



[www.cpsk12.org](http://www.cpsk12.org)

# Columbia PUBLIC SCHOOLS

## 2023-24 Budget

Approved by the Columbia Board of Education

June 12, 2023

Columbia, Missouri 65203

County of Boone

[Table of Contents](#)





# Columbia

## PUBLIC SCHOOLS

### 2023-24 Budget

**Approved by the  
Board of Education  
June 12, 2023**

Dr. Brian Yearwood, Superintendent  
Heather McArthur, Treasurer

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

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





# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

### TABLE OF CONTENTS

	<u>Page</u>
<b>EXECUTIVE SUMMARY .....</b>	<b>1</b>
Message from Superintendent and Finance Department .....	3
Budget Overview and Statutory Requirements .....	4
Budget Message .....	6
Revenue	
Revenue Explanation .....	9
Total Revenue by Fund Comparison .....	9
Total Revenue by Source .....	11
Three Major Revenue Sources .....	11
Expenditures	
Expenditure Explanation .....	13
Total Expenditures by Fund Comparison .....	13
Expenditures by Function .....	14
Expenditures by Object .....	14
Total Operating Expenditures by Object .....	15
District Per Pupil Expenditures .....	16
Debt Service	
Debt Service .....	17
General Obligation Bond History .....	17
Certificates of Participation .....	18
Fund Summary	
Total Ending Fund Balance Comparison .....	19
Budget Forecasting and Planning .....	20
Summary Budget – All Programs .....	21
Summary of All Funds – Five Year Forecast .....	22
Organization/Enrollment/Performance	
Message from the Superintendent .....	24
CPS By the Numbers .....	25
Vision, Mission, Purpose and Values .....	26
Student Achievement .....	27
Highly Qualified Staff .....	28
Columbia Board of Education .....	29
Organization .....	30
Student Enrollment Trends .....	31
Per-Pupil Cost and Tax Levy for Comparison Districts .....	32
Average Class Size and Teacher Student Ratio for Comparison Districts .....	33
Budget Preparation Timeline .....	34
Allocation of Human and Financial Resources .....	35
Meritorious Budget Award .....	42



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

Page

<b>ORGANIZATIONAL SECTION.....</b>	<b>45</b>
Buildings.....	47
District Map.....	49
School Building Information.....	50
Organizational Charts.....	57
Board of Education and Committees.....	66
Five-Year Strategic Plan.....	67
Summary of Significant Accounting Policies.....	70
Board of Education Budget Parameters.....	79
Budget Goals and Priorities.....	81
Budget Preparation Timeline.....	84
General Revenue Explanation.....	85
General Expenditure Explanation.....	90
Alternative and Other Tax Revenues.....	95
<b>FINANCIAL SECTION.....</b>	<b>97</b>
Forecast and Budgeting Discussion.....	99
Budget Considerations - Revenue.....	99
Budget Considerations – Expenditures.....	100
Budget Considerations – Future Budget Forecasting and Fund Balance Management ...	101
Major Fund Explanations.....	102
Fund Balance Reporting – Governmental Funds.....	103
Summary of All Funds.....	105
Summary of All Funds – Five Year Forecast.....	107
Summary of All Funds – Revenues and Expenditures Graph.....	108
Summary Revenue All Objects.....	109
Summary Expenditures All Funds by Object Graph.....	113
Summary Expenditures All Funds by Function.....	114
District Operating Funds.....	115
District Operating Funds Summary – Five Year Forecast.....	116
District Operating Funds – 2023-24 Budget by Fund.....	121
District Operating Funds – Revenues and Expenditures Summary and Graph.....	122
District Operating Revenues Summary.....	123
District Operating Expenditures by Object Summary and Graph.....	126
District Operating Funds Expenditures by Function Summary.....	127
District Operating Funds Revenue Graphs.....	128
District Operating Funds Expenditures Graphs.....	129
Elementary School Instruction.....	130
Middle School Instruction.....	132
High School Instruction.....	134
Summer School Instruction.....	136
Douglass High Instruction.....	138



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

	<u>Page</u>
General Instruction (At Risk Programs for Delinquent and Neglected Youth) .....	140
Special Education Instruction .....	142
Early Childhood Special Education .....	144
Gifted Program .....	146
Title I .....	148
English Language Learners .....	150
Vocational Instruction.....	152
Student Activities & Athletics .....	154
Adult Basic Education .....	156
Supplemental Education (Tuition) Services .....	158
Guidance & Counseling Services .....	160
Pupil Services .....	162
Educational Media Services .....	164
Support Services and Instructional Staff.....	166
Administrative Services.....	168
Other Administrative Services .....	170
Business Services.....	172
Maintenance Services.....	174
Security Services .....	176
Transportation Services .....	178
Research and Information Systems.....	180
Community Services .....	182
Early Childhood Education .....	184
Parents as Teachers.....	186
Other Financing Uses .....	188
 Summary of Locations .....	 191
 Special Funded Programs.....	 233
Summary Special Funded Programs – Five Year Forecast.....	235
Special Funded Programs – 2023-24 Budget by Fund.....	236
Special Funded Programs Revenue Summary .....	237
Special Funded Programs Expenditures Summary by Object and Graph.....	241
Special Funded Programs Expenditures Summary by Fund and Graph.....	242
 Debt Service Fund	
Debt Summary .....	243
Debt Service Fund Summary – Five Year Forecast.....	245
Debt Services.....	246
 Capital Projects Fund	
Capital Projects Fund Summary – Five Year Forecast .....	249
Capital Projects .....	250
Capital Revenue and Expenditure Planning .....	252
Capital Projects Listing 2023-24 .....	254
Long Range Capital Improvement and Financing Plan.....	257





# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

Page

Nutrition Services Fund	
Nutrition Services Fund Summary – Five Year Forecast .....	259
Nutrition Services .....	260
Student Activities Fund	
Student Activities Fund Summary – Five Year Forecast.....	263
Student Activities.....	264
Adult Education Fund	
Adult Education Fund Summary – Five Year Forecast .....	267
Adult Education .....	268
Grants and Donations Fund	
Grants and Donations Fund Summary – Five Year Forecast.....	271
Grants and Donations.....	272

**INFORMATIONAL SECTION .....275**

History of the Columbia Public School District .....	277
Assessed Valuation .....	279
Assessed Value and Actual Value of Taxable Property.....	280
Property Tax Rates per \$100 Assessed Valuation – Direct and Overlapping Governments.....	281
Property Tax Levies and Collections .....	282
Impact of the District’s Property Tax Rate to the Average Homeowner .....	283
Tax Levy and Cost Data for Comparison Districts.....	284
Alternative and Other Tax Revenue.....	285
Bond Schedule – Summary of General Obligation Bonds .....	286
Ratio of General Bonded Debt Outstanding.....	287
Ratio of Outstanding Debt by Type.....	288
Legal Debt Margin Information .....	289
Compensation.....	291
Compensation Overview .....	293
Highly Qualified Staff .....	294
Teacher Retention Analysis .....	295
Compensation Summary – All Funds .....	296
Number of Employees by Function.....	297
Extra Duty Stipend Descriptors .....	298
Category I Stipends .....	300
Category I Stipends Criteria .....	304
Category II Stipends .....	306
Category III Stipends .....	307
Category IV Stipends .....	309
Category V Stipends .....	310
General Supervision Stipends .....	311
Extended Contract Days .....	312



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

Page

Special Payroll Hourly Rate Schedule .....	313
Salary Schedules .....	316
Work Calendars .....	342

Supplemental .....	369
Operational Grants by Fund .....	371
Nutrition Services Meal Prices for 2023-24 .....	372
Self-Insured Summary All Programs .....	374
Self-Insured Employee Benefits - Medical and Flexible Benefit Plan .....	375
Self-Insured Employee Benefits - Dental .....	376
Self-Insured Employee Benefits - Worker's Compensation .....	377
Board of Education Paid Employee Benefits .....	378
Enrollment Projection Methodology .....	379
Projected Enrollment .....	385

Performance Indicators .....	425
Demographics .....	427
MAP and End of Course Exam .....	429
ACT .....	430
Advanced Placement .....	431
Graduation and Dropout Rate .....	432
Survey Data .....	433

Glossary .....	438
Glossary .....	440

### **APPENDICES .....**

Appendix I: Revenues .....	455
Revenue Variance Summary - District Operating Funds .....	456
Revenue Variance Summary - Special Funded Programs .....	460
Revenue Variance Summary - Summary All Funds .....	464

Appendix II: Expenditures .....	469
Expenditure Variance Summary - District Operating Funds .....	470
Expenditure Variance Summary - Special Funded Programs .....	472
Expenditure Variance Summary - Summary All Functions .....	473



# COLUMBIA PUBLIC SCHOOLS

---

## 2023-24 BUDGET









# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET



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





## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

## Executive Summary A Message from the Superintendent and Finance Department

The 2023-24 budget represents the financial plan of the Columbia Public School District (“District”) for the coming fiscal year. Its primary purpose is to provide timely and useful information concerning the past, present, and projected financial status of the District to facilitate financial discussions that support the mission, goals, and objectives of the Board of Education. The District’s vision, mission, purpose and values are reflected in the Board of Education-approved 5-year strategic continuous improvement plan and guide this process.

#### **Vision:**

To be the *best district* in the state.

#### **Mission:**

To provide an *excellent education* for all scholars.

#### **Purpose:**

We put Scholars First.

- Every child is treated first as a scholar.
- Every decision focuses on scholars first.
- Every scholar receives quality educational experiences.

#### **Values:**

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

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

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

We believe schools exist to allow access.

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

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

“Columbia Public Schools, through action and in partnership with families and the community, will uphold the values, policies and practices that promote cultural competence. We will accept,





# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

embrace, and empower students and staff in their individual identities to establish and sustain human dignity, justice, equitable treatment, and inclusiveness in the class and workplace.”

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

### **Budget Overview and Statutory Requirements**

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

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

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

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

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

(See the glossary for definitions of these funds)



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

The District's budget for the 2023-24 fiscal year includes revenues, expenditures, and fund balances for the District in total and presents revenues, expenditures, and fund balances for the District's Operating Funds, which are comprised of the General and Teacher's Funds. Detailed fund schedules provide further information on the activities within each fund and include an analysis of the proposed budget for the 2023-24 fiscal year. Budget schedules are also included summarizing estimated revenues by object and source as defined by the Department of Elementary and Secondary Education (DESE).

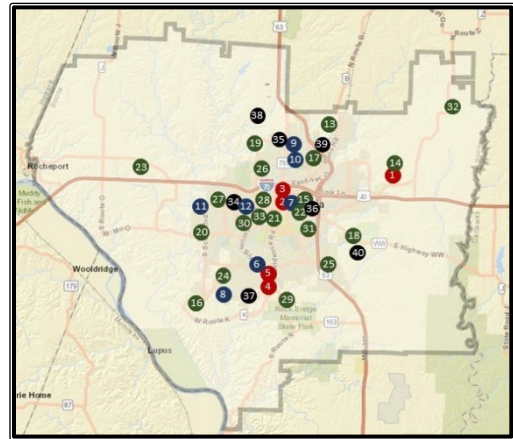
### Background on the District

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

The Columbia Public School District was organized on January 7, 1873. The first high school opened in 1895 on the site where Jefferson Middle School now stands. In 1909 a bond issue was approved for Columbia High School, which is now a wing of Jefferson Middle School. In 2023-



24, the District will include 21 elementary schools, seven middle schools, three senior high schools, one alternative high school and one career and technical education center. The District also offers Pre-K classrooms in school buildings and two owned facilities. The Center for Early Learning–North opened in January 2017 housing Pre-K and Early Childhood Special Education classrooms.



K-12 enrollment of the District continues to grow and change, reflecting a more diverse student population. Nearly 42% of our scholars qualify for the free and reduced lunch program and 8% are English Language Learners. Today 46% of our scholars attend our elementary schools, 22% attend middle schools and 32% attend high schools.

### Student Performance

The District was accredited in the fall of 2015, upon review by the Department of Elementary and Secondary Education. The District received its most recent Annual Performance Report in Spring 2023. Based on declining scores, the District has re-emphasized its focus on student achievement.

The District uses a scorecard to track and report progress on organizational goals relating to student achievement, including the use of perceptual data (how students, parent, and employees feel about the District). With a focus on academic progress, third grade reading levels, and graduation goals, the District, Board and Administration realize that improvement is needed and the strategic plan emphasizes this purpose through goals in the areas of growth, innovation and achievement. The most recent MAP data is included below.



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

Percent of Students Proficient or Advanced on the Missouri Assessment Program (MAP)			
	<u>2020-21</u>	<u>2021-22</u>	<u>Change</u>
All students	44%	43%	1% decrease
African-American students	13%	14%	1% increase
Student eligible for free or reduced lunch	24%	23%	1% decrease

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

### Budget Message

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



As in 1873, available resources and restricted funding impact how we prioritize our budgetary allocations. During the spring of 2020, the economic outlook for Columbia Public Schools, as well as nation-wide and around the world, changed with the onset of the COVID-19 global pandemic. Realizing our vision and assuring our three focus areas are ever in the forefront require carefully planned current and future budget practices.

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

- Average Daily Attendance (ADA), which is derived by averaging together a twice annual count of students attending during specified count periods multiplied times an attendance rate of all students for the year, is the first component.
- The State Adequacy Target (SAT) is derived by averaging the cost per pupil of districts in Missouri who receive a perfect score in the Annual Performance Report and is to be recalculated every two years.
- The Dollar Value Modifier (DVM) which is an adjustment based on local cost of living indicators.





## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

---

- The final factor in the calculation is the Local Effort as established in 2004-05. The impact of the local effort factor is to assure that communities continued to support the cost of their local school budgets at a rate equal to or greater than what was in place in 2004-05.

After just three years, the foundation formula appropriation in the state budget was inadequate to fund the formula as written. The SAT was not recalculated every two years as prescribed in the formula and a new component became an unexpected fifth factor in determining a district's annual state funding – appropriation adjustment. In 2009-10, rather than funding the formula as calculated, the state funded 98.66%. This partial allocation continued until 2015-16 and dipped to as low as 92.58% in 2012-13. For 2023-24, the SAT is expected to remain at \$6,375 for the fourth year which is only \$258 more per student than in 2006-07 when the formula was first implemented. This results in an average increase per student of only \$17 per year. Failure to meet the SAT as prescribed in the formula reduces funding for 2023-24 for Columbia Public Schools by over \$12 million as it is estimated to be over \$7,000.

For 2023-24, the thresholds required to receive weighted (additional) funding for students in certain groups – free and reduced lunch, special education and English Language Learners, will increase. However, DESE has determined that the FY 2023 student attendance has been broadly impacted by the COVID-19 pandemic. As such, payment calculations may include the use of FY 2020 ADA and WADA values. Since the district's enrollment and attendance percentage has not rebounded to the pre-pandemic level, the District will use the FY 2020 WADA data for the revenue calculations.

This lack of state funding is being made up by the taxpayers of Columbia through an approval of an increase to our operating tax levy ceiling. In April 2016, our community passed a levy that allowed us to increase our local property tax rate by up to 65 cents for the 2016 tax year. Without this increase, our ability to present a budget that focuses on recruiting and retaining high quality employees, access to achievement, enrichment, and opportunity for all scholars and meeting our ongoing growing operations, would be impossible. The levy estimations allow for an expected increase in operating revenues of \$13.5 million.

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

The increase in local funding was used to allow for improvement in salaries of all employee groups, increasing staffing and services to support scholars and to continue the operations of the District, including the increase in the annual operating budget for the opening of John Warner Middle School. Details on these improvements are found throughout the document and on the Budget Goals and Priorities on page 81.

The 2023-24 budget totals \$267.9 million of operating revenue and transfers in and operating expenditures and transfers out of \$269.8 million, resulting in a decrease of operating fund balance by \$1.1 million. When considering all funds, total revenue and transfers in is budgeted at \$371.7 million and expenditures and transfers out at \$419.5 million for a net decrease in fund balance of \$47.7 million.



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

As summarized by the schedule below, the District is planning for a total beginning fund balance (all funds) of \$196.1 million at July 1, 2023 and ending fund balance of \$148.4 million at June 30, 2024. For District Operating Funds, beginning fund balance at July 1, 2023 is projected to be \$105.8 million and ending fund balance at June 30, 2024 to be \$103.9 million which is 38.52% of budgeted expenditures and transfers. See page 21 for the Summary Budget – All Programs for 2023-24.

	<u>Operating Funds</u>	<u>All Funds</u>
Projected Beginning Fund Balance, July 1	\$ 105,757,053	\$ 196,113,810
Budgeted Revenues plus Transfers	\$ 267,983,679	\$ 371,749,831
Budgeted Expenses plus Transfers	\$ 269,808,697	\$ 419,462,751
Increase (Decrease) in Fund Balance	\$ (1,825,018)	\$ (47,712,920)
Budgeted Ending Fund Balance, June 30	\$ 103,932,035	\$ 148,400,890

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

The decrease in total fund balance comes from the budgeted excess expenditures over revenues in the Capital Projects Fund. The decrease in fund balance in the Capital Projects Fund is a planned decrease in fund balance as bond funds received in previous years will be spent down as capital projects are completed, such as the New Southwest Elementary School, Career Center addition and renovation and the Battle Elementary School addition and renovation which will be completed in upcoming years.

We are pleased to present a budget that positions our scholars to be ready for life after high school. We appreciate the contributions of every stakeholder during the development of this document, and we will not soon forget the trust and support of our taxpayers. The decisions we've made support our mission to provide every child with an excellent education. Our administration is committed to providing transparency with regard to District finances, and we will prudently allocate the funds entrusted to us. This document is presented to you by the Finance Department with a desire to provide a clear and transparent insight into the 2023-24 budget.

Ms. Heather McArthur, CPA  
Chief Financial Officer

Dr. Brian Yearwood  
Superintendent of Schools



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

### Revenue Explanation

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



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

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

### Total Revenue by Fund Comparison

	Projected Actual 2022-23	Budget 2023-24	% of Total Revenue	% Change
General	\$ 100,064,398	\$ 99,653,074	26.81%	-0.41%
Special Revenue (Teachers)	\$ 164,730,828	\$ 168,330,605	45.28%	2.19%
Debt Service	\$ 30,568,073	\$ 31,353,487	8.43%	2.57%
Capital Projects	\$ 57,860,367	\$ 58,284,742	15.68%	0.73%
Other	\$ 13,945,460	\$ 14,127,923	3.80%	1.31%
<b>Total Funds</b>	<b>\$ 367,169,126</b>	<b>\$ 371,749,831</b>	<b>100.00%</b>	<b>1.25%</b>

The District’s revenue is primarily from local efforts (57%) with greatest portion of revenue from local tax revenue (47%). The assessed valuation is projected to be \$3,114,508,155 for the 2023-24 school year.

