-	-	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

SPECIAL FUNDED PROGRAMS REVENUE SUMMARY

Revenue <u>Object Category</u>	Actual 2011-12	Actual 2012-13	Original Budget 2013-14	Projected Actual 2013-14	Final Budget 2014-15	1 Year Variance 2014-15 vs 2013-14	
						Increase (Decrease) 2014-15	Increase (Decrease) 2014-15 %
- Interest of Qualified School Construction B	-	320,876	458,241	301,755	311,315	311,315	103.17%
54XX Federal Sources	\$ 5,497,815	\$ 6,087,580	\$ 6,160,323	\$ 5,750,591	\$ 5,990,638	\$ 541,802	9.42%
5500 Donated Commodities							
5510 Donated Commodities	\$ 415,521	\$ 429,997	\$ 420,000	\$ 420,000	\$ 450,000	\$ 30,000	7.14%
55XX Donated Commodities	\$ 415,521	\$ 429,997	\$ 420,000	\$ 420,000	\$ 450,000	\$ 30,000	7.14%
5600 Other Sources							
5611 Sale of Bonds	\$ 33,000,000	\$ 5,000,000	\$ 50,000,000	\$ 50,000,000	\$ 41,348,000	\$ (8,652,000)	(17.30%)
5631 Insurance Recoveries	41,389	1,095,816	300,000	-	-	-	-
5651 Premium on Sale of Bonds	-	1,210	-	-	-	-	-
5692 Proceeds - Bond Refunding	26,710,000	4,290,000	-	-	-	-	-
56XX Other Sources	\$ 59,751,389	\$ 10,387,026	\$ 50,300,000	\$ 50,000,000	\$ 41,348,000	\$ (8,652,000)	(17.30%)
5800 Tuition							
5810 Tuition - Other Districts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
5820 Tuition - Area Voc Fees	-	-	-	-	-	-	-
58XX Tuition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
5900 Other Financing Sources							
5999 Other Financing Sources	\$ 14,246,535	\$ 3,456,991	\$ 710,432	\$ 5,342,787	\$ 947,319	\$ (4,395,468)	(82.27%)
59XX Other Financing Sources	\$ 14,246,535	\$ 3,456,991	\$ 710,432	\$ 5,342,787	\$ 947,319	\$ (4,395,468)	(82.27%)
Special Funded Programs - Revenues	\$ 110,795,195	\$ 55,180,942	\$ 91,255,373	\$ 96,872,095	\$ 81,665,037	\$ (14,905,303)	(15.39%)

COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15

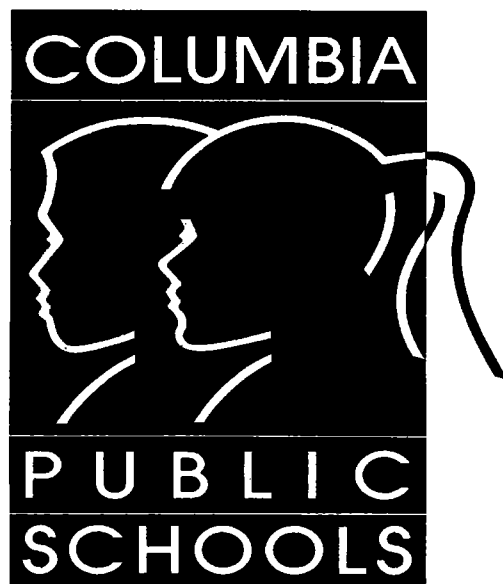
SPECIAL FUNDED PROGRAMS SUMMARY

Programs	Actual 2011-12	Actual 2012-13	Original Budget 2013-14	Projected Actual 2013-14	Final Budget 2014-15	1 year Variance Projected to New Budget 2014-15 vs 2013-14	
						\$	%
Special Funded Programs <i>Debt Services, Capital Projects, Nutrition Services, Student Activities, Adult Education, and Grants and Donations Funds</i>							
Debt Services	\$ 48,229,532	\$ 38,171,344	\$ 21,330,320	\$ 21,331,071	\$ 20,491,764	\$ (839,307)	(3.93%)
Capital Projects	55,126,978	39,070,004	63,405,346	31,610,381	82,251,207	50,640,826	160.20%
Nutrition Services	7,567,702	8,305,230	8,630,552	8,041,230	8,186,601	145,371	1.81%
Student Activities	1,552,538	1,754,360	2,080,500	1,945,850	1,981,500	35,650	1.83%
Adult Education	2,066,217	2,165,389	2,138,071	2,017,383	2,127,041	109,658	5.44%
Grants and Donations Fund	2,751,607	3,245,686	2,813,400	3,646,639	2,763,902	(882,737)	(24.21%)
Total - Special Funded Programs	\$ 117,294,574	\$ 92,712,013	\$ 100,398,189	\$ 68,592,554	\$ 117,802,015	\$ 49,209,461	71.74%

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**Final Budget
2014-15**

Revenues



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

SUMMARY REVENUE ALL OBJECTS

<u>Revenue Object Category</u>	<u>Actual 2011-12</u>	<u>Actual 2012-13</u>	<u>Original Budget 2013-14</u>	<u>Projected Actual 2013-14</u>	<u>Final Budget 2014-15</u>
All Funds - Revenues					
5100 Local Sources					
5111 Current Tax	\$ 95,227,806	\$ 108,846,849	\$ 111,050,093	\$ 110,577,100	\$ 113,118,768
Less: Estimate of Uncollectible Taxes	-	-	-	-	-
Less: Estimate of County Fees	-	-	-	-	-
5111 Net Current Tax	95,227,806	108,846,849	111,050,093	110,577,100	113,118,768
5112 Delinquent Tax	5,609,368	3,430,553	4,043,943	3,620,246	3,667,905
5113 Proposition C Sales Tax	14,097,831	14,176,487	14,804,997	14,449,825	15,030,400
5114 Intangible Tax	216,376	187,011	174,711	275,495	275,495
5115 Surtax	2,202,641	2,035,755	2,035,756	2,039,225	2,039,225
5116 In Lieu of Tax Payments	594,616	740,731	740,732	594,525	406,200
5121 Tuition - K-12	30,235	27,440	30,000	30,000	30,000
5122 Summer School Tuition	48,318	1,796	35,000	-	-
5123 Tuition - Adult Ed	1,435,128	1,407,379	1,308,612	1,389,555	1,468,290
5141 Interest - Daily Account	40,695	39,954	41,780	45,783	46,083
5142 Interest - Investments	132,440	142,352	141,637	109,597	109,679
5143 Interest - Intangible	17,677	8	12,300	-	-
5144 Interest - Collector	9,355	31,584	27,313	16,540	16,540
5145 Interest - Escrow Agent	296,376	27,769	27,769	-	-
5151 Food Sales - Program	2,020,653	1,899,362	1,967,143	2,802,500	2,965,000
5165 Food Sales - Non Program	1,126,066	1,220,140	1,271,500	1,152,500	1,200,000
5171 Student Activities	1,397,274	1,618,968	1,730,500	1,745,850	1,766,500
5172 Vending Revenue	51,935	77,869	75,000	275,000	275,000
5189 Enrichment Tuition	3,212	36,129	3,000	35,000	35,000
5190 Other Local	257,799	201,967	222,500	195,001	229,911
5191 Rentals	190,392	183,908	285,000	185,000	185,000
5192 Donations	1,210,019	1,442,576	750,000	1,150,000	900,000
5193 Offset Printing	95,530	132,487	130,000	153,605	150,000
5195 Refund of Expenditure	12,385	46,209	7,537	70,199	8,199
5197 Sale of Misc. Items	55,459	40,036	55,000	45,000	45,000
5198 Fundraising Activities	209,838	248,228	530,000	482,650	395,000
5199 Misc. Local Revenue	172,223	220,337	205,000	314,802	139,802
- Project Construct	241,863	301,005	275,000	275,000	275,000
- Moving on Together	19,975	600	-	-	-
- E-Rate	89,239	-	-	-	-
-Sports Marketing	-	171,617	40,000	100,000	40,000
51XX Local Sources	\$ 127,112,724	\$ 138,937,106	\$ 142,021,823	\$ 142,129,998	\$ 144,817,997
5200 Intermediate Sources					
5211 Fines and Forfeitures	\$ 545,662	\$ 552,350	\$ 552,350	\$ 514,737	\$ 514,737
5221 State Assessed Utilities	1,583,249	1,231,764	1,231,763	1,301,664	1,301,664
5234 County Stock Insurance	24,935	66,792	66,792	75,660	75,660
52XX Intermediate Sources	\$ 2,153,846	\$ 1,850,906	\$ 1,850,905	\$ 1,892,061	\$ 1,892,061

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

SUMMARY REVENUE ALL OBJECTS

<u>Revenue Object Category</u>	<u>Actual 2011-12</u>	<u>Actual 2012-13</u>	<u>Original Budget 2013-14</u>	<u>Projected Actual 2013-14</u>	<u>Final Budget 2014-15</u>
5300 State Sources					
5311 Basic Formula - State Aid	\$ 38,185,227	\$ 41,073,573	\$ 41,408,974	\$ 41,520,768	\$ 44,503,291
5312 Transportation	2,127,105	1,925,151	1,925,247	1,984,297	2,281,942
5314 Early Childhood, Spec Ed	2,978,586	3,246,934	3,790,733	3,688,297	3,600,147
5317 Career Ladder	-	-	-	-	-
5319 Classroom Trust Fund	6,499,592	6,181,535	7,495,258	6,414,797	6,755,900
5324 Parents as Teachers	471,091	525,521	530,000	530,000	560,000
5332 Vocational Aid	907,953	1,000,463	954,500	932,160	937,210
5333 School Lunch Assistance	47,414	59,947	45,000	57,962	60,000
5337 Adult Basic Education	163,024	102,408	200,000	275,000	200,000
5338 Literacy Grant	-	-	-	-	-
5359 Vocational Enhancement Grant	168,481	229,382	200,000	230,000	200,000
5362 A+ Schools	30,902	27,684	32,318	26,139	25,000
5367 School Health Grant	-	-	-	-	-
5369 Resid Place/Excess Cost	478,555	174,203	180,000	230,843	560,843
5371 Readers for the Blind	-	2,223	-	-	-
5376 Starr Program	-	-	-	-	-
5381 Extraordinary Cost	970,961	1,253,626	1,050,000	1,621,102	1,621,102
5382 Missouri Preschool Project	55,000	41,438	40,000	40,000	-
5397 Other State Revenue	11,880	11,739	21,796	20,012	79,500
- Project Construct	89,458	-	-	100,000	64,062
- Area Career Center Construction	12,622	-	-	-	-
- Lewis & Clark Conservation	9,857	22,003	-	-	-
- Child Care Consortium - Parents as Teachers	24,000	18,833	23,000	23,000	23,000
- School, Family, Community	2,500	-	-	-	-
53XX State Sources	\$ 53,234,208	\$ 55,896,663	\$ 57,896,826	\$ 57,694,377	\$ 61,471,997
5400 Federal Sources					
5412 Medicaid	\$ 567,080	\$ 472,128	\$ 496,078	\$ 407,847	\$ 507,847
5422 Basic Formula - Stabilization Funds	1,027,010	-	-	-	-
5423 Transportation - ARRA	-	-	-	-	-
5424 Career Ladder-ARRA	57,029	-	-	-	-
5425 Jobs Bill - State School Monies Fund	42,993	-	-	-	-
5427 Title II-Basic Grant	78,638	583,057	330,058	532,996	334,372
5428 Basic Formula-Jobs Bill-SSMF	-	-	-	-	-
5429 Basic Formula-Jobs Bill-FBSF	-	-	-	-	-
5432 Workforce Investment Act - ARRA	-	-	-	-	-
5433 Workforce Investment Act - ARRA	-	-	-	-	-
5435 Workforce Investment Act	2,644	-	2,000	2,000	-
5436 Adult Basic Education	318,017	395,644	313,000	313,000	273,132
5437 IDEA Grants	98,728	68,046	-	91,920	91,920
5441 Entitlement PL 94-142	3,891,067	3,402,211	3,218,728	3,218,728	3,068,728
5442 Early Childhood, Spec Ed	372,326	518,842	213,393	548,000	548,000
5444 NLSP Federal Revenue	-	-	-	-	-
5445 School Lunch - Federal	3,050,207	2,951,188	3,235,965	2,725,000	2,750,000
5446 School Breakfast	1,038,391	993,044	1,176,497	835,000	850,000
5447 School Milk	9,548	9,161	10,815	8,000	8,000
5448 After School Snacks	8,815	1,742	10,300	5,000	5,000

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

SUMMARY REVENUE ALL OBJECTS

Revenue Object Category	Actual 2011-12	Actual 2012-13	Original Budget 2013-14	Projected Actual 2013-14	Final Budget 2014-15
5449 School Fruits & Veggies	85,888	95,371	82,400	37,550	40,000
5451 Title I	4,260,218	4,092,716	3,333,447	4,219,169	4,381,518
5455 Title V	-	-	-	-	-
5456 Title I ESEA-ARRA	153,705	-	-	-	-
5457 Goals 2000 Grants	-	-	-	-	-
5461 Drug Program	7,959	-	-	-	-
5462 Title III	157,007	278,815	115,000	116,494	187,799
5464 Title I D	-	-	-	-	-
5465 Title II	683,448	683,236	683,975	575,000	848,885
5466 Title IID	-	-	-	-	-
5467 Homeless Education - ARRA	-	-	-	-	-
5468 Title IID - ARRA	-	-	-	-	-
5472 Child Care Development	59,978	59,994	-	-	58,352
5475 Other Federal Revenue	-	-	-	-	-
5479 ESL Family Literacy	-	-	-	-	-
5484 Pell Funds	280,220	262,971	230,000	230,000	230,000
5493 SPED Part B - ARRA	-	-	-	-	-
5496 E Rate Funds	128,841	248,710	248,710	248,710	248,710
5497 Other Federal Revenue	-	-	-	-	-
- Hurricane Relief for Displaced Students	42,422	-	-	-	-
- Direct Lending	251,872	280,311	270,000	277,101	270,000
- US Fish and Wildlife	226	1,140	-	-	-
- Forestry Grant	18,106	5,473	-	-	-
- Parent Involvement	1,155	320,876	458,241	301,755	311,315
54XX Federal Sources	\$ 16,693,538	\$ 15,791,957	\$ 14,428,607	\$ 14,693,270	\$ 15,013,578
5500 Donated Commodities					
5510 Donated Commodities	\$ 415,521	\$ 429,997	\$ 420,000	\$ 420,000	\$ 450,000
55XX Donated Commodities	\$ 415,521	\$ 429,997	\$ 420,000	\$ 420,000	\$ 450,000
5600 Other Sources					
5611 Sale of Bonds	\$ 33,000,000	\$ 5,000,000	\$ 50,000,000	\$ 50,000,000	\$ 41,348,000
5631 Insurance Recoveries	56,776	1,103,682	300,000	152,220	-
5651 Premium on Sale of Bonds	-	1,210	-	-	-
5692 Proceeds - Bond Refunding	26,710,000	4,290,000	-	-	-
56XX Other Sources	\$ 59,766,776	\$ 10,394,892	\$ 50,300,000	\$ 50,152,220	\$ 41,348,000
5800 Tuition					
5810 Tuition - Other Districts	\$ 166,183	\$ -	\$ 175,000	\$ 205,611	\$ 120,000
5820 Tuition - Area Voc Fees	67,000	111,125	111,126	98,000	98,000
58XX Tuition	\$ 233,183	\$ 111,125	\$ 286,126	\$ 303,611	\$ 218,000
5900 Other Financing Sources					
5999 Other Financing Sources	\$ 14,709,029	\$ 3,456,991	\$ 1,142,436	\$ 5,342,787	\$ 947,319
59XX Other Financing Sources	\$ 14,709,029	\$ 3,456,991	\$ 1,142,436	\$ 5,342,787	\$ 947,319
All Funds - Revenues	\$ 274,318,825	\$ 226,869,637	\$ 268,346,723	\$ 272,628,324	\$ 266,158,952

Summary Budget Variances

All Funds / All Programs

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

SUMMARY REVENUE ALL FUNDS

Revenue Object Category	Actual 2011-12	Actual 2012-13	Original Budget 2012-13	Projected Actual 2013-14	Final Budget 2014-15	1 Year Variance 2014-15 vs 2013-14	
						Increase (Decrease) 2014-15	% (Decrease) 2014-15
All Funds - Revenues							
5100 Local Sources							
5111 Current Tax	\$ 95,227,806	\$ 108,846,849	\$ 111,050,093	\$ 110,577,100	\$ 113,118,768	\$ 2,541,668	2.30%
Less: Estimate of Uncollectible Taxes	-	-	-	-	-	-	-
Less: Estimate of County Fees	-	-	-	-	-	-	-
5111 Net Current Tax	95,227,806	108,846,849	111,050,093	110,577,100	113,118,768	2,541,668	2.30%
5112 Delinquent Tax	5,609,368	3,430,553	4,043,943	3,620,246	3,667,905	47,659	1.32%
5113 Proposition C Sales Tax	14,097,831	14,176,487	14,804,997	14,449,825	15,030,400	580,575	4.02%
5114 Intangible Tax	216,376	187,011	174,711	275,495	275,495	-	-
5115 Surtax	2,202,641	2,035,755	2,035,756	2,039,225	2,039,225	-	-
5116 In Lieu of Tax Payments	594,616	740,731	740,732	594,525	406,200	(188,325)	(31.68%)
5121 Tuition - K-12	30,235	27,440	30,000	30,000	30,000	-	-
5122 Summer School Tuition	48,318	1,796	35,000	-	-	-	-
5123 Tuition - Adult Ed	1,435,128	1,407,379	1,308,612	1,389,555	1,468,290	78,735	5.67%
5141 Interest - Daily Account	40,695	39,954	41,780	45,783	46,083	300	0.66%
5142 Interest - Investments	132,440	142,352	141,637	109,597	109,679	82	0.07%
5143 Interest - Intangible	17,677	8	12,300	-	-	-	-
5144 Interest - Collector	9,355	31,584	27,313	16,540	16,540	-	-
5145 Interest - Escrow Agent	296,376	27,769	27,769	-	-	-	-
5151 Food Sales - Program	2,020,653	1,899,362	1,967,143	2,802,500	2,965,000	162,500	5.80%
5165 Food Sales - Non Program	1,126,066	1,220,140	1,271,500	1,152,500	1,200,000	47,500	4.12%
5171 Student Activities	1,397,274	1,618,968	1,730,500	1,745,850	1,766,500	20,650	1.18%
5172 Vending Revenue	51,935	77,869	75,000	275,000	275,000	-	-
5189 Enrichment Tuition	3,212	36,129	3,000	35,000	35,000	-	-
5190 Other Local	257,799	201,967	222,500	195,001	229,911	34,910	17.90%
5191 Rentals	190,392	183,908	285,000	185,000	185,000	-	-
5192 Donations	1,210,019	1,442,576	750,000	1,150,000	900,000	(250,000)	(21.74%)
5193 Offset Printing	95,530	132,487	130,000	153,605	150,000	(3,605)	(2.35%)
5195 Refund of Expenditure	12,385	46,209	7,537	70,199	8,199	(62,000)	(88.32%)

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

SUMMARY REVENUE ALL FUNDS

Revenue Object Category	Actual 2011-12	Actual 2012-13	Original Budget 2012-13	Projected Actual 2013-14	Final Budget 2014-15	1 Year Variance 2014-15 vs 2013-14	
						Increase (Decrease) 2014-15	Increase (Decrease) 2014-15 %
5197 Sale of Misc. Items	55,459	40,036	55,000	45,000	45,000	-	-
5198 Fundraising Activities	209,838	248,228	530,000	482,650	395,000	(87,650)	(18.16%)
5199 Misc. Local Revenue	172,223	220,337	205,000	314,802	139,802	(175,000)	(55.59%)
- Project Construct	241,863	301,005	275,000	275,000	275,000	-	-
- Moving on Together	19,975	600	-	-	-	-	-
- E-Rate	89,239	-	-	-	-	-	-
-Sports Marketing	-	171,617	40,000	100,000	40,000	(60,000)	(60.00%)
51XX Local Sources	\$ 127,112,724	\$ 138,937,106	\$ 142,021,823	\$ 142,129,998	\$ 144,817,997	\$ 2,687,999	1.89%
5200 Intermediate Sources							
5211 Fines and Forfeitures	\$ 545,662	\$ 552,350	\$ 552,350	\$ 514,737	\$ 514,737	\$ -	-
5221 State Assessed Utilities	1,583,249	1,231,764	1,231,763	1,301,664	1,301,664	-	-
5234 County Stock Insurance	24,935	66,792	66,792	75,660	75,660	-	-
52XX Intermediate Sources	\$ 2,153,846	\$ 1,850,906	\$ 1,850,905	\$ 1,892,061	\$ 1,892,061	\$ -	-
5300 State Sources							
5311 Basic Formula - State Aid	\$ 38,185,227	\$ 41,073,573	\$ 41,408,974	\$ 41,520,768	\$ 44,503,291	\$ 2,982,523	7.18%
5312 Transportation	2,127,105	1,925,151	1,925,247	1,984,297	2,281,942	297,645	15.00%
5314 Early Childhood, Spec Ed	2,978,586	3,246,934	3,790,733	3,688,297	3,600,147	(88,150)	(2.39%)
5317 Career Ladder	-	-	-	-	-	-	-
5319 Classroom Trust Fund	6,499,592	6,181,535	7,495,258	6,414,797	6,755,900	341,103	5.32%
5324 Parents as Teachers	471,091	525,521	530,000	530,000	560,000	30,000	5.66%
5332 Vocational Aid	907,953	1,000,463	954,500	932,160	937,210	5,050	0.54%
5333 School Lunch Assistance	47,414	59,947	45,000	57,962	60,000	2,038	3.52%
5337 Adult Basic Education	163,024	102,408	200,000	275,000	200,000	(75,000)	(27.27%)
5338 Literacy Grant	-	-	-	-	-	-	-
5359 Vocational Enhancement Grant	168,481	229,382	200,000	230,000	200,000	(30,000)	(13.04%)
5362 A+ Schools	30,902	27,684	32,318	26,139	25,000	(1,139)	(4.36%)

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

SUMMARY REVENUE ALL FUNDS

Revenue Object Category	Actual 2011-12	Actual 2012-13	Original Budget 2012-13	Projected Actual 2013-14	Final Budget 2014-15	1 Year Variance 2014-15 vs 2013-14	
						Increase (Decrease) 2014-15	% Increase (Decrease) 2014-15
5367 School Health Grant	-	-	-	-	-	-	-
5369 Resid Place/Excess Cost	478,555	174,203	180,000	230,843	560,843	330,000	142.95%
5371 Readers for the Blind	3,084	2,223	-	-	-	-	-
5376 Starr Program	-	-	-	-	-	-	-
5381 Extraordinary Cost	970,961	1,253,626	1,050,000	1,621,102	1,621,102	-	-
5382 Missouri Preschool Project	55,000	41,438	40,000	40,000	-	(40,000)	(100.00%)
5397 Other State Revenue	11,880	11,739	21,796	20,012	79,500	59,488	297.26%
- Project Construct	89,458	-	-	100,000	64,062	(35,938)	(35.94%)
- Moving on Together	12,622	-	-	-	-	-	-
- Area Career Center Construction	12,622	-	-	-	-	-	-
- Lewis & Clark Conservation	9,857	22,003	-	-	-	-	-
- Child Care Consortium - PAT	24,000	18,833	23,000	23,000	23,000	-	-
- School, Family, Community	2,500	-	-	-	-	-	-
53XX State Sources	\$ 53,249,914	\$ 55,896,663	\$ 57,896,826	\$ 57,694,377	\$ 61,471,997	\$ 3,777,620	6.55%
5400 Federal Sources							
5412 Medicaid	\$ 567,080	\$ 472,128	\$ 496,078	\$ 407,847	\$ 507,847	\$ 100,000	24.52%
5422 Basic Formula - Stabilization Funds	1,027,010	-	-	-	-	-	-
5423 Transportation - ARRA	-	-	-	-	-	-	-
5424 Career Ladder-ARRA	57,029	-	-	-	-	-	-
5425 Jobs Bill - State School Monies Fund	42,993	-	-	-	-	-	-
5427 Title II-Basic Grant	78,638	583,057	330,058	532,996	334,372	(198,624)	(37.27%)
5428 Basic Formula-Jobs Bill-SSMF	-	-	-	-	-	-	-
5429 Basic Formula-Jobs Bill-FBSF	-	-	-	-	-	-	-
5432 Workforce Investment Act - ARRA	-	-	-	-	-	-	-
5433 Workforce Investment Act - ARRA	-	-	-	-	-	-	-
5435 Workforce Investment Act	2,644	-	2,000	2,000	-	(2,000)	(100.00%)
5436 Adult Basic Education	318,017	395,644	313,000	313,000	273,132	(39,868)	(12.74%)
5437 IDEA Grants	98,728	68,046	-	91,920	91,920	-	-
5441 Entitlement PL 94-142	3,891,067	3,402,211	3,218,728	3,218,728	3,068,728	(150,000)	(4.66%)

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

SUMMARY REVENUE ALL FUNDS

Revenue Object Category	Actual 2011-12	Actual 2012-13	Original Budget 2012-13	Projected Actual 2013-14	Final Budget 2014-15	1 Year Variance 2014-15 vs 2013-14	
						Increase (Decrease) 2014-15	Increase (Decrease) 2014-15 %
5442 Early Childhood, Spec Ed	372,326	518,842	213,393	548,000	548,000	-	-
5444 NLSP Federal Revenue	-	-	-	-	-	-	-
5445 School Lunch - Federal	3,050,207	2,951,188	3,235,965	2,725,000	2,750,000	25,000	0.92%
5446 School Breakfast	1,038,391	993,044	1,176,497	835,000	850,000	15,000	1.80%
5447 School Milk	9,548	9,161	10,815	8,000	8,000	-	-
5448 After School Snacks	8,815	1,742	10,300	5,000	5,000	-	-
5449 School Fruits & Veggies	85,888	95,371	82,400	37,550	40,000	2,450	6.52%
5451 Title I	4,260,218	4,092,716	3,333,447	4,219,169	4,381,518	162,349	3.85%
5454 Comprehensive School Reform	-	-	-	-	-	-	-
5455 Title VI	-	-	-	-	-	-	-
5456 Title I ESEA-ARRA	153,705	-	-	-	-	-	-
5457 Goals 2000 Grants	-	-	-	-	-	-	-
5461 Drug Program	7,959	-	-	-	-	-	-
5462 Title III	157,007	278,815	115,000	116,494	187,799	71,305	61.21%
5464 Title I D	-	-	-	-	-	-	-
5465 Title II	683,448	683,236	683,975	575,000	848,885	273,885	47.63%
5466 Title IID	-	-	-	-	-	-	-
5467 Homeless Education - ARRA	-	-	-	-	-	-	-
5468 Title IID - ARRA	-	-	-	-	-	-	-
5472 Child Care Development	59,978	59,994	-	-	58,352	58,352	-
5475 Other Federal Revenue	-	-	-	-	-	-	-
5479 ESL Family Literacy	-	-	-	-	-	-	-
5484 Pell Funds	280,220	262,971	230,000	230,000	230,000	-	-
5493 SPED Part B - ARRA	-	-	-	-	-	-	-
5496 E Rate Funds	128,841	248,710	248,710	248,710	248,710	-	-
5497 Other Federal Revenue	-	-	-	-	-	-	-
- Hurricane Relief for Displaced Students	42,422	-	-	-	-	-	-
- Direct Lending	251,872	280,596	270,000	277,101	270,000	(7,101)	(2.56%)
- US Fish and Wildlife	12,623	3,127	-	-	-	-	-
- LSTA	6,864	3,201	-	-	-	-	-
54XX Federal Sources	\$ 16,693,538	\$ 15,791,957	\$ 14,428,607	\$ 14,693,270	\$ 15,013,578	\$ 622,063	4.23%

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

SUMMARY REVENUE ALL FUNDS

Revenue Object Category	Actual 2011-12	Actual 2012-13	Original Budget 2012-13	Projected Actual 2013-14	Final Budget 2014-15	1 Year Variance 2014-15 vs 2013-14	
						Increase (Decrease) 2014-15	% (Increase) (Decrease) 2014-15
5500 Donated Commodities							
5510 Donated Commodities	\$ 415,521	\$ 429,997	\$ 420,000	\$ 420,000	\$ 450,000	\$ 30,000	7.14%
55XX Donated Commodities	\$ 415,521	\$ 429,997	\$ 420,000	\$ 420,000	\$ 450,000	\$ 30,000	7.14%
5600 Other Sources							
5611 Sale of Bonds	\$ 33,000,000	\$ 5,000,000	\$ 50,000,000	\$ 50,000,000	\$ 41,348,000	\$ (8,652,000)	(17.30%)
5631 Insurance Recoveries	56,776	1,103,682	300,000	152,220	-	(152,220)	(100.00%)
5651 Premium on Sale of Bonds	-	1,210	-	-	-	-	-
5692 Proceeds - Bond Refunding	26,710,000	4,290,000	-	-	-	-	-
56XX Other Sources	\$ 59,766,776	\$ 10,394,892	\$ 50,300,000	\$ 50,152,220	\$ 41,348,000	\$ (8,804,220)	(17.55%)
5800 Tuition							
5810 Tuition - Other Districts	\$ 166,183	-	\$ 175,000	\$ 205,611	\$ 120,000	\$ (55,000)	-
5820 Tuition - Area Voc Fees	67,000	111,125	111,126	98,000	98,000	(13,126)	-
58XX Tuition	\$ 233,183	\$ 111,125	\$ 286,126	\$ 303,611	\$ 218,000	\$ (68,126)	-
5900 Other Financing Sources							
5999 Other Financing Sources	\$ 14,709,029	\$ 3,456,991	\$ 1,142,436	\$ 5,342,787	\$ 947,319	\$ (195,117)	(17.08%)
59XX Other Financing Sources	\$ 14,709,029	\$ 3,456,991	\$ 1,142,436	\$ 5,342,787	\$ 947,319	\$ (195,117)	(17.08%)
All Funds - Revenues	\$ 274,334,531	\$ 226,869,637	\$ 268,346,723	\$ 272,628,324	\$ 266,158,952	\$ (1,949,781)	(0.73%)