Total revenues are budgeted to increase \$4,580,705 in 2023-24 mostly due to increased property tax revenue due to the anticipated increase in assessed valuation.



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

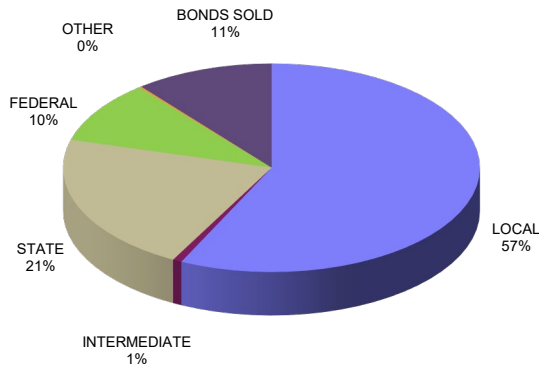
	Projected Actual 2022-23	Budget 2023-24	% of Total Revenue	% Change
Local	\$ 207,063,626	\$ 211,902,229	57.00%	2.34%
Intermediate	\$ 2,627,548	\$ 2,627,548	0.71%	0.00%
State	\$ 79,268,707	\$ 79,761,857	21.46%	0.62%
Federal	\$ 28,928,120	\$ 36,041,446	9.70%	24.59%
Other	\$ 49,281,125	\$ 41,416,751	11.14%	-15.96%
<b>Total Funds</b>	<b>\$ 367,169,126</b>	<b>\$ 371,749,831</b>	<b>100.00%</b>	<b>1.25%</b>

The revenue by source chart below delineates revenue by Total Funds and by Operating Funds. Local property taxes of the District represent 47% of Total and 52% of Operating Revenues.

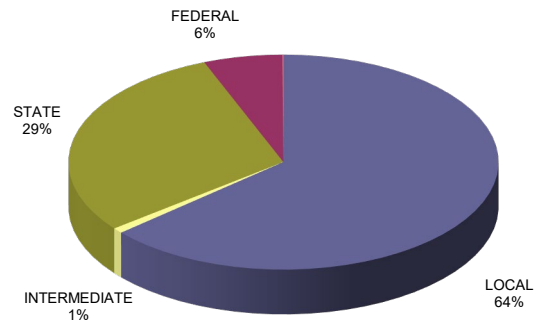
	Total	Operating
Property Taxes	\$ 172,887,590	\$ 140,282,397
Sales Taxes	\$ 25,169,520	\$ 25,169,520
Foundation Formula	\$ 65,673,193	\$ 65,590,495
Other - State	\$ 14,088,664	\$ 13,713,664
Federal	\$ 36,041,446	\$ 15,935,098
Sale of Bonds	\$ 40,000,000	\$ -
Other	\$ 17,889,418	\$ 7,292,505
	<b>\$ 371,749,831</b>	<b>\$ 267,983,679</b>

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

**TOTAL REVENUES  
BUDGET 2023-24**



**OPERATING REVENUES  
BUDGET 2023-24**





# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

### Total Revenue by Source

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Projected 2022-23	Budget 2023-24
Tax Rate	\$ 6.0988	\$ 6.0984	\$ 5.6932	\$ 5.6661	\$ 5.6661
Assessed Valuation	\$ 2,618,679,417	\$ 2,673,348,589	\$ 2,838,808,374	\$ 3,027,141,699	\$ 3,117,955,950
Revenues					
Local Sources					
Property Taxes	\$ 156,446,419	\$ 160,294,860	\$ 158,380,274	\$ 167,910,545	\$ 172,887,590
Sales Taxes	\$ 18,460,443	\$ 20,211,127	\$ 23,204,641	\$ 23,244,792	\$ 25,169,520
All Other Local	\$ 15,955,790	\$ 10,185,130	\$ 9,044,295	\$ 15,908,289	\$ 13,845,119
County Sources	\$ 2,723,318	\$ 4,043,086	\$ 2,227,319	\$ 2,627,548	\$ 2,627,548
State Sources					
Foundation Formula	\$ 62,318,666	\$ 60,581,444	\$ 66,440,198	\$ 65,673,193	\$ 65,673,193
All Other State	\$ 11,879,361	\$ 10,972,860	\$ 10,544,680	\$ 13,595,514	\$ 14,088,664
Federal Sources	\$ 14,497,657	\$ 17,232,214	\$ 19,663,821	\$ 28,928,120	\$ 36,041,446
Other Sources					
Sale of Bonds	\$ 54,410,000	\$ 24,620,000	\$ 10,130,000	\$ 42,500,000	\$ 40,000,000
All Other Sources	\$ 3,639,135	\$ 1,684,872	\$ 3,156,538	\$ 6,781,125	\$ 1,416,751
<b>Total All Revenue Sources</b>	<b>\$ 340,330,789</b>	<b>\$ 309,825,593</b>	<b>\$ 302,791,766</b>	<b>\$ 367,169,126</b>	<b>\$ 371,749,831</b>

### Three Major Revenue Sources:

#### Property Taxes

Property taxes are derived from taxing real and personal property. The tax rate, required by state statute to be adopted annually before September 1, is levied on each \$100 of assessed valuation. This valuation is determined by the assessor's office, based on current market value of residential, commercial and agriculture real estate, and personal property. The assessed valuation is estimated to increase in 2023-24 by 3.00% to approximately \$3.115 billion based upon current information. Listed below is a summary of the District's tax rates.



	2019-20	2020-21	2021-22	2022-23	Budget 2023-24
Incidental	\$2.0111	\$2.0107	\$1.6055	\$1.4969	\$1.4969
Special Revenue (Teachers)	\$3.0158	\$3.0158	\$3.0158	\$3.0973	\$3.0973
Capital Projects	\$0.1000	\$0.1000	\$0.1000	\$0.1000	\$0.1000
Debt Service	\$0.9719	\$0.9719	\$0.9719	\$0.9719	\$0.9719
Total	\$6.0988	\$6.0984	\$5.6932	\$5.6661	\$5.6661

The District is required by rules and regulations of the State Auditor's Office and the Hancock Amendment to calculate a tax rate to produce substantially the same revenue as collected for property on the tax rolls in the previous year. In addition, the District must take into account "Proposition C", the Missouri one-cent sales tax, dedicated to education approved by voters in 1982. The property tax rate is reduced or increased to equal one-half of the adjusted Proposition C revenue received and maintain District revenue because the District does not have a full or partial waiver of the Proposition C approved by voters. The change in the Proposition C rollback





## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

between 2022-23 and 2023-24 should not be significant. Property taxes account for nearly 52% of the operating revenue budget.

#### **Foundation Formula**



The District's second largest revenue source is the State of Missouri's Foundation Formula for education. Missouri's Foundation Formula is comprised of two revenue sources: Basic Formula and Classroom Trust Fund. The District is budgeting the 2022-23 Foundation Formula revenue to remain flat at \$65.7 million. Formula Weighted Average Daily Attendance (WADA) is anticipated to remain flat for 2023-24. DESE has determined that the FY 2023 student attendance has been broadly impacted by the COVID-19 pandemic. As such, payment calculations may include the use of FY 2020 ADA and WADA values. Since the district's enrollment and attendance percentage has not rebounded to the pre-pandemic level, the District will use the FY 2020 WADA data for the revenue calculations.

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

The Classroom Trust Fund accounts for gaming revenue distributed to school districts. The payment per WADA is anticipated at \$450 for 2023-24.

These revenue sources equate to approximately 24% of the District's operating revenue budget.

#### **Sales Taxes**

Columbia receives sales tax revenue from the State of Missouri, but this revenue is considered locally generated. A 1% sales tax is collected from all retail sales across Missouri, aggregated by the State, and then distributed back to each school district based on the pupil count of the school district. The District's WADA is estimated to remain flat for 2023-24 since the enrollment has not rebounded to pre-pandemic levels and DESE is allowing the continued use of FY 2020 data for revenue calculations (typically, districts are required to use the previous year's WADA when calculating Proposition C revenue). In spring 2023, the Department of Elementary and Secondary Education again indicated that sales tax collections have remained strong and have trended upward throughout the pandemic during the current fiscal year projecting a payment of \$1,286 per WADA for 2022-23. Due to this and information from the state for 2023-24, we are projecting the 2023-24 payments per WADA at \$1,360. Based on these factors, the overall sales tax revenue is expected to increase \$1,924,728 to \$25.2 million in 2023-24. This revenue source equates to nearly 9% of the operating revenue budget.



#### **Federal Revenues**

The District has received various sources of stimulus funding related to the response to the Coronavirus pandemic. The increase in federal funds projected for the 2022-23 school year are from ESSER III funds enacted in March 2021 through the American Recovery Plan. The District's



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

appropriation is nearly \$24 million, \$9.8 million of which will be used in the operating funds for personnel and technology related purchases during the 2022-23 and 2023-24 school years and \$13.4 million of which will be used in the capital projects fund for air quality improvements and upgrades to District facilities.

### Expenditure Explanation

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

The General Fund expenditures are virtually a “catch all” for anything not supported by another fund. The Special Revenue (Teachers) Fund can only be used for expenditures related to certificated salaries and benefits for those staff members. The Debt Service Fund may only be used for payment of debt obligations resulting from general obligation bond issues, including principal, interest and other agent and cost of issuance payments. The Capital Projects Fund is used for expenditures related to acquisition or construction and major maintenance of all capital assets for the District.

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

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

### Total Expenditures by Fund Comparison

	Projected Actual 2022-23	Budget 2023-24	% of Total Expenditure	% Change
General	\$ 97,772,527	\$ 102,876,732	24.53%	5.22%
Special Revenue (Teachers)	\$ 159,429,478	\$ 166,931,965	39.80%	4.71%
Debt Service	\$ 29,416,398	\$ 30,247,820	7.21%	2.83%
Capital Projects	\$ 20,541,615	\$ 103,312,228	24.63%	402.94%
Other	\$ 15,503,152	\$ 16,094,006	3.84%	3.81%
<b>Total Funds</b>	<b>\$ 322,663,170</b>	<b>\$ 419,462,751</b>	<b>100.00%</b>	<b>30.00%</b>



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

Total current projected expenditures for the 2022-23 budget is \$322,663,170 and are budgeted to increase approximately 30.00% or \$96,799,581 to \$419,462,751. This increase is primarily due to increased expenditures in the Capital Projects Fund. The voters passed an \$80 million bond authorization in April 2022 and \$40 million in general obligation bonds was issued to in the 2022-23 school year with an additional \$40 million in general obligation bonds to be issued and expended in the 2023-24 school year.

Operating expenditures will increase 4.90% or \$12.6 million. This increase is primarily due to increased compensation for employees and continued 100% funding of insurance benefits for full-time employees.

#### Expenditures by Function

Columbia Public Schools' expenditures are broken down by the overall area that the budget dollars support. The following illustrates that 68% of the operating budget is spent to support instructional expenditures. Out of the total budget, 44% of the budgeted expenditures support instruction. The difference is due to construction projects and debt service principal and interest payments.

#### Expenditures by Function

Function	Total	Operating
Instructional & Support	\$ 182,667,723	\$ 182,667,723
Administration	\$ 36,024,924	\$ 36,024,924
Maintenance	\$ 27,957,454	\$ 27,957,454
Transportation	\$ 13,967,583	\$ 13,967,583
Community Services	\$ 8,444,262	\$ 8,444,262
Other Financing Uses	\$ 746,751	\$ 746,751
Debt Services	\$ 30,247,820	\$ -
Capital Projects	\$ 103,312,228	\$ -
Nutrition Services	\$ 11,071,083	\$ -
Student Activities	\$ 2,300,000	\$ -
Adult Education	\$ 87,923	\$ -
Grants and Donations	\$ 2,635,000	\$ -
<b>Total All Functions</b>	<b>\$ 419,462,751</b>	<b>\$ 269,808,697</b>

#### Expenditures by Object

Total expenditures by object show how the District actually spends the dollars budgeted. Salaries and Benefits account for nearly 52% of total expenditures. The increase in salaries and benefits for 2023-24 can be attributed to improved compensation schedules and continued 100% fully funded benefits for all full-time staff.

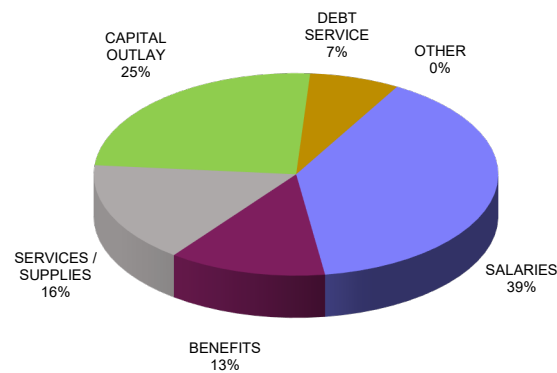


## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

<b>Expenditure Object Category</b>	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Original Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Budget 2023-24</b>
Salaries	\$ 139,076,431	\$ 147,248,853	\$ 152,873,150	\$ 161,527,097	\$ 155,826,148	\$ 164,901,257
Employee Benefits	\$ 47,332,845	\$ 47,369,695	\$ 48,310,169	\$ 48,336,820	\$ 50,803,350	\$ 52,725,121
Services/Supplies/Capital Outlay	\$ 85,749,043	\$ 68,427,542	\$ 84,317,219	\$ 146,754,973	\$ 82,863,745	\$ 170,841,802
Debt Service/Lease Purchase	\$ 84,188,448	\$ 63,631,490	\$ 47,127,114	\$ 25,508,393	\$ 29,416,398	\$ 30,247,820
Other Financing Uses	\$ 2,674,219	\$ 16,441,888	\$ 1,653,509	\$ 642,740	\$ 3,753,529	\$ 746,751
<b>Total</b>	<b>\$ 359,020,986</b>	<b>\$ 343,119,468</b>	<b>\$ 334,281,161</b>	<b>\$ 382,770,023</b>	<b>\$ 322,663,170</b>	<b>\$ 419,462,751</b>

### EXPENDITURES BUDGET 2023-24



### Total Operating Expenditures by Object

Total operating expenditures (General and Teachers Funds) by object show that 78% of the operating fund is budgeted for salaries and benefits.

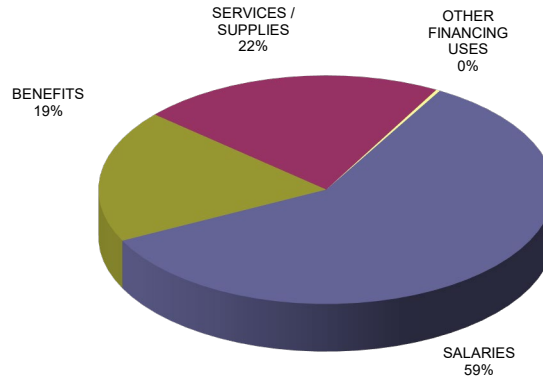
<b>Expenditure Object Category</b>	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Original Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Budget 2023-24</b>
Salaries	\$ 134,537,574	\$ 142,950,655	\$ 148,246,208	\$ 156,571,486	\$ 151,386,689	\$ 159,969,206
Employee Benefits	\$ 45,389,192	\$ 45,737,099	\$ 46,636,518	\$ 46,789,938	\$ 48,902,514	\$ 50,718,893
Services/Supplies	\$ 40,050,411	\$ 44,530,941	\$ 51,999,136	\$ 59,468,658	\$ 53,159,273	\$ 58,373,847
Other Financing Uses	\$ 2,674,219	\$ 16,441,888	\$ 1,653,509	\$ 642,740	\$ 3,753,529	\$ 746,751
<b>Total</b>	<b>\$ 222,651,396</b>	<b>\$ 249,660,583</b>	<b>\$ 248,535,371</b>	<b>\$ 263,472,822</b>	<b>\$ 257,202,005</b>	<b>\$ 269,808,697</b>



# COLUMBIA PUBLIC SCHOOLS

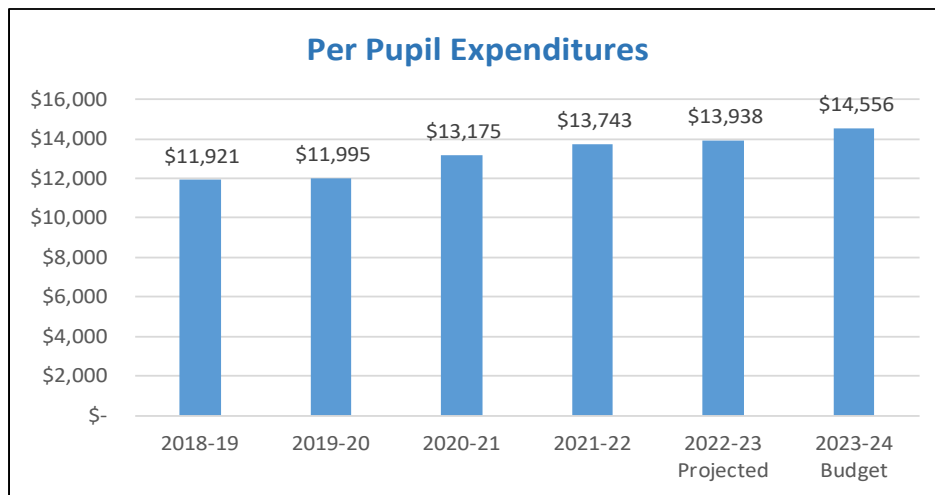
## 2023-24 BUDGET

### OPERATING EXPENDITURES BUDGET 2023-24



### District Per Pupil Expenditures

	2018-19	2019-20	2020-21	2021-22	2022-23 Projected	2023-24 Budget
Membership	17,798.32	18,107.50	17,391.64	17,748.37	18,184.00	18,484.00
Per Pupil Expenditures	\$ 11,921	\$ 11,995	\$ 13,175	\$ 13,743	\$ 13,938	\$ 14,556



Membership decreased between 2019-20 and 2020-21 due to the drop in enrollment due to COVID-19. The enrollment rebounded slightly for the 2021-22 and 2022-23 school years and we expect that enrollment will continue to grow in 2023-24.





# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

### Debt Service

The Debt Service Fund balance is projected to be at \$30.4 million as of June 30, 2024, compared to \$29.3 as of June 30, 2023. Current state law limits the bonded indebtedness to a maximum of 15% of assessed valuation or \$467.7 million (2023-24 estimated assessed value is \$3,117,955,950). At June 30, 2023, the District currently has an outstanding bonded debt level of \$308.3 million, within the legal limits for school districts. The 2023-24 budget for Debt Service includes \$19,030,000 in principal payments and \$11,202,820 in interest payments.

On April 5, 2022, the voters passed an \$80 million bond authorization. The proceeds from the bonds are to be used for the purpose of acquiring and developing sites for school buildings and acquiring, constructing, improving, extending, repairing, remodeling, renovating, furnishing, and equipping new and existing facilities. The largest portion of this debt is being used for the construction of the new southwest elementary school, an additional and renovation project at Battle Elementary School and an addition and renovation project at the Columbia Area Career Center.



*Russell Blvd. Elementary Addition*

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

<u>Year Ending June 30,</u>	<u>Bond Payment</u>	<u>Interest Payment</u>	<u>Total</u>
2024	\$ 19,030,000	\$ 11,202,820	\$ 30,232,820
2025	17,665,000	10,293,270	27,858,270
2026	18,715,000	9,402,470	28,117,470
2027	19,780,000	8,510,270	28,290,270
2028	18,820,000	7,775,255	26,595,255
2029-2033	106,680,000	29,817,660	136,497,660
2034-2038	88,780,000	11,438,304	100,218,304
2039-2042	18,795,000	1,503,713	20,298,713
	<u>\$ 308,265,000</u>	<u>\$ 89,943,762</u>	<u>\$ 398,207,762</u>



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

All District bonds are general obligation bonds with maturities from 2024 to 2042 and average net interest rates at issue from 1.00% to 6.00%. General obligation bonds outstanding at June 30, 2024 as are follows:

<u>General Obligation Bonds</u>	<u>Sale Date</u>	<u>Original Borrowing</u>	<u>Interest Rates to Maturity</u>	<u>Final Maturity</u>	<u>Outstanding June 30, 2023</u>
Public Improvements	2010	6,465,000	5.19%	2030	6,465,000
Public Improvements	2014	50,000,000	3.00-5.00%	2034	8,865,000
Public Improvements	2015	71,485,000	2.00-4.00%	2035	48,890,000
Public Improvements/Refunding	2016	36,575,000	2.00-5.00%	2036	27,345,000
Public Improvements/Refunding	2017	10,000,000	2.00-5.00%	2037	9,510,000
Refunding	2017	37,955,000	2.10-5.00%	2030	30,495,000
Public Improvements	2018	35,000,000	3.00-5.00%	2038	30,815,000
Public Improvements	2019	35,000,000	3.00-5.00%	2039	27,435,000
Public Improvements/Refunding	2020	54,410,000	1.65-3.00%	2034	53,640,000
Public Improvements	2020	20,000,000	1.00-5.00%	2039	16,000,000
Public Improvements/Refunding	2020	4,620,000	1.00-4.00%	2033	3,410,000
Public Improvements/Refunding	2022	10,130,000	4.00-5.00%	2027	8,595,000
Public Improvements	2022	40,000,000	4.25-6.00%	3042	<u>36,800,000</u>
				\$	<u>308,265,000</u>

### Certificates of Participation

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

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



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

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

The lease payments are payable by the District annually on October 1 at interest rates ranging from 0.95 to 4.5%. The outstanding Certificates of Participation were refunded on January 14, 2021 for an estimated net present value interest savings of \$1,738,149. The following is a schedule by years of future minimum lease payments under the lease agreement together with the present value of minimum lease payments as of June 30:

<u>Year Ending June 30,</u>	<u>Principal Payment</u>	<u>Interest Payment</u>	<u>Total</u>
2024	\$ 310,000	\$ 103,400	\$ 413,400
2025	325,000	93,875	418,875
2026	340,000	83,900	423,900
2027	355,000	73,475	428,475
2028	370,000	62,600	432,600
2029-2033	2,025,000	198,888	2,223,888
2034-2037	1,800,000	54,750	1,854,750
	<u>\$ 5,525,000</u>	<u>\$ 670,888</u>	<u>\$ 6,195,888</u>

### Total Ending Fund Balance Comparison

	<u>Projected Actual 2022-23</u>	<u>Budget 2023-24</u>	<u>% of Total Budget</u>	<u>% Change</u>
General	\$ 91,708,373	\$ 88,484,715	59.63%	-3.52%
Special Revenue (Teachers)	\$ 14,048,680	\$ 15,447,320	10.41%	9.96%
Debt Service	\$ 29,334,559	\$ 30,440,226	20.51%	3.77%
Capital Projects	\$ 54,894,937	\$ 9,867,451	6.65%	-82.02%
Other	\$ 6,127,261	\$ 4,161,178	2.80%	-32.09%
<b>Total Funds</b>	<b>\$ 196,113,810</b>	<b>\$ 148,400,890</b>	<b>100.00%</b>	<b>-24.33%</b>

The fund structure includes the Operating Funds (General and Teachers), Debt Service, Capital Projects, and Other (including Nutrition Services, Student Activities, Adult Education, and Grants and Donations). The total fund balances are budgeted to decrease approximately \$47.7 million in 2023-24. There are planned decreases in multiple funds for 2023-24. The fund balance decrease in the Capital Projects Fund is due to a planned spend down of bonds issued in previous years. The decrease is an expected decrease in the balance of this fund as the timing of completion of capital projects often varies from the timing of issuance of general obligation bonds to finance the capital projects. In addition, there is a decrease in the Operating Funds fund balance for 2023-24. The decrease is mainly attributed to continued improvements to compensation for all employee groups.



## COLUMBIA PUBLIC SCHOOLS

---

### 2023-24 BUDGET

The Operating Funds fund balance required by the District's Board of Education is to maintain three months of expenditures in reserves for the Operating Funds. The projected Operating Funds fund balance for the year ended June 30, 2024 meets this requirement at \$104.3 million or 38.65% of budgeted fund expenditures and the equivalent of 3.00 months in reserves in the five year model.

The District receives nearly 52% of its operating revenue from local tax sources based on assessed valuation of property and our approved tax levy. The ad valorem portion of these taxes are payable December 31 each year. Consequently, the District receives the majority of its revenue dollars in December and January and must support the cash flow requirements with fund balances or by borrowing. This is the basis for the requirement of Operating Funds fund balances to maintain three months of expenditures in reserves at fiscal year end.

### **Budget Forecasting and Planning**

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

Within the current model for the fiscal years of 2023-24 through 2027-28, the priorities of the District are considered. Those include continued improvement of salaries and maintenance of benefit plans for employees. New curriculum implementations and continued 1:1 implementation of devices for scholars at all levels are also considered in the model. Growth in number of teachers and specialization of teachers for a total student population increase and increases within specific areas are anticipated and provided for in the model. In addition, intentional support has been dedicated to provide additional resources and to reinforce emerging systems at Title I elementary schools and Title I eligible middle schools and high schools.

The Board of Education has established a minimum Operating Funds fund balance of three months of expenditures in reserves in order to effectively operate the District. The 2023-24 operating budget and the priorities and assumptions made in the five-year model meet that requirement.



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



## COLUMBIA PUBLIC SCHOOLS 2023-24 BUDGET

SUMMARY BUDGET 2023-24 - ALL PROGRAMS											
	GENERAL OPERATING	TEACHERS	TOTAL DISTRICT OPERATING FUNDS	DEBT SERVICE	CAPITAL PROJECTS	NUTRITION SERVICES	STUDENT ACTIVITIES	ADULT EDUCATION	GRANTS AND DONATIONS	TOTAL SPECIAL FUNDED PROGRAMS	BUDGET 2023-24 TOTAL
<i>Projected Beginning Fund</i>											
<i>Balance as of 07/01/2023</i>	\$ 91,708,373	\$ 14,048,680	\$ 105,757,053	\$ 29,334,559	\$ 54,894,937	\$ 841,551	\$ 1,924,316	\$ -	\$ 3,361,394	\$ 90,356,757	\$ 196,113,810
<b>REVENUES:</b>											
LOCAL	\$ 64,555,565	\$ 105,874,528	\$ 170,430,093	\$ 30,575,846	\$ 3,518,367	\$ 3,040,000	\$ 2,300,000	\$ 87,923	\$ 1,950,000	\$ 41,472,136	\$ 211,902,229
INTERMEDIATE	1,345,475	798,854	2,144,329	461,293	21,926	-	-	-	-	483,219	2,627,548
STATE	25,641,519	53,662,640	79,304,159	-	82,698	65,000	-	-	310,000	457,698	79,761,857
FEDERAL	8,090,515	7,844,583	15,935,098	316,348	13,915,000	5,500,000	-	-	375,000	20,106,348	36,041,446
OTHER	20,000	150,000	170,000	-	-	500,000	-	-	-	500,000	670,000
BONDS SOLD	-	-	-	-	40,000,000	-	-	-	-	40,000,000	40,000,000
<b>TOTAL REVENUES</b>	<b>\$ 99,653,074</b>	<b>\$ 168,330,605</b>	<b>\$ 267,983,679</b>	<b>\$ 31,353,487</b>	<b>\$ 57,537,991</b>	<b>\$ 9,105,000</b>	<b>\$ 2,300,000</b>	<b>\$ 87,923</b>	<b>\$ 2,635,000</b>	<b>\$ 103,019,401</b>	<b>\$ 371,003,080</b>
<b>EXPENDITURES:</b>											
SALARIES	\$ 33,297,735	\$ 126,671,471	\$ 159,969,206	\$ -	\$ -	\$ 4,251,531	\$ -	\$ 57,405	\$ 623,115	\$ 4,932,051	\$ 164,901,257
BENEFITS	10,858,399	39,860,494	50,718,893	-	-	1,819,552	-	15,518	171,158	2,006,228	52,725,121
SERVICES / SUPPLIES	57,973,847	400,000	58,373,847	-	-	5,000,000	2,300,000	15,000	1,840,727	9,155,727	67,529,574
CAPITAL OUTLAY	-	-	-	-	103,312,228	-	-	-	-	103,312,228	103,312,228
DEBT SERVICE	-	-	-	30,247,820	-	-	-	-	-	30,247,820	30,247,820
<b>TOTAL EXPENDITURES</b>	<b>\$ 102,129,981</b>	<b>\$ 166,931,965</b>	<b>\$ 269,061,946</b>	<b>\$ 30,247,820</b>	<b>\$ 103,312,228</b>	<b>\$ 11,071,083</b>	<b>\$ 2,300,000</b>	<b>\$ 87,923</b>	<b>\$ 2,635,000</b>	<b>\$ 149,654,054</b>	<b>\$ 418,716,000</b>
<b>EXCESS/(DEFICIT)</b>											
<b>REVENUES OVER EXPENDITURES.....</b>	<b>\$ (2,476,907)</b>	<b>\$ 1,398,640</b>	<b>\$ (1,078,267)</b>	<b>\$ 1,105,667</b>	<b>\$ (45,774,237)</b>	<b>\$ (1,966,083)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (46,634,653)</b>	<b>\$ (47,712,920)</b>
<b>INTERFUND TRANSFERS</b>	<b>\$ (746,751)</b>	<b>\$ -</b>	<b>\$ (746,751)</b>	<b>\$ -</b>	<b>\$ 746,751</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 746,751</b>	<b>\$ -</b>
<i>Projected Ending Fund</i>											
<i>Balance as of 06/30/2024</i>	\$ 88,484,715	\$ 15,447,320	\$ 103,932,035	\$ 30,440,226	\$ 9,867,451	\$ (1,124,532)	\$ 1,924,316	\$ -	\$ 3,361,394	\$ 44,468,855	\$ 148,400,890

Note: The 06/30/24 Projected combined balance of the Operating and Teachers Funds, \$103,932,035 represents 38.52% of the budgeted expenditures and transfers for 2023-24, as compared to 41.31% projected for 06/30/23.