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

SUMMARY ALL FUNCTIONS

<u>Programs</u>	<u>Actual</u>	<u>Actual</u>	<u>Original</u>	<u>Projected</u>	<u>Final</u>	<u>1 year Variance</u>	
	<u>2012-12</u>	<u>2012-13</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Increase</u>	<u>Increase</u>
	\$	\$	2013-14	2013-14	2014-15	\$	%
Elementary Instruction	28,099,624	29,774,675	31,514,243	30,568,166	31,529,466	961,300	3.14%
Middle Instruction	19,709,848	20,144,721	17,447,713	17,098,335	17,317,078	218,743	1.28%
Senior High Instruction	12,250,058	12,960,119	19,367,776	18,572,156	19,602,245	1,030,089	5.55%
Summer School Instruction	2,028,843	2,243,897	2,542,204	2,390,072	2,397,310	7,238	0.30%
Douglass High Instruction	880,562	781,509	795,906	792,685	831,201	38,516	4.86%
At Risk Programs	346,388	498,953	522,865	412,387	345,904	(66,483)	(16.12%)
Special Education Instruction	15,168,564	14,713,620	14,756,565	14,373,952	14,900,269	526,317	3.66%
Early Childhood Special Education	3,364,992	3,227,614	3,211,655	3,310,146	3,433,581	123,435	3.73%
Gifted Program	1,144,631	1,182,572	1,127,145	1,185,091	1,213,646	28,555	2.41%
Title I	1,503,578	1,143,524	1,207,404	1,331,288	1,315,824	(15,464)	(1.16%)
English Language Learners	1,271,282	1,305,771	1,413,487	1,472,168	1,513,355	41,187	2.80%
Vocational Instruction	2,972,577	3,190,405	4,148,706	3,934,389	4,126,613	192,224	4.89%
Student Activities & Athletics	1,193,529	1,293,993	1,895,406	2,028,756	2,051,386	22,630	1.12%
Adult Basic Education	12,125	-	-	-	10,000	10,000	(10,000)
Supplemental Education (Tuition) Services	681,998	264,038	300,000	360,000	300,000	(60,000)	(16.67%)
Guidance & Counseling Services	3,427,012	3,711,446	4,139,916	3,994,519	4,099,119	104,600	2.62%
Pupil Services	7,072,683	7,944,014	9,065,551	8,655,481	9,047,917	392,436	4.53%
Educational Media Services	2,249,685	2,404,836	2,582,664	2,552,496	3,030,035	477,539	18.71%

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

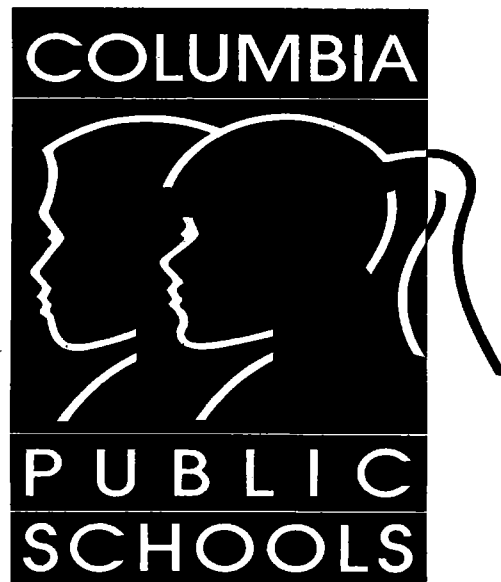
SUMMARY ALL FUNCTIONS

<u>Programs</u>	<u>Actual 2011-12</u>	<u>Actual 2012-13</u>	<u>Original Budget 2013-14</u>	<u>Projected Actual 2013-14</u>	<u>Final Budget 2014-15</u>	<u>1 year Variance Projected to New Budget 2014-15 vs 2013-14</u>	
						<u>\$</u>	<u>%</u>
Support Services and Instructional Staff	5,125,180	7,267,131	8,238,623	8,461,637	8,944,934	483,297	5.71%
Administrative Services	2,491,670	2,916,614	2,801,826	2,830,810	2,988,758	157,948	5.58%
Other Administrative Services	11,304,551	11,801,299	11,940,592	11,916,415	12,389,082	472,667	3.97%
Business Services	1,112,694	1,193,831	1,216,484	1,158,741	1,238,316	79,575	6.87%
Maintenance Services	14,260,078	14,734,107	16,510,759	16,928,111	17,382,052	453,941	2.68%
Security Services	470,557	615,099	635,924	641,844	648,995	7,151	1.11%
Transportation Services	9,479,669	10,407,946	12,232,802	12,673,066	12,996,965	323,899	2.56%
Research and Information Systems	3,977,739	5,337,034	4,940,193	4,752,756	4,971,869	219,113	4.61%
Community Services	495,068	627,348	681,932	683,508	646,153	(37,355)	(5.47%)
Early Childhood Education	2,500,346	2,331,011	2,347,906	2,547,417	2,710,667	163,250	6.41%
Parents as Teachers	1,069,473	1,082,242	1,156,413	1,104,547	1,138,718	34,171	3.09%
Other Financing Uses	2,601,891	1,128,945	1,142,436	1,345,958	947,319	(398,639)	(29.62%)
Debt Services	48,229,532	38,171,344	21,330,320	21,331,071	20,491,764	(839,307)	(3.93%)
Capital Projects	55,126,978	39,070,004	63,405,346	31,610,381	82,251,207	50,640,826	160.20%
Nutrition Services	7,567,702	8,305,230	8,630,552	8,041,230	8,186,601	145,371	1.81%
Student Activities	1,552,538	1,754,360	2,080,500	1,945,850	1,981,500	35,650	1.83%
Adult Education	2,066,217	2,165,389	2,138,071	2,017,383	2,127,041	109,658	5.44%
Grants and Donations Fund	2,751,607	3,245,686	2,813,400	3,646,639	2,763,902	(882,737)	(24.21%)
Total	\$ 275,561,469	\$ 258,940,327	\$ 280,283,285	\$ 246,669,451	\$ 301,870,792	\$ 55,201,341	22.38%

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**Final Budget
2014-15**

Compensation



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

COMPENSATION SUMMARY FOR 2014-2015

	2013-14 Budget Total Operating	2013-14 Projected Actual	2014-15 Budget Total Operating
Classroom Teachers	\$ 64,588,335	\$ 54,549,601	\$ 56,811,310
Title I Classroom Teachers	\$ -	\$ 843,819	\$ 867,783
Title IIA Class Size Reduction Teachers	\$ -	\$ 417,811	\$ 429,677
Guidance Counselors	\$ -	\$ 2,811,168	\$ 2,941,005
Media Specialisits	\$ -	\$ 1,513,227	\$ 1,556,203
Fellow & Instructional Mentors (Clinical Associates)	\$ -	\$ 979,904	\$ 1,007,733
Building Level Dept Chairs and Coordinators	\$ -	\$ 534,155	\$ 549,325
Early Childhood Special Education Teachers	\$ -	\$ 897,150	\$ 922,629
PreSchool Teachers - Locally funded	\$ -	\$ 297,460	\$ 305,908
PreSchool Teachers - Title I funded	\$ -	\$ 871,407	\$ 896,155
PreSchool Instrurtional Aides - Locally funded	\$ -	\$ 128,296	\$ 131,940
PreSchool Instrurtional Aides - Title I funded	\$ -	\$ 312,884	\$ 321,770
Special Education Diagnosticians & Process Coord	\$ 763,296	\$ 895,119	\$ 920,630
Speech Language Pathologists	\$ 1,965,423	\$ 1,974,234	\$ 2,030,500
School Psychologists. Psych Examiners & Psych Interns	\$ 972,962	\$ 934,994	\$ 936,641
Parent Educators	\$ 854,231	\$ 828,900	\$ 853,234
Outreach Counselors	\$ 487,880	\$ 482,519	\$ 497,139
Occupational & Physical Therapists	\$ 891,219	\$ 1,000,543	\$ 1,028,558
Instructional Technology Trainers	\$ 193,006	\$ 241,066	\$ 343,298
Home School Communicators	\$ 637,297	\$ 719,507	\$ 737,495
Principals and Assistant Principals	\$ 5,826,415	\$ 5,754,533	\$ 5,966,350
Coodinators and Supervisors	\$ 1,744,804	\$ 1,727,280	\$ 1,807,335
Central Office Certificated Administrators	\$ 780,393	\$ 781,410	\$ 545,000
Office & IITS Support Staff Hourly	\$ 5,482,146	\$ 5,016,827	\$ 5,242,332
Nurses (LPNs in Support)	\$ 923,662	\$ 1,031,224	\$ 1,122,005
Support Staff Salaried	\$ 2,923,896	\$ 2,933,994	\$ 3,104,080
Custodial Staff	\$ 2,962,705	\$ 2,619,020	\$ 2,719,590
Grounds and Specialized Maintenance Staff	\$ 1,261,441	\$ 1,217,070	\$ 1,261,006
Instructional Aides, LPNs, Paraprofessionals	\$ 3,922,455	\$ 3,998,210	\$ 4,098,165
Substitutes	\$ 65,000	\$ 43,585	\$ 50,000
Playground Supervision/Crossing Guards	\$ 405,000	\$ 478,604	\$ 495,355
Extra Duty Days	\$ 586,082	\$ 539,199	\$ 524,131
Supplemental Pay	\$ 1,176,950	\$ 1,051,800	\$ 1,015,200
Summer School	\$ 2,504,324	\$ 2,350,154	\$ 2,500,000
Category I Stipends - MSHSAA activity	\$ 1,250,000	\$ 1,212,875	\$ 1,250,000
Category II Stipends - Club Sponsors	\$ 47,780	\$ 48,125	\$ 48,125
Category III Stipends - Adminstrative	\$ 255,000	\$ 231,667	\$ 255,000
General Supervision Stipends	\$ 60,000	\$ 60,000	\$ 60,000
PreK Screening and Mentoring	\$ 16,000	\$ 16,899	\$ 17,000
Overtime	\$ 369,094	\$ 288,776	\$ 350,000
Temporary/Seasonal Employees	\$ 75,000	\$ 57,200	\$ 75,000
Sick Leave Payout for Retirees (prior yr)	\$ 552,670	\$ 350,000	\$ 500,000
Homebound Instruction	\$ 105,776	\$ 84,114	\$ 100,000
Other Payrolls (incl PD, etc)	\$ 1,362,772	\$ 934,458	\$ 1,193,214
Early Retirement Incentive	\$ 60,000	\$ 43,815	\$ 45,000
Totals	\$ 106,073,014	\$ 104,104,603	\$ 108,432,820

These estimations are based on query data extracted from the payroll system. The costs will not be exact but are a close approximation of the expected pay by category.

**COLUMBIA SCHOOL DISTRICT
2014-15
EXTRA-DUTY STIPENDS – DESCRIPTORS**

Category I Stipends – MSHSAA Related Activities

Category I Stipends include coach or sponsor positions for which points are awarded upon the fulfillment of eight criteria descriptors. These positions have been “standardized” for the District. The responsibilities and expectations are the same for each high school, middle school and elementary school.

In addition to the MSHSAA related activities, the District also has established pay rates for Intramurals and Off Season responsibilities. Intramural stipends are included in the schedule.

Longevity points are given for experience on the Category I schedule. Experience is granted for experience within the District only. Each longevity point is worth \$115 and is applied 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 scale based on specific criteria.

<u>Point Scale:</u>	3 – 5	=	\$ 445.00
	6 – 8	=	\$ 690.00
	9 – 12	=	\$1,035.00
	13+	=	\$1,495.00

Example: The sponsor of a club earning 6-8 points would be paid \$690. The types of clubs vary at each school.

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.

The stipend is recommended by an Assistant Superintendent and approved by the Assistant Superintendent of HR following identification of budget source and alignment with similarly situated responsibilities. This year we added on-line teaching opportunities and developed a stipend. You will see it added in this update.

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 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 beginning July 1, 2010 are now issued on a per diem basis to a capped rate of \$225 per day. Employees receiving extended day contracts 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 periods, typically before and after the school day. The stipends are paid at a rate of \$10.00 per hour. Each school has a specific number of hours allocated to their building for general supervision.

**COLUMBIA SCHOOL DISTRICT
2014-15
CATEGORY I STIPENDS**

Sport or Activity	Position	1314	1415	Level	Criteria								Total Pts	Stipend Base Rate	Total 1314 Amount	1415 Amount
					#	#	#	#	#	#	#	#				
					1	2	3	4	5	6	7	8				
HIGH SCHOOL ATHLETICS																
Baseball	A Head Coach	3	3	HS	9	2	5	3	2	3	7	36	\$4,140	\$12,420	\$12,420	
Baseball	A Asst. Coach	6	6	HS	9	2	1	3	3	0	7	28	\$3,220	\$19,320	\$19,320	
Basketball - Boys	A Head Coach	3	3	HS	10	2	10	9	2	2	5	51	\$5,865	\$17,595	\$17,595	
Basketball - Boys	A Asst. Head	3	3	HS	10	2	3	5	2	1	9	37	\$4,255	\$12,765	\$12,765	
Basketball - Boys	A Asst. Coach	6	6	HS	8	2	1	3	2	0	8	27	\$3,105	\$18,630	\$18,630	
Basketball - Girls	A Head Coach	3	3	HS	10	2	10	9	2	2	5	51	\$5,865	\$17,595	\$17,595	
Basketball - Girls	A Asst. Head	3	3	HS	10	2	3	5	2	1	9	37	\$4,255	\$12,765	\$12,765	
Basketball - Girls	A Asst. Coach	6	6	HS	8	2	1	3	2	0	8	27	\$3,105	\$18,630	\$18,630	
Basketball-DHS Boys	A Head Coach	1	1	HS	10	2	10	9	2	2	5	51	\$5,865	\$5,865	\$5,865	
Basketball-DHS Boys	A Asst. Coach	1	1	HS	10	2	3	5	2	0	9	36	\$4,140	\$4,140	\$4,140	
Basketball-DHS Girls	A Head Coach	1	1	HS	10	2	10	9	2	2	5	51	\$2,933	\$2,933	\$2,933	
Basketball-DHS Girls	A Asst. Coach	1	1	HS	10	2	3	5	2	0	9	36	\$2,070	\$2,070	\$2,070	
Cheerleading	A Coordinator	4	4	HS	2	0	1	1	1	2	0	9	\$1,035	\$4,140	\$4,140	
Cheerleading/Basketball B	A Coach	3	3	HS	6	1	1	1	1	0	4	16	\$1,840	\$5,520	\$5,520	
Cheerleading/Basketball G	A Coach	3	3	HS	6	1	1	1	1	0	4	16	\$1,840	\$5,520	\$5,520	
Cheerleading/Football	A Coach	3	3	HS	4	1	1	1	1	0	3	13	\$1,495	\$4,485	\$4,485	
Cheerleading/Soccer B	A Coach	3	3	HS	5	1	1	1	1	0	2	12	\$1,380	\$4,140	\$4,140	
Cross Country-Boys & Girls	A Head Coach	3	3	HS	7	4	3	3	1	1	3	26	\$2,990	\$8,970	\$8,970	
Cross Country-Boys & Girls	A Asst. Coach	3	3	HS	7	4	0	1	1	0	3	20	\$2,300	\$6,900	\$6,900	
Cross Country-Boys & Girls	A Coach	3	3	HS	9	2	3	3	1	0	2	20	\$2,300	\$6,900	\$6,900	
Dance	A Coach	3	3	HS	11	2	10	9	4	6	3	54	\$6,210	\$18,630	\$18,630	
Football	A Head Coach	3	3	HS	11	2	5	7	4	1	3	41	\$4,715	\$28,290	\$28,290	
Football	A Asst. Head Coach	6	6	HS	11	2	3	5	4	0	3	33	\$3,795	\$56,925	\$56,925	
Football	A Asst. Coach	15	15	HS	11	2	3	5	4	0	3	53	\$3,795	\$11,385	\$11,385	
Football - 9th Grade	A Asst. Coach	3	3	HS	11	2	3	5	4	0	3	33	\$2,645	\$7,935	\$7,935	
Golf - Boys	A Coach	3	3	HS	9	2	3	3	2	0	3	23	\$2,645	\$7,935	\$7,935	
Golf - Girls	A Coach	3	3	HS	9	2	3	3	2	0	3	23	\$2,645	\$7,935	\$7,935	
MSHSA Academic Team	A Sponsors	3	3	HS	3	1	1	1	0	0	3	13	\$1,495	\$4,485	\$4,485	
Off Season Coaching	A Coach, Asst Coach	90	90	HS	Flat Amounts varied by season & sport								\$175 - \$350	\$31,500	\$31,500	
Pompon	A Coach	3	3	HS	9	2	3	3	1	0	2	20	\$2,300	\$6,900	\$6,900	
Soccer - Boys	A Head Coach	3	3	HS	9	2	5	5	3	2	4	37	\$4,255	\$12,765	\$12,765	
Soccer - Boys	A Asst. Coach	6	6	HS	9	2	1	1	3	0	4	27	\$3,105	\$18,630	\$18,630	
Soccer - Girls	A Head Coach	3	3	HS	9	2	5	5	3	2	4	37	\$4,255	\$12,765	\$12,765	
Soccer - Girls	A Asst. Coach	6	6	HS	9	2	1	1	3	0	4	27	\$3,105	\$18,630	\$18,630	
Softball	A Head Coach	3	3	HS	9	2	5	5	3	2	3	36	\$4,140	\$12,420	\$12,420	

**COLUMBIA SCHOOL DISTRICT
2014-15
CATEGORY I STIPENDS**

Sport or Activity	Position	1314	1415	Level	Criteria										Total Pts	Stipend Base Rate	Total 1314 Amount	1415 Amount
					#	#	#	#	#	#	#	#	#	#				
					1	2	3	4	5	6	7	8						
Softball	A Asst. Coach	6	6	HS	9	2	1	3	3	0	3	7	28	\$3,220	\$19,320	\$19,320		
Swimming - Boys	A Head Coach (all HS)	1	1	HS	12	4	10	7	3	2	5	13	56	\$6,440	\$6,440	\$6,440		
Swimming - Boys	A Asst. Coach (all HS)	1	1	HS	8	3	1	1	2	0	5	10	30	\$3,450	\$3,450	\$3,450		
Swimming - Girls	A Head Coach (all HS)	1	1	HS	12	4	10	7	3	2	5	13	56	\$6,440	\$6,440	\$6,440		
Swimming - Girls	A Asst. Coach (all HS)	1	1	HS	8	3	1	1	2	0	5	10	30	\$3,450	\$3,450	\$3,450		
Tennis - Boys	A Coach	3	3	HS	9	2	3	3	2	0	3	3	25	\$2,875	\$8,625	\$8,625		
Tennis - Girls	A Coach	3	3	HS	9	2	3	3	2	0	3	3	25	\$2,875	\$8,625	\$8,625		
Track - Boys & Girls	A Head Coach	3	3	HS	7	2	3	5	3	3	3	7	33	\$3,795	\$11,385	\$11,385		
Track - Boys & Girls	A Asst. Coach	12	12	HS	7	2	1	3	3	0	3	7	26	\$2,990	\$35,880	\$35,880		
Track - Boys & Girls at DHS	A Head Coach	1	1	HS	5	3	1	3	3	3	1	0	19	\$2,185	\$2,185	\$2,185		
Track - Boys & Girls at DHS	A Asst. Coach	1	1	HS	5	3	1	1	3	0	1	0	14	\$1,610	\$1,610	\$1,610		
Volleyball	A Head Coach	3	3	HS	7	2	3	3	2	1	4	7	29	\$3,335	\$10,005	\$10,005		
Volleyball	A Asst. Coach	6	6	HS	7	2	1	1	2	0	4	7	24	\$2,760	\$16,560	\$16,560		
Wrestling - Co-ed Team	A Head Coach	3	3	HS	10	2	5	5	4	2	5	9	42	\$4,830	\$14,490	\$14,490		
Wrestling - Co-ed Team	A Asst. Coach	6	6	HS	7	2	1	3	4	0	5	9	31	\$3,565	\$21,390	\$21,390		
MIDDLE SCHOOL ATHLETICS																		
Basketball - Boys	A Head Coach (8 th)	6	6	MS	8	2	1	5	1	0	1	1	19	\$2,185	\$13,110	\$13,110		
Basketball - Boys	A Asst Coach (8 th)	6	6	MS	8	2	1	5	0	0	1	0	17	\$1,955	\$11,730	\$11,730		
Basketball - Boys	A Head Coach (7th)	6	6	MS	5	4	1	4	1	0	0	0	15	\$1,725	\$10,350	\$10,350		
Basketball - Boys	A Asst Coach (7th)	6	6	MS	5	2	1	2	1	0	0	0	11	\$1,265	\$7,590	\$7,590		
Basketball - Girls	A Head Coach (8 th)	6	6	MS	8	2	1	5	1	0	1	1	19	\$2,185	\$13,110	\$13,110		
Basketball - Girls	A Asst Coach (8 th)	6	6	MS	5	4	1	4	1	0	0	0	15	\$1,725	\$10,350	\$10,350		
Basketball - Girls	A Head Coach (7th)	6	6	MS	5	4	1	4	1	0	0	0	15	\$1,725	\$10,350	\$10,350		
Basketball - Girls	A Asst Coach (7th)	6	6	MS	3	2	1	1	1	3	0	0	11	\$1,265	\$7,590	\$7,590		
Cheer / Basketball - 8th Gr	A Coach	6	6	MS	4	1	1	3	1	0	0	0	10	\$1,150	\$6,900	\$6,900		
Cheer / Fall Sports - 8th Gr	A Coach	6	6	MS	4	1	1	3	1	0	0	0	10	\$1,150	\$6,900	\$6,900		
Cross Country-Boys & Girls	Head Coach	0	6	MS	1	4	0	1	0	0	0	1	7	\$805	\$0	\$4,830		
Football - 8th Grade (hired after to 07/01/2012)	A Head Coach	6	6	MS	10	3	1	3	2	0	2	5	26	\$2,990	\$17,940	\$17,940		
Football - 8th Grade (hired after to 07/01/2012)	A Asst. Coach	11	16	MS	8	3	1	2	1	0	1	4	20	\$2,300	\$25,300	\$36,800		

**COLUMBIA SCHOOL DISTRICT
2014-15
CATEGORY I STIPENDS**

Sport or Activity	Position	1314	1415	Level	Criteria								Total Pts	Stipend Base Rate	Total 1314 Amount	1415 Amount
					#	#	#	#	#	#	#	#				
					1	2	3	4	5	6	7	8				
Football - 8th Grade (hired prior to 07/01/2012)	A Asst. Coach	7	2	MS	10	4	1	3	2	0	2	5	27	\$3,105	\$21,735	\$6,210
Track - B&G / 7th & 8th	A Head Coach	6	6	MS	5	3	1	3	2	3	1	0	18	\$2,070	\$12,420	\$12,420
Track - B&G / 7th & 8th	A Asst. Coach	18	18	MS	5	3	1	1	2	0	1	0	13	\$1,495	\$26,910	\$26,910
Volleyball - 8th Grade (hired after 07/01/2012)	A Head Coach	6	6	MS	6	1	1	2	1	1	1	4	17	\$1,955	\$11,730	\$11,730
Volleyball - 8th Grade (hired after 07/01/2012)	A Asst. Coach	5	5	MS	5	1	0	0	1	0	2	4	13	\$1,495	\$7,475	\$7,475
Volleyball - 8th Grade (hired prior to 07/01/2012)	A Asst. Coach	1	1	MS	7	2	0	0	1	0	2	5	17	\$1,955	\$1,955	\$1,955
Intramural Coaches	A Coaches	48	48	MS	Flat Amount								\$480	\$23,040	\$23,040	
Total Athletics															\$856,838	\$857,643

DRAMA & JOURNALISM

Speech and Drama	D Coach	3	3	HS	7	2	5	5	0	2	3	3	27	\$3,105	\$9,315	\$9,315
Plays	D Director	3	3	HS	6	5	1	5	2	0	0	7	26	\$2,990	\$8,970	\$8,970
Yearbook (curricular)	J Sponsor	3	3	HS	3	2	1	3	1	0	0	0	10	\$1,150	\$3,450	\$3,450
Newspaper	J Sponsor	3	3	HS	4	2	5	3	1	0	0	0	15	\$1,725	\$5,175	\$5,175
Debate	A Coach	3	3	HS	2	1	3	3	0	1	3	2	15	\$1,725	\$5,175	\$5,175
Speech/Debate/Competitive Theater	D Coach	6	6	MS	7	4	1	3	1	0	0	16	\$1,840	\$11,040	\$11,040	
Total Drama & Journalism															\$43,125	\$43,125

MUSIC

Band-Concert/Contest	M Director	3	3	HS	7	3	5	7	2	1	2	6	33	\$3,795	\$11,385	\$11,385
Band-Concert/Contest	M Assistant Director	3	3	HS	5	3	5	5	2	0	2	6	28	\$3,220	\$9,660	\$9,660
Band-Jazz	M Director (2 @ HHS and RBHS)	4	5	HS	4	3	3	3	1	0	2	3	19	\$2,185	\$8,740	\$10,925
Band-Marching	M Director	3	3	HS	3	4	7	5	2	3	2	5	31	\$3,565	\$10,695	\$10,695
Band-Marching	M Assistant Director	3	3	HS	5	4	5	3	2	2	2	5	28	\$3,220	\$9,660	\$9,660
Band-Marching	M Instrumental or Visual Specialist	12	12	HS	7	2	1	5	2	0	2	3	22	\$2,530	\$30,360	\$30,360
Band-Marching, Memorial Day Parade	M Director & Asst Dir	6	6	HS	Flat Amount								\$200	\$1,200	\$1,200	

**COLUMBIA SCHOOL DISTRICT
2014-15
CATEGORY I STIPENDS**

Sport or Activity	Position	1314	1415	Level	Criteria								Total Pts	Stipend Base Rate	Total 1314 Amount	1415 Amount
					#	#	#	#	#	#	#	#				
					1	2	3	4	5	6	7	8				
Choral Activities	M Director	3	3	HS	12	4	5	7	2	0	2	5	37	\$4,255	\$12,765	\$12,765
Color Guard	M Coach	3	3	HS	7	2	1	5	2	0	2	3	22	\$2,530	\$7,590	\$7,590
Color Guard Costume	M Designer	3	3	HS	0	0	3	4	2	0	0	0	9	\$1,035	\$3,105	\$3,105
Color Guard Costume	M Construction	3	3	HS	4	2	1	3	2	0	0	1	13	\$1,495	\$4,485	\$4,485
Musical Production	M Producer	3	3	HS	5	4	7	7	2	2	0	4	31	\$3,565	\$10,695	\$10,695
Musical Production	M Asst. Producer	3	3	HS	4	4	3	5	2	0	0	4	22	\$2,530	\$7,590	\$7,590
Musical Vocal/Orchestra	M Director	3	3	HS	4	3	1	5	1	0	0	0	14	\$1,610	\$4,830	\$4,830
Musical Choreography	M Choreographer	3	3	HS	2	4	2	1	1	0	0	1	11	\$1,265	\$3,795	\$3,795
Musical Costume Design	M Sponsor	3	3	HS	0	0	3	4	2	0	0	0	9	\$1,035	\$3,105	\$3,105
Musical Costume Constr	M Sponsor	3	3	HS	4	2	1	3	2	0	0	1	13	\$1,495	\$4,485	\$4,485
Orchestra Activities	M Director	3	3	HS	3	4	3	5	1	0	2	4	22	\$2,530	\$7,590	\$7,590
Performance Choir (HHS)	M Director	1	1	HS	3	4	7	3	1	0	2	4	24	\$2,760	\$2,760	\$2,760
Set Design - Musical	M Coach	3	3	HS	2	1	1	1	2	0	0	2	9	\$1,035	\$3,105	\$3,105
Set Construction - Musical	M Coach	0	3	HS	3	3	3	2	2	2	2	4	21	\$2,415	\$0	\$7,245
Show Choir (RBHS and BHS)	M Director	2	2	HS	2	4	7	7	2	0	3	9	34	\$3,910	\$7,820	\$7,820
Band Activities	M Director	8	8	MS	12	4	7	9	3	1	2	13	51	\$5,865	\$46,920	\$46,920
Choral Activities	M Director	6	6	MS	3	4	3	3	2	0	2	5	22	\$2,530	\$15,180	\$15,180
Orchestral Activities	M Director	6	6	MS	7	4	3	3	2	0	0	3	22	\$2,530	\$15,180	\$15,180
Theatrical Activities	M Director	6	6	MS	7	4	3	3	2	0	0	3	22	\$2,530	\$15,180	\$15,180
Musical	M Director	1	1	MS	6	4	3	3	1	0	0	1	18	\$2,070	\$2,070	\$2,070
Awards Band	M Co-Director	2	2	E	1	4	1	1	1	0	0	0	8	\$920	\$1,840	\$1,840
Choir	M Director	19	19	E	4	4	1	3	1	0	0	0	13	\$1,495	\$28,405	\$28,405
Honors Choir - 5th Grade	M Director	2	1	E	2	4	3	3	1	0	0	0	13	\$1,495	\$2,990	\$1,495
Honors Choir - 5th Grade	M Asst. Director	1	2	E	1	4	0	1	0	0	0	1	7	\$805	\$805	\$1,610
Honors Choir - 5th Grade	M Accompanist	0	1	E	2	0	1	3	0	0	2	1	9	\$1,035	\$0	\$1,035
Honors Orchestra - all elem	M Director	1	1	E	3	4	3	3	1	0	0	0	14	\$1,610	\$1,610	\$1,610
Total Music															\$295,600	\$305,375

Grand Total All Stipends \$1,195,563 \$1,206,143

Columbia Public Schools

Athletic/Fine Arts Stipend Analysis Sheet (Category I 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)

Criteria	Values	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14		Points Awarded
6.	Assigned adults supervised on a regular basis	0 adults	1 adult	2 adults	3 adults	4 adults	5 adults	6 adults	7 or more adults									
																	(6)	

Criteria	Values	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14		Points Awarded
7.	Obligated travel supervision	None	3+ (75 miles one way)	1-3 trips	4-6 trips	7-9 trips	10 or more trips											
																		(7)

Criteria	Values	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14		Points Awarded
8.	Weekend and non-contracted time with students	None																
	Hours		1-15	16-30	31-45	46-60	61-75	76-90	91-105	106-120	121-135	136-150	151-165	166-180	181-195	196+	(8)	

Total Points

**COLUMBIA SCHOOL DISTRICT
2014-15
CATEGORY II STIPENDS**

	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Elementary School (running clubs) *	\$ 1,780	\$ 1,780	\$ 1,780
Middle School	\$ 4,385	\$ 24,000	\$ 24,000
Junior High School	\$ 15,480	\$ -	\$ -
High School	\$ 10,475	\$ 18,000	\$ 18,000
Career Center	<u>\$ 3,670</u>	<u>\$ 4,000</u>	<u>\$ 4,000</u>
	\$ 35,790	\$ 47,780	\$ 47,780

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 Running Club stipends are funded by an ongoing donation account.