**COLUMBIA PUBLIC SCHOOLS  
2023-24 BUDGET**

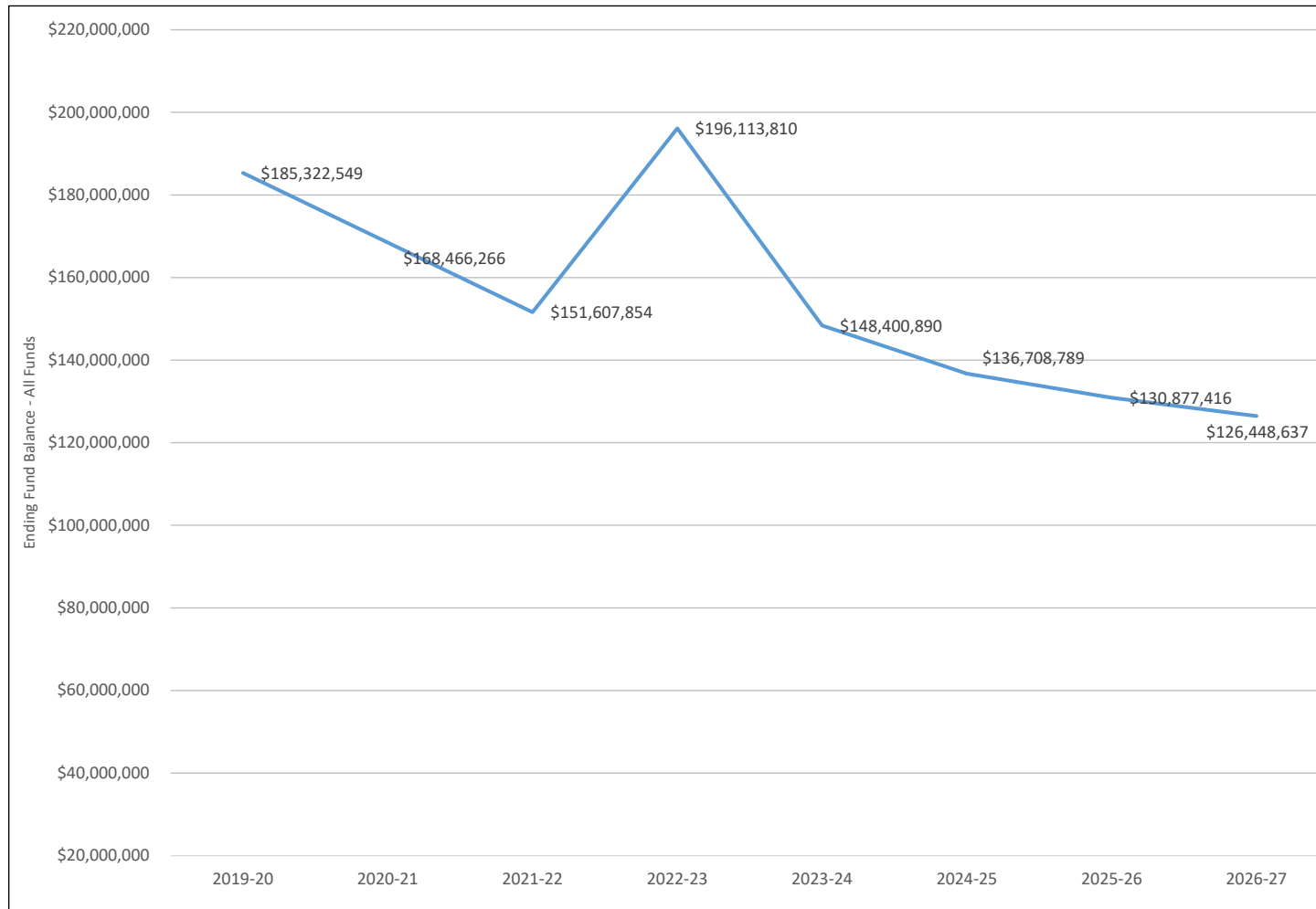
**SUMMARY OF ALL FUNDS**

	ACTUAL			BUDGET		FORECAST		
	2019-20	2020-21	2021-22	Projected 2022-23	Budget 2023-24	Forecast 2024-25	Forecast 2025-26	Forecast 2026-27
<b>Beginning Fund Balance - All Funds</b>	\$ 204,699,603	\$ 185,322,549	\$ 168,466,266	\$ 151,607,854	\$ 196,113,810	\$ 148,400,890	\$ 136,708,789	\$ 130,877,416
<b>Revenues</b>								
Local revenue	\$ 190,216,416	\$ 190,686,824	\$ 193,195,700	\$ 207,063,626	\$ 211,902,229	\$ 217,207,024	\$ 222,721,097	\$ 228,329,432
Intermediate revenue	\$ 2,723,319	\$ 1,716,885	\$ 2,227,320	\$ 2,627,548	\$ 2,627,548	\$ 2,627,548	\$ 2,627,548	\$ 2,627,548
State revenue	\$ 74,198,027	\$ 71,554,304	\$ 77,063,491	\$ 79,268,707	\$ 79,761,857	\$ 76,334,357	\$ 76,866,857	\$ 77,399,357
Federal revenue	\$ 14,497,657	\$ 19,596,873	\$ 31,274,746	\$ 28,928,120	\$ 36,041,446	\$ 19,951,446	\$ 20,101,446	\$ 20,251,446
Other revenues	\$ 897,355	\$ 736,007	\$ 1,877,985	\$ 2,935,126	\$ 670,000	\$ 670,000	\$ 670,000	\$ 670,000
Sale of Bonds	\$ 54,410,000	\$ 24,620,000	\$ 10,130,000	\$ 42,500,000	\$ 40,000,000	\$ -	\$ 40,000,000	\$ -
Other Financing Sources	\$ 2,751,058	\$ 5,224,872	\$ 1,729,883	\$ 3,845,999	\$ 746,751	\$ 491,705	\$ 1,527,706	\$ 1,494,480
<b>Total Revenue</b>	<b>\$ 339,693,832</b>	<b>\$ 314,135,765</b>	<b>\$ 317,499,125</b>	<b>\$ 367,169,126</b>	<b>\$ 371,749,831</b>	<b>\$ 317,282,080</b>	<b>\$ 364,514,654</b>	<b>\$ 330,772,263</b>
change in revenue from prior year	\$ 26,752,578 8.55%	\$ (25,558,067) -7.52%	\$ 3,363,360 1.07%	\$ 49,670,001 15.64%	\$ 4,580,705 1.25%	\$ (54,467,751) -14.65%	\$ 47,232,574 14.89%	\$ (33,742,391) -9.26%
<b>Expenditures</b>								
Salaries	\$ 139,076,432	\$ 147,248,853	\$ 152,873,150	\$ 155,826,148	\$ 164,901,257	\$ 170,257,174	\$ 175,395,006	\$ 178,594,859
Benefits	\$ 47,332,844	\$ 47,369,695	\$ 48,310,169	\$ 50,803,350	\$ 52,725,121	\$ 53,603,391	\$ 54,663,210	\$ 55,242,572
Total Salaries & Benefits	\$ 186,409,276	\$ 194,618,548	\$ 201,183,319	\$ 206,629,498	\$ 217,626,378	\$ 223,860,565	\$ 230,058,216	\$ 233,837,431
Total Service/Supply	\$ 49,662,958	\$ 49,875,037	\$ 61,205,680	\$ 62,322,130	\$ 67,529,574	\$ 66,487,658	\$ 66,393,158	\$ 67,296,158
Capital Outlay	\$ 36,086,085	\$ 18,552,506	\$ 23,111,539	\$ 20,541,615	\$ 103,312,228	\$ 10,000,000	\$ 45,000,000	\$ 5,000,000
Debt Service	\$ 84,188,448	\$ 63,631,490	\$ 47,127,114	\$ 29,416,398	\$ 30,247,820	\$ 27,873,270	\$ 28,132,470	\$ 28,305,270
<b>Total Expenditures</b>	<b>\$ 356,346,767</b>	<b>\$ 326,677,581</b>	<b>\$ 332,627,652</b>	<b>\$ 318,909,641</b>	<b>\$ 418,716,000</b>	<b>\$ 328,221,493</b>	<b>\$ 369,583,844</b>	<b>\$ 334,438,859</b>
<b>Transfers (to) from other funds</b>	<b>\$ (2,724,119)</b>	<b>\$ (4,314,467)</b>	<b>\$ (1,729,885)</b>	<b>\$ (3,753,529)</b>	<b>\$ (746,751)</b>	<b>\$ (752,688)</b>	<b>\$ (762,183)</b>	<b>\$ (762,183)</b>
<b>Total Expenditures + Transfers</b>	<b>\$ 359,070,886</b>	<b>\$ 330,992,048</b>	<b>\$ 334,357,537</b>	<b>\$ 322,663,170</b>	<b>\$ 419,462,751</b>	<b>\$ 328,974,181</b>	<b>\$ 370,346,027</b>	<b>\$ 335,201,042</b>
<b>Increase (decrease) in fund balance</b>	<b>\$ (19,377,054)</b>	<b>\$ (16,856,283)</b>	<b>\$ (16,858,412)</b>	<b>\$ 44,505,956</b>	<b>\$ (47,712,920)</b>	<b>\$ (11,692,101)</b>	<b>\$ (5,831,373)</b>	<b>\$ (4,428,779)</b>
<b>Ending Fund Balance - All Funds</b>	<b>\$ 185,322,549</b>	<b>\$ 168,466,266</b>	<b>\$ 151,607,854</b>	<b>\$ 196,113,810</b>	<b>\$ 148,400,890</b>	<b>\$ 136,708,789</b>	<b>\$ 130,877,416</b>	<b>\$ 126,448,637</b>



**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

**SUMMARY OF ALL FUNDS**





## A Message from the Superintendent

The 2023-24 budget represents Columbia Public Schools' financial plan for the coming fiscal year. Its primary purpose is to provide timely, transparent, and useful information concerning the past, present, and projected financial status of the district to facilitate financial discussions that support the vision, mission, values, and strategic goals of the Board of Education.

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

Columbia Public Schools is focused on putting our scholars first. Our five-year strategic plan emphasizes this purpose through goals in the areas of growth, innovation, and achievement. These goals clearly articulate our firm belief in continued progress and examining innovative ways to help our scholars grow and learn so they may achieve at the highest levels.

This budget, and the decision making and planning behind it, is structured to support these goals so that we may attain the vision, mission, and purpose of the school district.



Dr. Brian Yearwood

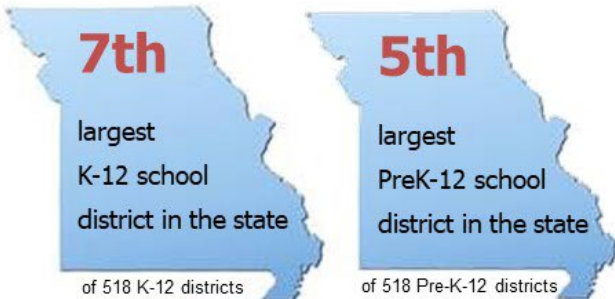




**COLUMBIA PUBLIC SCHOOLS**  
2023-24 BUDGET



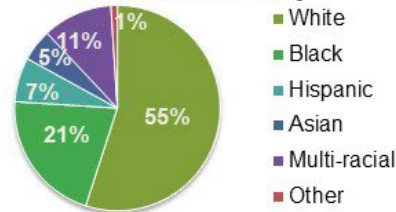
# CPS By the Numbers



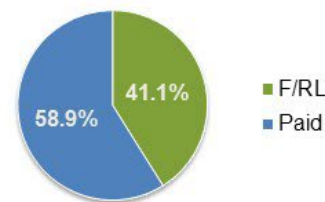
### Student Membership

Oct 2022	Feb 2023	Average
18,261	18,107	18,184

### Student Ethnicity



### Student F/RL



### FTE

Teachers	1,557.80
Other professional school staff	166.41
Building administrators	78.00
Support staff	806.24
Central office staff	196.86

71% of teachers have a master's degree

### Instructional Programs

Program	% Students Served
A+ (grades 9-12)	40.2%
AVID (grades 7-12)	5.07%
EL	7.75%
Gifted	9.59%
Special Services	10.57%
Title I	18.86%

### Buildings







## COLUMBIA PUBLIC SCHOOLS 2023-24 BUDGET

### Vision

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

### Mission

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

### Purpose

We put **Scholars First**

- Every child is treated first as a scholar
- Every decision focuses on scholars first
- Every scholar receives quality educational experiences



### Values

- Trust
- Integrity

- Transparency
- Collaboration

- Empathy
- Grace







## Student Achievement

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

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

### Missouri Assessment Program (MAP)\* % of students proficient

	Communication Arts		Math		
	<u>2020-21</u>	<u>2021-22</u>	<u>2020-21</u>	<u>2021-22</u>	
	44.4%	43.6%		31.3%	35.4%
	45.3%	43.3%		35.3%	39.2%

### ACT

	<u>2020-21</u>	<u>2021-22</u>
AVERAGE SCORE FOR COLUMBIA	21.4	21.5
AVERAGE SCORE FOR MISSOURI	20.8	20.3
AVERAGE SCORE NATIONWIDE	20.7	19.8

### Advanced Placement (AP) Courses

Scores of 3 or higher

	<u>2020-21</u>	<u>2021-22</u>
	72%	78.5%
	Not Available	Not Available
	Not Available	Not Available



# DIFFERENT ADVANCED PLACEMENT (AP) EXAMS IN CPS IN 2021-22  
**28**



# OF AP EXAMS TAKEN IN 2021-22 (1,478 in 2019-20)  
**1,647**



# OF STUDENTS WHO TOOK AP EXAMS IN 2021-22  
**885**





# Highly Qualified Staff

## Teacher and Staff Awards

- 2023 University of Missouri College of Education & Human Development Outstanding Early Career Award
- Missouri Interscholastic Athletic Administrators Association (MIAAA) NE Region Middle School AD of the Year Award
- State Nomination for National History Day Patricia Behring Teacher of the Year Award
- Marzano Level 2 High Reliability School Certification
- 2022 Missouri Community College Association (MCCA) Innovation Award
- Harbor Freight Tools for Schools Teaching Excellence Award
- EduStaff 2021-22 Missouri Substitute Teacher of the Year Award
- Mid-Missouri School Counselor Association (MMSCA) Advocate of the Year Award
- 2023 James Madison Fellow for Missouri Award
- Missouri Association of Elementary School Principals (MAESP) Outstanding Assistant Principal of the Year Award

## District Awards



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



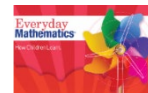
Certificate of Achievement for Excellence in Financial Reporting by Government Finance Officials Association



Meritorious Budget Award by Association of School Business Officials International

## Professional Development Work of Teachers

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



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

**850** teachers hold a master’s degree—that is 71% of the total teaching staff

**25** teachers hold a doctorate degree



**11** teachers hold National Board Professional Teaching Certification

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

**10** employees hold National Certification in School Psychology



## COLUMBIA PUBLIC SCHOOLS 2023-24 BUDGET

### Columbia Board of Education



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



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



**April Ferrao**, Board of Education Member, was elected to the Columbia Board of Education in 2023. She holds a A.A.S. degree in Legal Assistant, a B.S. in Business Administration, and a M.B.A. with emphasis in Management Information Systems from Southern Illinois University at Carbondale. Her past work experience includes Data Analyst at the Columbia/Boone County Department of Public Health. She is married with two children, one Columbia Public Schools alumni and one graduating in 2023 from Columbia Public Schools.



**Paul Harper**, Board of Education Member, was elected to the Columbia Board of Education in 2023. He holds a B.A. in Social Science Education and Business Administration from Central Methodist College, a M.Ed. in Special Education from The University of Missouri – Columbia, and a JD from the University of Missouri – Kansas City. He works as Legal Counsel for the Office of Childhood with the Missouri department of Elementary and Secondary Education. He is married with two children who are alumni of Columbia Public Schools.



**John Lyman**, Board of Education Member, was elected to the Columbia Board of Education in 2023. He holds a B.A. degree in Geography from the University of Missouri-Columbia. Since 2005, he has been a Senior Loan Officer with Veterans United Home Loans. He is married to a current Columbia Public Schools teacher with three current Columbia Public Schools students.



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



**Karen Hayes**, Board of Education Member, was elected to the Columbia Board of Education in 2023. She holds a bachelor's degree from the University of Missouri. She is currently an assistant project director at Columbia College in the Academic Affairs division. She has an adult daughter who was a student at Columbia Public Schools.



## 2023-24 Organization

### Columbia Board of Education

- **Suzette Waters**, President
- **Jeanne Snodgrass**, Vice President
- **April Ferrao**, Member
- **Paul Harper**, Member
- **Karen Hayes**, Member
- **John Lyman**, Member
- **Blake Willoughby**, Member
- **Heather McArthur**, Treasurer
- **Noel McDonald**, Secretary

### Directors

- **Dr. Greg Caine**, Director, Federal Programs
- **James Cherrington**, Director, Business Services
- **Tonya Ellis**, Director of Technology Services
- **David Egan**, Director, Athletics
- **Shelly Fair**, Director, English Language Learners
- **Laina Fullum**, Director, Nutrition Services
- **Ken Gregory**, Director, Safety and Security
- **Josh Johnson**, Director, Certified Personnel
- **Michael Jones**, Director, Custodial Services
- **Breana Kavanaugh**, Director, Fine Arts
- **Nicole Langston**, Director, Preschool
- **Keisha Laverne**, Director, Elementary Education
- **Jennifer Maddox**, Director, Health Services
- **Theodis Maltbia**, Director, Transportation
- **Alyse Monsees**, Director, Special Services
- **Ron Monson**, Director, Facilities and Construction Services
- **Ranita Norwood**, Director, Student Services
- **Susan Perkins**, Director, Elementary School Counseling
- **Dr. Brandon Russell**, Director, Columbia Area Career Center
- **Leigh Spence**, Director, Secondary School Counseling
- **Vince Thompson**, Director, Student Support Services
- **Annelle Whitt**, Director, Multicultural Achievement
- **Dr. Seth Woods**, Director, Professional Development

### Superintendent and Cabinet

- **Dr. Brian Yearwood**, Superintendent
- **Michelle Baumstark**, Chief Communications Officer
- **Randall Gooch**, Chief Operations Officer
- **Carla London**, Chief Equity Officer
- **Heather McArthur**, Chief Financial Officer
- **De'Vion Moore**, Chief Academic Officer
- **Helen Porter**, Chief of Schools
- **Michelle Holz**, Chief Human Resource Officer

### Executive Directors

- **Shelli Adams**, Executive Director, School Improvement
- **Ryan Day**, Executive Director, Elementary Education
- **Elizabeth McCracken**, Executive Director, Curriculum and Instruction
- **Adam Taylor**, Executive Director, Secondary Education
- **Dave Wilson**, Executive Director, Assessment, Intervention and Data

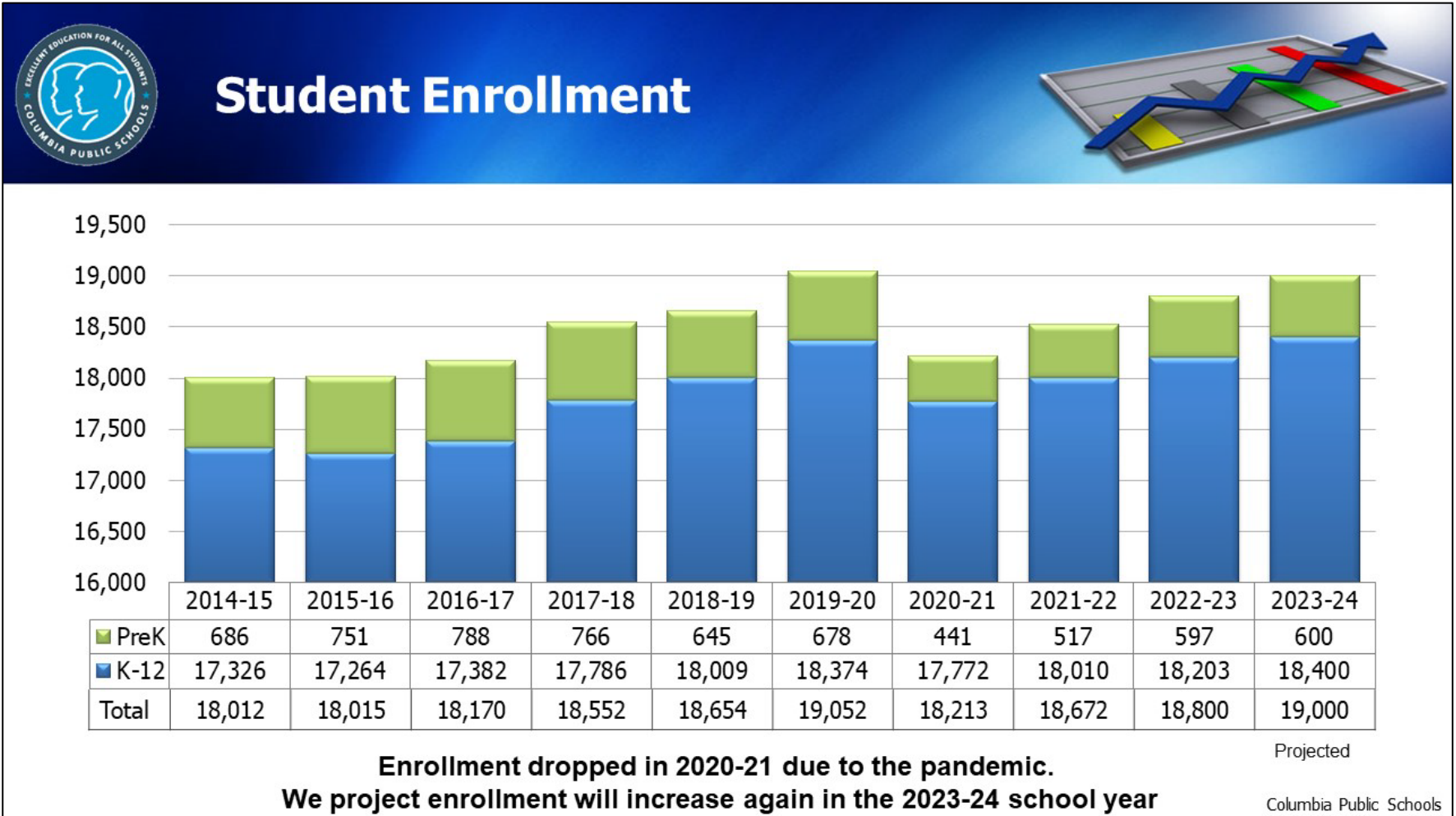
### Coordinators

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





**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**







**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

**Per-Pupil Cost and Tax Levy for Comparison Districts, 2021-22**



District	ADA	Expenditures per Pupil	Tax Levy	Assessed Valuation per ADA	Assessed Valuation
Francis Howell	15,254.08	\$11,959	\$4.4581	\$206	\$3,145,079,956
Hazelwood	13,814.01	\$12,407	\$6.0527	\$146	\$2,014,744,850
<b>Columbia</b>	<b>16,817.48</b>	<b>\$13,743</b>	<b>\$5.6932</b>	<b>\$169</b>	<b>\$2,835,360,579</b>
Park Hill	11,231.72	\$13,722	\$5.3955	\$189	\$2,124,870,381
Fort Zumwalt	15,971.64	\$12,744	\$4.5894	\$187	\$2,986,299,157
North Kansas City	19,496.06	\$13,199	\$5.6663	\$143	\$2,796,931,055
Independence	12,714.59	\$11,971	\$5.4371	\$95	\$1,214,144,871
Blue Springs	13,868.30	\$11,468	\$5.7286	\$131	\$1,813,610,615
Wentzville	15,941.64	\$12,089	\$5.0416	\$164	\$2,613,963,218
Jefferson City	7,774.33	\$11,891	\$4.7979	\$179	\$1,222,447,531
Springfield	21,130.52	\$12,062	\$4.0740	\$195	\$4,117,956,502
Average of all schools above	14,910.40	\$12,478	\$5.1759	\$164	
St. Louis Public	14,529.36	\$17,722	\$4.9526	\$316	\$4,585,110,453
Kansas City	11,227.91	\$18,738	\$4.9599	\$357	\$4,006,402,339



**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

**Average Class Size and Teacher Student Ratio for Comparison Districts, 2021-22**

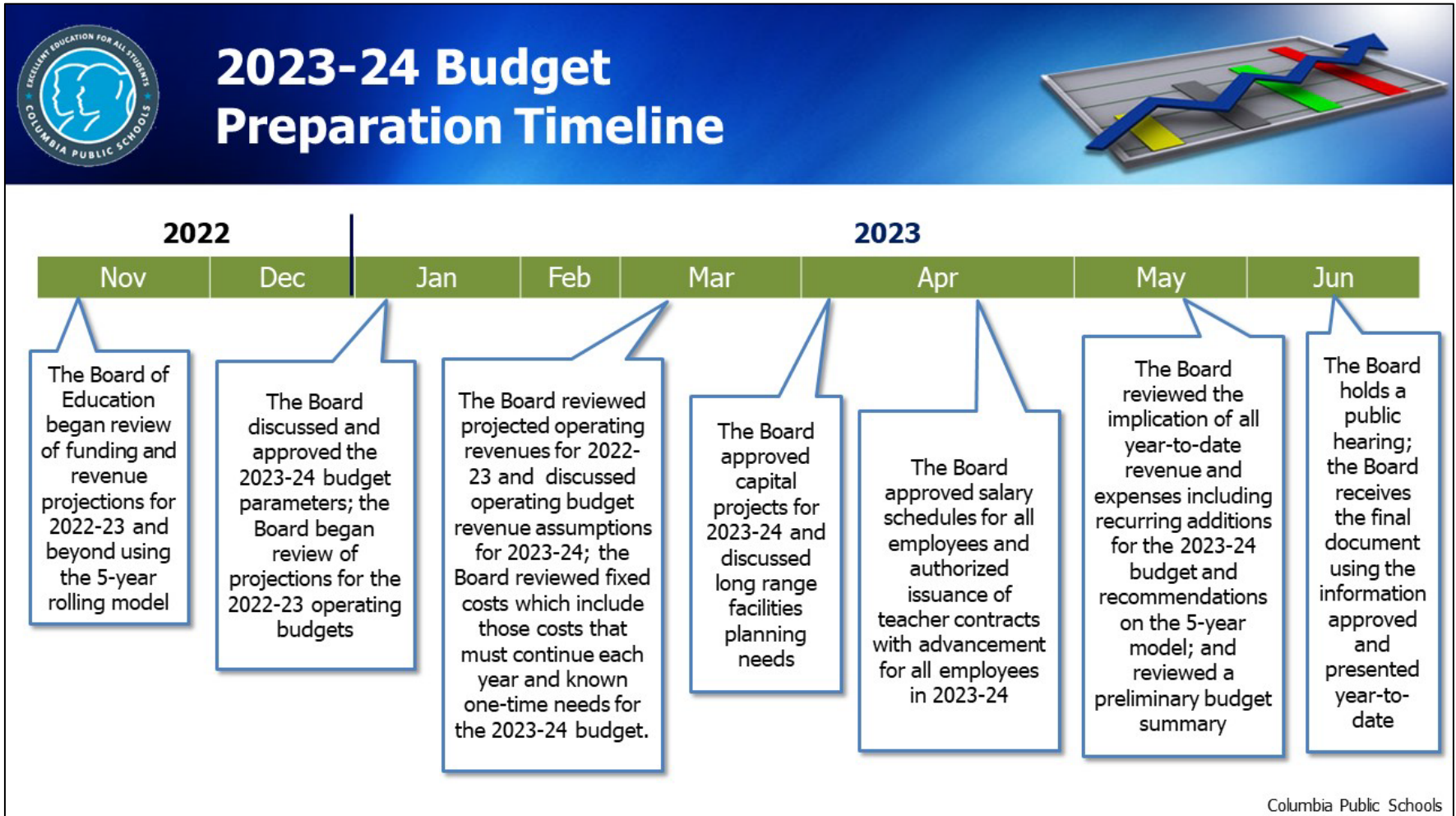


District	Student-Teacher Ratio	Average Class Size	Students per Admin Ratio
Francis Howell	15.0	19	232.3
Hazelwood	14.1	16	146.6
<b>Columbia</b>	<b>12.7</b>	<b>16</b>	<b>217.1</b>
Park Hill	13.6	17	195.5
Fort Zumwalt	12.2	17	211.0
North Kansas City	14.1	17	214.2
Independence	15.5	18	211.8
Blue Springs	15.8	20	242.7
Wentzville	14.4	19	273.6
Jefferson City	12.2	15	212.8
Springfield	12.4	14	280.0
<b>Average of all schools above</b>	<b>13.81</b>	<b>17.09</b>	<b>221.60</b>



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET





## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET



SALARY INCREASE

#### ALLOCATION OF HUMAN AND FINANCIAL RESOURCES

The Board of Education authorized nearly \$6.43 million in increases for current employee compensation in the 2023-24 operating budget. With a net increase in the total expenditures and transfers of over \$12.6 million, the goal to recruit and retain quality personnel remains a focus of this Board of Education. In total, salaries and benefits equal approximately 77 percent of the total operating budget with these increases.

In addition to the information shared below, teachers and certain other employees have access to improve their salaries based on continued education. This budgetary allocation of nearly \$200,000 encourages high quality continued improvement for educators.

#### Teacher Schedule – 1,564.27 FTE

- Allow steps for experience totaling \$1,741,262 (2.13% avg.) and movement for educational credit
- Increase base pay by \$650 (1.50%) increasing it from \$40,250 to \$40,900
- Number of days paid remains at 187

Average increase is \$1,964 or 3.46% (not including educational credit)

Projected average annual salary in 2023-24 is \$58,800

Total cost of steps and improvement \$3,071,875

#### Special Services Specialized Personnel – 23.43 FTE

- Allow steps for experience (1.88%) and movement for educational credit
- Increase base pay by \$650 (1.56%) increasing it from \$40,250 to \$40,900
- Number of days paid remains at 187

Average increase is \$2,177 or 3.44% (not including educational credit)

Projected average annual salary in 2023-24 is \$64,285

Total cost of steps and improvement \$51,004

#### Instructional Coaches, Mentors and Trainers – 11.00 FTE

- Allow steps for experience (1.70% avg.) and movement for educational credit
- Increase base pay by \$650 (1.52%) increasing it from \$40,250 to \$40,900
- Number of days paid remains at 187

Average increase is \$2,058 or 3.22% (not including educational credit)

Projected average annual salary in 2023-24 is \$64,871

Total cost of steps and improvement \$22,634





## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET



#### Special Services Process Coordinators – 11.00 FTE

- Allow steps for experience (1.78% avg.) and movement for educational credit
- Increase base pay by \$950 (1.38%) increasing it from \$68,850 to \$69,800
- Number of days paid remains at 200 or 210

Average increase is \$2,481 or 3.15% (not including educational credit)

Projected average annual salary in 2022-23 is \$81,127

Total cost of steps and improvement \$27,290

#### Home School Communicators – 26.00 FTE

- Allow steps for experience (1.81% avg.) and movement for educational credit
- Increase base pay by \$500 (1.25%) increasing it from \$40,050 to \$40,550
- Number of days paid remains at 187

Average increase is \$1,606 or 3.06% (not including educational credit)

Projected average annual salary in 2023-24 is \$54,039

Total cost of steps and improvement \$41,754

#### Outreach Counselors and Social Workers – 14.50 FTE

- Allow steps for experience (2.36% avg.)
- Increase base pay by \$1,700 (4.02%) increasing it from \$42,300 to \$44,000
- Number of days paid remains at 187

Average increase is \$3,569 or 6.38% (not including educational credit)

Projected average annual salary in 2023-24 is \$59,521

Total cost of steps and improvement \$51,746

#### Registered Nurses – 33.55 FTE

- Allow steps for experience (1.35% avg.)
- Increase base pay by \$1,000 (2.80%) increasing it from \$34,000 to \$35,000
- Number of days paid remains at 187

Average increase is \$2,128 or 4.15% (not including educational credit)

Projected average annual salary in 2023-24 is \$53,391

Total cost of steps and improvement \$71,383





## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET



#### Occupational Therapists and Physical Therapists – 25.05 FTE

- Allow steps for experience (1.42% avg.)
- Increase base pay by \$800 (1.60%) increasing it from \$50,000 to \$50,800
- Number of days paid remains at 187

Average increase is \$2,170 or 3.02% (not including educational credit)

Projected average annual salary in 2023-24 is \$73,932

Total cost of steps and improvement \$54,352

#### School Psychologist and Psychologist Examiner – 21.60 FTE

- Allow steps for experience (2.25% avg.) and movement for educational credit
- Increase base pay by \$600 (1.36%) increasing it from \$44,000 to \$44,600
- Number of days paid remains at 190

Average increase is \$2,327 or 3.62% (not including educational credit)

Projected average annual salary in 2023-24 is \$66,648

Total cost of steps and improvement \$50,255

#### Parent Educators – 16.14 FTE

- Allow steps for experience (1.31% avg.) and movement for educational credit
- Increase base pay by \$1,050 (2.76%) increasing it from \$39,500 to \$40,550
- Number of days paid remains at 227

Average increase is \$2,335 or 4.08% (not including educational credit)

Projected average annual salary in 2023-24 is \$59,615

Total cost of steps and improvement \$39,701

#### Elementary Assistant Principals – 15.00 FTE

- Allow steps for experience (1.58% avg.)
- Increase base pay by \$1,200 (1.69%) increasing it from \$67,000 to \$68,200
- Number of days paid remains at 210

Average increase is \$2,470 or 3.27% (not including educational credit)

Projected average annual salary in 2023-24 is \$78,191

Total cost of steps and improvement \$37,049



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET



#### Elementary Principals – 24.00 FTE

- Allow steps for experience (1.65% avg.)
- Increase base pay by \$1,250 (1.53%) increasing it from \$77,600 to \$78,850
- Number of days paid remains at 215

Average increase is \$3,116 or 3.18% (not including educational credit)

Projected average annual salary in 2023-24 is \$100,977

Total cost of steps and improvement \$74,794

#### Middle School Assistant Principals – 8.00 FTE

- Allow steps for experience (1.84% avg.)
- Increase base pay by \$1,250 (1.55%) increasing it from \$77,500 to \$78,750
- Number of days paid remains at 233

Average increase is \$3,344 or 3.39% (not including educational credit)

Projected average annual salary in 2023-24 is \$102,150

Total cost of steps and improvement \$26,749

#### Middle School Principals – 7.00 FTE

- Allow steps for experience (1.54% avg.)
- Increase base pay by \$1,325 (1.51%) increasing it from \$88,100 to \$89,425
- Number of days paid remains at 233

Average increase is \$3,370 or 2.98% (not including educational credit)

Projected average annual salary in 2023-24 is \$116,362

Total cost of steps and improvement \$23,593

#### High School Assistant Principals – 17.00 FTE

- Allow steps for experience (1.64% avg.)
- Increase base pay by \$1,350 (1.51%) increasing it from \$85,500 to \$86,850
- Number of days paid remains at 233

Average increase is \$3,409 or 3.15% (not including educational credit)

Projected average annual salary in 2023-24 is \$111,541

Total cost of steps and improvement \$57,953



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET



#### High School Principals – 4.00 FTE

- Allow steps for experience (1.69% avg)
- Increase base pay by \$1,450 (1.46%) increasing it from \$95,000 to \$96,450
- Number of days paid remains at 233

Average increase is \$3,920 or 3.15% (not including educational credit)

Projected average annual salary in 2023-24 is \$128,336

Total cost of steps and improvement \$15,681

#### Summary of Building Assistant Principals and Principals – 75.00 FTE

- Allow steps for experience
- Increase base by an average of 1.54%

Average increase is \$2,742 (not including educational credit)

Projected average annual salary in 2023-24 is \$101,432

Total cost of steps and improvement \$205,682

#### Curriculum Coordinators – 17.30 FTE

- Allow steps for experience (1.38% avg.)
- Increase base pay by \$1,300 (1.95%) increasing it from \$75,050 to \$76,550
- Number of days paid remains at 225

Average increase is \$3,122 or 3.33% (not including educational credit)

Projected average annual salary in 2023-24 is \$97,069

Total cost of steps and improvement \$53,997

#### Salaries not on a Schedule – 130.11 FTE

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

- Increase by an average of 5.24% or \$3,671

Number of days ranges from 187 to 261 and averages 240

Projected average annual salary in 2023-24 is \$73,689

Total cost of steps and improvement \$477,605

Includes adjustments to salaries due to proposed reorganization plan



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET



#### Classroom Aides – 56.36 FTE

- Allow steps for experience
- Number of days paid remains at 186
- Increase base by \$1.25 per hour or 9.09%

Average increase is \$2,366 or 12.08%

Projected average annual salary in 2023-24 is \$21,946

Total cost of steps and improvement \$133,329

#### Instructional Aides – 114.82 FTE

- Allow steps for experience
- Number of days paid remains at 189
- Increase base by \$1.00 per hour or 6.04%

Average increase is \$2,530 or 8.57%

Projected average annual salary in 2023-24 is \$30,255

Total cost of steps and improvement \$290,509

#### Paraprofessionals – 165.06 FTE

- Allow steps for experience
- Number of days paid remains at 186
- Increase base by \$1.00 per hour or 5.93%

Average increase is \$2,220 or 8.40%

Projected average annual salary in 2023-24 is \$28,645

Total cost of steps and improvement \$366,485

#### Custodians – 132.13 FTE

- Allow steps for experience
- Number of days paid remains at 260
- Increase base by \$1.50 per hour or 10.28%

Average increase is \$4,702 or 12.87%

Projected average annual salary in 2023-24 is \$41,250

Total cost of steps and improvement \$621,300



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET



#### Nutrition Services Hourly – 109.06 FTE

- Allow steps for experience
- Number of days paid remains at 180
- Increase base by \$1.50 per hour or 10.53%

Average increase is \$3,480 or 12.68%

Projected average annual salary in 2023-24 is \$30,929

Total cost of steps and improvement \$379,497

#### Technology Services Hourly – 15.00 FTE

- Allow steps for experience
- Number of days paid is 260
- Increase base by \$1.00 per hour or 3.35%

Average increase is \$5,282 or 10.79%

Projected average annual salary in 2023-24 is \$52,599

Total cost of steps and improvement \$79,231

#### Hourly Support Staff – 212.16 FTE

- Allow steps for experience
- Number of days paid is 260
- Increase column I base by \$1.00 per hour or 6.48%

Average increase is \$3,294 or 8.42%

Projected average annual salary in 2023-24 is \$42,427

Total cost of steps and improvement \$698,901

#### Hourly Facilities & Construction – 45.00 FTE

- Allow steps for experience
- Number of days paid is 260
- Increase column I base by \$1.00 per hour or 6.30%

Average increase is \$4,232 or 8.43%

Projected average annual salary in 2023-24 is \$54,450

Total cost of steps and improvement \$182,011





**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

## Meritorious Budget Award



This Meritorious Budget Award is presented to

**COLUMBIA PUBLIC SCHOOL DISTRICT**

for excellence in the preparation and issuance of its budget  
for the Fiscal Year 2022–2023.

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



William A. Sutter  
President

David J. Lewis  
Executive Director



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET



#### FOR IMMEDIATE RELEASE

Contact: Molly Barrie  
866.682.2729 x7075  
[mbarrie@asbointl.org](mailto:mbarrie@asbointl.org)

#### **ASBO Awards School District for Excellence in Budget Presentation**

Ashburn, VA – August 24, 2022 – The Association of School Business Officials International (ASBO) is proud to recognize Columbia Public School District for excellence in budget presentation with the Meritorious Budget Award (MBA) for fiscal year 2022–2023.

ASBO International's MBA and introductory Pathway to the MBA programs promote and recognize excellence in school budget presentation. Program participation enhances school business officials' skills in developing, analyzing, and presenting a school system budget. Participants submit their budget documents to a panel of school financial professionals who review the materials for compliance with the MBA Criteria Checklist and other requirements and provide expert feedback that districts can use to improve their budget documents.

Districts that meet the stringent program requirements may earn either the MBA or Pathway to the MBA (Pathway). Pathway is an introductory program that allows districts to ease into full MBA compliance.

"ASBO International's MBA program provides school districts with tools and resources to develop a high-quality, easy-to-understand budget to share the district's goals and objectives internally and with the community," ASBO International Executive Director David J. Lewis explains. "By participating in the programs, districts demonstrate their commitment to upholding nationally recognized budget presentation standards."

Learn more about the program at [asbointl.org/MBA](https://asbointl.org/MBA).