Note - In 2013-14 due to secondary reorganization and the addition of Battle High School, club stipends were made equal at each school by level.
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COLUMBIA SCHOOL DISTRICT
2014-15
CATEGORY III STIPENDS

Stipend	Amount per stipend	Number of employees	Notes
Administrative Assistant - Building	\$ 3,000	3	AHL, GMS, SMS
Administrative Assistant - Program	\$ 1,500	1	ECSE program
Adult Education Webpage	\$ 1,000	1	
Athletic Director & Intramural Coordinator - Middle School	\$ 1,830	6	
Book Room Coordinator	\$ 500	19	All Elementaries
Building Chair - DHS Curriculum	\$ 1,000	4	Math, Science, LA, Social Studies
Building Chair - High School	\$ 1,000	6	Fine Arts and World Languages
Building Department Chair- High School	\$ 1,500	18	Math, Science, LA, Social Studies, Physical Education, Special Education
Career Center Adult Education Coordinator	\$ 2,000	1	
Career Center LPN Program Coordinator	\$ 2,000	1	
Career Center Surgical Technician Assistant	\$ 2,000	1	
Career Education Department Chair - High School	\$ 1,500	3	Agriculture, Culinary Arts, Digital Media
Class Sponsor - Freshman	\$ 300	3	
Class Sponsor - Sophomore	\$ 300	3	
Class Sponsor - Junior	\$ 700	3	
Class Sponsor - Senior	\$ 1,000	3	
Content Liason - Middle School	\$ 1,500	36	Math, Science, LA, Social Studies, Reading, Special Education
Content Liason - Middle School (13-14 only)	\$ 200	6	World Languages
DHS Data Collection	\$ 1,500	1	Funded by the Title I School Improvement Grant for DHS
DHS PD Stipends - SIG Grant	\$ 4,725	19	Funded by the Title I School Improvement Grant for DHS
Elementary Community Leader	\$ 300	4	Ridgeway Elementary
Elementary Family Math	\$ 445	1	Ridgeway Elementary
Elementary Lead Teacher	\$ 500	8	Cedar Ridge, Grant, Midway, New Haven, Two Mile Prairie, Ridgeway, Benton and CORE
Elementary Instrumental Music Coordination	\$ 1,500	1	
Elementary Lead Home School Communicator	\$ 3,000	1	
Elementary School Redesign	\$ 10,000	1	Alpha Hart Lewis Elementary
Guidance Coordinator - Elementary	\$ 2,000	1	
Guidance Coordinator - District Wide	\$ 5,000	1	
Guidance Director - High School	\$ 3,000	3	
Guidance DESE Protégé	\$ 200	varies	Number dependent upon new staffing and DESE allocation - DESE funded
Guidance DESE Mentor	\$ 900	varies	Number dependent upon new staffing and DESE allocation - DESE funded
Home School Communicator Youth Basketball Coordinator	\$ 250	6	
Homeworks Program Coordinator	\$ 1,000	4	Funded by Title and Homeworks partnership

**COLUMBIA SCHOOL DISTRICT
2014-15
CATEGORY III STIPENDS**

Stipend	Amount per stipend	Number of employees	Notes
Hickman Review Literary Magazine	\$ 1,600	1	
JumpStart - Supervisor (paid based on # of classes & days)	varies	2	Pre-School Program funded by UMC partnership - Field & Blue Ridge
MAC Scholar Sponsors - Middle School	\$ 550	6	
MAC Scholar Sponsors - High School and DHS	\$ 1,000	4	
Math Academic Team Coach	\$ 1,150	9	All Secondary Schools
Mathematics Data Collection	\$ 1,500	1	
Media Center Liason	\$ 2,000	1	
Motor Services Supervision	\$ 2,000	1	
New Teacher Mentor - First Year	\$ 300	varies	1 per each new teacher
New Teacher Mentor - Second Year	\$ 150	varies	1 per each second year teacher
On-Line Teacher	\$ 200	varies	Paid per student
Professional Development SYOSP Intern	\$ 1,050	12	UMC Interns at Parkade Elementary
Reading Recovery Certified Lead Teacher	\$ 5,000	1	
Reading Specialist - High School	\$ 1,500	3	
School Psychologist Supervisor	\$ 2,000	1	
Science Camp Leaders and Nurses	\$ 400	varies	Middle and High School Camps paid per each two night camp trip
Special Education Liason - Elementary	\$345 - \$805	19	Varies based on size of school
Special Education Liason - Middle School	\$ 1,500	6	
Staff Developer/New Teacher Induction	\$ 1,500	1	
Vocational Teacher SAE Student Visits	\$ 1,080	4	
Website Manager - Building or Department	\$ 500	36	

**COLUMBIA SCHOOL DISTRICT
2014-15
GENERAL SUPERVISION STIPENDS**

	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Middle School	\$ 12,000	\$ 30,000	\$ 30,000
Junior High School	\$ 12,500	\$ -	\$ -
High School	\$ 16,125	\$ 32,000	\$ 32,000
	<u>\$ 40,625</u>	<u>\$ 62,000</u>	<u>\$ 62,000</u>

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.

**COLUMBIA SCHOOL DISTRICT
2014-15
EXTENDED CONTRACT DAYS**

	Extended Contract Position	2013-14 Budget				2014-15 Budget			
		# of Days per empl	# of Position	Total Days	Total Cost	# of Days per empl	# of Position	Total Days	Total Cost
1	Administrative Assistants (GMS, SMS, AHL)	10	3.00	30.00	\$ 5,152	10	3.00	30.00	\$ 6,750
2	Coordinator of Elementary Guidance	5	1.00	5.00	\$ 1,166	0	-	-	\$ -
3	Coordinator of Secondary Guidance	8	1.00	8.00	\$ 2,766	0	-	-	\$ -
4	CORE Site Facilitator (1yr program redesign)	4	1.00	4.00	\$ 900	0	-	-	\$ -
5	Elementary School Redesign (final year 2014-15)	11	1.00	11.00	\$ 5,032	11	1.00	11.00	\$ 5,067
6	Family & Consumer Science Teachers	5	12.00	60.00	\$ 15,877	5	14.66	73.30	\$ 17,694
7	Guidance Directors - High School	27	3.00	81.00	\$ 27,733	27	3.00	81.00	\$ 25,116
8	Guidance Counselor - High School (including A+)	10	16.00	160.00	\$ 42,862	10	19.00	190.00	\$ 52,091
9	Guidance Counselor - Middle Sch (10 x for 1314 on)	20	12.00	240.00	\$ 63,394	10	12.00	120.00	\$ 39,204
10	Guidance Director - DHS	8	1.00	8.00	\$ 2,441	8	1.00	8.00	\$ 1,800
11	Guidance Counselor - DHS	10	1.00	10.00	\$ 3,052	10	1.00	10.00	\$ 2,888
12	Guidance Counselor - CACC Job Placement	17	1.00	17.00	\$ 2,651	17	1.00	17.00	\$ 3,825
13	Guidance Counselor - CACC	8	2.00	16.00	\$ 3,520	0	-	-	\$ -
14	Guidance Counselor - CACC	25	1.00	25.00	\$ 8,813	20	1.00	20.00	\$ 7,107
15	Guidance Director - Elementary	5	1.00	5.00	\$ 1,323	0	-	-	\$ -
16	Industrial Technology Teachers (middle & high sch)	6	10.00	60.00	\$ 17,723	6	10.00	60.00	\$ 15,895
17	Instructional Technology Specialists	34	4.00	136.00	\$ 36,198	34	8.00	272.00	\$ 49,896
18	Lead Elementary Home School Coordinator	10	1.00	10.00	\$ 2,250	10	1.00	10.00	\$ 2,250
19	Media Specialists - Elementary & CORE-Quest	2	19.00	38.00	\$ 9,538	2	19.50	39.00	\$ 9,094
20	Media Specialists - Middle	7	6.00	42.00	\$ 8,904	7	6.00	42.00	\$ 9,528
21	Media Specialists - High	9	6.00	54.00	\$ 16,707	9	6.00	54.00	\$ 15,435
22	Media Specialists - DHS	3	1.00	3.00	\$ 976	3	1.00	3.00	\$ 587
23	Music Department - High Marching Band Dir	23	3.00	69.00	\$ 20,299	23	3.00	69.00	\$ 19,360
24	Music Department - High Marching Band Asst	13	3.00	39.00	\$ 10,452	13	3.00	39.00	\$ 8,490
25	Music Department - High Choir Director	8	3.00	24.00	\$ 5,945	8	3.00	24.00	\$ 5,547
26	Music Department - High Orchestra Director	4	1.00	4.00	\$ 900	4	1.00	4.00	\$ 821
27	Reading Recovery Lead Teacher	38	1.00	38.00	\$ 8,701	19	1.00	19.00	\$ 4,275
28	Science Department - Science Chemical Disposal	4	1.00	4.00	\$ 1,228	0	-	-	\$ -
29	Special Education Audiological Equipment Mgmt	9	1.00	9.00	\$ 2,061	6	2.00	12.00	\$ 2,700
30	Special Education Autism Specialist	10	2.00	20.00	\$ 4,580	10	2.00	20.00	\$ 4,500
31	Special Education Chair Special Programs	27	1.00	27.00	\$ 9,947	27	1.00	27.00	\$ 9,634
32	Special Education Building Chair - Middle	2	6.00	12.00	\$ 4,280	2	4.00	8.00	\$ 1,800
33	Special Education Building Chair - Middle Multiple	0	-	-	\$ -	4	1.00	4.00	\$ 900
33	Special Education Building Chair - High	14	3.00	42.00	\$ 11,801	14	3.00	42.00	\$ 12,623
34	Special Education Learning Specialists - All Sch	5	2.00	10.00	\$ 3,193	10	1.00	10.00	\$ 2,284
35	Special Education School Psychologist Supervisor	10	1.00	10.00	\$ 2,781	0	-	-	\$ -
36	Special Education SCM Training	0	-	-	\$ -	2	1.00	2.00	\$ 450
37	Special Education Process Coordination - Compl	18	1.00	18.00	\$ 4,529	18	1.00	18.00	\$ 4,658
38	Special Education Process Coordination	21	3.00	63.00	\$ 14,426	21	3.00	63.00	\$ 14,411
39	Special Education IITS Design	8	1.00	8.00	\$ 1,800	5	1.00	5.00	\$ 1,625
40	Special Education School Psychologist - High	3	3.00	9.00	\$ 2,025	3	3.00	9.00	\$ 2,019
41	Special Education Diagnostician - High	3	3.00	9.00	\$ 2,025	3	3.00	9.00	\$ 2,025
42	Special Education Testing Coordinator	2	1.00	2.00	\$ 916	0	-	-	\$ -
43	Special Education BHC Program Start Up	5	1.00	5.00	\$ 5,725	0	-	-	\$ -
44	Special Education Behavior Support Specialist	5	1.00	5.00	\$ 5,725	10	2.00	20.00	\$ 4,500
45	Staff Developer/New Teacher Induction	28	1.00	28.00	\$ 8,701	28	1.00	28.00	\$ 6,300
46	Vocational Agriculture Teacher	40	5.00	200.00	\$ 64,667	40	4.00	160.00	\$ 44,833
47	Vocational Auto Tech Teacher	18	1.00	18.00	\$ 5,494	18	1.00	18.00	\$ 5,438
48	Vocational Tech & Ind Teacher - Adult Ed Fund	8	1.00	8.00	\$ 2,495	8	1.00	8.00	\$ -
49	Vocational Basic Skills Teacher	3	1.00	3.00	\$ 1,111	3	1.00	3.00	\$ 1,093
50	Vocational Basic Skills Teacher	1	1.00	1.00	\$ 312	1	1.00	1.00	\$ 323
51	Vocational Broadcast Journalism Teacher	8	1.00	8.00	\$ 2,171	8	1.00	8.00	\$ 1,800
52	Vocational Business Education Teacher	8	6.00	48.00	\$ 12,560	8	3.00	24.00	\$ 6,128
53	Vocational Business Education Teacher	12	1.00	12.00	\$ 3,642	0	-	-	\$ -
54	Vocational Business Education Teacher	17	1.00	17.00	\$ 5,418	17	1.00	17.00	\$ 4,669

**COLUMBIA SCHOOL DISTRICT
2014-15
EXTENDED CONTRACT DAYS**

	Extended Contract Position	2013-14 Budget				2014-15 Budget			
		# of Days per empl	# of Position	Total Days	Total Cost	# of Days per empl	# of Position	Total Days	Total Cost
55	Vocational CAD Teacher	8	3.00	24.00	\$ 6,453	8	3.00	24.00	\$ 5,972
56	Vocational Construction Technology Teacher	13	1.00	13.00	\$ 3,031	13	1.00	13.00	\$ 2,925
57	Vocational Culinary Arts Teacher	15	2.34	35.10	\$ 9,256	15	2.34	35.10	\$ 10,328
58	Vocational Culinary Arts Teacher	16	1.00	16.00	\$ 4,425	16	1.00	16.00	\$ 4,399
59	Vocational Culinary Arts Teacher	17	1.00	17.00	\$ 4,383	17	1.00	17.00	\$ 4,541
60	Vocational Culinary Arts New Kitchen setup (13-14)	15	3.00	45.00	\$ 10,125	0	-	-	\$ -
61	Vocational Digital Media Teacher	8	1.00	8.00	\$ 2,117	8	4.67	37.36	\$ 10,077
62	Vocational Early Childhood Teacher	8	1.00	8.00	\$ 1,738	8	1.00	8.00	\$ 1,889
63	Vocational Electronics Teacher	8	1.00	8.00	\$ 1,832	8	1.40	11.20	\$ 2,709
64	Vocational Evaluation Counselor	15	1.00	15.00	\$ 4,781	15	1.00	15.00	\$ 4,831
65	Vocational Geospatial Teacher	24	1.00	24.00	\$ 5,660	24	1.00	24.00	\$ 5,682
66	Vocational Health Occupations Teacher	8	4.00	32.00	\$ 8,681	8	4.00	32.00	\$ 5,678
67	Vocational Horticulture Teacher	0	-	-	\$ -	40	1.00	40.00	\$ 13,881
68	Vocational Laboratory Technician Teacher	8	1.00	8.00	\$ 1,501	8	1.00	8.00	\$ 2,031
69	Vocational Laser Technology Teacher	13	1.00	13.00	\$ 3,151	13	1.00	13.00	\$ 3,119
70	Vocational Law/PS Teacher	8	1.00	8.00	\$ 1,832	0	-	-	\$ -
71	Vocational Project Lead the Way - Engineering	0	-	-	\$ -	6	2.70	16.88	\$ 4,064
72	Vocational Resource Teacher	1	3.00	3.00	\$ 953	3	3.55	10.65	\$ 2,290
73	Vocational Welding Teacher	8	2.00	16.00	\$ 4,586	8	1.00	8.00	\$ 2,284
Total		812	193.34	2,086.10	\$ 583,390	750	192.82	2,040.49	\$ 524,131

**COLUMBIA SCHOOL DISTRICT
2014-15
HOURLY PAY DIFFERENTIALS**

	<u>Per Hour</u>
Facilities and Construction Services	
Painter	\$ 0.15
Carpenter Supervisor	\$ 1.50
Grounds Supervisor	\$ 1.50
Paint Supervisor	\$ 1.50
Specialized Maintenance Supervisor	\$ 1.50
Custodial Services	
Night Custodian	\$ 0.15
Elementary Lead Custodian	\$ 0.80
Elementary Head Custodian	\$ 1.00
Secondary Lead Custodian	\$ 1.00
Secondary Head Custodian	\$ 1.50
Custodial hourly pay differentials are only paid if an employee works outside of his/her regular assignment.	
Delivery Driver	
District Mail Drive (grandfathered to old schedule)	\$ 1.00
Administrative Support	
Board of Education Secretary and Support	\$ 2.75
Secretary to the Math Coordinator (grandfathered to old schedule)	\$ 0.20

**COLUMBIA SCHOOL DISTRICT
2014-15
SPECIAL PAYROLL RATE SCHEDULE**

Accompanist at School Productions	\$20 per hour
AP Audit Work	\$27 per hour
Community Service Lead Teacher	\$15 per hour
Credit Completion Instruction	\$27 per hour
Curriculum Writing	\$27 per hour
Early Childhood Home Visits	\$27 per hour
Early Childhood Screener & ELL Screener	\$27 per hour
Focus & Priority School Tutoring – Title I funded	\$27 per hour
General Supervision Rate	\$10 per hour
Homebound Teachers	\$19.30 per hour
Homeschool Communicator Basketball Officials	\$20.00 per game
Homeworks Visits – Title I funded	\$50 for 2 visits
Interpreting	\$30 per hour
Mo Scholars Academy Tester	\$50 per test
Orientation & Mobility Services	\$30 per hour
Planetarium Supervision	\$27 per hour
Principal Mentor – Title IIA funded	\$60 per hour
PSAT/ACT Supervision/Administration with Students	\$20 per hour
Saturday Detention	\$20 per hour
SB319 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
Title I Focus School Tutoring	\$27 per hour
Tutoring for General Instruction	\$15 per hour

Athletic Supervision Rates

Supervision at events lasting less than 3 hours is \$25.00/event

Supervision at events 3 hours to 3 hours and 59 min is \$30.00/event

Supervision at events 4 hours to 4 hours and 59 min is \$35.00/event

Supervision at events 5 hours or more is \$45.00/event

\$45.00 is the maximum stipend for supervision

(This rate may not meet minimum wage standards, so it is essential to use salaried employees for events that are 5 hours or more in duration)

Substitute Rates

Cook Substitutes	\$8.75 per hour
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
Playground Supervision Substitutes	\$9.92 per hour
Substitute Building Administrator	\$350.00 per day

**Columbia School District
Teacher Salary Schedule
2014-2015
187 Days**

\$30,514 Base with \$34,353 Minimum

Step	I		II		III		IV		V		VI		VII		VIII	
	Salary	Index	Salary	Index	Salary	Index	Salary	Index	Salary	Index	Salary	Index	Salary	Index	Salary	Index
1	\$34,353		\$34,353	1.125	\$35,549	1.165	\$37,990	1.205	\$37,990	1.245	\$39,210	1.285	\$40,431	1.325	\$41,652	1.365
2	\$34,353		\$34,353	1.165	\$36,769	1.205	\$37,990	1.245	\$39,210	1.285	\$40,431	1.325	\$41,652	1.365	\$42,872	1.405
3	\$34,353		\$34,353	1.205	\$37,990	1.245	\$39,210	1.285	\$40,431	1.325	\$41,652	1.365	\$42,872	1.405	\$44,093	1.445
4	\$34,353	1.12	\$35,396	1.16	\$37,990	1.205	\$39,210	1.245	\$40,431	1.285	\$41,652	1.325	\$42,872	1.365	\$44,093	1.405
5	\$35,396	1.16	\$36,617	1.20	\$39,210	1.245	\$40,431	1.285	\$41,652	1.325	\$42,872	1.365	\$44,093	1.405	\$45,313	1.445
6	\$36,617	1.20	\$37,837	1.24	\$40,431	1.285	\$41,652	1.325	\$42,872	1.365	\$44,093	1.405	\$45,313	1.445	\$46,534	1.525
7	\$37,837	1.24	\$39,058	1.28	\$41,652	1.365	\$42,872	1.405	\$44,093	1.445	\$45,313	1.485	\$46,534	1.525	\$47,754	1.565
8	\$39,058	1.28	\$40,278	1.32	\$42,872	1.405	\$44,093	1.445	\$45,313	1.485	\$46,534	1.525	\$47,754	1.565	\$48,975	1.605
9	\$40,278	1.32	\$41,499	1.36	\$44,093	1.445	\$45,313	1.485	\$46,534	1.525	\$47,754	1.565	\$48,975	1.605	\$50,196	1.645
10	\$41,499	1.36	\$42,720	1.40	\$45,313	1.485	\$46,534	1.525	\$47,754	1.565	\$48,975	1.605	\$50,196	1.645	\$51,416	1.685
11	\$42,720	1.40	\$43,940	1.44	\$46,534	1.525	\$47,754	1.565	\$48,975	1.605	\$50,196	1.645	\$51,416	1.685	\$52,637	1.725
12	\$43,025	1.41	\$45,161	1.48	\$47,754	1.565	\$48,975	1.605	\$50,196	1.645	\$51,416	1.685	\$52,637	1.725	\$53,857	1.765
13	\$43,330	1.42	\$45,466	1.49	\$48,975	1.605	\$50,196	1.645	\$51,416	1.685	\$52,637	1.725	\$53,857	1.765	\$55,078	1.805
14	\$43,430	\$ 100	\$45,771	1.50	\$49,280	1.615	\$51,416	1.685	\$52,637	1.725	\$53,857	1.765	\$55,078	1.805	\$56,298	1.845
15	\$43,530	\$ 100	\$45,871	\$ 100	\$49,585	1.625	\$51,721	1.695	\$53,857	1.765	\$55,078	1.805	\$56,298	1.845	\$57,519	1.885
16	\$43,630	\$ 100	\$45,971	\$ 100	\$49,890	1.635	\$52,026	1.705	\$54,162	1.775	\$56,298	1.845	\$57,519	1.885	\$58,739	1.925
17	\$43,750	\$ 120	\$46,071	\$ 100	\$50,196	1.645	\$52,332	1.715	\$54,467	1.785	\$56,603	1.855	\$58,739	1.925	\$59,960	1.965
18	\$43,870	\$ 120	\$46,191	\$ 120	\$50,501	1.655	\$52,637	1.725	\$54,773	1.795	\$56,909	1.865	\$59,045	1.935	\$61,181	2.005
19	\$43,990	\$ 120	\$46,311	\$ 120	\$50,501	1.735	\$52,942	1.805	\$55,078	1.875	\$57,214	1.885	\$59,350	1.945	\$62,401	2.045
20	\$44,110	\$ 120	\$46,431	\$ 120	\$50,501		\$52,942		\$55,383	1.815	\$57,519	1.885	\$59,655	1.955	\$63,622	2.085
21	\$44,230	\$ 120	\$46,551	\$ 120	\$50,501		\$52,942		\$55,383		\$57,824	1.895	\$59,960	1.965	\$64,842	2.125
22	\$44,230		\$46,671	\$ 120	\$50,501		\$52,942		\$55,383		\$57,824		\$60,265	1.975	\$65,147	2.135
23	\$44,230		\$46,671		\$50,501		\$52,942		\$55,383		\$57,824		\$60,265		\$65,453	2.145
24	\$44,230		\$46,671		\$50,501		\$52,942		\$55,383		\$57,824		\$60,265		\$65,758	2.155
25	\$44,230		\$46,671		\$50,501		\$52,942		\$55,383		\$57,824		\$60,265		\$66,063	2.165
26	\$44,230		\$46,671		\$50,501		\$52,942		\$55,383		\$57,824		\$60,265		\$66,368	2.175
27	\$44,230		\$46,671		\$50,501		\$52,942		\$55,383		\$57,824		\$60,265		\$66,488	\$ 120
28	\$44,230		\$46,671		\$50,501		\$52,942		\$55,383		\$57,824		\$60,265		\$66,608	\$ 120
29	\$44,230		\$46,671		\$50,501		\$52,942		\$55,383		\$57,824		\$60,265		\$66,728	\$ 120
30	\$44,230		\$46,671		\$50,501		\$52,942		\$55,383		\$57,824		\$60,265		\$66,848	\$ 120

**Columbia School District
Teacher Daily Rate Schedule
for extra day assignments prior to 07/01/2010
for 2014-2015**

Base Salary		I		II		III		IV		V		VI		VII		VIII			
Minimum Salary		B.S.		BS + 15 or 150		MS		MS + 15		MS + 30		MS + 45		MS + 60		M.S. + 75 / DOCTORA TE			
Step	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Step	
1	\$183.71	\$183.71	\$183.71	\$190.10	\$196.63	\$196.63	\$203.15	\$209.68	\$209.68	\$216.21	\$222.74	\$222.74	\$229.26	\$229.26	\$235.79	\$242.32	\$248.84	1	
2	\$183.71	\$183.71	\$183.71	\$196.63	\$203.15	\$203.15	\$209.68	\$209.68	\$216.21	\$222.74	\$222.74	\$229.26	\$229.26	\$235.79	\$242.32	\$248.84	\$255.37	\$261.90	2
3	\$183.71	\$183.71	\$183.71	\$196.63	\$203.15	\$203.15	\$209.68	\$209.68	\$216.21	\$222.74	\$222.74	\$229.26	\$229.26	\$235.79	\$242.32	\$248.84	\$255.37	\$261.90	3
4	\$183.71	\$189.28	\$189.28	\$203.15	\$209.68	\$209.68	\$216.21	\$222.74	\$222.74	\$229.26	\$229.26	\$235.79	\$235.79	\$242.32	\$248.84	\$255.37	\$261.90	\$268.43	4
5	\$189.28	\$195.81	\$195.81	\$209.68	\$216.21	\$216.21	\$222.74	\$229.26	\$229.26	\$235.79	\$235.79	\$242.32	\$242.32	\$248.84	\$255.37	\$261.90	\$268.43	\$274.95	5
6	\$195.81	\$202.34	\$202.34	\$216.21	\$222.74	\$222.74	\$229.26	\$235.79	\$235.79	\$242.32	\$242.32	\$248.84	\$248.84	\$255.37	\$261.90	\$268.43	\$274.95	\$281.48	6
7	\$202.34	\$208.87	\$208.87	\$222.74	\$229.26	\$229.26	\$235.79	\$242.32	\$242.32	\$248.84	\$248.84	\$255.37	\$255.37	\$261.90	\$268.43	\$274.95	\$281.48	\$288.01	7
8	\$208.87	\$215.39	\$215.39	\$229.26	\$235.79	\$235.79	\$242.32	\$248.84	\$248.84	\$255.37	\$255.37	\$261.90	\$261.90	\$268.43	\$274.95	\$281.48	\$288.01	\$294.53	8
9	\$215.39	\$221.92	\$221.92	\$235.79	\$242.32	\$242.32	\$248.84	\$255.37	\$255.37	\$261.90	\$261.90	\$268.43	\$268.43	\$274.95	\$281.48	\$288.01	\$294.53	\$301.06	9
10	\$221.92	\$228.45	\$228.45	\$242.32	\$248.84	\$248.84	\$255.37	\$261.90	\$261.90	\$268.43	\$268.43	\$274.95	\$274.95	\$281.48	\$288.01	\$294.53	\$301.06	\$307.59	10
11	\$228.45	\$234.97	\$234.97	\$248.84	\$255.37	\$255.37	\$261.90	\$268.43	\$268.43	\$274.95	\$274.95	\$281.48	\$281.48	\$288.01	\$294.53	\$301.06	\$307.59	\$314.11	11
12	\$230.08	\$241.50	\$241.50	\$255.37	\$261.90	\$261.90	\$268.43	\$274.95	\$274.95	\$281.48	\$281.48	\$288.01	\$288.01	\$294.53	\$301.06	\$307.59	\$314.11	\$320.64	12
13	\$231.71	\$243.13	\$243.13	\$261.90	\$268.43	\$268.43	\$274.95	\$281.48	\$281.48	\$288.01	\$288.01	\$294.53	\$294.53	\$301.06	\$307.59	\$314.11	\$320.64	\$327.17	13
14	\$232.25	\$244.76	\$244.76	\$268.43	\$274.95	\$274.95	\$281.48	\$288.01	\$288.01	\$294.53	\$294.53	\$301.06	\$301.06	\$307.59	\$314.11	\$320.64	\$327.17	\$333.70	14
15	\$232.78	\$245.30	\$245.30	\$274.95	\$281.48	\$281.48	\$288.01	\$294.53	\$294.53	\$301.06	\$301.06	\$307.59	\$307.59	\$314.11	\$320.64	\$327.17	\$333.70	\$340.22	15
16	\$233.31	\$245.83	\$245.83	\$281.48	\$288.01	\$288.01	\$294.53	\$301.06	\$301.06	\$307.59	\$307.59	\$314.11	\$314.11	\$320.64	\$327.17	\$333.70	\$340.22	\$346.75	16
17	\$233.96	\$246.37	\$246.37	\$288.01	\$294.53	\$294.53	\$301.06	\$307.59	\$307.59	\$314.11	\$314.11	\$320.64	\$320.64	\$327.17	\$333.70	\$340.22	\$346.75	\$353.28	17
18	\$234.60	\$247.01	\$247.01	\$294.53	\$301.06	\$301.06	\$307.59	\$314.11	\$314.11	\$320.64	\$320.64	\$327.17	\$327.17	\$333.70	\$340.22	\$346.75	\$353.28	\$359.81	18
19	\$235.24	\$247.65	\$247.65	\$301.06	\$307.59	\$307.59	\$314.11	\$320.64	\$320.64	\$327.17	\$327.17	\$333.70	\$333.70	\$340.22	\$346.75	\$353.28	\$359.81	\$366.34	19
20	\$235.88	\$248.29	\$248.29	\$307.59	\$314.11	\$314.11	\$320.64	\$327.17	\$327.17	\$333.70	\$333.70	\$340.22	\$340.22	\$346.75	\$353.28	\$359.81	\$366.34	\$372.87	20
21	\$236.52	\$248.94	\$248.94	\$314.11	\$320.64	\$320.64	\$327.17	\$333.70	\$333.70	\$340.22	\$340.22	\$346.75	\$346.75	\$353.28	\$359.81	\$366.34	\$372.87	\$379.40	21
22	\$236.52	\$249.58	\$249.58	\$320.64	\$327.17	\$327.17	\$333.70	\$340.22	\$340.22	\$346.75	\$346.75	\$353.28	\$353.28	\$359.81	\$366.34	\$372.87	\$379.40	\$385.93	22
23	\$236.52	\$249.58	\$249.58	\$327.17	\$333.70	\$333.70	\$340.22	\$346.75	\$346.75	\$353.28	\$353.28	\$359.81	\$359.81	\$366.34	\$372.87	\$379.40	\$385.93	\$392.46	23
24	\$236.52	\$249.58	\$249.58	\$333.70	\$340.22	\$340.22	\$346.75	\$353.28	\$353.28	\$359.81	\$359.81	\$366.34	\$366.34	\$372.87	\$379.40	\$385.93	\$392.46	\$398.99	24
25	\$236.52	\$249.58	\$249.58	\$340.22	\$346.75	\$346.75	\$353.28	\$359.81	\$359.81	\$366.34	\$366.34	\$372.87	\$372.87	\$379.40	\$385.93	\$392.46	\$398.99	\$405.52	25
26	\$236.52	\$249.58	\$249.58	\$346.75	\$353.28	\$353.28	\$359.81	\$366.34	\$366.34	\$372.87	\$372.87	\$379.40	\$379.40	\$385.93	\$392.46	\$398.99	\$405.52	\$412.05	26
27	\$236.52	\$249.58	\$249.58	\$353.28	\$359.81	\$359.81	\$366.34	\$372.87	\$372.87	\$379.40	\$379.40	\$385.93	\$385.93	\$392.46	\$398.99	\$405.52	\$412.05	\$418.58	27
28	\$236.52	\$249.58	\$249.58	\$359.81	\$366.34	\$366.34	\$372.87	\$379.40	\$379.40	\$385.93	\$385.93	\$392.46	\$392.46	\$398.99	\$405.52	\$412.05	\$418.58	\$425.11	28
29	\$236.52	\$249.58	\$249.58	\$366.34	\$372.87	\$372.87	\$379.40	\$385.93	\$385.93	\$392.46	\$392.46	\$398.99	\$398.99	\$405.52	\$412.05	\$418.58	\$425.11	\$431.64	29
30	\$236.52	\$249.58	\$249.58	\$372.87	\$379.40	\$379.40	\$385.93	\$392.46	\$392.46	\$398.99	\$398.99	\$405.52	\$405.52	\$412.05	\$418.58	\$425.11	\$431.64	\$438.17	30

**Columbia School District
Teacher Daily Rate Schedule
for extra day assignments after 06/30/2010
for 2014-2015**

		Base Salary		III		IV		V		VI		VII		VIII			
		Minimum Salary		MS		MS + 15		MS + 30		MS + 45		MS + 60		M.S. + 75 / DOCTORA TE			
		B.S.		BS + 15 or 150		MS		MS + 15		MS + 30		MS + 45		MS + 60		M.S. + 75 / DOCTORA TE	
Step	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Step	
1	\$183.71	\$183.71	\$183.71	\$190.10	\$190.10	\$196.63	\$203.15	\$209.68	\$216.21	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$216.21	1	
2	\$183.71	\$183.71	\$190.10	\$196.63	\$196.63	\$203.15	\$209.68	\$216.21	\$222.74	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$222.74	2	
3	\$183.71	\$183.71	\$196.63	\$203.15	\$203.15	\$209.68	\$216.21	\$222.74	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	3	
4	\$183.71	\$189.28	\$203.15	\$209.68	\$209.68	\$216.21	\$222.74	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	4	
5	\$189.28	\$195.81	\$209.68	\$216.21	\$216.21	\$222.74	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	5	
6	\$195.81	\$202.34	\$216.21	\$222.74	\$222.74	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	6	
7	\$202.34	\$208.87	\$222.74	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	7	
8	\$208.87	\$215.39	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	8	
9	\$215.39	\$221.92	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	9	
10	\$221.92	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	10	
11	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	11	
12	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	12	
13	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	13	
14	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	14	
15	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	15	
16	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	16	
17	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	17	
18	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	18	
19	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	19	
20	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	20	
21	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	21	
22	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	22	
23	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	23	
24	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	24	
25	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	25	
26	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	26	
27	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	27	
28	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	28	
29	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	29	
30	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	30	

**Columbia School District
 Outreach Counselors Salary Schedule
 Hired after 06/30/2010
 2014-2015**

Outreach Counselors			
FT Hours		1496	
Days		187	
Min	\$	33,798	
Index		0.02632	
			Index
1	\$	33,798	
2	\$	34,688	1.02632
3	\$	35,577	1.05264
4	\$	36,467	1.07896
5	\$	37,356	1.10528
6	\$	38,246	1.13160
7	\$	39,135	1.15792
8	\$	40,025	1.18424
9	\$	40,915	1.21056
10	\$	41,804	1.23688
11	\$	42,694	1.26320
12	\$	43,583	1.28952
13	\$	44,473	1.31584
14	\$	45,362	1.34216
15	\$	46,252	1.36848
16	\$	47,141	1.39480
17	\$	48,031	1.42112
18	\$	48,921	1.44744
19	\$	49,810	1.47376
20	\$	50,700	1.50008
21	\$	51,038	1.51008

**Columbia School District
Nurse Salary Schedule
For new hires after 06/30/2010
2014-2015**

RN		
FT Hours	1496	
Days	187	
Min	\$	28,658
Max	\$	43,277
Index	0.02632	
1	\$	28,658
2	\$	29,413
		1.02632
3	\$	30,167
		1.05264
4	\$	30,921
		1.07896
5	\$	31,676
		1.10528
6	\$	32,430
		1.13160
7	\$	33,184
		1.15792
8	\$	33,938
		1.18424
9	\$	34,693
		1.21056
10	\$	35,447
		1.23688
11	\$	36,201
		1.26320
12	\$	36,956
		1.28952
13	\$	37,710
		1.31584
14	\$	38,464
		1.34216
15	\$	39,219
		1.36848
16	\$	39,973
		1.39480
17	\$	40,727
		1.42112
18	\$	41,481
		1.44744
19	\$	42,236
		1.47376
20	\$	42,990
		1.50008
21	\$	43,277
		1.51008

BSN		
FT Hours	1496	
Days	187	
Min	\$	\$30,814
Max	\$	\$44,656
Index		
1	\$	30,814
2	\$	32,047
		1.04000
3	\$	33,279
		1.08000
4	\$	34,512
		1.12000
5	\$	35,744
		1.16000
6	\$	36,977
		1.20000
7	\$	38,209
		1.24000
8	\$	39,442
		1.28000
9	\$	40,674
		1.32000
10	\$	41,907
		1.36000
11	\$	43,140
		1.40000
12	\$	43,448
		1.41000
13	\$	43,756
		1.42000
14	\$	43,856
		<i>\$100</i>
15	\$	43,956
		<i>\$100</i>
16	\$	44,056
		<i>\$100</i>
17	\$	44,176
		<i>\$120</i>
18	\$	44,296
		<i>\$120</i>
19	\$	44,416
		<i>\$120</i>
20	\$	44,536
		<i>\$120</i>
21	\$	44,656
		<i>\$120</i>

**Columbia School District
Occupational Therapist/Physical Therapist Salary Schedule
187 Days
2014-2015**

Occupational Therapist Physical Therapist 187 Days Range Base \$41,522		
Step	Salary	Index
1	\$41,522	1.00
2	\$43,183	1.04
3	\$44,844	1.08
4	\$46,505	1.12
5	\$48,166	1.16
6	\$49,826	1.20
7	\$51,487	1.24
8	\$53,148	1.28
9	\$54,809	1.32
10	\$56,470	1.36
11	\$58,131	1.40
12	\$58,961	1.42
13	\$59,792	1.44
14	\$60,622	1.46
15	\$61,453	1.48
16	\$62,283	1.50
17	\$63,113	1.52
18	\$63,944	1.54
19	\$64,774	1.56
20	\$65,605	1.58

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.

Columbia School District
Parents As Teachers Salary Schedule for those hired prior to 6/30/2010
228 Days with \$30,814 Base
2014-2015

\$30,814

Step	I		II		III		IV		V		VI		VII		VIII	
	B.S. Salary	B.S. Index	B.S. + 15 Salary	OR Index	M.S. Salary	M.S. Index	M.S. + 15 Salary	M.S. + 15 Index	M.S. + 30 Salary	M.S. + 30 Index	M.S. + 45 Salary	M.S. + 45 Index	M.S. + 60 Salary	M.S. + 60 Index	OR DOCTORATE Salary	M.S. + 75 Index
1	\$30,814	1.00	\$32,047	1.04	\$34,666	1.125	\$35,898	1.165	\$37,131	1.205	\$38,363	1.245	\$39,596	1.285	\$40,829	1.325
2	\$32,047	1.04	\$33,279	1.08	\$35,898	1.165	\$37,131	1.205	\$38,363	1.245	\$39,596	1.285	\$40,829	1.325	\$42,061	1.365
3	\$33,279	1.08	\$34,512	1.12	\$37,131	1.205	\$38,363	1.245	\$39,596	1.285	\$40,829	1.325	\$42,061	1.365	\$43,294	1.405
4	\$34,512	1.12	\$35,744	1.16	\$38,363	1.245	\$39,596	1.285	\$40,829	1.325	\$42,061	1.365	\$43,294	1.405	\$44,526	1.445
5	\$35,744	1.16	\$36,977	1.20	\$39,596	1.285	\$40,829	1.325	\$42,061	1.365	\$43,294	1.405	\$44,526	1.445	\$45,759	1.485
6	\$36,977	1.20	\$38,209	1.24	\$40,829	1.325	\$42,061	1.365	\$43,294	1.405	\$44,526	1.445	\$45,759	1.485	\$46,991	1.525
7	\$38,209	1.24	\$39,442	1.28	\$42,061	1.365	\$43,294	1.405	\$44,526	1.445	\$45,759	1.485	\$46,991	1.525	\$48,224	1.565
8	\$39,442	1.28	\$40,674	1.32	\$43,294	1.405	\$44,526	1.445	\$45,759	1.485	\$46,991	1.525	\$48,224	1.565	\$49,456	1.605
9	\$40,674	1.32	\$41,907	1.36	\$44,526	1.445	\$45,759	1.485	\$46,991	1.525	\$48,224	1.565	\$49,456	1.605	\$50,689	1.645
10	\$41,907	1.36	\$43,140	1.40	\$45,759	1.485	\$46,991	1.525	\$48,224	1.565	\$49,456	1.605	\$50,689	1.645	\$51,922	1.685
11	\$43,140	1.40	\$44,372	1.44	\$46,991	1.525	\$48,224	1.565	\$49,456	1.605	\$50,689	1.645	\$51,922	1.685	\$53,154	1.725
12	\$43,448	1.41	\$45,605	1.48	\$48,224	1.565	\$49,456	1.605	\$50,689	1.645	\$51,922	1.685	\$53,154	1.725	\$54,387	1.765
13	\$43,756	1.42	\$45,913	1.49	\$49,456	1.605	\$50,689	1.645	\$51,922	1.685	\$53,154	1.725	\$54,387	1.765	\$55,619	1.805
14	\$43,856	1.00	\$46,221	1.50	\$49,765	1.615	\$51,922	1.685	\$53,154	1.725	\$54,387	1.765	\$55,619	1.805	\$56,852	1.845
15	\$43,956	1.00	\$46,321	1.00	\$50,073	1.625	\$52,230	1.695	\$53,387	1.765	\$55,619	1.845	\$56,852	1.885	\$58,084	1.885
16	\$44,076	1.20	\$46,421	1.20	\$50,173	1.00	\$52,538	1.705	\$54,695	1.775	\$56,852	1.855	\$58,084	1.885	\$59,317	1.925
17	\$44,196	1.20	\$46,541	1.20	\$50,273	1.00	\$52,638	1.00	\$55,003	1.785	\$57,160	1.855	\$59,317	1.925	\$60,550	1.965
18	\$44,316	1.20	\$46,661	1.20	\$50,393	1.20	\$52,738	1.00	\$55,103	1.00	\$57,468	1.865	\$59,625	1.935	\$61,782	2.005
19	\$44,436	1.20	\$46,781	1.20	\$50,513	1.20	\$52,858	1.20	\$55,203	1.00	\$57,568	1.00	\$59,933	1.945	\$63,015	2.045
20	\$44,556	1.20	\$46,901	1.20	\$50,633	1.20	\$52,978	1.20	\$55,323	1.20	\$57,668	1.00	\$60,033	1.00	\$64,247	2.085
21	\$44,676	1.20	\$47,021	1.20	\$50,753	1.20	\$53,098	1.20	\$55,443	1.20	\$57,788	1.20	\$60,133	1.00	\$65,480	2.125
22	\$44,676	1.20	\$47,141	1.20	\$50,873	1.20	\$53,218	1.20	\$55,563	1.20	\$57,908	1.20	\$60,253	1.20	\$65,788	2.135
23	\$44,676	1.20	\$47,141	1.20	\$50,993	1.20	\$53,338	1.20	\$55,683	1.20	\$58,028	1.20	\$60,373	1.20	\$66,096	2.145
24	\$44,676	1.20	\$47,141	1.20	\$50,993	1.20	\$53,458	1.20	\$55,803	1.20	\$58,148	1.20	\$60,493	1.20	\$66,196	1.00
25	\$44,676	1.20	\$47,141	1.20	\$50,993	1.20	\$53,458	1.20	\$55,923	1.20	\$58,268	1.20	\$60,613	1.20	\$66,296	1.00
26	\$44,676	1.20	\$47,141	1.20	\$50,993	1.20	\$53,458	1.20	\$55,923	1.20	\$58,388	1.20	\$60,733	1.20	\$66,416	1.20
27	\$44,676	1.20	\$47,141	1.20	\$50,993	1.20	\$53,458	1.20	\$55,923	1.20	\$58,388	1.20	\$60,853	1.20	\$66,536	1.20
28	\$44,676	1.20	\$47,141	1.20	\$50,993	1.20	\$53,458	1.20	\$55,923	1.20	\$58,388	1.20	\$60,853	1.20	\$66,656	1.20
29	\$44,676	1.20	\$47,141	1.20	\$50,993	1.20	\$53,458	1.20	\$55,923	1.20	\$58,388	1.20	\$60,853	1.20	\$66,776	1.20
30	\$44,676	1.20	\$47,141	1.20	\$50,993	1.20	\$53,458	1.20	\$55,923	1.20	\$58,388	1.20	\$60,853	1.20	\$66,896	1.20

**Columbia School District
 Parents as Teachers Salary
 for new hires after 6/30/2010
 228 Days
 2014-2015**

Parents as Teachers			
FT Hours	1,596		
Days	228		
Min	\$	30,814	
Max	\$	45,454	
1	\$	30,814	
2	\$	32,014	\$1,200
3	\$	33,214	\$1,200
4	\$	34,414	\$1,200
5	\$	35,414	\$1,000
6	\$	36,414	\$1,000
7	\$	37,414	\$1,000
8	\$	38,414	\$1,000
9	\$	39,414	\$1,000
10	\$	40,214	\$800
11	\$	41,014	\$800
12	\$	41,814	\$800
13	\$	42,414	\$600
14	\$	43,014	\$600
15	\$	43,614	\$600
16	\$	44,014	\$400
17	\$	44,414	\$400
18	\$	44,814	\$400
19	\$	45,134	\$320
20	\$	45,454	\$320

**Columbia School District
Elementary Assistant Principal Salary Schedule
2014-2015**

158A Elementary AP Master's Degree in administration		
Days	210	
	Range	
Min	\$60,070	
Max	\$79,772	
Index	1.31%	
		Index
1	\$60,070	
2	\$60,749	1.01131
3	\$61,429	1.02262
4	\$62,108	1.03393
5	\$62,788	1.04524
6	\$63,467	1.05655
7	\$64,146	1.06786
8	\$64,826	1.07917
9	\$65,505	1.09048
10	\$66,185	1.10179
11	\$66,864	1.11310
12	\$67,543	1.12441
13	\$68,223	1.13572
14	\$68,902	1.14703
15	\$69,581	1.15834
16	\$70,261	1.16965
17	\$70,940	1.18096
18	\$71,620	1.19227
19	\$72,299	1.20358
20	\$72,978	1.21489
21	\$73,658	1.22620
22	\$74,337	1.23751
23	\$75,017	1.24882
24	\$75,696	1.26013
25	\$76,375	1.27144
26	\$77,055	1.28275
27	\$77,734	1.29406
28	\$78,414	1.30537
29	\$79,093	1.31668
30	\$79,772	1.32799

158B Elementary AP Career Admin Certificate (Specialist Degree in administration or instruction)		
Days	210	
	Range	
Min	\$61,070	
Max	\$81,100	
		Index
1	\$61,070	
2	\$61,761	1.01131
3	\$62,451	1.02262
4	\$63,142	1.03393
5	\$63,833	1.04524
6	\$64,524	1.05655
7	\$65,214	1.06786
8	\$65,905	1.07917
9	\$66,596	1.09048
10	\$67,286	1.10179
11	\$67,977	1.11310
12	\$68,668	1.12441
13	\$69,358	1.13572
14	\$70,049	1.14703
15	\$70,740	1.15834
16	\$71,431	1.16965
17	\$72,121	1.18096
18	\$72,812	1.19227
19	\$73,503	1.20358
20	\$74,193	1.21489
21	\$74,884	1.22620
22	\$75,575	1.23751
23	\$76,265	1.24882
24	\$76,956	1.26013
25	\$77,647	1.27144
26	\$78,338	1.28275
27	\$79,028	1.29406
28	\$79,719	1.30537
29	\$80,410	1.31668
30	\$81,100	1.32799

158C Elementary AP Doctoral Degree in administration or instruction		
Days	210	
	Range	
Min	\$62,070	
Max	\$82,428	
		Index
1	\$62,070	
2	\$62,772	1.01131
3	\$63,474	1.02262
4	\$64,176	1.03393
5	\$64,878	1.04524
6	\$65,580	1.05655
7	\$66,282	1.06786
8	\$66,984	1.07917
9	\$67,686	1.09048
10	\$68,388	1.10179
11	\$69,090	1.11310
12	\$69,792	1.12441
13	\$70,494	1.13572
14	\$71,196	1.14703
15	\$71,898	1.15834
16	\$72,600	1.16965
17	\$73,302	1.18096
18	\$74,004	1.19227
19	\$74,706	1.20358
20	\$75,408	1.21489
21	\$76,110	1.22620
22	\$76,812	1.23751
23	\$77,514	1.24882
24	\$78,216	1.26013
25	\$78,918	1.27144
26	\$79,620	1.28275
27	\$80,322	1.29406
28	\$81,024	1.30537
29	\$81,726	1.31668
30	\$82,428	1.32799

**Columbia School District
Elementary Principal Salary Schedule
2014-2015**

162A Elementary Principal Master's Degree in administration		
Days	215	
	Range	
Min	\$72,578	
Max	\$96,383	
		Index
1	\$72,578	
2	\$73,399	1.01131
3	\$74,220	1.02262
4	\$75,040	1.03393
5	\$75,861	1.04524
6	\$76,682	1.05655
7	\$77,503	1.06786
8	\$78,324	1.07917
9	\$79,145	1.09048
10	\$79,966	1.10179
11	\$80,786	1.11310
12	\$81,607	1.12441
13	\$82,428	1.13572
14	\$83,249	1.14703
15	\$84,070	1.15834
16	\$84,891	1.16965
17	\$85,711	1.18096
18	\$86,532	1.19227
19	\$87,353	1.20358
20	\$88,174	1.21489
21	\$88,995	1.22620
22	\$89,816	1.23751
23	\$90,637	1.24882
24	\$91,457	1.26013
25	\$92,278	1.27144
26	\$93,099	1.28275
27	\$93,920	1.29406
28	\$94,741	1.30537
29	\$95,562	1.31668
30	\$96,383	1.32799

162B Elementary Principal Career Admin Certificate (Specialist Degree in administration or instruction)		
Days	215	
	Range	
Min	\$73,578	
Max	\$97,711	
		Index
1	\$73,578	
2	\$74,410	1.01131
3	\$75,242	1.02262
4	\$76,074	1.03393
5	\$76,906	1.04524
6	\$77,739	1.05655
7	\$78,571	1.06786
8	\$79,403	1.07917
9	\$80,235	1.09048
10	\$81,067	1.10179
11	\$81,899	1.11310
12	\$82,732	1.12441
13	\$83,564	1.13572
14	\$84,396	1.14703
15	\$85,228	1.15834
16	\$86,060	1.16965
17	\$86,892	1.18096
18	\$87,725	1.19227
19	\$88,557	1.20358
20	\$89,389	1.21489
21	\$90,221	1.22620
22	\$91,053	1.23751
23	\$91,885	1.24882
24	\$92,718	1.26013
25	\$93,550	1.27144
26	\$94,382	1.28275
27	\$95,214	1.29406
28	\$96,046	1.30537
29	\$96,878	1.31668
30	\$97,711	1.32799

162C Elementary Principal Doctoral Degree in administration or instruction		
Days	215	
	Range	
Min	\$74,578	
Max	\$99,039	
		Index
1	\$74,578	
2	\$75,421	1.01131
3	\$76,265	1.02262
4	\$77,108	1.03393
5	\$77,952	1.04524
6	\$78,795	1.05655
7	\$79,639	1.06786
8	\$80,482	1.07917
9	\$81,326	1.09048
10	\$82,169	1.10179
11	\$83,013	1.11310
12	\$83,856	1.12441
13	\$84,700	1.13572
14	\$85,543	1.14703
15	\$86,386	1.15834
16	\$87,230	1.16965
17	\$88,073	1.18096
18	\$88,917	1.19227
19	\$89,760	1.20358
20	\$90,604	1.21489
21	\$91,447	1.22620
22	\$92,291	1.23751
23	\$93,134	1.24882
24	\$93,978	1.26013
25	\$94,821	1.27144
26	\$95,665	1.28275
27	\$96,508	1.29406
28	\$97,352	1.30537
29	\$98,195	1.31668
30	\$99,039	1.32799

Columbia School District
Middle School Assistant Principal Salary Schedule
2014-2015

160A Middle AP		
Master's Degree		
<i>in administration</i>		
Days	233	
	Range	
Min	\$73,919	
Max	\$98,164	
		Index
1	\$73,919	
2	\$74,755	1.01131
3	\$75,591	1.02262
4	\$76,427	1.03393
5	\$77,263	1.04524
6	\$78,099	1.05655
7	\$78,935	1.06786
8	\$79,771	1.07917
9	\$80,607	1.09048
10	\$81,443	1.10179
11	\$82,279	1.11310
12	\$83,115	1.12441
13	\$83,951	1.13572
14	\$84,787	1.14703
15	\$85,623	1.15834
16	\$86,459	1.16965
17	\$87,295	1.18096
18	\$88,131	1.19227
19	\$88,967	1.20358
20	\$89,803	1.21489
21	\$90,639	1.22620
22	\$91,476	1.23751
23	\$92,312	1.24882
24	\$93,148	1.26013
25	\$93,984	1.27144
26	\$94,820	1.28275
27	\$95,656	1.29406
28	\$96,492	1.30537
29	\$97,328	1.31668
30	\$98,164	1.32799

160B Middle AP		
Career Admin Certificate		
<i>(Specialist Degree in administration or instruction)</i>		
Days	233	
	Range	
Min	\$74,919	
Max	\$99,492	
		Index
1	\$74,919	
2	\$75,766	1.01131
3	\$76,614	1.02262
4	\$77,461	1.03393
5	\$78,308	1.04524
6	\$79,156	1.05655
7	\$80,003	1.06786
8	\$80,850	1.07917
9	\$81,698	1.09048
10	\$82,545	1.10179
11	\$83,392	1.11310
12	\$84,240	1.12441
13	\$85,087	1.13572
14	\$85,934	1.14703
15	\$86,782	1.15834
16	\$87,629	1.16965
17	\$88,476	1.18096
18	\$89,324	1.19227
19	\$90,171	1.20358
20	\$91,018	1.21489
21	\$91,866	1.22620
22	\$92,713	1.23751
23	\$93,560	1.24882
24	\$94,408	1.26013
25	\$95,255	1.27144
26	\$96,102	1.28275
27	\$96,950	1.29406
28	\$97,797	1.30537
29	\$98,644	1.31668
30	\$99,492	1.32799

160C Middle AP		
Doctoral Degree		
<i>in administration or instruction</i>		
Days	233	
	Range	
Min	\$75,919	
Max	\$100,820	
		Index
1	\$75,919	
2	\$76,778	1.01131
3	\$77,636	1.02262
4	\$78,495	1.03393
5	\$79,354	1.04524
6	\$80,212	1.05655
7	\$81,071	1.06786
8	\$81,930	1.07917
9	\$82,788	1.09048
10	\$83,647	1.10179
11	\$84,505	1.11310
12	\$85,364	1.12441
13	\$86,223	1.13572
14	\$87,081	1.14703
15	\$87,940	1.15834
16	\$88,799	1.16965
17	\$89,657	1.18096
18	\$90,516	1.19227
19	\$91,375	1.20358
20	\$92,233	1.21489
21	\$93,092	1.22620
22	\$93,951	1.23751
23	\$94,809	1.24882
24	\$95,668	1.26013
25	\$96,526	1.27144
26	\$97,385	1.28275
27	\$98,244	1.29406
28	\$99,102	1.30537
29	\$99,961	1.31668
30	\$100,820	1.32799

Columbia School District
Middle School Principal Salary Schedule
2014-2015

164A Middle Principal		
Master's Degree		
<i>in administration</i>		
Days	233	
	Range	
Min	\$85,474	
Max	\$113,110	
1	\$85,474	
2	\$86,441	1.011
3	\$87,407	1.023
4	\$88,374	1.034
5	\$89,341	1.045
6	\$90,308	1.057
7	\$91,274	1.068
8	\$92,241	1.079
9	\$93,208	1.090
10	\$94,174	1.102
11	\$95,141	1.113
12	\$96,108	1.124
13	\$97,075	1.136
14	\$98,041	1.147
15	\$99,008	1.158
16	\$99,975	1.170
17	\$100,941	1.181
18	\$101,908	1.192
19	\$102,875	1.204
20	\$103,842	1.215
21	\$104,808	1.226
22	\$105,775	1.238
23	\$106,742	1.249
24	\$107,708	1.260
25	\$108,675	1.271
26	\$109,642	1.283
27	\$110,608	1.294
28	\$111,575	1.305
29	\$112,542	1.317
30	\$113,509	1.328

164B Middle Principal		
Career Admin Certificate		
<i>(Specialist Degree in administration or instruction)</i>		
Days	233	
	Range	
Min	\$86,474	
Max	\$114,438	
1	\$86,474	
2	\$87,452	1.011
3	\$88,430	1.023
4	\$89,408	1.034
5	\$90,386	1.045
6	\$91,364	1.057
7	\$92,342	1.068
8	\$93,320	1.079
9	\$94,298	1.090
10	\$95,276	1.102
11	\$96,254	1.113
12	\$97,232	1.124
13	\$98,210	1.136
14	\$99,188	1.147
15	\$100,166	1.158
16	\$101,144	1.170
17	\$102,122	1.181
18	\$103,100	1.192
19	\$104,078	1.204
20	\$105,056	1.215
21	\$106,034	1.226
22	\$107,012	1.238
23	\$107,990	1.249
24	\$108,968	1.260
25	\$109,947	1.271
26	\$110,925	1.283
27	\$111,903	1.294
28	\$112,881	1.305
29	\$113,859	1.317
30	\$114,837	1.328

164C Middle Principal		
Doctoral Degree		
<i>in administration or instruction</i>		
Days	233	
	Range	
Min	\$87,474	
Max	\$115,766	
1	\$87,474	
2	\$88,463	1.011
3	\$89,453	1.023
4	\$90,442	1.034
5	\$91,431	1.045
6	\$92,421	1.057
7	\$93,410	1.068
8	\$94,399	1.079
9	\$95,389	1.090
10	\$96,378	1.102
11	\$97,367	1.113
12	\$98,357	1.124
13	\$99,346	1.136
14	\$100,335	1.147
15	\$101,325	1.158
16	\$102,314	1.170
17	\$103,303	1.181
18	\$104,293	1.192
19	\$105,282	1.204
20	\$106,271	1.215
21	\$107,261	1.226
22	\$108,250	1.238
23	\$109,239	1.249
24	\$110,229	1.260
25	\$111,218	1.271
26	\$112,207	1.283
27	\$113,197	1.294
28	\$114,186	1.305
29	\$115,175	1.317
30	\$116,165	1.328

**Columbia School District
High School Assistant Principal Salary Schedule
2014-2015**

161A High School AP Master's Degree in administration		
Days	233	
	Range	
Min	\$80,310	
Max	\$106,651	
	Index	
1	\$80,310	
2	\$81,218	1.01131
3	\$82,126	1.02262
4	\$83,035	1.03393
5	\$83,943	1.04524
6	\$84,851	1.05655
7	\$85,760	1.06786
8	\$86,668	1.07917
9	\$87,576	1.09048
10	\$88,485	1.10179
11	\$89,393	1.11310
12	\$90,301	1.12441
13	\$91,210	1.13572
14	\$92,118	1.14703
15	\$93,026	1.15834
16	\$93,934	1.16965
17	\$94,843	1.18096
18	\$95,751	1.19227
19	\$96,659	1.20358
20	\$97,568	1.21489
21	\$98,476	1.22620
22	\$99,384	1.23751
23	\$100,293	1.24882
24	\$101,201	1.26013
25	\$102,109	1.27144
26	\$103,017	1.28275
27	\$103,926	1.29406
28	\$104,834	1.30537
29	\$105,742	1.31668
30	\$106,651	1.32799

161B High School AP Career Admin Certificate (Specialist Degree in administration or instruction)		
Days	233	
	Range	
Min	\$81,310	
Max	\$107,979	
	Index	
1	\$81,310	
2	\$82,229	1.01131
3	\$83,149	1.02262
4	\$84,069	1.03393
5	\$84,988	1.04524
6	\$85,908	1.05655
7	\$86,828	1.06786
8	\$87,747	1.07917
9	\$88,667	1.09048
10	\$89,586	1.10179
11	\$90,506	1.11310
12	\$91,426	1.12441
13	\$92,345	1.13572
14	\$93,265	1.14703
15	\$94,184	1.15834
16	\$95,104	1.16965
17	\$96,024	1.18096
18	\$96,943	1.19227
19	\$97,863	1.20358
20	\$98,783	1.21489
21	\$99,702	1.22620
22	\$100,622	1.23751
23	\$101,541	1.24882
24	\$102,461	1.26013
25	\$103,381	1.27144
26	\$104,300	1.28275
27	\$105,220	1.29406
28	\$106,139	1.30537
29	\$107,059	1.31668
30	\$107,979	1.32799

161C High School AP Doctoral Degree in administration or instruction		
Days	233	
	Range	
Min	\$82,310	
Max	\$109,307	
	Index	
1	\$82,310	
2	\$83,241	1.01131
3	\$84,172	1.02262
4	\$85,103	1.03393
5	\$86,034	1.04524
6	\$86,964	1.05655
7	\$87,895	1.06786
8	\$88,826	1.07917
9	\$89,757	1.09048
10	\$90,688	1.10179
11	\$91,619	1.11310
12	\$92,550	1.12441
13	\$93,481	1.13572
14	\$94,412	1.14703
15	\$95,343	1.15834
16	\$96,274	1.16965
17	\$97,205	1.18096
18	\$98,136	1.19227
19	\$99,066	1.20358
20	\$99,997	1.21489
21	\$100,928	1.22620
22	\$101,859	1.23751
23	\$102,790	1.24882
24	\$103,721	1.26013
25	\$104,652	1.27144
26	\$105,583	1.28275
27	\$106,514	1.29406
28	\$107,445	1.30537
29	\$108,376	1.31668
30	\$109,307	1.32799

Columbia School District
High School Assistant Principal Salary Schedule
225 Days
2014-2015

161AB High School AP		
Master's Degree		
<i>in administration</i>		
Days	225	
	Range	
Min	\$77,233	
Max	\$102,564	
		Index
1	\$77,233	
2	\$78,106	1.01131
3	\$78,980	1.02262
4	\$79,853	1.03393
5	\$80,727	1.04524
6	\$81,600	1.05655
7	\$82,474	1.06786
8	\$83,347	1.07917
9	\$84,221	1.09048
10	\$85,094	1.10179
11	\$85,968	1.11310
12	\$86,841	1.12441
13	\$87,715	1.13572
14	\$88,588	1.14703
15	\$89,462	1.15834
16	\$90,335	1.16965
17	\$91,209	1.18096
18	\$92,082	1.19227
19	\$92,956	1.20358
20	\$93,829	1.21489
21	\$94,703	1.22620
22	\$95,576	1.23751
23	\$96,450	1.24882
24	\$97,323	1.26013
25	\$98,197	1.27144
26	\$99,070	1.28275
27	\$99,944	1.29406
28	\$100,817	1.30537
29	\$101,691	1.31668
30	\$102,564	1.32799

161ABB High School AP		
Career Admin Certificate		
<i>(Specialist Degree in administration or instruction)</i>		
Days	225	
	Range	
Min	\$78,194	
Max	\$103,841	
		Index
1	\$78,194	
2	\$79,078	1.01131
3	\$79,963	1.02262
4	\$80,847	1.03393
5	\$81,732	1.04524
6	\$82,616	1.05655
7	\$83,500	1.06786
8	\$84,385	1.07917
9	\$85,269	1.09048
10	\$86,153	1.10179
11	\$87,038	1.11310
12	\$87,922	1.12441
13	\$88,807	1.13572
14	\$89,691	1.14703
15	\$90,575	1.15834
16	\$91,460	1.16965
17	\$92,344	1.18096
18	\$93,228	1.19227
19	\$94,113	1.20358
20	\$94,997	1.21489
21	\$95,882	1.22620
22	\$96,766	1.23751
23	\$97,650	1.24882
24	\$98,535	1.26013
25	\$99,419	1.27144
26	\$100,303	1.28275
27	\$101,188	1.29406
28	\$102,072	1.30537
29	\$102,957	1.31668
30	\$103,841	1.32799

161ABC High School AP		
Doctoral Degree		
<i>in administration or instruction</i>		
Days	225	
	Range	
Min	\$79,156	
Max	\$105,118	
		Index
1	\$79,156	
2	\$80,051	1.01131
3	\$80,946	1.02262
4	\$81,841	1.03393
5	\$82,737	1.04524
6	\$83,632	1.05655
7	\$84,527	1.06786
8	\$85,422	1.07917
9	\$86,318	1.09048
10	\$87,213	1.10179
11	\$88,108	1.11310
12	\$89,003	1.12441
13	\$89,899	1.13572
14	\$90,794	1.14703
15	\$91,689	1.15834
16	\$92,584	1.16965
17	\$93,480	1.18096
18	\$94,375	1.19227
19	\$95,270	1.20358
20	\$96,165	1.21489
21	\$97,061	1.22620
22	\$97,956	1.23751
23	\$98,851	1.24882
24	\$99,746	1.26013
25	\$100,642	1.27144
26	\$101,537	1.28275
27	\$102,432	1.29406
28	\$103,327	1.30537
29	\$104,223	1.31668
30	\$105,118	1.32799