###

#### **About ASBO International**

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



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET







# COLUMBIA PUBLIC SCHOOLS

---

## 2023-24 BUDGET







## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

# Buildings

#### **Battle High School**

7575 East St. Charles Road  
Columbia, MO 65202  
Principal: Ms. Alyssa Galbreath  
Phone: (573) 214-3300  
Fax: (573) 214-3301

#### **Douglass High School**

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

#### **Hickman High School**

1104 North Providence Road  
Columbia, MO 65203  
Principal: Ms. Mary Grupe  
Phone: (573) 214-3000  
Fax--Admin: (573) 214-3057  
Fax--Guidance: (573) 214-3058

#### **Rock Bridge High School**

4303 South Providence Road  
Columbia, MO 65203  
Principal Mr. Jacob Sirna  
Phone: (573) 214-3100  
Fax--Admin: (573) 214-3109  
Fax--Guidance: (573) 214-3124

#### **Columbia Area Career Center**

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

#### **Gentry Middle School**

4200 Bethel Street  
Columbia, MO 65203  
Principal: Mr. Sam Bornhouser  
Phone: (573) 214-3240  
Fax: (573) 214-3241

#### **Jefferson Middle School**

713 Rogers Street  
Columbia, MO 65201  
Principal: Mr. Jacob Adams  
Phone: (573) 214-3210  
Fax: (573) 214-3211

#### **John Warner Middle School**

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

#### **Lange Middle School**

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

#### **Oakland Middle School**

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

#### **Smithton Middle School**

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

#### **West Middle School**

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

#### **Center for Gifted Education**

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

#### **Center for Responsive Education (CORE)**

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

#### **Roseta Avenue Learning Center**

1100 Roseta Avenue  
Columbia, MO 65201  
Site Administrator: Ms. Amanda Malone  
Phone: (573) 214-3510  
Fax: (573) 214-3511

#### **Aslin Administration Building**

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

#### **Center for Early Learning-North**

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

#### **Alpha Hart Lewis Elementary School**

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

#### **Benton Elementary School**

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



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

# Buildings (cont.)

#### **Beulah Ralph Elementary School**

5801 South Highway KK  
Columbia, MO 65203  
Principal: Mr. Lance Foulk  
Phone: (573) 214-3840  
Fax: (573) 214-3841

#### **Blue Ridge Elementary School**

3700 Woodland Drive  
Columbia, MO 65202  
Principal: Ms. Rebecca Babcock  
Phone: (573) 214-3580  
Fax: (573) 214-3581

#### **Cedar Ridge Elementary School**

2345 Howell Mountain Drive  
Columbia, MO 65201  
Principal: Ms. Carlei Wies  
Phone: (573) 214-3880  
Fax: (573) 214-3881

#### **Derby Ridge Elementary School**

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

#### **Eliot Battle Elementary School**

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

#### **Fairview Elementary School**

909 Fairview Road  
Columbia, MO 65203  
Principal: Dr. Tyler Simmons  
Phone: (573) 214-3590  
Fax: (573) 214-3591

#### **Grant Elementary School**

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

#### **Locust Street Expressive Arts Elementary School**

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

#### **Midway Heights Elementary School**

8130 West Highway 40  
Columbia, MO 65202  
Principal: Dr. David Stallo  
Phone: (573) 214-3540  
Fax: (573) 214-3541

#### **Mill Creek Elementary School**

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

#### **New Haven Elementary School**

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

#### **Parkade Elementary School**

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

#### **Paxton Keeley Elementary School**

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

#### **Ridgeway Elementary School**

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

#### **Rock Bridge Elementary School**

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

#### **Russell Boulevard Elementary School**

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

#### **Shepard Boulevard Elementary School**

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

#### **Two Mile Prairie Elementary School**

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

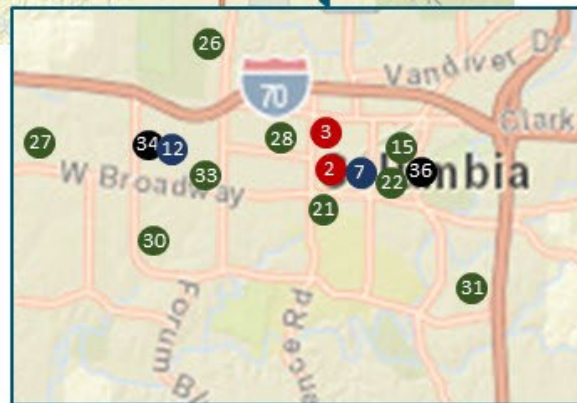
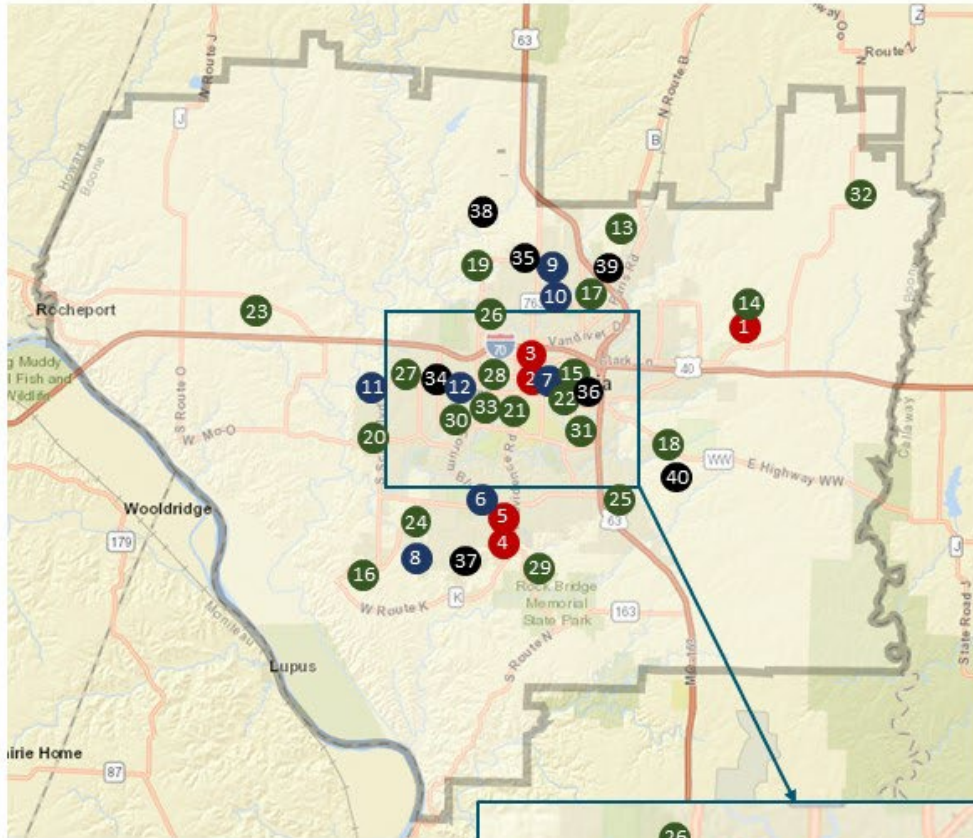
#### **West Boulevard Elementary School**

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



**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

## District Map of All Locations



**High Schools**

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

**Middle Schools**

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

**Elementary Schools**

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

**Other Buildings**

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



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**SCHOOL BUILDING INFORMATION  
LAST TEN FISCAL YEARS**

<u>School</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>Fiscal Year</u>		<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b>Elementary</b>												
Alpha Hart (2010)												
Building Square Feet	90,842	90,842	90,842	90,842	90,842	90,842	90,842	90,842	90,842	90,842	90,842	90,842
Capacity	650	650	650	650	650	650	650	650	650	650	650	650
Enrollment	486	538	388	398	433	447	469	516	752	602		
Benton (1926)												
Building Square Feet	29,527	29,527	29,527	29,527	29,527	29,527	29,527	29,527	29,527	29,527	29,527	29,527
Trailer Square Feet	4,836	4,836	4,836	5,040	5,040	5,040	4,032	4,032	4,032	4,032	4,032	4,032
Capacity (with trailers)	385	385	385	385	385	385	360	360	360	360	360	360
Capacity (without trailers)	260	260	260	260	260	260	260	260	260	260	260	260
Enrollment	216	221	207	223	245	309	319	316	316	288		
Beulah Ralph (2017)												
Building Square Feet	89,796	89,796	89,796	89,796	89,796	89,796	89,796	N/A	N/A	N/A	N/A	N/A
Capacity	650	650	650	650	650	650	600	N/A	N/A	N/A	N/A	N/A
Enrollment	678	696	664	681	657	592	508	N/A	N/A	N/A	N/A	N/A
Blue Ridge (1965)												
Building Square Feet	54,925	54,925	54,925	54,925	54,925	54,925	54,925	54,925	54,925	54,925	54,925	54,925
Trailer Square Feet	N/A	N/A	N/A	N/A	N/A	N/A	N/A	5,040	5,040	5,040	5,040	5,040
Capacity (with trailers)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	524	524	500	500	500
Capacity (without trailers)	500	500	500	500	500	500	524	524	630	630	630	630
Enrollment	419	435	428	450	442	425	472	543	523	483		
Cedar Ridge (2018)												
Building Square Feet	89,400	89,400	89,400	89,400	89,400	89,400	N/A	N/A	N/A	N/A	N/A	N/A
Capacity	650	650	650	650	650	650	N/A	N/A	N/A	N/A	N/A	N/A
Enrollment	472	382	360	311	398	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Derby Ridge (1991)												
Building Square Feet	79,310	79,310	79,310	79,310	79,310	79,310	79,310	79,310	79,310	79,310	79,310	79,310
Trailer Square Feet	N/A	N/A	N/A	N/A	N/A	N/A	N/A	7,650	7,650	9,072	10,080	
Capacity (with trailers)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	656	656	745	795	
Capacity (without trailers)	556	556	556	556	556	556	556	556	556	600	600	
Enrollment	395	392	405	470	427	457	510	582	548	564		
Eliot Battle (2016)												
Building Square Feet	77,035	77,035	77,035	77,035	77,035	77,035	77,035	77,035	77,035	N/A	N/A	N/A
Capacity	450	450	450	450	450	450	450	450	450	N/A	N/A	N/A
Enrollment	384	400	381	429	453	414	411	398	N/A	N/A	N/A	N/A



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**SCHOOL BUILDING INFORMATION  
LAST TEN FISCAL YEARS**

<u>School</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>Fiscal Year</u> <u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b>Elementary (cont.)</b>										
<b>Fairview (1964)</b>										
Building Square Feet	55,410	55,410	55,410	55,410	55,410	55,410	55,410	55,410	55,410	55,410
Trailer Square Feet	3,456	3,456	3,456	3,456	3,456	3,456	3,456	3,456	3,456	3,456
Capacity (with trailers)	635	635	635	635	635	635	620	620	650	650
Capacity (without trailers)	550	550	550	550	550	550	550	550	550	550
Enrollment	468	452	455	507	514	525	528	553	601	583
<b>Grant (1910)</b>										
Building Square Feet	46,762	46,762	46,762	46,762	46,762	46,762	29,566	29,566	28,222	28,222
Trailer Square Feet	N/A	N/A	N/A	N/A	N/A	N/A	4,032	4,032	5,040	5,040
Capacity (with trailers)	N/A	N/A	N/A	N/A	N/A	N/A	375	375	375	375
Capacity (without trailers)	375	375	375	375	375	302	302	302	250	250
Enrollment	327	293	273	318	314	306	336	394	394	333
<b>Locust Street (1934)</b>										
Building Square Feet	51,828	51,828	51,828	47,500	29,265	29,265	29,265	29,265	29,265	29,265
Trailer Square Feet	N/A	N/A	N/A	N/A	7,056	7,056	7,056	7,056	6,048	6,048
Capacity (with trailers)	N/A	N/A	N/A	N/A	358	358	358	358	375	375
Capacity (without trailers)	340	340	340	340	250	250	235	235	250	250
Enrollment	290	252	211	201	255	354	333	335	336	313
<b>Midway Heights (1956)</b>										
Building Square Feet	34,885	34,885	34,885	34,885	34,885	34,885	34,885	34,885	34,885	34,885
Capacity	295	295	295	295	295	295	295	295	375	375
Enrollment	261	249	214	222	212	222	225	243	275	265
<b>Mill Creek (1988)</b>										
Building Square Feet	89,067	89,067	89,067	89,067	89,067	89,067	89,067	89,067	89,067	89,067
Trailer Square Feet	N/A	N/A	N/A	N/A	N/A	N/A	7,056	7,056	7,056	6,048
Capacity (with trailers)	N/A	N/A	N/A	N/A	N/A	N/A	748	748	900	850
Capacity (without trailers)	673	673	673	673	673	673	673	673	700	700
Enrollment	575	575	575	667	660	648	645	752	743	859
<b>New Haven (1954)</b>										
Building Square Feet	49,170	49,170	49,170	49,170	49,170	49,170	49,170	49,170	49,170	49,170
Trailer Square Feet	N/A	N/A	N/A	N/A	N/A	N/A	1,008	1,008	1,008	1,008
Capacity (with trailers)	N/A	N/A	N/A	N/A	N/A	N/A	293	293	350	350
Capacity (without trailers)	293	293	293	293	293	293	293	293	325	325
Enrollment	237	254	278	289	258	263	246	268	308	306





**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**SCHOOL BUILDING INFORMATION  
LAST TEN FISCAL YEARS**

<u>School</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>Fiscal Year</u>		<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b>Elementary (cont.)</b>												
<b>Parkade (1958)</b>												
Building Square Feet	53,800	53,800	53,800	53,800	53,800	53,800	53,800	53,800	53,800	53,800	53,800	53,800
Trailer Square Feet	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3,024	3,024	3,024	3,024	4,032
Capacity (with trailers)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	525	525	525	525	575
Capacity (without trailers)	478	478	478	478	478	478	478	478	478	478	450	450
Enrollment	364	374	488	494	463	428	420	420	476	469	469	482
<b>Paxton Keeley (2001)</b>												
Building Square Feet	98,060	98,060	98,060	98,060	98,060	98,060	98,060	98,060	98,060	98,060	98,060	98,060
Capacity	723	723	723	723	723	723	723	723	723	723	650	650
Enrollment	634	648	621	676	699	693	691	691	726	737	737	676
<b>Ridgeway (1922)</b>												
Building Square Feet	32,353	32,353	32,353	32,353	32,353	32,353	32,353	32,353	32,353	32,353	32,353	32,353
Capacity	247	247	247	247	247	247	247	247	247	247	280	280
Enrollment	227	226	236	238	234	240	240	240	239	239	238	242
<b>Rock Bridge Elementary (1957)</b>												
Building Square Feet	61,772	61,772	47,535	47,535	47,535	47,535	47,535	50,235	50,235	50,235	50,235	50,235
Trailer Square Feet	N/A	N/A	5,472	5,472	7,488	7,488	7,488	6,048	6,048	6,048	4,464	4,464
Capacity (with trailers)	N/A	N/A	602	602	602	602	602	602	602	602	620	620
Capacity (without trailers)	502	502	502	502	502	502	502	502	502	502	520	520
Enrollment	589	475	452	485	506	552	499	499	635	625	625	605
<b>Russell Boulevard (1957)</b>												
Building Square Feet	52,435	52,435	52,435	52,435	52,435	52,435	52,435	52,435	52,435	52,435	52,435	52,435
Trailer Square Feet	N/A	N/A	N/A	N/A	N/A	N/A	N/A	5,040	5,040	5,040	5,040	5,040
Capacity (with trailers)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	582	582	582	625	625
Capacity (without trailers)	482	482	482	482	482	482	482	482	482	482	500	500
Enrollment	460	437	406	457	421	417	403	403	569	558	558	545
<b>Shepard Boulevard (1968)</b>												
Building Square Feet	69,863	69,863	69,863	69,863	69,863	69,863	69,863	69,863	69,863	69,863	42,185	42,185
Trailer Square Feet	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	12,960	12,960
Capacity (with trailers)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	650	650
Capacity (without trailers)	652	652	652	652	652	652	652	652	652	652	300	300
Enrollment	516	487	464	514	495	556	557	557	548	548	586	592



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**SCHOOL BUILDING INFORMATION  
LAST TEN FISCAL YEARS**

<u>School</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>Fiscal Year</u>		<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b>Elementary (cont.)</b>												
Two Mile Prairie (1972)												
Building Square Feet	22,235	22,235	22,235	22,235	22,235	22,235	22,235	22,235	22,235	22,235	22,235	22,235
Trailer Square Feet	3,024	3,024	3,024	3,024	3,024	3,024	3,024	5,040	5,040	9,072	6,048	
Capacity (with trailers)	275	275	275	275	275	275	275	245	245	425	325	
Capacity (without trailers)	195	195	195	195	195	195	195	195	195	200	200	
Enrollment	152	142	147	170	175	171	177	226	339	329		
West Boulevard (1949)												
Building Square Feet	62,498	62,498	62,498	62,498	62,498	62,498	62,498	62,498	62,498	41,725	41,725	
Trailer Square Feet	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	6,480	6,480	
Capacity (with trailers)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	475	475	
Capacity (without trailers)	438	438	438	438	438	438	438	438	438	300	300	
Enrollment	337	315	288	342	358	338	357	358	391	369		
<b>Middle</b>												
Gentry Middle School (1985)												
Building Square Feet	118,335	118,335	118,335	118,335	118,335	118,335	118,335	118,335	118,335	118,335	118,335	118,335
Trailer Square Feet	7,056	7,056	7,056	7,056	14,112	14,112	14,300	14,300	13,104	13,104		
Capacity (with trailers)	915	915	915	915	1,125	1,125	871	871	850	1,100		
Capacity (without trailers)	706	706	706	706	706	706	706	706	706	775		
Enrollment	719	701	751	945	944	906	868	812	837	843		
Jefferson Middle School (1910)												
Building Square Feet	131,346	131,346	131,346	131,346	131,346	131,346	131,346	131,346	131,346	131,346	131,346	131,346
Capacity	659	659	659	659	659	659	659	659	659	900	900	
Enrollment	625	571	511	720	674	622	597	543	543	512		
John Warner Middle School (2020)												
Building Square Feet	126,431	126,431	126,431	126,431	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Capacity	700	700	700	700	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Enrollment	579	566	521	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Lange Middle School (1997)												
Building Square Feet	123,359	123,359	123,359	123,359	123,359	123,359	123,359	123,359	123,359	118,335	118,335	
Trailer Square Feet	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	12,096	
Capacity (with trailers)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1,075	
Capacity (without trailers)	715	715	715	715	715	715	715	715	715	775	775	
Enrollment	529	600	639	628	643	629	626	610	588	656		



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**SCHOOL BUILDING INFORMATION  
LAST TEN FISCAL YEARS**

<u>School</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b>Middle (cont.)</b>										
Oakland Middle School (1971)										
Building Square Feet	106,785	106,785	106,785	106,785	106,785	106,785	106,785	106,785	106,785	106,785
Trailer Square Feet	3,456	3,456	3,456	3,024	3,024	3,024	3,024	3,024	4,032	10,080
Capacity (with trailers)	675	675	675	675	675	675	677	677	875	875
Capacity (without trailers)	642	642	642	642	642	642	642	642	600	600
Enrollment	544	583	611	607	542	569	529	528	511	490
Smithton Middle School (1996)										
Building Square Feet	123,627	123,627	123,627	123,627	123,627	123,627	123,627	123,627	123,627	123,627
Trailer Square Feet	4,320	4,320	4,320	7,056	9,072	9,072	16,128	16,128	15,120	15,120
Capacity (with trailers)	854	854	854	900	960	960	806	806	1,175	1,175
Capacity (without trailers)	704	704	704	704	704	704	704	704	775	775
Enrollment	521	520	601	752	719	723	714	748	732	748
West Middle School (1961)										
Building Square Feet	130,225	130,225	130,225	130,225	130,225	130,225	130,225	130,225	130,225	130,225
Trailer Square Feet	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	8,064
Capacity (with trailers)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1,200
Capacity (without trailers)	777	777	777	777	777	777	777	777	1,025	1,025
Enrollment	504	528	619	665	640	634	646	636	576	594
<b>High</b>										
Battle High School (2013)										
Building Square Feet	316,740	316,740	316,740	316,740	316,740	316,740	316,740	316,740	310,296	310,296
Capacity	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
Enrollment	1,567	1,578	1,612	1,532	1,493	1,506	1,412	1,393	1,417	1,080
Douglass High School (1916)										
Building Square Feet	49,540	49,540	49,540	49,540	49,540	49,540	49,540	49,540	49,540	49,540
Capacity	250	250	250	250	250	250	250	250	250	250
Enrollment	199	164	189	185	185	188	176	189	148	146
Hickman High School (1925)										
Building Square Feet	327,555	327,555	327,555	327,555	327,555	327,555	327,555	327,555	278,364	278,364
Trailer Square Feet	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	7,056
Capacity (with trailers)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2,300
Capacity (without trailers)	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125
Enrollment	2,030	1,975	1,922	1,799	1,741	1,712	1,658	1,689	1,676	1,813