**Columbia School District
High School Principal Salary Schedule
2014-2015**

165A High School Principal Master's Degree in administration		
Days	233	
	Range	
Min	\$90,951	
Max	\$120,782	
		Index
1	\$90,951	
2	\$91,980	1.01131
3	\$93,008	1.02262
4	\$94,037	1.03393
5	\$95,066	1.04524
6	\$96,094	1.05655
7	\$97,123	1.06786
8	\$98,152	1.07917
9	\$99,180	1.09048
10	\$100,209	1.10179
11	\$101,238	1.11310
12	\$102,266	1.12441
13	\$103,295	1.13572
14	\$104,324	1.14703
15	\$105,352	1.15834
16	\$106,381	1.16965
17	\$107,410	1.18096
18	\$108,438	1.19227
19	\$109,467	1.20358
20	\$110,496	1.21489
21	\$111,524	1.22620
22	\$112,553	1.23751
23	\$113,582	1.24882
24	\$114,610	1.26013
25	\$115,639	1.27144
26	\$116,668	1.28275
27	\$117,696	1.29406
28	\$118,725	1.30537
29	\$119,753	1.31668
30	\$120,782	1.32799

165B High School Principal Career Admin Certificate (Specialist Degree in administration or instruction)		
Days	233	
	Range	
Min	\$91,951	
Max	\$122,110	
		Index
1	\$91,951	
2	\$92,991	1.01131
3	\$94,031	1.02262
4	\$95,071	1.03393
5	\$96,111	1.04524
6	\$97,151	1.05655
7	\$98,191	1.06786
8	\$99,231	1.07917
9	\$100,271	1.09048
10	\$101,311	1.10179
11	\$102,351	1.11310
12	\$103,391	1.12441
13	\$104,431	1.13572
14	\$105,471	1.14703
15	\$106,511	1.15834
16	\$107,551	1.16965
17	\$108,591	1.18096
18	\$109,631	1.19227
19	\$110,671	1.20358
20	\$111,710	1.21489
21	\$112,750	1.22620
22	\$113,790	1.23751
23	\$114,830	1.24882
24	\$115,870	1.26013
25	\$116,910	1.27144
26	\$117,950	1.28275
27	\$118,990	1.29406
28	\$120,030	1.30537
29	\$121,070	1.31668
30	\$122,110	1.32799

165C High School Principal Doctoral Degree in administration or instruction		
Days	233	
	Range	
Min	\$92,951	
Max	\$123,438	
		Index
1	\$92,951	
2	\$94,002	1.01131
3	\$95,054	1.02262
4	\$96,105	1.03393
5	\$97,156	1.04524
6	\$98,207	1.05655
7	\$99,259	1.06786
8	\$100,310	1.07917
9	\$101,361	1.09048
10	\$102,413	1.10179
11	\$103,464	1.11310
12	\$104,515	1.12441
13	\$105,566	1.13572
14	\$106,618	1.14703
15	\$107,669	1.15834
16	\$108,720	1.16965
17	\$109,772	1.18096
18	\$110,823	1.19227
19	\$111,874	1.20358
20	\$112,925	1.21489
21	\$113,977	1.22620
22	\$115,028	1.23751
23	\$116,079	1.24882
24	\$117,130	1.26013
25	\$118,182	1.27144
26	\$119,233	1.28275
27	\$120,284	1.29406
28	\$121,336	1.30537
29	\$122,387	1.31668
30	\$123,438	1.32799

**Columbia School District
Douglass Assistant Principal
2014-2015**

166A Douglass AP Master's Degree in administration		
Days	234	
	Range	
Min	\$70,918	
Max	\$94,178	
		Index
1	\$70,918	
2	\$71,720	1.01131
3	\$72,522	1.02262
4	\$73,324	1.03393
5	\$74,126	1.04524
6	\$74,928	1.05655
7	\$75,730	1.06786
8	\$76,533	1.07917
9	\$77,335	1.09048
10	\$78,137	1.10179
11	\$78,939	1.11310
12	\$79,741	1.12441
13	\$80,543	1.13572
14	\$81,345	1.14703
15	\$82,147	1.15834
16	\$82,949	1.16965
17	\$83,751	1.18096
18	\$84,553	1.19227
19	\$85,355	1.20358
20	\$86,158	1.21489
21	\$86,960	1.22620
22	\$87,762	1.23751
23	\$88,564	1.24882
24	\$89,366	1.26013
25	\$90,168	1.27144
26	\$90,970	1.28275
27	\$91,772	1.29406
28	\$92,574	1.30537
29	\$93,376	1.31668
30	\$94,178	1.32799

166B Douglass AP Career Admin Certificate (Specialist Degree in administration or instruction)		
Days	234	
	Range	
Min	\$71,918	
Max	\$95,506	
		Index
1	\$71,918	
2	\$72,731	1.01131
3	\$73,545	1.02262
4	\$74,358	1.03393
5	\$75,172	1.04524
6	\$75,985	1.05655
7	\$76,798	1.06786
8	\$77,612	1.07917
9	\$78,425	1.09048
10	\$79,239	1.10179
11	\$80,052	1.11310
12	\$80,865	1.12441
13	\$81,679	1.13572
14	\$82,492	1.14703
15	\$83,305	1.15834
16	\$84,119	1.16965
17	\$84,932	1.18096
18	\$85,746	1.19227
19	\$86,559	1.20358
20	\$87,372	1.21489
21	\$88,186	1.22620
22	\$88,999	1.23751
23	\$89,813	1.24882
24	\$90,626	1.26013
25	\$91,439	1.27144
26	\$92,253	1.28275
27	\$93,066	1.29406
28	\$93,880	1.30537
29	\$94,693	1.31668
30	\$95,506	1.32799

166C Douglass AP Doctoral Degree in administration or instruction		
Days	234	
	Range	
Min	\$72,918	
Max	\$96,834	
		Index
1	\$72,918	
2	\$73,743	1.01131
3	\$74,567	1.02262
4	\$75,392	1.03393
5	\$76,217	1.04524
6	\$77,042	1.05655
7	\$77,866	1.06786
8	\$78,691	1.07917
9	\$79,516	1.09048
10	\$80,340	1.10179
11	\$81,165	1.11310
12	\$81,990	1.12441
13	\$82,814	1.13572
14	\$83,639	1.14703
15	\$84,464	1.15834
16	\$85,289	1.16965
17	\$86,113	1.18096
18	\$86,938	1.19227
19	\$87,763	1.20358
20	\$88,587	1.21489
21	\$89,412	1.22620
22	\$90,237	1.23751
23	\$91,061	1.24882
24	\$91,886	1.26013
25	\$92,711	1.27144
26	\$93,536	1.28275
27	\$94,360	1.29406
28	\$95,185	1.30537
29	\$96,010	1.31668
30	\$96,834	1.32799

**Columbia School District
Douglass High School Director
2014-2015**

167A Douglass High Director Master's Degree in administration		
Days	234	
	Range	
Min	\$85,686	
Max	\$113,790	
		Index
1	\$85,686	
2	\$86,655	1.01131
3	\$87,624	1.02262
4	\$88,593	1.03393
5	\$89,562	1.04524
6	\$90,532	1.05655
7	\$91,501	1.06786
8	\$92,470	1.07917
9	\$93,439	1.09048
10	\$94,408	1.10179
11	\$95,377	1.11310
12	\$96,346	1.12441
13	\$97,315	1.13572
14	\$98,284	1.14703
15	\$99,254	1.15834
16	\$100,223	1.16965
17	\$101,192	1.18096
18	\$102,161	1.19227
19	\$103,130	1.20358
20	\$104,099	1.21489
21	\$105,068	1.22620
22	\$106,037	1.23751
23	\$107,006	1.24882
24	\$107,975	1.26013
25	\$108,945	1.27144
26	\$109,914	1.28275
27	\$110,883	1.29406
28	\$111,852	1.30537
29	\$112,821	1.31668
30	\$113,790	1.32799

167B Douglass High Director Career Admin Certificate (Specialist Degree in administration or instruction)		
Days	234	
	Range	
Min	\$86,686	
Max	\$115,118	
		Index
1	\$86,686	
2	\$87,666	1.01131
3	\$88,647	1.02262
4	\$89,627	1.03393
5	\$90,608	1.04524
6	\$91,588	1.05655
7	\$92,569	1.06786
8	\$93,549	1.07917
9	\$94,529	1.09048
10	\$95,510	1.10179
11	\$96,490	1.11310
12	\$97,471	1.12441
13	\$98,451	1.13572
14	\$99,431	1.14703
15	\$100,412	1.15834
16	\$101,392	1.16965
17	\$102,373	1.18096
18	\$103,353	1.19227
19	\$104,334	1.20358
20	\$105,314	1.21489
21	\$106,294	1.22620
22	\$107,275	1.23751
23	\$108,255	1.24882
24	\$109,236	1.26013
25	\$110,216	1.27144
26	\$111,196	1.28275
27	\$112,177	1.29406
28	\$113,157	1.30537
29	\$114,138	1.31668
30	\$115,118	1.32799

167C Douglass High Director Doctoral Degree in administration or instruction		
Days	234	
	Range	
Min	\$87,686	
Max	\$116,446	
		Index
1	\$87,686	
2	\$88,678	1.01131
3	\$89,669	1.02262
4	\$90,661	1.03393
5	\$91,653	1.04524
6	\$92,645	1.05655
7	\$93,636	1.06786
8	\$94,628	1.07917
9	\$95,620	1.09048
10	\$96,612	1.10179
11	\$97,603	1.11310
12	\$98,595	1.12441
13	\$99,587	1.13572
14	\$100,578	1.14703
15	\$101,570	1.15834
16	\$102,562	1.16965
17	\$103,554	1.18096
18	\$104,545	1.19227
19	\$105,537	1.20358
20	\$106,529	1.21489
21	\$107,521	1.22620
22	\$108,512	1.23751
23	\$109,504	1.24882
24	\$110,496	1.26013
25	\$111,487	1.27144
26	\$112,479	1.28275
27	\$113,471	1.29406
28	\$114,463	1.30537
29	\$115,454	1.31668
30	\$116,446	1.32799

Columbia School District
 Hourly Support Staff Salary Schedule
 2014-2015

Step	Salary Grade 26		Salary Grade 27		Salary Grade 28		Salary Grade 29		Salary Grade 30	
	Hrly Rate	Index	Hrly Rate	Index	Hrly Rate	Index	Hrly Rate	Index	Hrly Rate	Index
1	\$9.92		\$11.12		\$12.45		\$13.94		\$15.19	
2	\$10.22	1.0300	\$11.45	1.0300	\$12.82	1.0300	\$14.36	1.0300	\$15.65	1.0300
3	\$10.52	1.0600	\$11.79	1.0600	\$13.20	1.0600	\$14.78	1.0600	\$16.10	1.0600
4	\$10.82	1.0900	\$12.12	1.0900	\$13.57	1.0900	\$15.19	1.0900	\$16.56	1.0900
5	\$11.12	1.1200	\$12.45	1.1200	\$13.94	1.1200	\$15.61	1.1200	\$17.01	1.1200
6	\$11.41	1.1500	\$12.79	1.1500	\$14.32	1.1500	\$16.03	1.1500	\$17.47	1.1500
7	\$11.71	1.1800	\$13.12	1.1800	\$14.69	1.1800	\$16.45	1.1800	\$17.92	1.1800
8	\$12.01	1.2100	\$13.46	1.2100	\$15.06	1.2100	\$16.87	1.2100	\$18.38	1.2100
9	\$12.31	1.2400	\$13.79	1.2400	\$15.44	1.2400	\$17.29	1.2400	\$18.84	1.2400
10	\$12.60	1.2700	\$14.12	1.2700	\$15.81	1.2700	\$17.70	1.2700	\$19.29	1.2700
11	\$12.90	1.3000	\$14.46	1.3000	\$16.19	1.3000	\$18.12	1.3000	\$19.75	1.3000
12	\$13.20	1.3300	\$14.79	1.3300	\$16.56	1.3300	\$18.54	1.3300	\$20.20	1.3300
13	\$13.50	1.3600	\$15.12	1.3600	\$16.93	1.3600	\$18.96	1.3600	\$20.66	1.3600
14	\$13.80	1.3900	\$15.46	1.3900	\$17.31	1.3900	\$19.38	1.3900	\$21.11	1.3900
15	\$14.09	1.4200	\$15.79	1.4200	\$17.68	1.4200	\$19.79	1.4200	\$21.57	1.4200
16	\$14.39	1.4500	\$16.12	1.4500	\$18.05	1.4500	\$20.21	1.4500	\$22.03	1.4500
17	\$14.69	1.4800	\$16.46	1.4800	\$18.43	1.4800	\$20.63	1.4800	\$22.48	1.4800
18	\$14.99	1.5100	\$16.79	1.5100	\$18.80	1.5100	\$21.05	1.5100	\$22.94	1.5100
19	\$15.28	1.5400	\$17.12	1.5400	\$19.17	1.5400	\$21.47	1.5400	\$23.39	1.5400
20	\$15.58	1.5700	\$17.46	1.5700	\$19.55	1.5700	\$21.89	1.5700	\$23.85	1.5700
21	\$15.68	1.5800	\$17.57	1.5800	\$19.67	1.5800	\$22.03	1.5800	\$24.00	1.5800
22	\$15.78	1.5900	\$17.68	1.5900	\$19.80	1.5900	\$22.16	1.5900	\$24.15	1.5900
23	\$15.94	1.6000	\$17.83	1.6000	\$19.94	1.6000	\$22.31	1.6000	\$24.30	1.6000
24	\$16.08	\$ 300	\$17.99	\$ 325	\$20.11	\$ 350	\$22.49	\$ 375	\$24.35	\$ 100
25	\$16.14	\$ 120	\$18.05	\$ 125	\$20.17	\$ 125	\$22.55	\$ 125	\$24.41	\$ 120
26	\$16.20	\$ 120	\$18.11	\$ 125	\$20.23	\$ 125	\$22.61	\$ 125	\$24.46	\$ 120
27	\$16.26	\$ 120	\$18.17	\$ 125	\$20.29	\$ 125	\$22.67	\$ 125	\$24.52	\$ 120
28	\$16.32	\$ 120	\$18.23	\$ 125	\$20.35	\$ 125	\$22.73	\$ 125	\$24.58	\$ 120
29	\$16.37	\$ 120	\$18.29	\$ 125	\$20.41	\$ 125	\$22.79	\$ 125	\$24.64	\$ 120
30	\$16.37		\$18.29		\$20.41		\$22.79		\$24.64	

Columbia Public Schools
Instructional Aide Salary Schedule
for new hires prior to 7/1/2010
187 Days
2014-2015

Step	I		II		III		IV		V		VI		VII		VIII	
	B.S. Salary	Index	B.S. + 15 150 Salary	OR Index	M.S. Salary	Index	M.S. + 15 Salary	Index	M.S. + 30 Salary	Index	M.S. + 45 Salary	Index	M.S. + 60 Salary	Index	M.S. + 75 OR DOCTORATE Salary	Index
1	11.74	1.00	\$ 12.21	1.04	\$ 13.21	1.125	\$ 13.68	1.165	\$ 14.15	1.205	\$ 14.62	1.245	\$ 15.09	1.285	\$ 15.56	1.325
2	12.21	1.04	\$ 12.68	1.08	\$ 13.68	1.165	\$ 14.15	1.205	\$ 14.62	1.245	\$ 15.09	1.285	\$ 15.56	1.325	\$ 16.03	1.365
3	12.68	1.08	\$ 13.15	1.12	\$ 14.15	1.205	\$ 14.62	1.245	\$ 15.09	1.285	\$ 15.56	1.325	\$ 16.03	1.365	\$ 16.49	1.405
4	13.15	1.12	\$ 13.62	1.16	\$ 14.62	1.245	\$ 15.09	1.285	\$ 15.56	1.325	\$ 16.03	1.365	\$ 16.49	1.405	\$ 16.96	1.445
5	13.62	1.16	\$ 14.09	1.20	\$ 15.09	1.285	\$ 15.56	1.325	\$ 16.03	1.365	\$ 16.49	1.405	\$ 16.96	1.445	\$ 17.43	1.485
6	14.09	1.20	\$ 14.56	1.24	\$ 15.56	1.325	\$ 16.03	1.365	\$ 16.49	1.405	\$ 16.96	1.445	\$ 17.43	1.485	\$ 17.90	1.525
7	14.56	1.24	\$ 15.03	1.28	\$ 16.03	1.365	\$ 16.49	1.405	\$ 16.96	1.445	\$ 17.43	1.485	\$ 17.90	1.525	\$ 18.37	1.565
8	15.03	1.28	\$ 15.50	1.32	\$ 16.49	1.405	\$ 16.96	1.445	\$ 17.43	1.485	\$ 17.90	1.525	\$ 18.37	1.565	\$ 18.84	1.605
9	15.50	1.32	\$ 15.97	1.36	\$ 16.96	1.445	\$ 17.43	1.485	\$ 17.90	1.525	\$ 18.37	1.565	\$ 18.84	1.605	\$ 19.31	1.645
10	15.97	1.36	\$ 16.44	1.40	\$ 17.43	1.485	\$ 17.90	1.525	\$ 18.37	1.565	\$ 18.84	1.605	\$ 19.31	1.645	\$ 19.78	1.685
11	16.44	1.40	\$ 16.91	1.44	\$ 17.90	1.525	\$ 18.37	1.565	\$ 18.84	1.605	\$ 19.31	1.645	\$ 19.78	1.685	\$ 20.25	1.725
12	16.55	1.41	\$ 17.38	1.48	\$ 18.37	1.565	\$ 18.84	1.605	\$ 19.31	1.645	\$ 19.78	1.685	\$ 20.25	1.725	\$ 20.72	1.765
13	16.67	1.42	\$ 17.49	1.49	\$ 18.84	1.605	\$ 19.31	1.645	\$ 19.78	1.685	\$ 20.25	1.725	\$ 21.19	1.805	\$ 21.66	1.845
14	16.79	1.43	\$ 17.61	1.50	\$ 18.96	1.615	\$ 19.78	1.685	\$ 20.25	1.725	\$ 20.72	1.765	\$ 21.19	1.805	\$ 21.66	1.845
15	16.87	0.08	\$ 17.73	1.51	\$ 19.08	1.625	\$ 19.90	1.695	\$ 20.72	1.765	\$ 21.19	1.805	\$ 21.66	1.845	\$ 22.13	1.885
16	16.96	0.09	\$ 17.81	0.08	\$ 19.19	1.635	\$ 20.02	1.705	\$ 20.84	1.775	\$ 21.66	1.845	\$ 22.13	1.885	\$ 22.60	1.925
17	17.05	0.09	\$ 17.90	0.09	\$ 19.27	0.08	\$ 20.13	1.715	\$ 20.96	1.785	\$ 21.78	1.855	\$ 22.60	1.925	\$ 23.07	1.965
18	17.14	0.09	\$ 17.99	0.09	\$ 19.36	0.09	\$ 20.21	0.08	\$ 21.07	1.795	\$ 21.90	1.865	\$ 22.72	1.935	\$ 23.54	2.005
19	17.23	0.09	\$ 18.08	0.09	\$ 19.45	0.09	\$ 20.30	0.09	\$ 21.15	0.08	\$ 22.01	1.875	\$ 22.83	1.945	\$ 24.01	2.045
20	17.32	0.09	\$ 18.17	0.09	\$ 19.54	0.09	\$ 20.39	0.09	\$ 21.24	0.09	\$ 22.09	0.08	\$ 22.95	1.955	\$ 24.48	2.085
21	17.41	0.09	\$ 18.26	0.09	\$ 19.63	0.09	\$ 20.48	0.09	\$ 21.33	0.09	\$ 22.18	0.09	\$ 23.03	0.08	\$ 24.95	2.125
22	17.50	0.09	\$ 18.35	0.09	\$ 19.72	0.09	\$ 20.57	0.09	\$ 21.42	0.09	\$ 22.27	0.09	\$ 23.12	0.09	\$ 25.42	2.165
23	17.50		\$ 18.44	0.09	\$ 19.81	0.09	\$ 20.66	0.09	\$ 21.51	0.09	\$ 22.36	0.09	\$ 23.21	0.09	\$ 25.53	2.175
24	17.50		\$ 18.44		\$ 19.90	0.09	\$ 20.75	0.09	\$ 21.60	0.09	\$ 22.45	0.09	\$ 23.30	0.09	\$ 25.65	2.185
25	17.50		\$ 18.44		\$ 19.90		\$ 20.84	0.09	\$ 21.69	0.09	\$ 22.54	0.09	\$ 23.39	0.09	\$ 25.73	0.08
26	17.50		\$ 18.44		\$ 19.90		\$ 20.84		\$ 21.78	0.09	\$ 22.63	0.09	\$ 23.48	0.09	\$ 25.82	0.09
27	17.50		\$ 18.44		\$ 19.90		\$ 20.84		\$ 21.78		\$ 22.72	0.09	\$ 23.57	0.09	\$ 25.91	0.09
28	17.50		\$ 18.44		\$ 19.90		\$ 20.84		\$ 21.78		\$ 22.72		\$ 23.66	0.09	\$ 26.00	0.09
29	17.50		\$ 18.44		\$ 19.90		\$ 20.84		\$ 21.78		\$ 22.72		\$ 23.66		\$ 26.09	0.09
30	17.50		\$ 18.44		\$ 19.90		\$ 20.84		\$ 21.78		\$ 22.72		\$ 23.66		\$ 26.18	0.09

**Columbia School District
Instructional Aide Salary Schedule
for new hires post 6/30/2010
2014-2015**

Instructional Aides		
FT Hours	1496	
# of Days	187	
Hours per	8	
Base Pay	\$11.74	
Index	0.04	
1	\$ 11.74	
2	\$ 12.21	1.04
3	\$ 12.68	1.08
4	\$ 13.15	1.12
5	\$ 13.62	1.16
6	\$ 14.09	1.20
7	\$ 14.56	1.24
8	\$ 15.03	1.28
9	\$ 15.50	1.32
10	\$ 15.97	1.36
11	\$ 16.44	1.40
12	\$ 16.55	1.41
13	\$ 16.67	1.42
14	\$ 16.75	\$0.08
15	\$ 16.83	\$0.08
16	\$ 16.92	\$0.09
17	\$ 17.01	\$0.09
18	\$ 17.10	\$0.09
19	\$ 17.19	\$0.09
20	\$ 17.28	\$0.09
21	\$ 17.37	\$0.09

**Columbia School District
Paraprofessional Salary Schedule
2014-2015
184 Days**

Step	1		2		Step
	Hrly Rate	Index	Hrly Rate	Index	
1	\$9.73	1.0000	\$10.23	1.0000	1
2	\$10.02	1.0300	\$10.54	1.0300	2
3	\$10.32	1.0600	\$10.85	1.0600	3
4	\$10.61	1.0900	\$11.15	1.0900	4
5	\$10.90	1.1200	\$11.46	1.1200	5
6	\$11.19	1.1500	\$11.77	1.1500	6
7	\$11.48	1.1800	\$12.07	1.1800	7
8	\$11.78	1.2100	\$12.38	1.2100	8
9	\$12.07	1.2400	\$12.69	1.2400	9
10	\$12.36	1.2700	\$13.00	1.2700	10
11	\$12.65	1.3000	\$13.30	1.3000	11
12	\$12.94	1.3300	\$13.61	1.3300	12
13	\$13.24	1.3600	\$13.92	1.3600	13
14	\$13.53	1.3900	\$14.22	1.3900	14
15	\$13.82	1.4200	\$14.53	1.4200	15
16	\$14.11	1.4500	\$14.84	1.4500	16
17	\$14.40	1.4800	\$15.14	1.4800	17
18	\$14.70	1.5100	\$15.45	1.5100	18
19	\$14.99	1.5400	\$15.76	1.5400	19
20	\$15.28	1.5700	\$16.07	1.5700	20
21	\$15.38	1.5800	\$16.17	1.5800	21
22	\$15.48	1.5900	\$16.27	1.5900	22
23	\$15.57	1.6000	\$16.37	1.6000	23
24	\$15.57		\$16.37		24
25	\$15.57		\$16.37		25
26	\$15.57		\$16.37		26
27	\$15.57		\$16.37		27
28	\$15.57		\$16.37		28
29	\$15.57		\$16.37		29
30	\$15.57		\$16.37		30

Columbia School District
Technology Services
Support Staff Salary Schedule
2014-2015

Step	Index	Level 1	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Level 8	Level 9
1	1.00	\$14.00	\$14.42	\$14.84	\$15.26	\$15.68	\$16.10	\$16.24	\$16.52	\$16.94
2	1.03	\$14.42	\$14.85	\$15.29	\$15.72	\$16.15	\$16.58	\$16.73	\$17.02	\$17.45
3	1.06	\$14.84	\$15.29	\$15.73	\$16.18	\$16.62	\$17.07	\$17.21	\$17.51	\$17.96
4	1.09	\$15.26	\$15.72	\$16.18	\$16.63	\$17.09	\$17.55	\$17.70	\$18.01	\$18.46
5	1.12	\$15.68	\$16.15	\$16.62	\$17.09	\$17.56	\$18.03	\$18.19	\$18.50	\$18.97
6	1.15	\$16.10	\$16.58	\$17.07	\$17.55	\$18.03	\$18.52	\$18.68	\$19.00	\$19.48
7	1.18	\$16.52	\$17.02	\$17.51	\$18.01	\$18.50	\$19.00	\$19.16	\$19.49	\$19.99
8	1.21	\$16.94	\$17.45	\$17.96	\$18.46	\$18.97	\$19.48	\$19.65	\$19.99	\$20.50
9	1.24	\$17.36	\$17.88	\$18.40	\$18.92	\$19.44	\$19.96	\$20.14	\$20.48	\$21.01
10	1.27	\$17.78	\$18.31	\$18.85	\$19.38	\$19.91	\$20.45	\$20.62	\$20.98	\$21.51
11	1.30	\$18.20	\$18.75	\$19.29	\$19.84	\$20.38	\$20.93	\$21.11	\$21.48	\$22.02
12	1.33	\$18.62	\$19.18	\$19.74	\$20.30	\$20.85	\$21.41	\$21.60	\$21.97	\$22.53
13	1.36	\$19.04	\$19.61	\$20.18	\$20.75	\$21.32	\$21.90	\$22.09	\$22.47	\$23.04
14	1.39	\$19.46	\$20.04	\$20.63	\$21.21	\$21.80	\$22.38	\$22.57	\$22.96	\$23.55
15	1.42	\$19.88	\$20.48	\$21.07	\$21.67	\$22.27	\$22.86	\$23.06	\$23.46	\$24.05
16	1.45	\$20.30	\$20.91	\$21.52	\$22.13	\$22.74	\$23.35	\$23.55	\$23.95	\$24.56
17	1.48	\$20.72	\$21.34	\$21.96	\$22.58	\$23.21	\$23.83	\$24.04	\$24.45	\$25.07
18	1.51	\$21.14	\$21.77	\$22.41	\$23.04	\$23.68	\$24.31	\$24.52	\$24.95	\$25.58
19	1.54	\$21.56	\$22.21	\$22.85	\$23.50	\$24.15	\$24.79	\$25.01	\$25.44	\$26.09
20	1.57	\$21.98	\$22.64	\$23.30	\$23.96	\$24.62	\$25.28	\$25.50	\$25.94	\$26.60
21	1.58	\$22.12	\$22.78	\$23.45	\$24.11	\$24.77	\$25.44	\$25.66	\$26.10	\$26.77

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 2 or more certifications
- Level 7 - Lead Technician
- Level 8 - Associates Degree and specialized training/certifications and specialized responsibilities
- Level 9 - Associates plus 15 hours, 4 or more certifications and administrative responsibilities

NOTE: 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

Note: All certifications must be within 8 years (or renewed within 8 years)

Curriculum Coordinator Salary Schedule
225 Days
2014-2015

	I		II		
	MS & Ed.S.		Doctorate		
Step	Salary	Index	Salary	Index	Step
1	\$76,238	1.125	\$80,643	1.190	1
2	\$77,254	1.140	\$81,659	1.205	2
3	\$78,271	1.155	\$82,676	1.220	3
4	\$79,287	1.170	\$83,692	1.235	4
5	\$80,304	1.185	\$84,709	1.250	5
6	\$81,320	1.200	\$85,725	1.265	6
7	\$82,337	1.215	\$86,742	1.280	7
8	\$83,353	1.230	\$87,758	1.295	8
9	\$84,370	1.245	\$88,775	1.310	9
10	\$85,386	1.260	\$89,791	1.325	10
11	\$86,403	1.275	\$90,808	1.340	11
12	\$87,419	1.290	\$91,824	1.355	12
13	\$88,436	1.305	\$92,841	1.370	13
14	\$89,452	1.320	\$93,857	1.385	14
15	\$90,469	1.335	\$94,874	1.400	15
16	\$91,485	1.350	\$95,890	1.415	16
17	\$92,502	1.365	\$96,907	1.430	17
18	\$93,518	1.380	\$97,923	1.445	18
19	\$94,535	1.395	\$98,940	1.460	19
20	\$95,551	1.410	\$99,956	1.475	20

**Columbia School District
Custodial Salary Schedule
261 Days
2014-2015**

Day Porter	Night Custodian	Permanent Sub/Floater	Elementary Night Lead	Elementary Day Head and Admin Bldg Head	Secondary Night Lead	Secondary Day Head	Secondary Night Head		

	1		2	3	4	5	6	7	8	
Step	Hrly Rate	Index	Hrly Rate	Hrly Rate	Hrly Rate	Hrly Rate	Hrly Rate	Hrly Rate	Hrly Rate	Step
1	\$9.14	1.0000	\$9.29	\$9.94	\$10.09	\$10.14	\$10.29	\$10.64	\$10.79	1
2	\$9.41	1.0300	\$9.56	\$10.21	\$10.36	\$10.41	\$10.56	\$10.91	\$11.06	2
3	\$9.69	1.0600	\$9.84	\$10.49	\$10.64	\$10.69	\$10.84	\$11.19	\$11.34	3
4	\$9.96	1.0900	\$10.11	\$10.76	\$10.91	\$10.96	\$11.11	\$11.46	\$11.61	4
5	\$10.24	1.1200	\$10.39	\$11.04	\$11.19	\$11.24	\$11.39	\$11.74	\$11.89	5
6	\$10.51	1.1500	\$10.66	\$11.31	\$11.46	\$11.51	\$11.66	\$12.01	\$12.16	6
7	\$10.79	1.1800	\$10.94	\$11.59	\$11.74	\$11.79	\$11.94	\$12.29	\$12.44	7
8	\$11.06	1.2100	\$11.21	\$11.86	\$12.01	\$12.06	\$12.21	\$12.56	\$12.71	8
9	\$11.33	1.2400	\$11.48	\$12.13	\$12.28	\$12.33	\$12.48	\$12.83	\$12.98	9
10	\$11.61	1.2700	\$11.76	\$12.41	\$12.56	\$12.61	\$12.76	\$13.11	\$13.26	10
11	\$11.88	1.3000	\$12.03	\$12.68	\$12.83	\$12.88	\$13.03	\$13.38	\$13.53	11
12	\$12.16	1.3300	\$12.31	\$12.96	\$13.11	\$13.16	\$13.31	\$13.66	\$13.81	12
13	\$12.43	1.3600	\$12.58	\$13.23	\$13.38	\$13.43	\$13.58	\$13.93	\$14.08	13
14	\$12.70	1.3900	\$12.85	\$13.50	\$13.65	\$13.70	\$13.85	\$14.20	\$14.35	14
15	\$12.98	1.4200	\$13.13	\$13.78	\$13.93	\$13.98	\$14.13	\$14.48	\$14.63	15
16	\$13.25	1.4500	\$13.40	\$14.05	\$14.20	\$14.25	\$14.40	\$14.75	\$14.90	16
17	\$13.53	1.4800	\$13.68	\$14.33	\$14.48	\$14.53	\$14.68	\$15.03	\$15.18	17
18	\$13.80	1.5100	\$13.95	\$14.60	\$14.75	\$14.80	\$14.95	\$15.30	\$15.45	18
19	\$14.08	1.5400	\$14.23	\$14.88	\$15.03	\$15.08	\$15.23	\$15.58	\$15.73	19
20	\$14.35	1.5700	\$14.50	\$15.15	\$15.30	\$15.35	\$15.50	\$15.85	\$16.00	20
21	\$14.44	1.5800	\$14.59	\$15.24	\$15.39	\$15.44	\$15.59	\$15.94	\$16.09	21
22	\$14.53	1.5900	\$14.68	\$15.33	\$15.48	\$15.53	\$15.68	\$16.03	\$16.18	22
23	\$14.62	1.6000	\$14.77	\$15.42	\$15.57	\$15.62	\$15.77	\$16.12	\$16.27	23
24	\$14.62		\$14.77	\$15.42	\$15.57	\$15.62	\$15.77	\$16.12	\$16.27	24
25	\$14.62		\$14.77	\$15.42	\$15.57	\$15.62	\$15.77	\$16.12	\$16.27	25
26	\$14.62		\$14.77	\$15.42	\$15.57	\$15.62	\$15.77	\$16.12	\$16.27	26
27	\$14.62		\$14.77	\$15.42	\$15.57	\$15.62	\$15.77	\$16.12	\$16.27	27
28	\$14.62		\$14.77	\$15.42	\$15.57	\$15.62	\$15.77	\$16.12	\$16.27	28
29	\$14.62		\$14.77	\$15.42	\$15.57	\$15.62	\$15.77	\$16.12	\$16.27	29
30	\$14.62		\$14.77	\$15.42	\$15.57	\$15.62	\$15.77	\$16.12	\$16.27	30

**Columbia School District
Nutrition Services Salary Schedule
2014-2015**

Step	1		2		3		4		5		6	
	Hrly Rate	Index	Hrly Rate	Index	Hrly Rate	Index	Hrly Rate	Index	Hrly Rate	Index	Hrly Rate	Index
1	\$9.14	1.0000	\$10.14	1.0000	\$10.64	1.0000	\$11.14	1.0000	\$11.64	1.0000	\$12.14	1.0000
2	\$9.41	1.0300	\$10.44	1.0300	\$10.96	1.0300	\$11.47	1.0300	\$11.99	1.0300	\$12.50	1.0300
3	\$9.69	1.0600	\$10.75	1.0600	\$11.28	1.0600	\$11.81	1.0600	\$12.34	1.0600	\$12.87	1.0600
4	\$9.96	1.0900	\$11.05	1.0900	\$11.60	1.0900	\$12.14	1.0900	\$12.69	1.0900	\$13.23	1.0900
5	\$10.24	1.1200	\$11.36	1.1200	\$11.92	1.1200	\$12.48	1.1200	\$13.04	1.1200	\$13.60	1.1200
6	\$10.51	1.1500	\$11.66	1.1500	\$12.24	1.1500	\$12.81	1.1500	\$13.39	1.1500	\$13.96	1.1500
7	\$10.79	1.1800	\$11.97	1.1800	\$12.56	1.1800	\$13.15	1.1800	\$13.74	1.1800	\$14.33	1.1800
8	\$11.06	1.2100	\$12.27	1.2100	\$12.87	1.2100	\$13.48	1.2100	\$14.08	1.2100	\$14.69	1.2100
9	\$11.33	1.2400	\$12.57	1.2400	\$13.19	1.2400	\$13.81	1.2400	\$14.43	1.2400	\$15.05	1.2400
10	\$11.61	1.2700	\$12.88	1.2700	\$13.51	1.2700	\$14.15	1.2700	\$14.78	1.2700	\$15.42	1.2700
11	\$11.88	1.3000	\$13.18	1.3000	\$13.83	1.3000	\$14.48	1.3000	\$15.13	1.3000	\$15.78	1.3000
12	\$12.16	1.3300	\$13.49	1.3300	\$14.15	1.3300	\$14.82	1.3300	\$15.48	1.3300	\$16.15	1.3300
13	\$12.43	1.3600	\$13.79	1.3600	\$14.47	1.3600	\$15.15	1.3600	\$15.83	1.3600	\$16.51	1.3600
14	\$12.70	1.3900	\$14.09	1.3900	\$14.79	1.3900	\$15.48	1.3900	\$16.18	1.3900	\$16.87	1.3900
15	\$12.98	1.4200	\$14.40	1.4200	\$15.11	1.4200	\$15.82	1.4200	\$16.53	1.4200	\$17.24	1.4200
16	\$13.25	1.4500	\$14.70	1.4500	\$15.43	1.4500	\$16.15	1.4500	\$16.88	1.4500	\$17.60	1.4500
17	\$13.53	1.4800	\$15.01	1.4800	\$15.75	1.4800	\$16.49	1.4800	\$17.23	1.4800	\$17.97	1.4800
18	\$13.80	1.5100	\$15.31	1.5100	\$16.07	1.5100	\$16.82	1.5100	\$17.58	1.5100	\$18.33	1.5100
19	\$14.08	1.5400	\$15.62	1.5400	\$16.39	1.5400	\$17.16	1.5400	\$17.93	1.5400	\$18.70	1.5400
20	\$14.35	1.5700	\$15.92	1.5700	\$16.70	1.5700	\$17.49	1.5700	\$18.27	1.5700	\$19.06	1.5700
21	\$14.44	1.5800	\$16.02	1.5800	\$16.81	1.5800	\$17.60	1.5800	\$18.39	1.5800	\$19.18	1.5800
22	\$14.53	1.5900	\$16.12	1.5900	\$16.92	1.5900	\$17.71	1.5900	\$18.51	1.5900	\$19.30	1.5900
23	\$14.62	1.6000	\$16.22	1.6000	\$17.02	1.6000	\$17.82	1.6000	\$18.62	1.6000	\$19.42	1.6000
24	\$14.62		\$16.22		\$17.02		\$17.82		\$18.62		\$19.42	
25	\$14.62		\$16.22		\$17.02		\$17.82		\$18.62		\$19.42	
26	\$14.62		\$16.22		\$17.02		\$17.82		\$18.62		\$19.42	
27	\$14.62		\$16.22		\$17.02		\$17.82		\$18.62		\$19.42	
28	\$14.62		\$16.22		\$17.02		\$17.82		\$18.62		\$19.42	
29	\$14.62		\$16.22		\$17.02		\$17.82		\$18.62		\$19.42	
30	\$14.62		\$16.22		\$17.02		\$17.82		\$18.62		\$19.42	

COLUMBIA PUBLIC SCHOOLS

2014-2015 School Year Calendar

Approved by Board of Education March 11, 2013

First Day of Classes..... August 19
 First Day of Kindergarten..... August 21
 End of First Semester.....December 19
 End of First Trimester.....November 7
 End of Second Trimester.....February 12
 Last Day of Classes..... June 3
 First Day of Summer School 2015..... June 8
 Last Day of Summer School 2015.....July 2

AUGUST						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

SEPTEMBER						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

OCTOBER						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

NOVEMBER						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

DECEMBER						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

JANUARY						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

FEBRUARY						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

MARCH						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

APRIL						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

MAY						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

JUNE						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

JULY						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Legal Holidays November 27, December 25, February 16, July 4
 Labor Day September 1
 Thanksgiving Vacation.....November 26 – 28
 Winter Recess December 22 – January 1
 Martin Luther King's Birthday January 19
 Presidents' DayFebruary 16
 Spring Recess..... March 23 – March 27
 Memorial Day May 25

- Teacher Collaboration or Work Day – School not in Session
- School Not in Session
- Opening Day of School
- Closing Day of School

- November 14 and February 27 are Parent/Teacher Conference Days in Elementary and Middle Schools
- Classes Dismissed 2 ½ Hours Before Normal Dismissal Times for Staff Planning and Collaboration
- First Day for Kindergarten

6 snow days are built into the calendar (shaded in grey). If the district uses fewer than 6 inclement weather days during the year, the unused days will be removed from the end of the school year. If the district uses exactly 0 inclement weather days, the district will consider taking **May 1** as a holiday, so that the final day of school will not be a single early release day following the weekend.

COLUMBIA PUBLIC SCHOOLS 2014-2015 SCHOOL CALENDAR



ADSUP - Hourly
261 Days - "Snow Days" are Scheduled Work Days

July 2014								August 2014							
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	AUGUST
			1	2	3	4	5						1	2	
1 - First Day of Employment	6	7	8	9	10	11	12	3	4	5	6	7	8	9	
4 - Independence Day PAID DAY OFF	13	14	15	16	17	18	19	10	11	12	13	14	15	16	
	20	21	22	23	24	25	26	17	18	19	20	21	22	23	
	27	28	29	30	31			24	25	26	27	28	29	30	
								31							
September 2014								October 2014							
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	OCTOBER
		1	2	3	4	5	6				1	2	3	4	
1 - Labor Day PAID DAY OFF	7	8	9	10	11	12	13	5	6	7	8	9	10	11	
	14	15	16	17	18	19	20	12	13	14	15	16	17	18	
	21	22	23	24	25	26	27	19	20	21	22	23	24	25	
	28	29	30					26	27	28	29	30	31		
November 2014								December 2014							
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	DECEMBER
							1		1	2	3	4	5	6	
27-28 - Thanksgiving Break PAID DAYS OFF	2	3	4	5	6	7	8	7	8	9	10	11	12	13	24-26 - Winter Break PAID DAYS OFF
	9	10	11	12	13	14	15	14	15	16	17	18	19	20	
	16	17	18	19	20	21	22	21	22	23	24	25	26	27	
	23	24	25	26	27	28	29	28	29	30	31				
	30														
January 2015								February 2015							
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	FEBRUARY
					1	2	3	1	2	3	4	5	6	7	
1 - New Year's Day PAID DAY OFF	4	5	6	7	8	9	10	8	9	10	11	12	13	14	16 - Presidents' Day PAID DAY OFF
19 - Martin L. King's Day PAID DAY OFF	11	12	13	14	15	16	17	15	16	17	18	19	20	21	
	18	19	20	21	22	23	24	22	23	24	25	26	27	28	
	25	26	27	28	29	30	31								
March 2015								April 2015							
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S	APRIL
	1	2	3	4	5	6	7				1	2	3	4	
	8	9	10	11	12	13	14	5	6	7	8	9	10	11	
	15	16	17	18	19	20	21	12	13	14	15	16	17	18	
	22	23	24	25	26	27	28	19	20	21	22	23	24	25	
	29	30	31					26	27	28	29	30			
May 2015								June 2015							
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	JUNE
						1	2		1	2	3	4	5	6	
25 - Memorial Day PAID DAY OFF	3	4	5	6	7	8	9	7	8	9	10	11	12	13	30 - Last 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														

COLUMBIA PUBLIC SCHOOLS 2014-2015 SCHOOL CALENDAR



ADSUP - Salaried
259 Days - "Snow Days" are Scheduled Work Days

July 2014								August 2014							
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	AUGUST
			1	2	3	4	5						1	2	
1 - First Day of Employment	6	7	8	9	10	11	12	3	4	5	6	7	8	9	
4 - Independence Day PAID DAY OFF	13	14	15	16	17	18	19	10	11	12	13	14	15	16	
18 - UNPAID DAY OFF	20	21	22	23	24	25	26	17	18	19	20	21	22	23	
25 - UNPAID DAY OFF	27	28	29	30	31			24	25	26	27	28	29	30	
								31							
September 2014								October 2014							
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	OCTOBER
		1	2	3	4	5	6				1	2	3	4	
1 - Labor Day PAID DAY OFF	7	8	9	10	11	12	13	5	6	7	8	9	10	11	
	14	15	16	17	18	19	20	12	13	14	15	16	17	18	
	21	22	23	24	25	26	27	19	20	21	22	23	24	25	
	28	29	30					26	27	28	29	30	31		
November 2014								December 2014							
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	DECEMBER
							1		1	2	3	4	5	6	
27-28 - Thanksgiving Break PAID DAYS OFF	2	3	4	5	6	7	8	7	8	9	10	11	12	13	24-26 - Winter Break PAID DAYS OFF
	9	10	11	12	13	14	15	14	15	16	17	18	19	20	
	16	17	18	19	20	21	22	21	22	23	24	25	26	27	
	23	24	25	26	27	28	29	28	29	30	31				
	30														
January 2015								February 2015							
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	FEBRUARY
					1	2	3	1	2	3	4	5	6	7	
1 - New Year's Day PAID DAY OFF	4	5	6	7	8	9	10	8	9	10	11	12	13	14	16 - Presidents' Day PAID DAY OFF
19 - Martin L. King's Day PAID DAY OFF	11	12	13	14	15	16	17	15	16	17	18	19	20	21	
	18	19	20	21	22	23	24	22	23	24	25	26	27	28	
	25	26	27	28	29	30	31								
March 2015								April 2015							
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S	APRIL
	1	2	3	4	5	6	7				1	2	3	4	
	8	9	10	11	12	13	14	5	6	7	8	9	10	11	
	15	16	17	18	19	20	21	12	13	14	15	16	17	18	
	22	23	24	25	26	27	28	19	20	21	22	23	24	25	
	29	30	31					26	27	28	29	30			
May 2015								June 2015							
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	JUNE
						1	2		1	2	3	4	5	6	
25 - Memorial Day PAID DAY OFF	3	4	5	6	7	8	9	7	8	9	10	11	12	13	30 - Last 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														

COLUMBIA PUBLIC SCHOOLS 2014-2015 SCHOOL CALENDAR



Secretary 9

196 Days Less 6 Snow Days (Unpaid Days Off) = 190 Days

July 2014		August 2014	
JULY	S M T W T F S	S M T W T F S	AUGUST
	1 2 3 4 5 6 7		
	8 9 10 11 12 13 14		13 - First Day of Employment
	15 16 17 18 19 20 21	13	
	22 23 24 25 26 27 28	14 15 16	
	29 30 31	17 18 19 20 21 22 23	
		24 25 26 27 28 29 30	
		31	
September 2014		October 2014	
SEPTEMBER	S M T W T F S	S M T W T F S	OCTOBER
	1 2 3 4 5 6		
1 - Labor Day PAID DAY OFF	7 8 9 10 11 12 13	1 2 3 4	
29 - Teacher Work Day UNPAID DAY OFF	14 15 16 17 18 19 20	5 6 7 8 9 10 11	
	21 22 23 24 25 26 27	12 13 14 15 16 17 18	
	28 29 30	19 20 21 22 23 24 25	
		26 27 28 29 30 31	
November 2014		December 2014	
NOVEMBER	S M T W T F S	S M T W T F S	DECEMBER
	1 2 3 4 5 6 7	1 2 3 4 5 6	
4 - Teacher Work Day UNPAID DAY OFF	8 9 10 11 12 13 14	7 8 9 10 11 12 13	22-23 - Winter Break UNPAID DAYS OFF
26 - Thanksgiving Break UNPAID DAY OFF	15 16 17 18 19 20 21	14 15 16 17 18 19 20	24-26 - Winter Break PAID DAYS OFF
27-28 - Thanksgiving Break PAID DAYS OFF	22 23 24 25 26 27 28	21 22 23 24 25 26 27	29-31 - Winter Break UNPAID DAYS OFF
	29 30	28 29 30 31	
January 2015		February 2015	
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 5 6 7	
1 - Winter Break PAID DAY OFF	8 9 10 11 12 13 14	8 9 10 11 12 13 14	13 - Teacher Work Day UNPAID DAY OFF
2 - Teacher Work Day UNPAID DAY OFF	15 16 17 18 19 20 21	15 16 17 18 19 20 21	16 - Presidents' Day PAID DAY OFF
19 - Martin L. King's Day PAID DAY OFF	22 23 24 25 26 27 28	22 23 24 25 26 27 28	
	29 30 31		
March 2015		April 2015	
MARCH	S M T W T F S	S M T W T F S	APRIL
	1 2 3 4 5 6 7		
23-27 - Spring Break UNPAID DAYS OFF	8 9 10 11 12 13 14	1 2 3 4	
	15 16 17 18 19 20 21	5 6 7 8 9 10 11	
	22 23 24 25 26 27 28	12 13 14 15 16 17 18	
	29 30 31	19 20 21 22 23 24 25	
		26 27 28 29 30	
May 2015		June 2015	
MAY	S M T W T F S	S M T W T F S	JUNE
	1 2 3 4 5 6 7		
25 - Memorial Day PAID DAY OFF	8 9 10 11 12 13 14	1 2 3	3 - Last Day of Employment
	15 16 17 18 19 20 21		
	22 23 24 25 26 27 28		
	29 30 31		

COLUMBIA PUBLIC SCHOOLS 2014-2015 SCHOOL CALENDAR



Secretary 10

211 Days Less 6 Snow Days (Unpaid Days Off) = 205 Days

July 2014								August 2014							
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	AUGUST
									4	5	6	7	8	9	4 - First Day of Employment
								10	11	12	13	14	15	16	
								17	18	19	20	21	22	23	
								24	25	26	27	28	29	30	
								31							
September 2014								October 2014							
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	OCTOBER
		1	2	3	4	5	6				1	2	3	4	
1 - Labor Day PAID DAY OFF	7	8	9	10	11	12	13	5	6	7	8	9	10	11	
	14	15	16	17	18	19	20	12	13	14	15	16	17	18	
	21	22	23	24	25	26	27	19	20	21	22	23	24	25	
	28	29	30					26	27	28	29	30	31		
November 2014								December 2014							
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	DECEMBER
							1		1	2	3	4	5	6	
26 - Thanksgiving Break UNPAID DAY OFF	2	3	4	5	6	7	8	7	8	9	10	11	12	13	22-23 - Winter Break UNPAID DAYS OFF
27-28 - Thanksgiving Break PAID DAYS OFF	9	10	11	12	13	14	15	14	15	16	17	18	19	20	24-26 - Winter Break PAID DAYS OFF
	16	17	18	19	20	21	22	21	22	23	24	25	26	27	29-31 - Winter Break UNPAID DAYS OFF
	23	24	25	26	27	28	29	28	29	30	31				
	30														
January 2015								February 2015							
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	FEBRUARY
1 - Winter Break PAID DAY OFF	4	5	6	7	8	9	10	1	2	3	4	5	6	7	
2 - Teacher Work Day UNPAID DAY OFF	11	12	13	14	15	16	17	8	9	10	11	12	13	14	16 - Presidents' Day PAID DAY OFF
19 - Martin L. King's Day PAID DAY OFF	18	19	20	21	22	23	24	15	16	17	18	19	20	21	
	25	26	27	28	29	30	31	22	23	24	25	26	27	28	
March 2015								April 2015							
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S	APRIL
23-27 - Spring Break UNPAID DAYS OFF	1	2	3	4	5	6	7				1	2	3	4	
	8	9	10	11	12	13	14	5	6	7	8	9	10	11	
	15	16	17	18	19	20	21	12	13	14	15	16	17	18	
	22	23	24	25	26	27	28	19	20	21	22	23	24	25	
	29	30	31					26	27	28	29	30			
May 2015								June 2015							
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	JUNE
25 - Memorial Day PAID DAY OFF	3	4	5	6	7	8	9		1	2	3	4	5	6	
	10	11	12	13	14	15	16	7	8	9	10				10 - Last Day of Employment
	17	18	19	20	21	22	23								
	24	25	26	27	28	29	30								
	31														

COLUMBIA PUBLIC SCHOOLS 2014-2015 SCHOOL CALENDAR



Secretary 11

226 Days Less 6 Snow Days (Unpaid Days Off) = 220 Days

July 2014								August 2014								
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	AUGUST	
													1	2		
								3	4	5	6	7	8	9	1 - First Day of Employment	
								10	11	12	13	14	15	16		
								17	18	19	20	21	22	23		
								24	25	26	27	28	29	30		
								31								
September 2014								October 2014								
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	OCTOBER	
		1	2	3	4	5	6				1	2	3	4		
1 - Labor Day PAID DAY OFF	7	8	9	10	11	12	13	5	6	7	8	9	10	11		
	14	15	16	17	18	19	20	12	13	14	15	16	17	18		
	21	22	23	24	25	26	27	19	20	21	22	23	24	25		
	28	29	30					26	27	28	29	30	31			
November 2014								December 2014								
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	DECEMBER	
							1		1	2	3	4	5	6		
26 - Thanksgiving Break UNPAID DAY OFF	2	3	4	5	6	7	8	7	8	9	10	11	12	13	22-23 - Winter Break UNPAID DAYS OFF	
27-28 - Thanksgiving Break PAID DAYS OFF	9	10	11	12	13	14	15	14	15	16	17	18	19	20	24-26 - Winter Break PAID DAYS OFF	
	16	17	18	19	20	21	22	21	22	23	24	25	26	27	29-31 - Winter Break UNPAID DAYS OFF	
	23	24	25	26	27	28	29	28	29	30	31					
	30															
January 2015								February 2015								
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	FEBRUARY	
					1	2	3	1	2	3	4	5	6	7		
1 - Winter Break PAID DAY OFF	4	5	6	7	8	9	10	8	9	10	11	12	13	14	16 - Presidents' Day PAID DAY OFF	
2 - Teacher Work Day UNPAID DAY OFF	11	12	13	14	15	16	17	15	16	17	18	19	20	21		
	18	19	20	21	22	23	24	22	23	24	25	26	27	28		
	25	26	27	28	29	30	31									
March 2015								April 2015								
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S	APRIL	
		1	2	3	4	5	6	7				1	2	3	4	
23-27 - Spring Break UNPAID DAYS 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	29	30				
May 2015								June 2015								
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	JUNE	
						1	2		1	2	3	4	5	6		
25 - Memorial Day PAID DAY OFF	3	4	5	6	7	8	9	7	8	9	10	11	12	13	30 - Last 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															

COLUMBIA PUBLIC SCHOOLS 2014-2015 SCHOOL CALENDAR



Secretary 12
249 Days - "Snow Days" are Scheduled Work Days

July 2014	
JULY	S M T W T F S
1 - First Day of Employment	6 7 8 9 10 11 12
4 - Independence Day PAID DAY OFF	13 14 15 16 17 18 19
	20 21 22 23 24 25 26
	27 28 29 30 31

August 2014	
AUGUST	S M T W T F S
	1 2
	3 4 5 6 7 8 9
	10 11 12 13 14 15 16
	17 18 19 20 21 22 23
	24 25 26 27 28 29 30
	31

September 2014	
SEPTEMBER	S M T W T F S
	1 2 3 4 5 6
1 - Labor Day PAID 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

October 2014	
OCTOBER	S M T W T F S
	1 2 3 4
	5 6 7 8 9 10 11
	12 13 14 15 16 17 18
	19 20 21 22 23 24 25
	26 27 28 29 30 31

November 2014	
NOVEMBER	S M T W T F S
	1
26 - Thanksgiving Break UNPAID DAY OFF	2 3 4 5 6 7 8
27-28 - Thanksgiving Break PAID DAYS OFF	9 10 11 12 13 14 15
	16 17 18 19 20 21 22
	23 24 25 26 27 28 29
	30

December 2014	
DECEMBER	S M T W T F S
	1 2 3 4 5 6
	7 8 9 10 11 12 13
22-23 - Winter Break UNPAID DAYS OFF	14 15 16 17 18 19 20
24-26 - Winter Break PAID DAYS OFF	21 22 23 24 25 26 27
29-31 - Winter Break UNPAID DAYS OFF	28 29 30 31

January 2015	
JANUARY	S M T W T F S
	1 2 3
1 - Winter Break PAID DAY OFF	4 5 6 7 8 9 10
2 - Teacher Work Day UNPAID DAY OFF	11 12 13 14 15 16 17
19 - Martin L. King's Day PAID DAY OFF	18 19 20 21 22 23 24
	25 26 27 28 29 30 31

February 2015	
FEBRUARY	S M T W T F S
	1 2 3 4 5 6 7
	8 9 10 11 12 13 14
16 - Presidents' Day PAID DAY OFF	15 16 17 18 19 20 21
	22 23 24 25 26 27 28

March 2015	
MARCH	S M T W T F S
	1 2 3 4 5 6 7
23-27 - Spring Break UNPAID DAYS 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

April 2015	
APRIL	S M T W T F S
	1 2 3 4
	5 6 7 8 9 10 11
	12 13 14 15 16 17 18
	19 20 21 22 23 24 25
	26 27 28 29 30

May 2015	
MAY	S M T W T F S
	1 2
25 - Memorial Day PAID DAY OFF	3 4 5 6 7 8 9
	10 11 12 13 14 15 16
	17 18 19 20 21 22 23
	24 25 26 27 28 29 30
	31

June 2015	
JUNE	S M T W T F S
	1 2 3 4 5 6
	7 8 9 10 11 12 13
30 - Last Day of Employment	14 15 16 17 18 19 20
	21 22 23 24 25 26 27
	28 29 30

COLUMBIA PUBLIC SCHOOLS 2014-2015 SCHOOL CALENDAR



**Elementary Principal Secretary
221 Days Less 6 Snow Days = 215 Days**

July 2014		AUGUST	
JULY	S M T W T F S	S M T W T F S	
	21 - First Day of Employment	1 2	
	22 23 24 25 26	3 4 5 6 7 8 9	
	27 28 29 30 31	10 11 12 13 14 15 16	
		17 18 19 20 21 22 23	
		24 25 26 27 28 29 30	
		31	
September 2014		OCTOBER	
SEPTEMBER	S M T W T F S	S M T W T F S	
	1 - Labor Day PAID DAY OFF	1 2 3 4	
	7 8 9 10 11 12 13	5 6 7 8 9 10 11	
	14 15 16 17 18 19 20	12 13 14 15 16 17 18	
	21 22 23 24 25 26 27	19 20 21 22 23 24 25	
	28 29 30	26 27 28 29 30 31	
November 2014		DECEMBER	
NOVEMBER	S M T W T F S	S M T W T F S	
	26 - Thanksgiving Break UNPAID DAY OFF	1 2 3 4 5 6	22-23 - Winter Break UNPAID DAYS OFF
	27-28 - Thanksgiving Break PAID DAYS OFF	7 8 9 10 11 12 13	24-26 - Winter Break PAID DAYS OFF
	16 17 18 19 20 21 22	14 15 16 17 18 19 20	29-31 - Winter Break UNPAID DAYS OFF
	23 24 25 26 27 28 29	21 22 23 24 25 26 27	
	30	28 29 30 31	
January 2015		FEBRUARY	
JANUARY	S M T W T F S	S M T W T F S	
	1 - Winter Break PAID DAY OFF	1 2 3 4 5 6 7	16 - Presidents' Day PAID DAY OFF
	2 - Winter Break UNPAID DAY OFF	8 9 10 11 12 13 14	
	19 - Martin L King's Day PAID DAY OFF	15 16 17 18 19 20 21	
	25 26 27 28 29 30 31	22 23 24 25 26 27 28	
March 2015		APRIL	
MARCH	S M T W T F S	S M T W T F S	
	23-27 - Spring Break UNPAID DAYS OFF	1 2 3 4	
	8 9 10 11 12 13 14	5 6 7 8 9 10 11	
	15 16 17 18 19 20 21	12 13 14 15 16 17 18	
	22 23 24 25 26 27 28	19 20 21 22 23 24 25	
	29 30 31	26 27 28 29 30	
May 2015		JUNE	
MAY	S M T W T F S	S M T W T F S	
	25 - Memorial Day PAID DAY OFF	1 2 3 4 5 6	10 - Last Day of Employment
	3 4 5 6 7 8 9	7 8 9 10	
	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 2014-2015 SCHOOL CALENDAR



**Secondary Principal / Assistant Principal
233 Days - "Snow Days" are Scheduled Work Days**

July 2014	
JULY	S M T W T F S
	1 2 3 4 5
1 - First Day of Employment	6 7 8 9 10 11 12
4 - Independence Day PAID DAY OFF	13 14 15 16 17 18 19
14-18 - UNPAID DAYS OFF	20 21 22 23 24 25 26
21-25 - UNPAID DAYS OFF	27 28 29 30 31

August 2014	
AUGUST	S M T W T F S
	1 2
	3 4 5 6 7 8 9
	10 11 12 13 14 15 16
	17 18 19 20 21 22 23
	24 25 26 27 28 29 30
	31

September 2014	
SEPTEMBER	S M T W T F S
	1 2 3 4 5 6
1 - Labor 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

October 2014	
OCTOBER	S M T W T F S
	1 2 3 4
	5 6 7 8 9 10 11
	12 13 14 15 16 17 18
	19 20 21 22 23 24 25
	26 27 28 29 30 31

November 2014	
NOVEMBER	S M T W T F S
	1
26 - Thanksgiving Break UNPAID DAY OFF	2 3 4 5 6 7 8
27 - Thanksgiving Break PAID DAY OFF	9 10 11 12 13 14 15
28 - Thanksgiving Break UNPAID DAY OFF	16 17 18 19 20 21 22
	23 24 25 26 27 28 29
	30

December 2014	
DECEMBER	S M T W T F S
	1 2 3 4 5 6
22-24 - Winter Break UNPAID DAYS OFF	7 8 9 10 11 12 13
25 - Winter Break PAID DAY OFF	14 15 16 17 18 19 20
26, 29-31 - Winter Break UNPAID DAYS OFF	21 22 23 24 25 26 27
	28 29 30 31

January 2015	
JANUARY	S M T W T F S
	1 2 3
1 - Winter Break UNPAID DAY OFF	4 5 6 7 8 9 10
19 - Martin L. King's Day UNPAID DAY OFF	11 12 13 14 15 16 17
	18 19 20 21 22 23 24
	25 26 27 28 29 30 31

February 2015	
FEBRUARY	S M T W T F S
	1 2 3 4 5 6 7
16 - Presidents' Day PAID DAY OFF	8 9 10 11 12 13 14
	15 16 17 18 19 20 21
	22 23 24 25 26 27 28

March 2015	
MARCH	S M T W T F S
	1 2 3 4 5 6 7
23-27 - Spring Break UNPAID DAYS 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

April 2015	
APRIL	S M T W T F S
	1 2 3 4
	5 6 7 8 9 10 11
	12 13 14 15 16 17 18
	19 20 21 22 23 24 25
	26 27 28 29 30

May 2015	
MAY	S M T W T F S
	1 2
25 - Memorial Day UNPAID DAY OFF	3 4 5 6 7 8 9
	10 11 12 13 14 15 16
	17 18 19 20 21 22 23
	24 25 26 27 28 29 30
	31