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**SCHOOL BUILDING INFORMATION  
LAST TEN FISCAL YEARS**

<u>School</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>Fiscal Year</u>		<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b>High (cont.)</b>												
Rock Bridge High School (1970)												
Building Square Feet	324,275	324,275	324,275	324,275	324,275	324,275	324,275	324,275	324,275	324,275	302,115	302,115
Capacity	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
Enrollment	2,017	1,965	1,999	2,090	2,026	1,985	1,966	1,906	1,906	1,866	1,866	2,011
<b>Other</b>												
Administration (1981)												
Square Feet	56,284	56,284	56,284	56,284	56,284	56,284	56,284	56,284	56,284	56,284	56,284	56,284
Capacity	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Enrollment	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Career Center (1978)												
Square Feet	102,895	102,895	102,895	102,895	102,895	102,895	102,895	102,895	102,895	102,895	102,895	102,895
Capacity	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Enrollment	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Center of Responsive Education (1992)												
Square Feet	16,186	16,186	16,186	16,186	16,186	16,186	16,186	16,186	16,186	16,186	16,186	16,186
Capacity	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Enrollment	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Center for Early Learning - North (2017)												
Square Feet	53,743	53,743	53,743	53,743	53,743	53,743	53,743	53,743	N/A	N/A	N/A	N/A
Capacity	311	311	311	311	311	311	311	N/A	N/A	N/A	N/A	N/A
Enrollment	398	350	285	431	366	448	N/A	N/A	N/A	N/A	N/A	N/A
Early Childhood Discovery Center (2004)												
Square Feet	7,340	7,340	7,340	7,340	7,340	7,340	7,340	7,340	7,340	7,340	7,340	7,340
Capacity	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Enrollment	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Field Building (1916)												
Building Square Feet	26,295	26,295	26,295	26,295	26,295	26,295	26,295	26,295	26,295	26,295	26,295	26,295
Trailer Square Feet	N/A	N/A	N/A	N/A	N/A	N/A	N/A	5,040	5,040	5,040	5,040	7,056
Capacity (with trailers)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	375	375	375	375	425
Capacity (without trailers)	250	250	250	250	250	250	250	250	250	250	250	250
Enrollment	N/A	N/A	N/A	40	48	54	65	65	65	65	N/A	N/A



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**SCHOOL BUILDING INFORMATION  
LAST TEN FISCAL YEARS**

<u>School</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>Fiscal Year</u>		<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b>Other (cont.)</b>												
Ground Shop (1985)												
Square Feet	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	5,320	5,320
Capacity	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Enrollment	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Facilities and Construction Services (2011)												
Square Feet	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000
Capacity	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Enrollment	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Roseta Avenue Learning Center (1978)												
Building Square Feet	18,095	18,095	18,095	18,095	18,095	18,095	18,095	18,095	18,095	18,095	18,095	18,095
Trailer Square Feet	N/A	N/A	N/A	N/A	N/A	N/A	7,056	7,056	7,056	7,056	7,056	7,056
Capacity (with trailers)	N/A	N/A	N/A	N/A	N/A	N/A	275	275	275	275	275	275
Capacity (without trailers)	N/A	N/A	N/A	N/A	N/A	N/A	100	100	100	100	100	100
Enrollment	N/A	N/A	N/A	N/A	N/A	N/A	205	220	212	197	177	177
Transportation Facility (1966)												
Square Feet	15,801	15,801	15,801	15,801	15,801	15,801	15,801	15,801	15,801	15,801	13,768	13,768
Capacity	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Enrollment	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

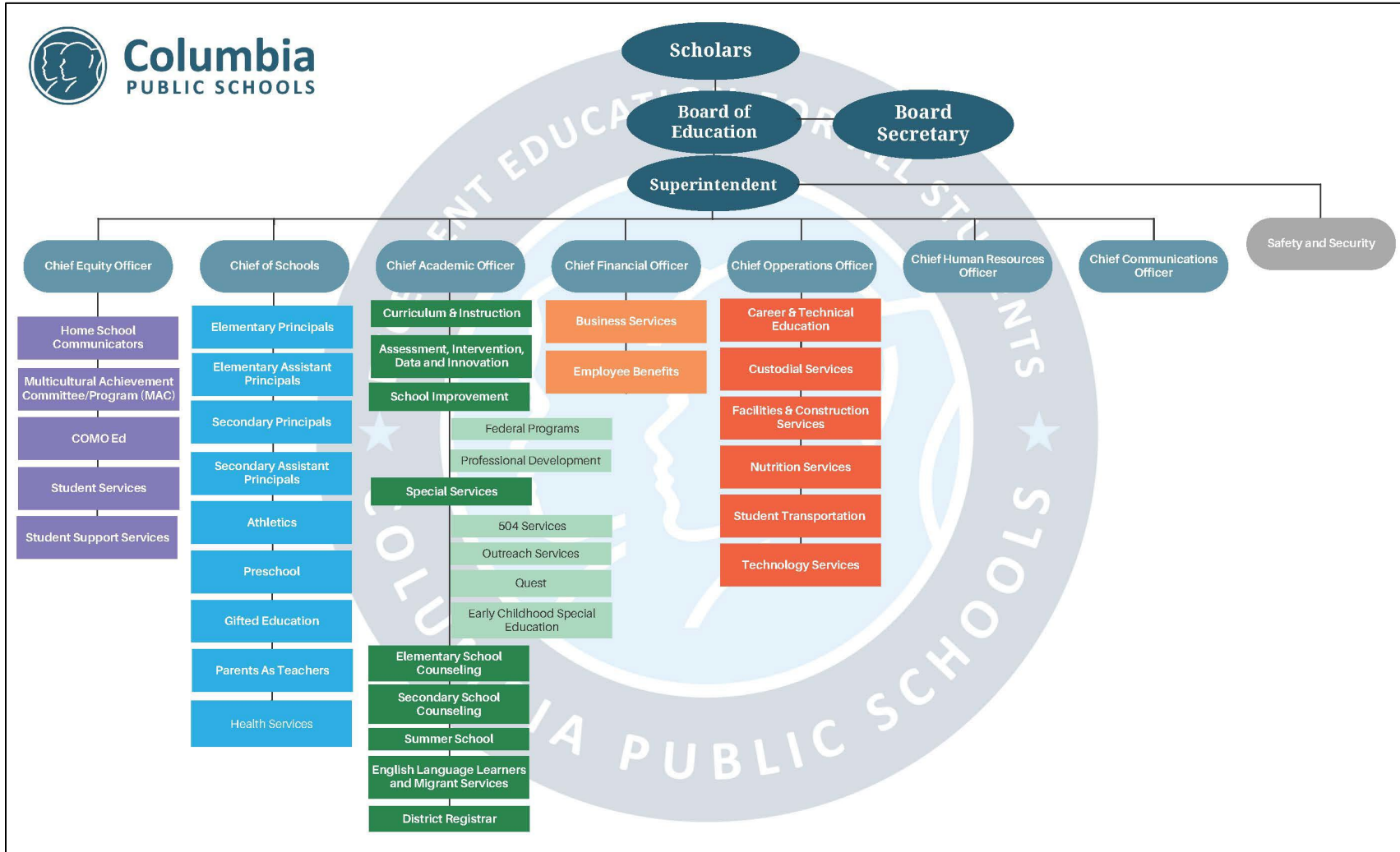
Source: School District Records

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





**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**





**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**Columbia Public Schools  
2023-2024**

Administrative Staff

Superintendent

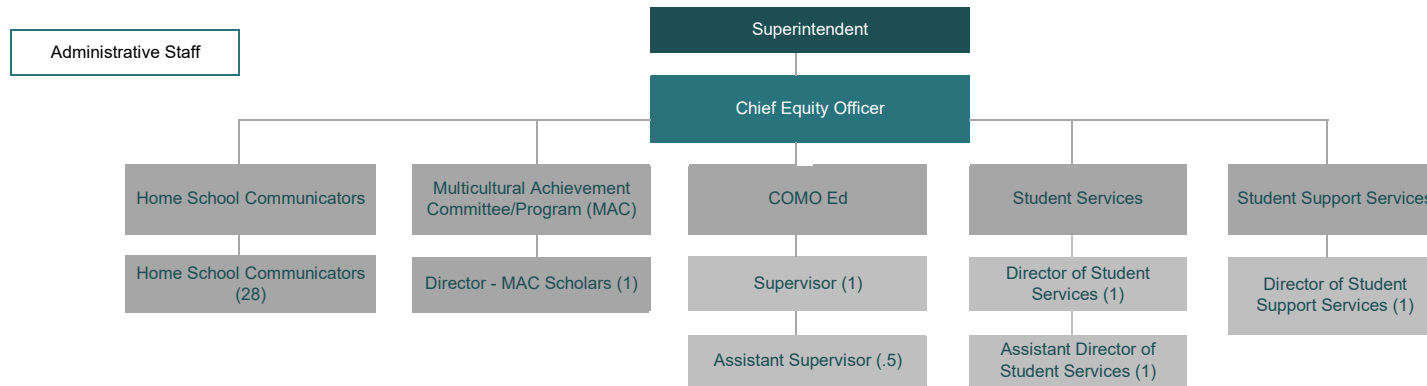
Safety and Security

Director of Safety & Security (1)

Assistant Director (4)

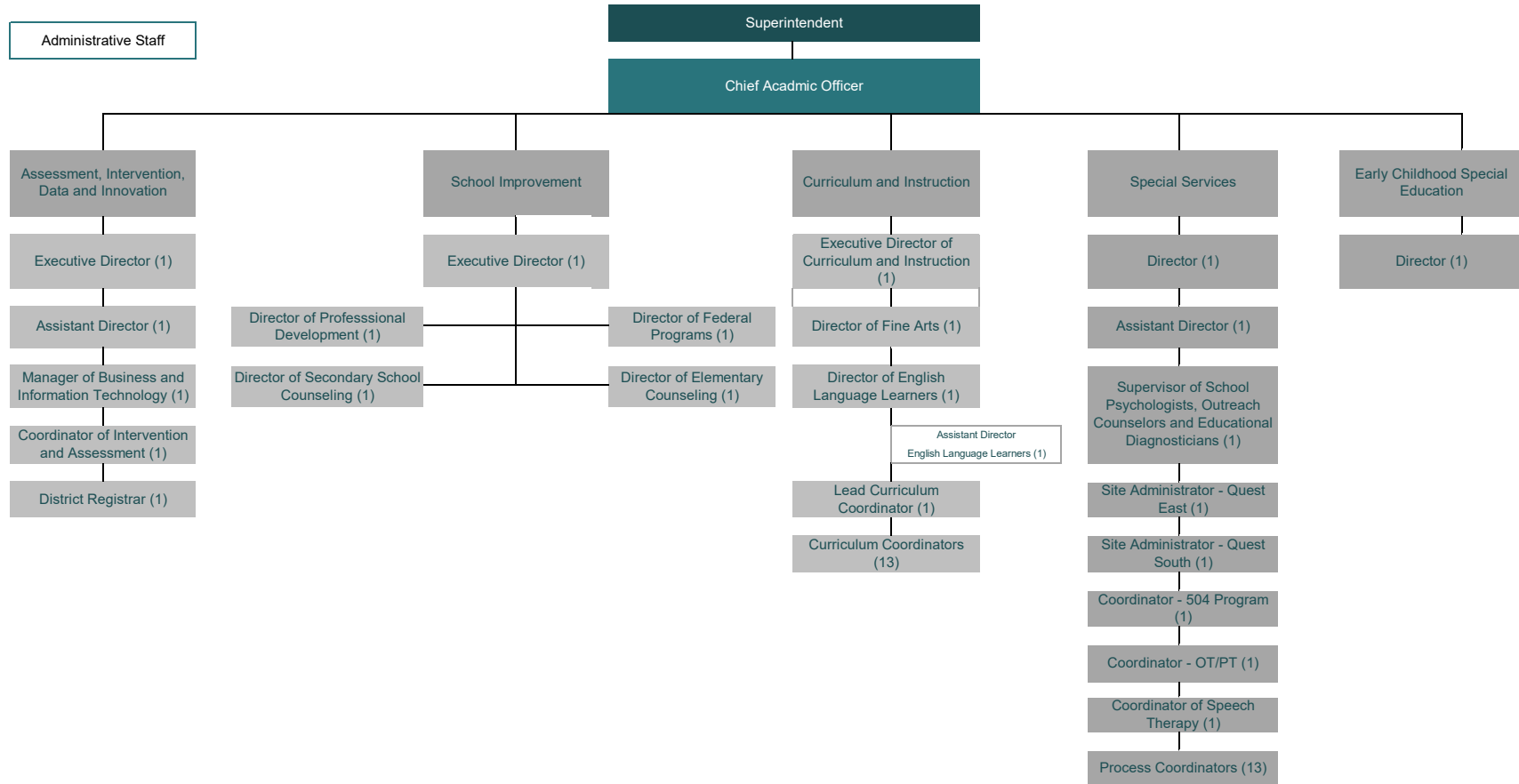


### Columbia Public Schools 2023-2024



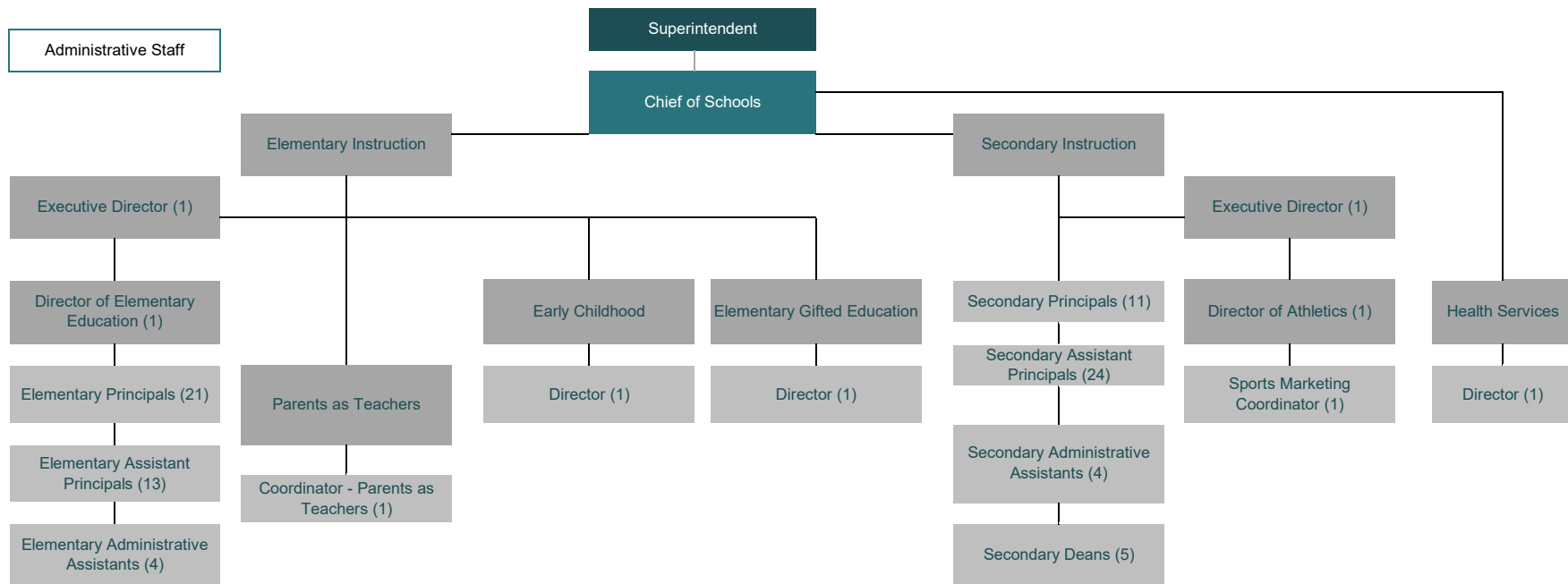


Columbia Public Schools  
2023-2024





## Columbia Public Schools 2023-2024

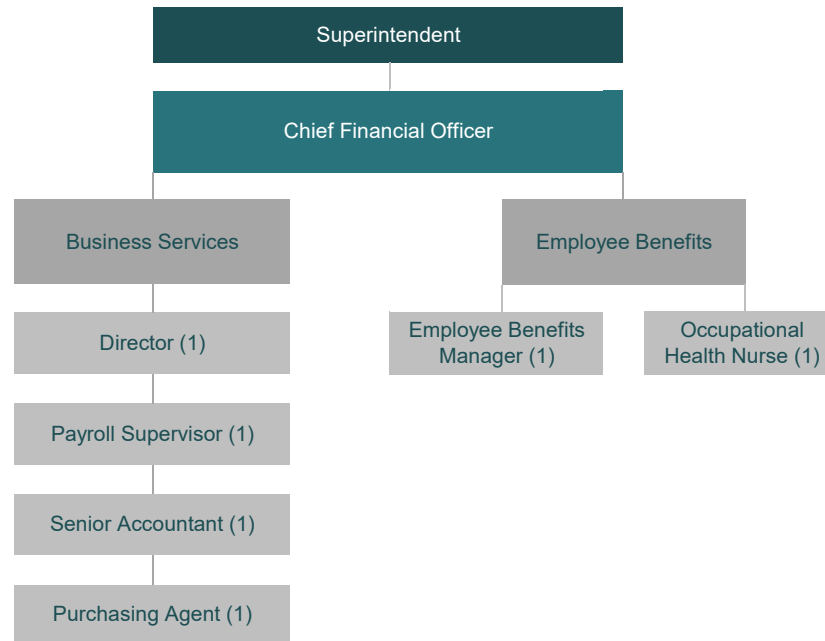






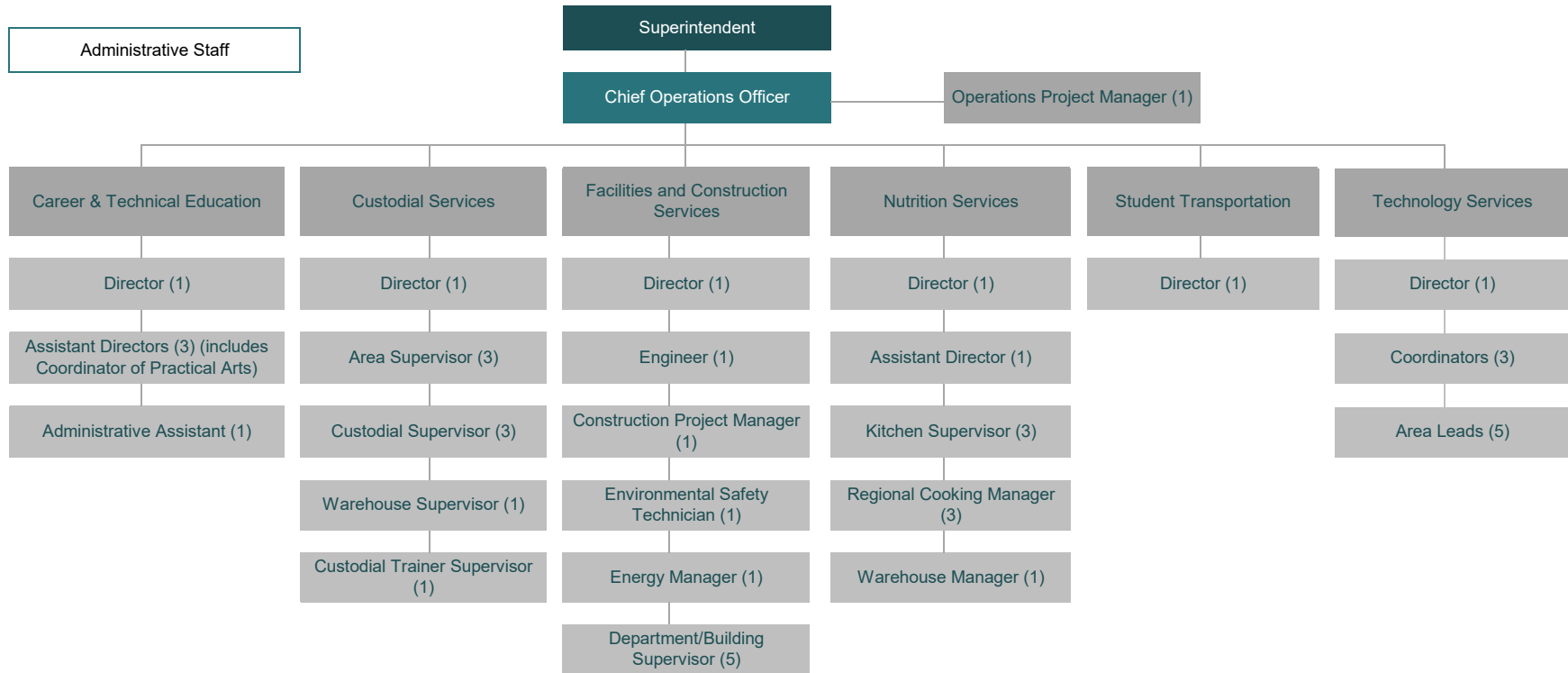
## Columbia Public Schools 2023-2024

Administrative Staff





## Columbia Public Schools 2023-2024





**Columbia Public Schools  
2023-2024**

Administrative Staff

Superintendent

Chief Human Resources Officer

Director of Human Resources (1)