June 2015	
JUNE	S M T W T F S
	1 2 3 4 5 6
30 - Last Day of Employment	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 2014-2015 SCHOOL CALENDAR



225 Days

231 Days Less 6 Snow Days (Unpaid Days Off) = 225 Days

July 2014	
JULY	S M T W T F S
	/ / / / / / /
7 - First Day of Employment	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 2014	
	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 2014	
SEPTEMBER	S M T W T F S
	/ 1 2 3 4 5 6
1 - Labor 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

October 2014	
	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 2014	
NOVEMBER	S M T W T F S
	/ / / / / / 1
26 - Thanksgiving Break UNPAID DAY OFF	2 3 4 5 6 7 8
27 - Thanksgiving Break PAID DAY OFF	9 10 11 12 13 14 15
28 - Thanksgiving Break UNPAID DAY OFF	16 17 18 19 20 21 22
	23 24 25 26 27 28 29
	30

December 2014	
	S M T W T F S
	/ 1 2 3 4 5 6
22-24 - Winter Break UNPAID DAYS OFF	7 8 9 10 11 12 13
25 - Winter Break PAID DAY OFF	14 15 16 17 18 19 20
26, 29-31 - Winter Break UNPAID DAYS OFF	21 22 23 24 25 26 27
	28 29 30 31

January 2015	
JANUARY	S M T W T F S
	/ / / / 1 2 3
1 - Winter Break UNPAID DAY OFF	4 5 6 7 8 9 10
19 - Martin L. King's Day UNPAID DAY OFF	11 12 13 14 15 16 17
	18 19 20 21 22 23 24
	25 26 27 28 29 30 31

February 2015	
	S M T W T F S
	1 2 3 4 5 6 7
	8 9 10 11 12 13 14
16 - Presidents' Day PAID DAY OFF	15 16 17 18 19 20 21
	22 23 24 25 26 27 28

March 2015	
MARCH	S M T W T F S
	1 2 3 4 5 6 7
23-27 - Spring Break UNPAID DAYS 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

April 2015	
	S M T W T F S
	/ / / 1 2 3 4
	5 6 7 8 9 10 11
	12 13 14 15 16 17 18
	19 20 21 22 23 24 25
	26 27 28 29 30

May 2015	
MAY	S M T W T F S
	/ / / / / 1 2
25 - Memorial Day UNPAID DAY OFF	3 4 5 6 7 8 9
	10 11 12 13 14 15 16
	17 18 19 20 21 22 23
	24 25 26 27 28 29 30
	31

June 2015	
	S M T W T F S
	/ 1 2 3 4 5 6
	7 8 9 10 11 12 13
18 - Last Day of Employment	14 15 16 17 18
	/ / / / / / /

COLUMBIA PUBLIC SCHOOLS 2014-2015 SCHOOL CALENDAR



CPS TV

218 Days - "Snow Days" are Scheduled Work Days

July 2014							August 2014							AUGUST	
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	
													1	2	
								3	4	5	6	7	8	9	1 - First Day of Employment
								10	11	12	13	14	15	16	
								17	18	19	20	21	22	23	
								24	25	26	27	28	29	30	
								31							
September 2014							October 2014							OCTOBER	
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	
		1	2	3	4	5	6				1	2	3	4	
1 - Labor Day UNPAID DAY OFF	7	8	9	10	11	12	13	5	6	7	8	9	10	11	
	14	15	16	17	18	19	20	12	13	14	15	16	17	18	
	21	22	23	24	25	26	27	19	20	21	22	23	24	25	
	28	29	30					26	27	28	29	30	31		
November 2014							December 2014							DECEMBER	
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	
							1		1	2	3	4	5	6	
26 - Thanksgiving Break UNPAID DAY OFF	2	3	4	5	6	7	8	7	8	9	10	11	12	13	22-24 - Winter Break UNPAID DAYS OFF
27 - Thanksgiving Break PAID DAY OFF	9	10	11	12	13	14	15	14	15	16	17	18	19	20	25 - Winter Break PAID DAY OFF
28 - Thanksgiving Break UNPAID DAY OFF	16	17	18	19	20	21	22	21	22	23	24	25	26	27	26, 29-31 - Winter Break UNPAID DAYS OFF
	23	24	25	26	27	28	29	28	29	30	31				
	30														
January 2015							February 2015							FEBRUARY	
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	
					1	2	3								
1 - Winter Break UNPAID DAY OFF	4	5	6	7	8	9	10	1	2	3	4	5	6	7	
19 - Martin L. King's Day UNPAID DAY OFF	11	12	13	14	15	16	17	8	9	10	11	12	13	14	16 - Presidents' Day PAID DAY OFF
	18	19	20	21	22	23	24	15	16	17	18	19	20	21	
	25	26	27	28	29	30	31	22	23	24	25	26	27	28	
March 2015							April 2015							APRIL	
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S	
											1	2	3	4	
23-27 - Spring Break UNPAID DAYS 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	29	30			
May 2015							June 2015							JUNE	
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	
						1	2		1	2	3	4	5	6	
25 - Memorial Day UNPAID DAY OFF	3	4	5	6	7	8	9	7	8	9	10	11	12	13	26 - Last 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		
	24	25	26	27	28	29	30								
	31														

COLUMBIA PUBLIC SCHOOLS 2014-2015 SCHOOL CALENDAR



Adult Ed - Health Science
186 Days - "Snow Days" are Scheduled Work Days

July 2014	
JULY	S M T W T F S
	1 2 3 4 5
1 - First Day of Employment	6 7 8 9 10 11 12
4, 11, 18 - UNPAID DAYS OFF	13 14 15 16 17 18 19
21-25 & 28-31 - UNPAID DAYS OFF	20 21 22 23 24 25 26
	27 28 29 30 31

August 2014	
AUGUST	S M T W T F S
	1 2
1, 8, 15, 22, 29 - UNPAID DAYS OFF	3 4 5 6 7 8 9
	10 11 12 13 14 15 16
	17 18 19 20 21 22 23
	24 25 26 27 28 29 30
	31

September 2014	
SEPTEMBER	S M T W T F S
	1 2 3 4 5 6
1 - Labor Day UNPAID DAY OFF	7 8 9 10 11 12 13
5, 12, 19, 26 - UNPAID DAYS OFF	14 15 16 17 18 19 20
	21 22 23 24 25 26 27
	28 29 30

October 2014	
OCTOBER	S M T W T F S
	1 2 3 4
3, 10, 17, 24, 31 - UNPAID DAYS OFF	5 6 7 8 9 10 11
	12 13 14 15 16 17 18
	19 20 21 22 23 24 25
	26 27 28 29 30 31

November 2014	
NOVEMBER	S M T W T F S
	1
7, 14, 21 - UNPAID DAYS OFF	2 3 4 5 6 7 8
26 - Thanksgiving Break UNPAID DAY OFF	9 10 11 12 13 14 15
27 - Thanksgiving Break PAID DAY OFF	16 17 18 19 20 21 22
28 - Thanksgiving Break UNPAID DAY OFF	23 24 25 26 27 28 29
	30

December 2014	
DECEMBER	S M T W T F S
	1 2 3 4 5 6
5, 12, 19 - UNPAID DAYS OFF	7 8 9 10 11 12 13
22-24 - Winter Break UNPAID DAYS OFF	14 15 16 17 18 19 20
25 - Winter Break PAID DAY OFF	21 22 23 24 25 26 27
26, 29-31 - Winter Break UNPAID DAYS OFF	28 29 30 31

January 2015	
JANUARY	S M T W T F S
	1 2 3
1 - Winter Break UNPAID DAY OFF	4 5 6 7 8 9 10
2, 9, 16 - UNPAID DAYS OFF	11 12 13 14 15 16 17
19 - Martin L. King's Day UNPAID DAY OFF	18 19 20 21 22 23 24
23, 30 - UNPAID DAYS OFF	25 26 27 28 29 30 31

February 2015	
FEBRUARY	S M T W T F S
	1 2 3 4 5 6 7
6, 13 - UNPAID DAYS OFF	8 9 10 11 12 13 14
16 - Presidents' Day PAID DAY OFF	15 16 17 18 19 20 21
20, 27 - UNPAID DAYS OFF	22 23 24 25 26 27 28

March 2015	
MARCH	S M T W T F S
	1 2 3 4 5 6 7
6, 13, 20 - UNPAID DAYS OFF	8 9 10 11 12 13 14
23-27 - Spring Break UNPAID DAYS OFF	15 16 17 18 19 20 21
	22 23 24 25 26 27 28
	29 30 31

April 2015	
APRIL	S M T W T F S
	1 2 3 4
3, 10, 17, 24 - 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

May 2015	
MAY	S M T W T F S
	1 2
1, 8, 15, 22 - UNPAID DAYS OFF	3 4 5 6 7 8 9
25 - Memorial Day UNPAID DAY OFF	10 11 12 13 14 15 16
29 - UNPAID DAY OFF	17 18 19 20 21 22 23
	24 25 26 27 28 29 30
	31

June 2015	
JUNE	S M T W T F S
	1 2 3 4 5 6
5, 12, 19, 26 - UNPAID DAYS OFF	7 8 9 10 11 12 13
30 - Last Day of Employment	14 15 16 17 18 19 20
	21 22 23 24 25 26 27
	28 29 30

COLUMBIA PUBLIC SCHOOLS 2014-2015 SCHOOL CALENDAR



Adult Learning Center
233 Days Less 1 Snow Day (Unpaid Day Off) = 232 Days

July 2014	
JULY	S M T W T F S
	1 2 3 4 5
1 - First Day of Employment	6 7 8 9 10 11 12
4 - Independence Day PAID DAY OFF	13 14 15 16 17 18 19
28-31 - UNPAID DAYS OFF	20 21 22 23 24 25 26
	27 28 29 30 31

August 2014		AUGUST
S M T W T F S		
	1 2	
3 4 5 6 7 8 9	1, 4-8 - UNPAID DAYS OFF	
10 11 12 13 14 15 16		
17 18 19 20 21 22 23		
24 25 26 27 28 29 30		
31		

September 2014	
SEPTEMBER	S M T W T F S
	1 2 3 4 5 6
1 - Labor 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

October 2014		OCTOBER
S M T W T F S		
	1 2 3 4	
5 6 7 8 9 10 11		
12 13 14 15 16 17 18		
19 20 21 22 23 24 25		
26 27 28 29 30 31		

November 2014	
NOVEMBER	S M T W T F S
	1
26 - Thanksgiving Break UNPAID DAY OFF	2 3 4 5 6 7 8
27 - Thanksgiving Break PAID DAY OFF	9 10 11 12 13 14 15
28 - Thanksgiving Break UNPAID DAY OFF	16 17 18 19 20 21 22
	23 24 25 26 27 28 29
	30

December 2014		DECEMBER
S M T W T F S		
	1 2 3 4 5 6	
7 8 9 10 11 12 13	22-24 - Winter Break UNPAID DAYS OFF	
14 15 16 17 18 19 20	25 - Winter Break PAID DAY OFF	
21 22 23 24 25 26 27	26, 29-31 - Winter Break UNPAID DAYS OFF	
28 29 30 31		

January 2015	
JANUARY	S M T W T F S
	1 2 3
1 - Winter Break UNPAID DAY OFF	4 5 6 7 8 9 10
19 - Martin L. King's Day UNPAID DAY OFF	11 12 13 14 15 16 17
	18 19 20 21 22 23 24
	25 26 27 28 29 30 31

February 2015		FEBRUARY
S M T W T F S		
1 2 3 4 5 6 7		
8 9 10 11 12 13 14	16 - Presidents' Day PAID DAY OFF	
15 16 17 18 19 20 21		
22 23 24 25 26 27 28		

March 2015	
MARCH	S M T W T F S
	1 2 3 4 5 6 7
23-27 - Spring Break UNPAID DAYS 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

April 2015		APRIL
S M T W T F S		
	1 2 3 4	
5 6 7 8 9 10 11		
12 13 14 15 16 17 18		
19 20 21 22 23 24 25		
26 27 28 29 30		

May 2015	
MAY	S M T W T F S
	1 2
25 - Memorial Day UNPAID DAY OFF	3 4 5 6 7 8 9
	10 11 12 13 14 15 16
	17 18 19 20 21 22 23
	24 25 26 27 28 29 30
	31

June 2015		JUNE
S M T W T F S		
	1 2 3 4 5 6	
7 8 9 10 11 12 13	30 - Last Day of Employment	
14 15 16 17 18 19 20		
21 22 23 24 25 26 27		
28 29 30		

COLUMBIA PUBLIC SCHOOLS 2014-2015 SCHOOL CALENDAR



Adult Learning Center
240 Days - "Snow Days" are Scheduled Work Days

July 2014	
JULY	S M T W T F S
	1 2 3 4 5
1 - First Day of Employment	6 7 8 9 10 11 12
4 - Independence Day PAID DAY OFF	13 14 15 16 17 18 19
28-31 - UNPAID DAYS OFF	20 21 22 23 24 25 26
	27 28 29 30 31

August 2014		AUGUST
S M T W T F S		
	1 2	
3 4 5 6 7 8 9	10 11 12 13 14 15 16	1, 4-8 - UNPAID DAYS OFF
17 18 19 20 21 22 23	24 25 26 27 28 29 30	
31		

September 2014	
SEPTEMBER	S M T W T F S
	1 2 3 4 5 6
1 - Labor Day PAID 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

October 2014		OCTOBER
S M T W T F S		
	1 2 3 4	
5 6 7 8 9 10 11	12 13 14 15 16 17 18	
19 20 21 22 23 24 25	26 27 28 29 30 31	

November 2014	
NOVEMBER	S M T W T F S
	1
26 - Thanksgiving Break UNPAID DAY OFF	2 3 4 5 6 7 8
27-28 - Thanksgiving Break PAID DAYS OFF	9 10 11 12 13 14 15
	16 17 18 19 20 21 22
	23 24 25 26 27 28 29
	30

December 2014		DECEMBER
S M T W T F S		
	1 2 3 4 5 6	
7 8 9 10 11 12 13	14 15 16 17 18 19 20	22-23 - Winter Break UNPAID DAYS OFF
21 22 23 24 25 26 27	28 29 30 31	24-26 - Winter Break PAID DAYS OFF
		29-31 - Winter Break UNPAID DAYS OFF

January 2015	
JANUARY	S M T W T F S
	1 2 3
1 - Winter Break PAID DAY OFF	4 5 6 7 8 9 10
19 - Martin L. King's Day PAID DAY OFF	11 12 13 14 15 16 17
	18 19 20 21 22 23 24
	25 26 27 28 29 30 31

February 2015		FEBRUARY
S M T W T F S		
1 2 3 4 5 6 7	8 9 10 11 12 13 14	16 - Presidents' Day PAID DAY OFF
15 16 17 18 19 20 21	22 23 24 25 26 27 28	

March 2015	
MARCH	S M T W T F S
	1 2 3 4 5 6 7
23-27 - Spring Break UNPAID DAYS 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

April 2015		APRIL
S M T W T F S		
	1 2 3 4	
5 6 7 8 9 10 11	12 13 14 15 16 17 18	
19 20 21 22 23 24 25	26 27 28 29 30	

May 2015	
MAY	S M T W T F S
	1 2
25 - Memorial Day PAID DAY OFF	3 4 5 6 7 8 9
	10 11 12 13 14 15 16
	17 18 19 20 21 22 23
	24 25 26 27 28 29 30
	31

June 2015		JUNE
S M T W T F S		
	1 2 3 4 5 6	
7 8 9 10 11 12 13	14 15 16 17 18 19 20	30 - Last Day of Employment
21 22 23 24 25 26 27	28 29 30	

COLUMBIA PUBLIC SCHOOLS 2014-2015 SCHOOL CALENDAR



Parents As Teachers - 227 Days

July 2014	
JULY	S M T W T F S
	1 2 3 4 5
1 - First Day of Employment	6 7 8 9 10 11 12
4 - Independence Day UNPAID DAY OFF	13 14 15 16 17 18 19
	20 21 22 23 24 25 26
	27 28 29 30 31

August 2014	
AUGUST	S M T W T F S
	1 2
	3 4 5 6 7 8 9
	10 11 12 13 14 15 16
	17 18 19 20 21 22 23
	24 25 26 27 28 29 30
	31

September 2014	
SEPTEMBER	S M T W T F S
	1 2 3 4 5 6
1 - Labor 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

October 2014	
OCTOBER	S M T W T F S
	1 2 3 4
	5 6 7 8 9 10 11
	12 13 14 15 16 17 18
	19 20 21 22 23 24 25
	26 27 28 29 30 31

November 2014	
NOVEMBER	S M T W T F S
	1
26 - Thanksgiving Break UNPAID DAY OFF	2 3 4 5 6 7 8
27 - Thanksgiving Break PAID DAY OFF	9 10 11 12 13 14 15
28 - Thanksgiving Break UNPAID DAY OFF	16 17 18 19 20 21 22
	23 24 25 26 27 28 29
	30

December 2014	
DECEMBER	S M T W T F S
	1 2 3 4 5 6
22-24 - Winter Break UNPAID DAYS OFF	7 8 9 10 11 12 13
25 - Winter Break PAID DAY OFF	14 15 16 17 18 19 20
26, 29-31 - Winter Break UNPAID DAYS OFF	21 22 23 24 25 26 27
	28 29 30 31

January 2015	
JANUARY	S M T W T F S
	1 2 3
1 - Winter Break UNPAID DAY OFF	4 5 6 7 8 9 10
19 - Martin L. King's Day UNPAID DAY OFF	11 12 13 14 15 16 17
	18 19 20 21 22 23 24
	25 26 27 28 29 30 31

February 2015	
FEBRUARY	S M T W T F S
	1 2 3 4 5 6 7
16 - Presidents' Day PAID DAY OFF	8 9 10 11 12 13 14
	15 16 17 18 19 20 21
	22 23 24 25 26 27 28

March 2015	
MARCH	S M T W T F S
	1 2 3 4 5 6 7
23-27 - Spring Break UNPAID DAYS 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

April 2015	
APRIL	S M T W T F S
	1 2 3 4
27-30 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

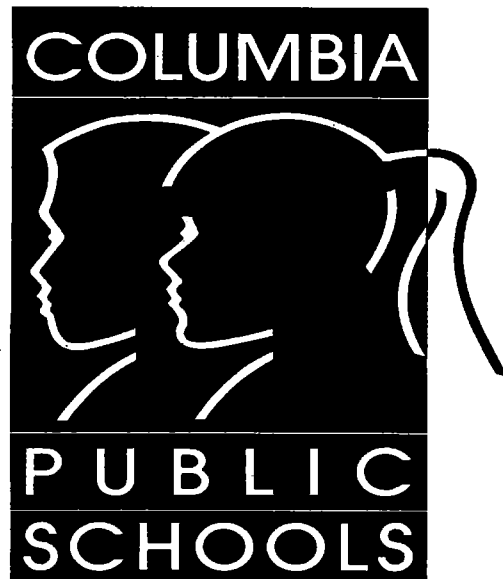
May 2015	
MAY	S M T W T F S
	1 2
1 - UNPAID DAY OFF	3 4 5 6 7 8 9
25 - Memorial Day UNPAID DAY OFF	10 11 12 13 14 15 16
	17 18 19 20 21 22 23
	24 25 26 27 28 29 30
	31

June 2015	
JUNE	S M T W T F S
	1 2 3 4 5 6
8-12 UNPAID DAYS OFF	7 8 9 10 11 12 13
15-19 UNPAID DAYS OFF	14 15 16 17 18 19 20
30 - Last Day of Employment	21 22 23 24 25 26 27
	28 29 30

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**Final Budget
2014-15**

Supplemental Information



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

SUMMARY BUDGET - ALL PROGRAMS

	GENERAL OPERATING	TEACHERS	TOTAL DISTRICT OPERATING FUNDS	DEBT SERVICE	CAPITAL PROJECTS	FOOD SERVICES	STUDENT ACTIVITIES	ADULT EDUCATION	GRANTS AND DONATIONS	TOTAL SPECIAL FUNDED PROGRAMS	FINAL BUDGET 2014-15 TOTAL
<i>Projected Beginning Fund Balance as of 07/01/2014</i>	\$ 39,253,431	\$ 4,161,245	\$ 43,414,676	\$ 20,397,018	\$ 40,217,124	\$ 1,933,775	\$ 746,461	\$ 600,414	\$ 2,165,671	\$ 66,060,463	\$ 109,475,139
REVENUES:											
LOCAL	\$ 54,354,443	\$ 58,778,272	\$ 113,132,715	\$ 20,603,038	\$ 1,631,043	\$ 4,218,200	\$ 1,981,500	\$ 1,477,940	\$ 1,773,561	\$ 31,685,282	\$ 144,817,997
INTERMEDIATE	933,798	639,166	\$ 1,572,964	307,772	11,325	-	-	-	-	\$ 319,097	\$ 1,892,061
STATE	17,995,163	42,552,133	\$ 60,547,296	-	85,929	60,000	-	219,210	559,562	\$ 924,701	\$ 61,471,997
FEDERAL	4,074,797	4,948,143	\$ 9,022,940	311,315	-	3,653,000	-	500,000	1,526,323	\$ 5,990,638	\$ 15,013,578
OTHER	49,000	169,000	\$ 218,000	-	-	450,000	-	-	-	\$ 450,000	\$ 668,000
BONDS SOLD	-	-	\$ -	-	41,348,000	-	-	-	-	\$ 41,348,000	\$ 41,348,000
TOTAL REVENUES	\$ 77,407,201	\$ 107,086,714	\$ 184,493,915	\$ 21,222,125	\$ 43,076,297	\$ 8,381,200	\$ 1,981,500	\$ 2,197,150	\$ 3,859,446	\$ 80,717,718	\$ 265,211,633
EXPENDITURES:											
SALARIES	\$ 23,067,658	\$ 85,369,662	\$ 108,437,320	\$ -	\$ -	\$ 2,501,806	\$ 50,904	\$ 794,729	\$ 770,684	\$ 4,118,123	\$ 112,555,443
BENEFITS	8,425,514	24,942,166	\$ 33,367,680	-	-	1,092,690	21,448	207,401	229,910	\$ 1,551,449	\$ 34,919,129
SERVICES / SUPPLIES	41,016,458	300,000	\$ 41,316,458	-	-	4,411,605	1,909,148	1,124,911	1,723,308	\$ 9,168,972	\$ 50,485,430
CAPITAL OUTLAY	-	-	\$ -	-	82,251,207	180,500	-	-	40,000	\$ 82,471,707	\$ 82,471,707
DEBT SERVICE	-	-	\$ -	20,491,764	-	-	-	-	-	\$ 20,491,764	\$ 20,491,764
OTHER	-	-	\$ -	-	-	-	-	-	-	\$ -	\$ -
TOTAL EXPENDITURES	\$ 72,509,630	\$ 110,611,828	\$ 183,121,458	\$ 20,491,764	\$ 82,251,207	\$ 8,186,601	\$ 1,981,500	\$ 2,127,041	\$ 2,763,902	\$ 117,802,015	\$ 300,923,473
EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES.....	\$ 4,897,571	\$ (3,525,114)	\$ 1,372,457	\$ 730,361	\$ (39,174,910)	\$ 194,599	\$ -	\$ 70,109	\$ 1,095,544	\$ (37,084,297)	\$ (35,711,840)
INTERFUND TRANSFERS	\$ (947,319)	\$ -	\$ (947,319)	\$ -	\$ 947,319	\$ -	\$ -	\$ -	\$ -	\$ 947,319	\$ -
<i>Projected Ending Fund Balance as of 6/30/15</i>	\$ 43,203,683	\$ 636,131	\$ 43,839,814	\$ 21,127,379	\$ 1,989,533	\$ 2,128,374	\$ 746,461	\$ 670,523	\$ 3,261,215	\$ 29,923,485	\$ 73,763,299

Note: The 6/30/15 Projected combined balance of the Operating and Teachers Funds, \$40,728,580 represents 22.24% of the budgeted expenditures for 2014-15 for Operating and Teachers Funds, as compared to 24.57% projected for 06/30/14.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

<u>FISCAL YEAR</u>	<u>TAX RATE</u>	<u>ASSESSED VALUATION</u>	<u>\$ INCREASE</u>	<u>% INCREASE</u>	<u>COLLECTION RATIO</u>
1998	\$4.12	\$ 1,042,836,063	\$ 169,491,502	19.41%	96.02%
1999	\$4.12	\$ 1,090,964,765	\$ 48,128,702	4.62%	95.00%
2000	\$4.70	\$ 1,141,693,888	\$ 50,729,123	4.65%	94.14%
2001	\$4.79	\$ 1,195,928,843	\$ 54,234,955	4.75%	95.08%
2002	\$4.7544	\$ 1,284,272,994	\$ 88,344,151	7.39%	95.30%
2003	\$4.7544	\$ 1,337,034,886	\$ 52,761,892	4.11%	95.87%
2004	\$4.9444	\$ 1,391,813,552	\$ 54,778,666	4.10%	96.20%
2005	\$4.9444	\$ 1,440,787,421	\$ 48,973,869	3.52%	94.80%
2006	\$4.6863	\$ 1,692,090,316	\$ 251,302,895	17.44%	95.62%
2007	\$4.6706	\$ 1,807,231,551	\$ 115,141,235	6.80%	95.41%
2008	\$4.7089	\$ 1,915,423,106	\$ 108,191,555	5.99%	95.45%
2009	\$4.7292	\$ 1,982,355,770	\$ 66,932,664	3.49%	94.87%
2010	\$4.7717	\$ 1,992,198,228	\$ 9,842,458	0.50%	94.72%
2011	\$4.8492	\$ 2,008,104,257	\$ 15,906,029	0.80%	93.64%
2012	\$4.8812	\$ 2,044,532,019	\$ 36,427,762	1.81%	95.42%
2013	\$5.4019	\$ 2,089,930,234	\$ 45,398,215	2.22%	95.89%
2014	\$5.4239	\$ 2,130,574,568	\$ 40,644,334	1.94%	98.49%
2015	\$5.4239	\$ 2,183,838,932	\$ 53,264,364	2.50%	95.50%

AVERAGES:

Previous 5 Years	\$ 29,643,760	1.45%	95.63%
Previous 3 Years	\$ 40,823,437	1.99%	96.60%

Note: The increases in assessed valuation for fiscal years 2002 and 2006 are primarily due to reassessment and are offset, as required by state law, by a reduction in the District's tax rate. FY 2010 and FY 2014 were also a reassessment years, however property values did not increase at a typical rate during reassessment.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

Board of Education Paid Employee Benefits

<u>Benefit</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Per Participant:											
<u>Retirement:</u>											
Teachers	11.00%	11.50%	12.00%	12.50%	13.00%	13.50%	14.00%	14.50%	14.50%	14.50%	14.50%
Increase from prior year	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	-	-	-
Non-teachers	5.25%	5.50%	5.75%	6.00%	6.25%	6.50%	6.63%	6.86%	6.86%	6.86%	6.86%
Increase from prior year	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.13%	0.23%	-	-	-
Section 218 (Certificated staff in non-certificated roles)							9.33%	9.67%	9.67%	9.67%	9.67%
Increase from prior year	-	-	-	-	-	-	9.33%	0.34%	-	-	-
FICA-Retirement	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%
Increase from prior year	-	-	-	-	-	-	-	-	-	-	-
FICA-Medicare	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%
Increase from prior year	-	-	-	-	-	-	-	-	-	-	-
<u>Medical (monthly avg)</u>	\$282.88	\$311.16	\$342.28	\$370.00	\$400.00	\$425.00	\$442.00	\$462.50	\$477.00	\$480.00	\$498.00
Increase from prior year	\$13.48	\$28.28	\$31.12	\$27.72	\$30.00	\$25.00	\$17.00	\$20.50	\$35.00	\$3.00	\$18.00
<u>Dental (monthly)</u>	\$21.72	\$23.46	\$23.46	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00
Increase from prior year	\$1.42	\$1.74	\$-	\$1.54	\$-	\$-	\$-	\$-	\$-	\$-	\$-
<u>Life & AD&D (per \$1000)</u>	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18
Increase from prior year	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
<u>Administrative Fees Flexible Benefits Plan</u> (per participant monthly)	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15
Increase from prior	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-

Note: Beginning in 2009-10, the monthly medical insurance cost increases are effective January 1st annually, due to a change in plan design and rate year. This moves the rate year from beginning in September to January, aligning it with IRS Flexible Spending Account rules.

COLUMBIA SCHOOL DISTRICT

BOND SCHEDULE
SUMMARY

BONDS OUTSTANDING AS OF JUNE 30, 2014

Fiscal Year	Maturity	September Interest	March Interest	Interest	March Principal	Total Interest and Principal
2015	\$ 11,495,000	\$ 3,379,215	\$ 5,611,199	\$ 8,990,414	\$ 11,495,000	\$ 20,485,414
2016	\$ 11,325,000	\$ 4,256,691	\$ 4,256,691	\$ 8,513,383	\$ 11,325,000	\$ 19,838,383
2017	\$ 7,785,000	\$ 4,113,804	\$ 4,113,804	\$ 8,227,608	\$ 7,785,000	\$ 16,012,608
2017	\$ 1,815,000	\$ -	\$ -	\$ -	\$ 1,815,000	\$ 1,815,000
2018	\$ 7,785,000	\$ 3,978,579	\$ 3,978,579	\$ 7,957,158	\$ 7,785,000	\$ 15,742,158
2018	\$ 2,205,000	\$ -	\$ -	\$ -	\$ 2,205,000	\$ 2,205,000
2019	\$ 8,225,000	\$ 3,809,378	\$ 3,809,378	\$ 7,618,755	\$ 8,225,000	\$ 15,843,755
2020	\$ 9,250,000	\$ 3,670,805	\$ 3,670,805	\$ 7,341,610	\$ 9,250,000	\$ 16,591,610
2021	\$ 5,870,000	\$ 3,483,966	\$ 3,483,966	\$ 6,967,933	\$ 5,870,000	\$ 12,837,933
2022	\$ 18,242,000	\$ 3,378,941	\$ 3,333,006	\$ 6,711,948	\$ 18,242,000	\$ 24,953,948
2023	\$ 9,035,000	\$ 3,145,244	\$ 3,145,244	\$ 6,290,488	\$ 9,035,000	\$ 15,325,488
2024	\$ 10,310,000	\$ 2,944,094	\$ 2,944,094	\$ 5,888,188	\$ 10,310,000	\$ 16,198,188
2025	\$ 10,740,000	\$ 2,713,456	\$ 2,713,456	\$ 5,426,913	\$ 10,740,000	\$ 16,166,913
2026	\$ 11,920,000	\$ 2,467,938	\$ 2,467,938	\$ 4,935,875	\$ 11,920,000	\$ 16,855,875
2027	\$ 11,540,000	\$ 2,196,891	\$ 2,196,891	\$ 4,393,781	\$ 11,540,000	\$ 15,933,781
2028	\$ 12,420,000	\$ 1,945,016	\$ 1,945,016	\$ 3,890,031	\$ 12,420,000	\$ 16,310,031
2029	\$ 7,195,000	\$ 1,685,056	\$ 1,685,056	\$ 3,370,113	\$ 7,195,000	\$ 10,565,113
2030	\$ 19,510,000	\$ 1,522,006	\$ 1,522,006	\$ 3,044,013	\$ 19,510,000	\$ 22,554,013
2031	\$ 15,565,000	\$ 1,042,350	\$ 1,042,350	\$ 2,084,700	\$ 15,565,000	\$ 17,649,700
2032	\$ 10,160,000	\$ 3,350,038	\$ 3,350,038	\$ 6,700,077	\$ 10,160,000	\$ 16,860,077
2033	\$ 8,455,000	\$ 432,725	\$ 5,800,227	\$ 6,232,952	\$ 8,455,000	\$ 14,687,952
2034	\$ 9,910,000	\$ 235,250	\$ 235,250	\$ 470,500	\$ 9,910,000	\$ 10,380,500
Totals	\$ 220,757,000	\$ 53,751,443	\$ 61,304,993	\$ 115,056,436	\$ 220,757,000	\$ 335,813,436

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

Operational Grants by Fund approved by Budget Adoption for 2014-15

	Function	<u>Fund Impacted by Operational Grant Funding</u>			
		<u>Incidental</u>	<u>Teachers</u>	<u>Adult Ed</u>	<u>Grant</u>
A+ Adult Education Grants	5362			X	
Adult Basic Education	5436			X	X
Adult Basic Literacy Grant	5337			X	X
Child Care Development	5472				X
Direct Student Loans	5497			X	
Early Childhood Special Education	5442	X	X		
Missouri Preschool Project	5382				X
MO T	5397				X
Parents As Teachers Local Grant	5397				X
Pell Grants	5484			X	
Title I - Improving Academic Achievement of the Disadvantaged	5451	X	X		
Title I - School Improvement Grant - DHS					X
Title I - Focus School Grant - Elementary	5451				X
Title II A - Improving Teacher Quality	5465	X	X		
Title II Basic Grant - Perkins	5427	X	X	X	
Title II Basic Grant (Vocational)	5441	X	X		
Title III - English Language Learners	5462				X
Vocational Aid	5332	X	X	X	
Vocational Enhancement & 50/50 Grants	5359				X

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

CAPITAL PROJECTS FUND		
Local and State Funding - New Projects 2014-15		
Location/Department	Capital Expenditure Item	Budget
Administration Building	Lease purchase payment	\$ 496,713
Chief Financial Officer/Chief Operating Officer	Unallocated allowance for additional projects	\$ 175,000
Columbia Area Career Center	Additional electrical in older section of building	\$ 30,000
Custodial Services	Riding battery floor burnisher	\$ 12,000
Derby Ridge Elementary School - FCS	Replace cooling towers	\$ 75,000
Discovery Early Childhood Center	Lease purchase payment	\$ 122,895
Facilities & Construction Services - Carpenters	Ladder rack assembly for new trucks (2)	\$ 2,500
Facilities & Construction Services - Grounds	Snow attachments for ground department vehicles/equip.	\$ 19,500
Fairview Elementary School	Handicapped door openers and automatic controls	\$ 10,000
Fine Arts - Art	Makerbot Replicator 3D Printer - middle school program	\$ 2,900
Fine Arts - Music	Instruments for HHS	\$ 10,258
Fine Arts - Music	Instruments for RBHS	\$ 7,492
Fine Arts - Music	Instruments for LMS	\$ 2,700
Fine Arts - Music	Instruments for GMS	\$ 5,400
Fine Arts - Music	Instruments for SMS	\$ 2,700
Hickman High School	Autoclave for science classroom	\$ 2,500
Jefferson Middle School	New cafeteria doors	\$ 6,000
Mill Creek Elementary School - FCS	Replace HVAC compressors and cooling towers	\$ 100,000
Oakland Middle School	New cafeteria doors	\$ 12,000
Rock Bridge Elementary School	Replace slide on playground due to safety inspection	\$ 4,000
Rock Bridge High School	Sound equipment for performing arts center	\$ 4,500
Rock Bridge High School - FCS	Replace steam boilers with hot water condensing boiler	\$ 400,000
Russell Boulevard Elementary	Replacement of four exterior doors	\$ 24,000
Special Education	Postermaker for Core-Quest	\$ 2,000
Special Education	Miscellaneous Equipment for students as needs arise	\$ 10,000
Student Health Services	Two vision screeners and five defibrillators	\$ 13,075
Technology Services	Smartboards for new classrooms and replacements	\$ 12,500
Two Mile Prairie	Highway Safety Lights	\$ 25,000
Various Elementary School	Custom Energy annual lease purchase payment (HVAC)	\$ 228,160
Total Local Capital Allocation - New Projects		\$ 1,818,793
Local and State Funding - Project Carry Forward from 2013-14		
Derby Ridge Elementary School	Roof from September 2012 hail storm	\$ 75,201
Douglass High School	Roof from September 2012 hail storm	\$ 2,162
Jefferson Middle School	HVAC and Windows project	\$ 1,310,337
Paxton Keeley Elementary School	Roof from September 2012 hail storm	\$ 180,157
Total Local Capital Carry Forward from Prior Year		\$ 1,567,857
Total Local Capital Budget for 2014-15		\$ 3,386,650

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

New Bond Projects in 2014-15		
Location/Department	Capital Expenditure Item	Budget
Early Childhood Learning Center - 2015 issue	Construction and FF&E	\$ 10,000,000
Lange Middle School - 2015 issue	Kitchen Renovation and Expansion	\$ 2,030,238
Shepard Boulevard Elementary School - 2015 issue	Expansion	\$ 6,274,161
South Elementary School - 2015 issue	Construction and FF&E	\$ 23,450,000
Technology Services - 2012 issue	Various technology projects	\$ 1,250,000
West Boulevard Elementary School - 2014 issue	Expansion	\$ 4,651,330
Total Capital Projects Fund Bond Funding - New Bond Projects		\$ 47,655,729
Bond Funding - Project Carry Forward from 2013-14		
Battle Elementary School - 2012 and 2014 issues	Construction and FF&E	\$ 15,652,605
Bus Barn - 2014 issue	Design and engineering work	\$ 2,295,193
Gentry Middle School - 2012 issue	Roof	\$ 273,119
Hickman High School - 2014 issue	Wrestling Room addition	\$ 1,955,156
Jefferson Middle School - 2014 issue	Tuckpointing project	\$ 456,709
Lange Middle School - 2012 issue	Roof	\$ 425,000
Lange Middle School - 2014 issue	Design work for kitchen project	\$ 37,868
Lee Elementary School - 2012 and 2014 issues	Design fee and construction for aesthetic improvements	\$ 475,001
Lee Elementary School - 2014 issue	Roof	\$ 35,000
New Haven Elementary School - 2014 issue	HVAC and Window project	\$ 2,124,501
Ridgeway Elementary School - 2012 and 2014 issues	Design fee and construction for aesthetic improvements	\$ 15,184
Rock Bridge Elementary School - 2014 issue	HVAC and Window project	\$ 1,298,905
Rock Bridge Elementary School - 2014 issue	Aesthetic improvements	\$ 305,180
Shepard Boulevard Elementary School - 2014 issue	Design work for expansion project	\$ 79,414
South Elementary School - 2014 issue	Design for South Elementary	\$ 365,202
Technology Services - 2014 issue	Various technology projects	\$ 2,758,058
Techology Services - 2014 issue	Telephone project	\$ 2,458,755
West Boulevard Elementary School - 2014 issue	Design work for expansion project	\$ 96,783
West Middle School - 2014 issue	HVAC and Window project	\$ 101,195
Total Bond Funding Carry Forward from Prior Year		\$ 31,208,828
Total Bond Funding Capital Budget for 2014-15		\$ 78,864,557
Grand Total Capital Project Spending		\$ 82,251,207

**COLUMBIA PUBLIC SCHOOLS
FINAL BUDGET
2014-15**

SPECIAL MAINTENANCE PROJECTS

Location/Department	Expenditure Description	Budget
Benton Elementary School	New flooring and abatement	\$ 105,000
Cedar Ridge Elementary School	Create kindergarten classroom space	\$ 2,000
Field Building	New flooring and abatement	\$ 75,700
Grant Elementary and Smithton Middle	Relocation of mobile classrooms for new space	\$ 17,000
Jefferson Middle School	Resurface hallway walls	\$ 37,000
Lee, Rockbridge Elem & Field Building	Move furnishings & technology back after summer work	\$ 25,000
Midway Elementary School	Repair rock climbing wall playground equipment	\$ 1,300
Ridgeway Elementary School	Tuckpointing repair	\$ 37,000
Total Special Maintenance Operating Fund		\$ 300,000

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

**EMPLOYEE BENEFITS
Medical - Fund 85 and Flexible Benefit Plan - Fund 86**

	<u>Actual 2011-12</u>	<u>Actual 2012-13</u>	<u>Budget 2013-14</u>	<u>Projected Actual 2013-14</u>	<u>Final Budget 2014-15</u>
Projected Beginning Fund Balance	\$ 5,181,871	\$ 6,658,290	\$ 7,722,736	\$ 4,138,960	\$ 4,669,758
<u>Revenue</u>					
Plan Payments	\$ 19,093,012	\$ 18,679,641	\$ 19,462,805	\$ 20,639,922	\$ 19,750,000
Interest Income	\$ 11,880	\$ 19,703	\$ 31,000	\$ 17,000	\$ 17,000
Federal Program Reimb	\$ 171,789	\$ 150,299	\$ 150,299	\$ 132,466	\$ 150,000
Total Program Revenue	<u>\$ 19,276,681</u>	<u>\$ 18,849,643</u>	<u>\$ 19,644,104</u>	<u>\$ 20,789,388</u>	<u>\$ 19,917,000</u>
<u>Expenditure</u>					
Salaries	\$ 63,216	\$ 50,396	\$ 89,593	\$ 75,748	\$ 86,000
Employee Benefits	\$ 17,432	\$ 13,973	\$ 20,446	\$ 20,500	\$ 22,200
Services/Supplies	\$ 17,719,614	\$ 17,341,093	\$ 19,373,450	\$ 20,162,342	\$ 20,571,900
Total Expenditures	<u>\$ 17,800,262</u>	<u>\$ 17,405,462</u>	<u>\$ 19,483,489</u>	<u>\$ 20,258,590</u>	<u>\$ 20,680,100</u>
Excess or Deficit	\$ 1,476,419	\$ 1,444,181	\$ 160,615	\$ 530,798	\$ (763,100)
Projected Ending Fund Balance	\$ 6,658,290	\$ 8,102,471	\$ 7,883,351	\$ 4,669,758	\$ 3,906,658
Program Data:	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2013-14</u>	<u>2014-15</u>
FTE	1.50	1.00	1.50	1.50	1.50
		Full year vacancy			

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.

In 2012-13, the plan was restated and a change in accounting for summer premiums was made in FY 2013-14 in order to align revenues with the time the premium covers rather than when the benefit was earned by the employee. This created a larger than usual revenue in 2013-14 and adjusted beginning fund balance for 2013-14

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

**EMPLOYEE BENEFITS
Dental - Fund 87**

	<u>Actual 2011-12</u>	<u>Actual 2012-13</u>	<u>Budget 2013-14</u>	<u>Projected Actual 2013-14</u>	<u>Final Budget 2014-15</u>
Projected Beginning Fund Balance	\$ 521,602	\$ 465,718	\$ 336,901	\$ 352,688	\$ 348,476
<u>Revenue</u>					
Plan Payments	\$ 1,247,720	\$ 1,251,341	\$ 1,300,000	\$ 1,400,424	\$ 1,400,000
Interest Income	\$ 1,741	\$ 1,499	\$ 1,600	\$ 1,750	\$ 1,750
Total Program Revenue	<u>\$ 1,249,461</u>	<u>\$ 1,252,840</u>	<u>\$ 1,301,600</u>	<u>\$ 1,402,174</u>	<u>\$ 1,401,750</u>
<u>Expenditure</u>					
Salaries	\$ 6,322	\$ 4,864	\$ 7,000	\$ 5,282	\$ 5,400
Employee Benefits	\$ 1,743	\$ 1,375	\$ 2,100	\$ 1,522	\$ 1,600
Services/Supplies	\$ 1,297,280	\$ 1,359,631	\$ 1,395,750	\$ 1,399,582	\$ 1,415,700
Total Expenditures	<u>\$ 1,305,345</u>	<u>\$ 1,365,870</u>	<u>\$ 1,404,850</u>	<u>\$ 1,406,386</u>	<u>\$ 1,422,700</u>
Excess or Deficit	\$ (55,884)	\$ (113,030)	\$ (103,250)	\$ (4,212)	\$ (20,950)
Projected Ending Fund Balance	\$ 465,718	\$ 352,688	\$ 233,651	\$ 348,476	\$ 327,526
Program Data:	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2013-14</u>	<u>2014-15</u>
FTE	0.15	0.15	0.15	0.15	0.15

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.

In 2012-13, the plan was restated and a change in accounting for summer premiums was made in FY 2013-14 in order to align revenues with the time the premium covers rather than when the benefit was earned by the employee. This created a larger than usual revenue in 2013-14 and adjusted beginning fund balance for 2013-14

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

**EMPLOYEE BENEFITS
Worker's Compensation - Fund 89**

	<u>Actual 2011-12</u>	<u>Actual 2012-13</u>	<u>Budget 2013-14</u>	<u>Projected Actual 2013-14</u>	<u>Final Budget 2014-15</u>
Projected Beginning Fund Balance	\$ 1,600,908	\$ 1,347,010	\$ 1,063,898	\$ 1,048,044	\$ 1,250,718
<u>Revenue</u>					
Plan Payments	\$ 705,908	\$ 698,616	\$ 1,092,453	\$ 1,174,868	\$ 1,200,000
Interest Income	<u>\$ 2,705</u>	<u>\$ 2,600</u>	<u>\$ 3,600</u>	<u>\$ 3,600</u>	<u>\$ 3,600</u>
Total Program Revenue	<u>\$ 708,613</u>	<u>\$ 701,216</u>	<u>\$ 1,096,053</u>	<u>\$ 1,178,468</u>	<u>\$ 1,203,600</u>
<u>Expenditure</u>					
Salaries	\$ 56,894	\$ 115,895	\$ 92,211	\$ 108,000	\$ 112,018
Employee Benefits	\$ 15,689	\$ 32,318	\$ 26,655	\$ 29,000	\$ 30,088
Services/Supplies	\$ 889,928	\$ 939,275	\$ 945,550	\$ 838,794	\$ 951,550
Total Expenditures	<u>\$ 962,511</u>	<u>\$ 1,087,488</u>	<u>\$ 1,064,416</u>	<u>\$ 975,794</u>	<u>\$ 1,093,656</u>
Excess or Deficit	\$ (253,898)	\$ (386,272)	\$ 31,637	\$ 202,674	\$ 109,944
Projected Ending Fund Balance	\$ 1,347,010	\$ 960,738	\$ 1,095,535	\$ 1,250,718	\$ 1,360,662
Program Data:	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2013-14</u>	<u>2014-15</u>
FTE	1.35	1.35	2.35	2.35	2.35

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. The addition of 1 FTE in 2012-2013 is an Occupational Health Nurse.

In 2012-13, the plan was restated and a change in accounting for summer premiums was made in FY 2013-14 in order to align revenues with the time the premium covers rather than when the benefit was earned by the employee. This created a larger than usual revenue in 2013-14 and adjusted beginning fund balance for 2013-14.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2014-15**

**EMPLOYEE BENEFITS
Summary All Programs - Funds 85 through 89**

	<u>Actual 2011-12</u>	<u>Actual 2012-13</u>	<u>Budget 2013-14</u>	<u>Projected Actual 2013-14</u>	<u>Final Budget 2014-15</u>
Projected Beginning Fund Balance	\$ 7,304,381	\$ 8,471,018	\$ 9,123,535	\$ 5,539,692	\$ 6,268,952
<u>Revenue</u>					
Plan Payments	\$ 21,046,640	\$ 20,629,598	\$ 21,855,258	\$ 23,215,214	\$ 22,350,000
Interest Income	\$ 16,326	\$ 23,802	\$ 36,200	\$ 22,350	\$ 22,350
Federal Program Reimb	\$ 171,789	\$ 150,299	\$ 150,299	\$ 132,466	\$ 150,000
Total Program Revenue	<u>\$21,234,755</u>	<u>\$20,803,699</u>	<u>\$22,041,757</u>	<u>\$23,370,030</u>	<u>\$22,522,350</u>
<u>Expenditure</u>					
Salaries	\$ 126,432	\$ 171,155	\$ 188,804	\$ 189,030	\$ 203,418
Employee Benefits	\$ 34,864	\$ 47,666	\$ 49,201	\$ 51,022	\$ 53,888
Services/Supplies	\$ 19,906,822	\$ 19,639,999	\$ 21,714,750	\$ 22,400,718	\$ 22,939,150
Total Expenditures	<u>\$20,068,118</u>	<u>\$19,858,820</u>	<u>\$21,952,755</u>	<u>\$22,640,770</u>	<u>\$23,196,456</u>
Excess or Deficit	\$ 1,166,637	\$ 944,879	\$ 89,002	\$ 729,260	\$ (674,106)
Projected Ending Fund Balance	\$ 8,471,018	\$ 9,415,897	\$ 9,212,537	\$ 6,268,952	\$ 5,594,846
Program Data:	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2013-14</u>	<u>2014-15</u>
FTE	3.00	2.50	4.00	4.00	4.00

This Internal Service Fund receives plan payments from the District and from employees for part time and dependent coverages. Additionally revenue comes from retirees who have elected to participate in the plan. Expenditures are for claims, administration and excess loss insurance cost as well as the District personnel who

In 2012-13, the plan was restated and a change in accounting for summer premiums was made in FY 2013-14 in order to align revenues with the time the premium covers rather than when the benefit was earned by the employee. This created a larger than usual revenue in 2013-14 and adjusted beginning fund balance for 2013-14

GLOSSARY

ACCOUNTS PAYABLE - Amounts owing on open account to private persons, firms, or corporations for goods and services rendered by the LEA.

ACCOUNTS RECEIVABLE - Amounts owing on open account from private persons, firms, or corporations for goods and services furnished by the LEA (but not including amounts due from other funds of the same governmental unit). Although taxes receivable are covered by this term, they should be recorded and reported separately in the Taxes Receivable account.

ACCRUAL BASIS - The basis of accounting under which revenues are recorded when earned or when levies are made, and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made.

ACCRUE - To record revenues when earned or when levies are made, and to record expenditures as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. Sometimes the term is used in a restricted sense to denote the recording of revenues earned but not yet due, such as accrued interest on investments and the recording of expenditures which result in liabilities that are payable in another accounting period, such as accrued interest on bonds.

ACCRUED EXPENSES - Expenses which have been incurred and have not been paid as of a given date. See also Accrual Basis and Accrue.

ACCRUED INTEREST - Interest accumulated between interest dates but not yet due.

ACCRUED INTEREST ON INVESTMENTS PURCHASED - Interest accrued on investments between the last interest payment date and date of purchase. The account is carried as an asset until the first interest payment date after date of purchase. At that time an entry is made debiting the account Cash and crediting the account Accrued Interest on Investments Purchased and an Interest Earnings account for the balance.

ACCRUED LIABILITIES - Amounts owed but not yet due; for example, accrued interest on bonds or notes.

ACCRUED REVENUE - Levies made or other revenue earned and not collected regardless of whether due or not.

ADJUSTED OPERATING LEVY - The amount of levy for the Incidental, Teachers', and Capital Projects Funds after reduction by the Proposition C sales tax rollback. The Columbia School District applies the rollback to the Incidental Fund Levy.

AD VALOREM TAXES - Taxes levied by the LEA on the assessed valuation of real and personal property located within the LEA which, within legal limits, is the final authority in determining the amount to be raised for school operating purposes or retirement of debt.

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.

APPROPRIATION - An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.

AUDIT - The examination of records and documents and the securing of other evidence for one or more of the following purposes: (a) determining the propriety of proposed or completed transactions, (b) ascertaining whether all transactions have been recorded, and (c) determining whether transactions are accurately recorded on the accounts and in the statements.

AVERAGE DAILY ATTENDANCE (ADA) - The total hours attended in a term by resident pupils between the ages of five and twenty-one divided by the actual number of hours school was in session (actual calendar) PLUS the summer school average daily attendance (ADA) (hours attended divided by 1044 hours). Summer school ADA is a part of the immediate preceding school year's total ADA.

BOND - A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

BOND DISCOUNT - The excess of the face value of a bond over the price for which it is acquired or sold. The price does not include accrued interest at the date of acquisition or sale.

BOND PREMIUM - The excess of the price at which a bond is acquired or sold, over its face value. The price does not include accrued interest at the date of acquisition or sale.

BONDED INDEBTEDNESS - The part of the LEA debt which is covered by outstanding bonds of the LEA.

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.

BONDS PAYABLE - The face value of bonds issued and outstanding.

BOOK VALUE - Carrying amount as shown on the books.

BUDGET - A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget usually consists of three parts. The first part contains a message from the budget-making authority together with a summary of the proposed expenditures and the means of financing them. The second part consists of schedules supporting the summary. The schedules show in detail the proposed expenditures and means of financing them together with information as to past years' actual revenues and expenditures and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect. Section 67.010, RSMo, is the statutory reference governing budgets.

BUDGETARY ACCOUNTS - Those accounts necessary to reflect budget operations and conditions, such as estimated revenues, appropriations, and encumbrances, as distinguished from proprietary accounts. See also Proprietary Accounts.

BUDGETARY CONTROL - The control or management of the business affairs of the LEA in accordance with an approved budget with a view toward keeping expenditures within the authorized amounts.

BUDGET DOCUMENT - The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of three parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to past years' actual revenues, expenditures, and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect.

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.

COCURRICULAR ACTIVITIES - Cocurricular activities (experiences) are comprised of the group of school sponsored activities, under the guidance or supervision of qualified adults, designed to provide opportunities for pupils to participate in such experiences on an individual basis, in small groups or in large groups, at school events, public events or a combination of these for such purposes as motivation, enjoyment, and improvement of skills. In practice, participation usually is not required and credit usually is not given. When participation is required or credit is given, the activity generally is considered to be a course.

COMMUNICATION - Expenditures for telephone and telegraph services as well as postage machine rental and postage.

COMMUNITY RECREATION - Activities concerned with providing recreation programs for the community as a whole, or for some segment of the community. It includes such staff activities as organizing and supervising playgrounds, swimming pools, and other recreation programs for the community.

COMMUNITY RELATIONS - Activities concerned with conducting community relations activities. It includes maintaining liaisons with local civic groups, serving as the central point for all requests for public speaking engagements, responses to public inquiry, arranging for tours of and visits to the LEA.

COMMUNITY SERVICES - Services, other than public school and adult education functions, provided by the school or LEA for purposes relating to the community as a whole or some segment of the community. These include such services as community recreation programs, civic activities, public libraries, programs of custody and care of children, Parents-As-Teachers (PAT), community welfare activities, and services for nonpublic school pupils provided by the public schools on a continuing basis.

CONTINGENT FUND - Assets or other resources set aside to provide for unforeseen expenditures, or for anticipated expenditures of uncertain amount.

CONTINGENT LIABILITIES - Items which may become liabilities as a result of conditions undetermined at a given date, such as guarantees, pending lawsuits, judgments under appeal, and unsettled disputed claims.

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

CURRENT ASSETS - Cash or anything that can be readily converted into cash.

CURRENT EXPENSE - Any expenditure except for capital outlay and debt service. Current expense includes total charges incurred, whether paid or unpaid.

CURRENT FUNDS - Money received during the current fiscal year from revenue which can be used to pay obligations currently due, and surpluses reappropriated for the current fiscal year.

CURRENT LIABILITIES - Debts which are payable within a relatively short period of time, usually no longer than a year.

CURRENT OPERATING COST - Total instruction and support expenditures in a fiscal year excluding capital outlay, long term or short term principal and interest minus revenues received for food service (local program and nonprogram, state, federal, and summer food program) and student activities in that fiscal year. Current operating cost is calculated for the district annually and used in computing the certificated salary compliance for the school district.

DEBT 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.

DOUBLE ENTRY - A system of bookkeeping which requires for every entry made to the debit side of an account or accounts an entry for the corresponding amount or amounts to the credit side of another account or accounts.

ELIGIBLE PUPIL (EP) - Average daily attendance (ADA) for the regular school term and summer school PLUS summer school ADA added a second time.

EMPLOYEE BENEFITS - Compensation, in addition to regular salary, provided to an employee. This may include such benefits as health insurance, life insurance, annual leave, sick leave, retirement, and social security.

ENCUMBRANCES - Purchase orders, contracts, and salary or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when actual liability is incurred.

ENROLLMENT - Head count taken the last Wednesday of September and January of all resident and nonresident students K-12 in the enrollment center. All students counted as one (no part time). Not reported for prekindergarten students.

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).

EQUALIZED OPERATING LEVY - The operating levy (General (Incidental) & Special Revenue (Teachers) Funds) as defined in Section 163.011, RSMo, adjusted for the county average sales ratio. To calculate equalized Operating Levy : (Operating Levy x County Sales Ratio = .3333).

FAIR MARKET VALUE - The current assessed value of a piece of equipment, service or activity.

FIDELITY BOND - A bond guaranteeing the LEA against losses resulting from the actions of the treasurer, employees, or other persons of the system. See also Surety Bond.

FISCAL INSTRUCTIONAL RATIO OF EFFICIENCY (FIRE RATIO) – The quotient of the sum of the district's current operating costs for all kindergarten through grade twelve, direct instructional and direct pupil support service functions, plus the costs of improvement of instruction and the cost of purchased services and supplies for operation of the facilities housing those programs, excluding student activities, divided by the sum of the district's current operating cost for kindergarten through grade twelve, plus all tuition revenue received from other districts minus all non-capital transportation costs.

FIXED ASSETS - Land, buildings, machinery, furniture, and other equipment which the LEA intends to hold or continue in use over a long period of time. "Fixed" denotes probability or intent to continue use or possession, and does not indicate immobility of an asset.

FREE AND REDUCED LUNCH ELIGIBLE COUNT (Line 14) - The number of pupils enrolled in the district AND eligible for free or reduced lunch on the last Wednesday in January. The number used on line 14 of the basic formula calculation in the current year is always the **previous year's January** count. This number bears no relationship to the number of children actually eating in the school cafeteria (School Food Services count). This number by definition is a different count from that used for the federal programs or School Food Services.

FUND - An independent accounting entity with its own assets, liabilities, and fund balances. Generally, funds are established to account for financing of specific activities of an agency's operations.

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 US Treasury bills represent interest income. Losses represent the excess of the cost or other basis at date of sale (as described above) over the sales proceeds.

GENERAL (INCIDENTAL) FUND – The General Fund accounts for all expenditures relating to the general operations of the District, including instruction, administration, operation and maintenance of plant, student support services, and pupil transportation. Certificated salaries may also be paid from the General Fund.

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.

INCLEMENT WEATHER - If school is dismissed because of inclement weather after it has been in session for three hours, that day shall count as a school day towards the minimum requirement of 174 days. This includes the afternoon session kindergarten (K-PM). If the aggregate hours lost in a term due to inclement weather decreases the total hours of the term below the required minimum of 1044 hours by more than twelve hours for all day students or six hours for one-half day kindergarten students, all such hours below the minimum must be made up in one half day or full day additions to the term except as provided in Section 171.033, RSMo.

INDIRECT COSTS - Costs incurred for services, materials, supplies, and/or equipment which are common to two or more programs and, therefore, are not identifiable with a particular program. There are restricted and nonrestricted indirect cost rates. The School Finance Section calculates the indirect cost rate for the next school year based on data submitted by the district on Core Data and on the Annual Secretary of the Board Report (ASBR) for the second preceding year.

INSTRUCTION - Instruction includes the activities dealing directly with the teaching of pupils. Teaching may be provided for pupils in a school classroom, in another location such as in a home or hospital, and other learning situations such as those involving cocurricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence.

INSTRUCTIONAL PERSONNEL - Those who render direct and personal services which are in the nature of teaching. Included here are: teachers (including teachers of homebound), teaching assistants, teacher aides, secretaries for teachers, special graders, substitute teachers, and clerks serving teachers only. Attendance personnel, health personnel, and other clerical personnel should not be included as instructional personnel.

INSURANCE AND BOND PREMIUMS - Expenditures for all types of insurance coverage such as property, liability, fidelity, bond premiums, as well as the costs of judgments. Insurance for group health, worker's compensation, etc., are not charged here, but are recorded under Personal Services--Employee Benefits.

LEA (LOCAL EDUCATION AGENCY) - A public board of education or other public authority legally constituted within a State for either administrative control or direction of, or to perform a service function for, public elementary schools or secondary schools in a city, county, township, school district.

MAINTENANCE OF EFFORT - A requirement to spend as many dollars or as many dollars per student for a specific activity during the current school year as was spent during the previous year for a similar activity. Maintenance of effort is required for handicapped programs, Title I, and vocational education.

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.

OPERATING LEVY – The levy associated 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.

PAYMENTS IN LIEU OF TAXES - 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.

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.

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.

REAL ESTATE - Land, improvements to site, and buildings; real property.

REFUNDING BONDS - Bonds issued to pay off outstanding bonds.

RESIDENT STUDENT - Generally a student whose legal residence is within the geographic area served (district boundary) by a specified school, LEA, or institution. It includes all children between the ages of five and twenty-one who are attending kindergarten through grade twelve. If a child is attending in a district other than the domicile (district of residence) district AND the child's parent is teaching in the district the child is attending, then that child shall be considered a resident pupil of that district for the period of time when that district of residence is not otherwise liable for tuition.

REVENUE TRANSFER - One of two transfers allowed in Section 165.011, RSMo, from the General (Incidental) Fund to the Capital Projects Fund in an amount not to exceed the calculated cap based on \$.18 and \$.06. This cap is calculated annually by the School Finance Section and carries statutory requirements to be able to make the transfers.

SALE OF BONDS - Proceeds from the sale of bonds, except that if bonds are not sold at a premium, only those proceeds representing the par value of the bonds would be included.

SCHOOL PURPOSES - Refers to the Incidental and Teachers' Funds.

SPECIAL REVENUE (TEACHERS' FUND) - The Teachers' Fund is used to account for revenue sources legally restricted to expenditures for the purpose of teachers' salaries, health insurance benefits for teachers, and tuition payments to other districts.

SUPPLANT - To substitute a new source of funds to provide services or materials already in existence in the LEA and previously funded with other funds.

SUPPLEMENT - To add to that which the district is already providing due to a specific requirement or as a matter of previous practice. The LEA must be able to document that

federal/state funds were used to increase the level of funding for an existing service or to begin a new service.

SURETY BOND - A written promise to pay damages or to identify against losses caused by the part of parties named in the document, through nonperformance or through misappropriation of monies; for example, a surety bond given by a contractor or by an official handling cash or securities.

TAX ANTICIPATION NOTES - 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 RECEIVABLE - The uncollected portion of taxes which the LEA or governmental unit has levied and which has become due, including any interest or penalties which may be accrued. Separate accounts may be maintained on the basis of tax roll year and/or current and delinquent taxes.

UNAMORTIZED DISCOUNTS ON BONDS SOLD - That portion of the excess of the face value of bonds over the amount received from their sale which remains to be written off periodically over the life of the bonds.

UNAMORTIZED DISCOUNTS ON INVESTMENTS - The excess of the face value of securities over the amount paid for them which have not yet been written off.

UNAMORTIZED PREMIUMS ON BONDS SOLD - An account which represents that portion of the excess of bond proceeds over par value and which remains to be amortized over the remaining life of such bonds.

UNAMORTIZED PREMIUMS ON INVESTMENTS - The excess of the amount paid for securities over the face value which has not yet been amortized. Use of this account is normally restricted to long-term investments.