Assistant Director of Human Resources (1)



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

---

**Columbia Public Schools  
2023-2024**

Administrative Staff

Superintendent

Chief Communications Officer

Communications Manager  
(1)



## COLUMBIA PUBLIC SCHOOLS 2023-24 BUDGET

### Columbia Board of Education

- **Suzette Waters**, President
- **Jeanne Snodgrass**, Vice President
- **April Ferrao**, Member
- **Paul Harper**, Member
- **Karen Hayes**, Member
- **John Lyman**, Member
- **Blake Willoughby**, Member

## 2023-24 Board of Education Committee Assignments

	Board Members	Administrators
<b>Finance Committee</b>	<b>Blake Willoughby</b> Chair  <b>Paul Harper</b> Member  <b>John Lyman</b> Member	<b>Heather McArthur</b> Chief Financial Officer  <b>Randall Gooch</b> Chief Operations Officer  <b>Dr. Brian Yearwood (Ex-officio)</b> Superintendent  <b>James Cherrington (Ex-officio)</b> Director of Business Services
<b>Long-Range Facilities Planning Committee</b>	<b>Blake Willoughby</b> Chair  <b>April Ferrao</b> Member  <b>John Lyman</b> Member	<b>Randall Gooch</b> Chief Operations Officer  <b>Heather McArthur</b> Chief Financial Officer  <b>Dr. Brian Yearwood (Ex-officio)</b> Superintendent
<b>Policy Committee</b>	<b>Paul Harper</b> Chair  <b>April Ferrao</b> Member  <b>Karen Hayes</b> Member	<b>Carla London</b> Chief Equity Officer  <b>Dr. Brian Yearwood</b> Superintendent  <b>Michelle Holz (Ex-officio)</b> Assistant Superintendent for Human Resources
<b>Missouri School Boards Association Delegates</b>	<b>April Ferrao</b> , Delegate <b>Blake Willoughby</b> , Delegate <b>Jeanne Snodgrass</b> , Alternate	<b>Michelle Baumstark</b> Chief Communications Officer  <b>Dr. Brian Yearwood</b> Superintendent





# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET



**Columbia**  
PUBLIC SCHOOLS

### 2022-2027 CONTINUOUS SCHOOL IMPROVEMENT PLAN

#### VISION

TO BE THE BEST  
SCHOOL DISTRICT  
IN OUR STATE

#### MISSION

TO PROVIDE AN  
EXCELLENT EDUCATION  
FOR ALL STUDENTS

#### VALUES

TRUST - INTEGRITY  
COLLABORATION  
TRANSPARENCY  
EMPATHY - GRACE

#### PURPOSE

##### SCHOLARS FIRST

- EVERY CHILD IS TREATED FIRST AS A SCHOLAR
- EVERY DECISION FOCUSES ON SCHOLARS FIRST
- EVERY SCHOLAR RECEIVES QUALITY EDUCATIONAL EXPERIENCES

**1**

#### GROWTH

GET THEM TO SCHOOL

**PRIMARY GOAL 1: NINETY PERCENT OF SCHOLARS WILL ATTEND SCHOOL AT LEAST 90% OF THE TIME BY THE 2026-2027 SCHOOL YEAR. THE PERCENT WILL INCREASE BY 5% EACH YEAR, BEGINNING IN 2023-2024.**

#### SUCCESS INDICATORS:

**1.1a** At least 92% of scholars will graduate within four years by the 2026-2027 school year.

**1.1b** The district will implement long-range finance and facility plans that address continued growth, maintaining high-quality facilities and consider innovative programming needs by evaluating existing facilities, building one elementary school, and renovating the Career Center - completed in 2026-2027.

#### ACTION STEPS:

##### Indicator 1.1

- Principals and secondary school counselors will create scholar attendance intervention plans - complete May, 2024.
- Home-School Communicators will increase home visits - ongoing with no completion date.
- Teachers and staff will increase positive referrals and recognitions of scholars - ongoing with no completion date.
- Elementary principals will recognize scholars with outstanding attendance - ongoing with no completion date.
- Principals will send attendance letters to families when their scholar reaches 5, 10, & 15 days of absences; staff will call families with attendance concerns - ongoing with no completion date.

##### Indicator 1.1a

- School counselors will follow-up with scholars who have dropped out of school - complete each school year.
- Chief of Schools and Chief Academic Officer will increase access to alternative school completion, transition programs, work study, and job-related programs - complete August, 2024.
- Chief of Schools and Chief Academic Officer will evaluate district graduation requirements and procedures to identify any barriers - complete May, 2024.

##### Indicator 1.1b

- The Board of Education, Superintendent, and Chief Financial Officer will ensure the district demonstrates fiscal responsibility by maintaining three months of expenditures in reserves - ongoing with no completion date.
- Chief Operations Officer will facilitate the ongoing evaluation of facilities and technology to determine and implement maintenance needs, efficiencies, and measures, to support high-quality learning environments - ongoing with no completion date.

**FUNDING SOURCES:** **Indicator 1.1 & 1.1b** - Building Operating Budgets; **Indicator 1.1a** - Building Operating Budgets and Title I.D; **Indicator 1.1b** - District Bond Funds

▶ ▶ ▶ ▶ ▶ SCHOLARS - FAMILIES - TEACHERS - STAFF - COMMUNITY - TAXPAYERS ▶ ▶ ▶ ▶ ▶



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

2

## INNOVATION KEEP THEM IN CLASS

**PRIMARY GOAL 2.1: THE NUMBER OF OUT-OF-SCHOOL SUSPENSIONS WILL DECREASE BY 50% BY THE 2026-2027 SCHOOL YEAR. THE NUMBER WILL DECREASE BY 10% EACH YEAR.**  
**PRIMARY GOAL 2.2: THE PERCENT OF TEACHERS RETAINED EACH SCHOOL YEAR WILL INCREASE TO 90% BY THE 2026-2027 SCHOOL YEAR.**

### SUCCESS INDICATORS:

**2.1a** The number of office referrals for behavior will decrease by 10% by the 2026-2027 school year.

**2.2a** To increase morale and maintain excellent operations, the annual substitute teacher fill rate will increase to 80% by the 2026-2027 school year.

### ACTION STEPS:

#### Indicators 2.1 & 2.1a

- School administrators will implement the district's Behavior Education Plan when assigning a consequence - complete in May, 2023.
- Chief Equity Officer will institute a regular review cycle of the Behavior Education Plan and provide regular implementation training - ongoing with no completion date.
- Chief Equity Officer will evaluate behavior support needs, including staffing needs, to provide assistance for schools - ongoing with no completion date.
- Principals will implement discipline-oriented Multi-Tier Systems of Support teams to mitigate discipline issues - ongoing with no completion date.
- Chief Equity Officer will require two equity trainings for each school each year and offer opportunities for Restorative Practices training - ongoing with no completion date.
- School and district administrators, in conjunction with the Boone County Schools Mental Health Coalition, will administer a checklist that focuses on the social and emotional well-being of each scholar - ongoing with no completion date.
- District and school administrators will ensure a safe and nurturing learning environment that meets the needs of all scholars - ongoing with no completion date.

#### Indicator 2.2

- Executive Director of Assessment, Intervention, Data, and Innovation will conduct an annual staff climate and culture survey - complete December, 2022.
- Chief Human Resources Officer, Chief Financial Officer, and Board of Education will review compensation rates for employees to attract and retain high-quality staff - ongoing with no completion date.
- Chief Human Resources Officer will establish a retention committee and a staff appreciation committee - complete August, 2023.
- Chief Human Resources Officer will review and refine the internal transfer process - ongoing with no completion date.
- Chief Human Resources Officer and Executive Director of School Improvement will evaluate the effectiveness of the Teacher Induction Program - complete May, 2024.

#### Indicator 2.2a

- Chief Human Resources Officer and Executive Director of Assessment, Intervention, Data, and Innovation will analyze substitute data to identify challenge areas - complete December, 2022.
- Chief Human Resources Officer, Chief Financial Officer, and Board of Education will review compensation rates for substitutes to attract and retain high-quality substitute staff - ongoing with no completion date.
- Chief Human Resources Officer and the district's substitute services provider will continue aggressive recruitment and marketing, including incentives to increase fill-rates, job fairs, and soliciting feedback from substitutes - ongoing with no completion date.
- Chief Human Resources Officer and principals will develop flexible scheduling, allowing substitutes to job-share - ongoing with no completion date.

### FUNDING SOURCES:

**Indicator 2.1, 2.1a** - District Professional Development Funds, District Salary Fund, Building Operating Funds, District Bond Funds

**Indicator 2.2** - Title IIA and District Professional Development Funds, Human Resources Operating Budget, AID Operating Budget, District Salary Budget

**Indicator 2.2a** - District Substitute Budget and Human Resources Operating Budget



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

3

### ACHIEVEMENT CATCH THEM UP AND ADVANCE THEM FURTHER

**PRIMARY GOAL 3.1: THE PERCENT OF SCHOLARS WHO ARE PROFICIENT OR ADVANCED ON THE MAP WILL INCREASE BY 3% EACH YEAR IN COMMUNICATION ARTS AND MATHEMATICS, STARTING IN THE 2023-2024 SCHOOLYEAR.**

#### SUCCESS INDICATORS:

- 3.1a The number of scholars enrolled in college-level courses will increase by 10% by the 2026-2027 school year.
- 3.1b The average ACT score of graduates will continue to exceed state and national averages.

#### ACTION STEPS:

##### Indicator 3.1

- Chief Academic Officer and Executive Director of Curriculum and Instruction will implement tutoring services for scholars and expand after-school tutoring partnerships - ongoing with no completion date.
- Superintendent will identify and implement a district organizational structure that prioritizes scholar achievement - complete July, 2023.
- Chief of Schools, Chief Academic Officer and building principals will ensure that academic Multi-Tier Systems of Support are implemented at all levels and that scholars who need interventions are receiving them - complete May, 2025.
- Superintendent and Cabinet will conduct Principal-led Data Days, where building principals present their building data, plans for improvement, and building celebrations. Principals will also share their building data with the Board of Education - ongoing with no completion date.
- Superintendent and district administrators will complete classroom visits and instructional walks to observe high-yield instructional strategies - ongoing with no completion date.
- School and district administrators will engage in instructional observations and Principal-led Data Walks in cohort groups - ongoing with no completion date.
- Chief of Schools and Chief Academic Officer will evaluate instructional supports to determine additional staffing needs - ongoing with no completion date.

##### Indicators 3.1a & 3.1b

- Chief Academic Officer, Chief of Schools and Executive Director of Curriculum and Instruction will expand Dual Credit offerings and Early College programming - ongoing with no completion date.
- Chief of Schools and high school building principals will partner with Equal Opportunity Schools to increase participation of underrepresented groups in college level courses - complete May, 2024.

#### FUNDING SOURCES:

- Indicator 3.1 - ESSER, Title II.A Funds, District Salary Budget
- Indicator 3.1a & 3.1b - Curriculum & Instruction Operating Budget and Secondary Education Budget







## COLUMBIA PUBLIC SCHOOLS

---

### 2023-24 BUDGET

#### **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

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

The District was organized on January 7, 1873. The first high school opened in 1895 on the site where Jefferson Middle School now stands and in 1909 a bond issue was voted for Columbia High School, now the original wing of the Jefferson Middle School building. As of June 2022, the District includes 21 elementary schools, seven middle schools, three comprehensive high schools, one alternative school, one career and technical education center and other independent programs. The District also offers Pre K services at two owned facilities. Total enrollment (Pre K-12) in the District is 18,672 students. Enrollment growth reflects the growth of the community.

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

#### **Reporting Entity**

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



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

---

#### Fund Accounting

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

#### Governmental Funds

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

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

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

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

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

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

#### Proprietary Funds

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

*Enterprise Funds* - Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods and services. The District has no major



## COLUMBIA PUBLIC SCHOOLS

---

### 2023-24 BUDGET

enterprise funds. The *Nutrition Services Fund*, which accounts for the financial transactions related to the food service operation of the District, and the *Adult Education Fund*, which accounts for the financial transactions related to certain educational programs for adults, are the District's only enterprise funds and are presented as nonmajor funds.

*Internal Service Funds* - Internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the District on a cost-reimbursement basis. These funds were established to account for the District's self-funded employee benefits programs, which are medical, dental, and workers' compensation. The premiums received by the internal service funds are transferred from other funds as an expense related to personal service. Claims paid, direct insurance payments, and administrative costs are expenses of these funds.

#### Fiduciary Fund

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

#### **Basis of Accounting, Measurement Focus, and Financial Statement Presentation**

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

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

#### **Deposits and Investments**

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

Cash balances from all funds, except the Debt Service Fund and Internal Service Funds, are combined and invested to the extent available in short-term securities. State laws require that all deposits of the Debt Service Fund be kept separate and apart from all other funds of the





## COLUMBIA PUBLIC SCHOOLS

---

### 2023-24 BUDGET

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

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

#### **Receivables**

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

#### **Inventories and Prepaid Items**

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

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

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

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

#### **Capital Assets**

Capital assets, which include Land, Buildings, Building Improvements, Construction in Progress, Mobile Classroom Trailers, and Furniture and Equipment, are capitalized at the time the liability is incurred. The District defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year for Furniture and



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

---

Equipment, and \$50,000 for other assets. All land purchases are capitalized. Such assets are recorded at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are recorded at estimated fair market value at the date of donation. The District does not own any infrastructure.

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

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

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

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

### **Long-Term Obligations**

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

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

### **Compensated Absences**

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

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



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

---

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

A liability for compensated absences and other post-employment benefits is reported in the government-wide financial statements and in the proprietary fund financial statements. A liability for these amounts is report in the governmental fund financial statements only if they have matured, for example, as a result of employee resignations and retirements.

#### **Deferred Outflows of Resources**

In addition to assets, the Statement of Net Position reports a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has multiple items that qualify for reporting in this category, all related to the determination of net pension liability or OPEB liability. These include the difference between expected and actual experience, change in assumptions, net difference between projected and actual earnings on pension plan investments, change in proportion and difference between employer contributions and proportionate share of contributions, and contributions made subsequent to the measurement date.

#### **Deferred Inflows of Resources**

In addition to liabilities, the Statement of Net Position reports a separate section for deferred inflows of resources. This separate financial statement elements represent an acquisition of net assets that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The District has multiple items that qualify for reporting in this category. The items referred to as difference between expected and actual experience, net difference between projected and actual earnings on investments, and change in proportion and difference between employer contributions, and change of assumptions represents changes in the value of pension plan assets due to changes in proportionate share, interest rates, and other market fluctuations which are not available until future periods. See additional information regarding these items in Notes 10 and 18 to the financial statements. The item referred to as Deferred Revenue, represents property taxes recorded on the Statement of Activities that do not provide current financial resources and are not reported in the funds. The item referred to as Property Taxes levied for subsequent years, arises from property taxes collected to fund operations of the subsequent school year. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

---

#### **Net Position**

Net position represents the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources. Net investment in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors or laws, or regulations of other governments. Net position restricted for other purposes includes assets accumulated from gifts from donors to be used only for purposes specified by those donors.

#### **Budgets**

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

- (a) At the regular June Board meeting of the preceding fiscal year, the Administration submits a budget for the next succeeding fiscal year beginning July 1. The operating budget includes proposed expenditures and anticipated revenues.
- (b) The Board meets prior to July 1, after sufficient public notice of the meeting has been given, for official adoption of the budget.

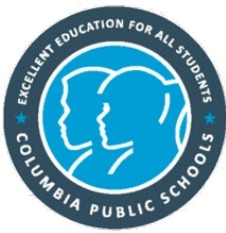
Once the budget is adopted and approved by the Board, the budget may be amended at the function and fund level, only by approval of a majority of the members of the Board. The Administration may amend the budget only at the object and location (school or building) level without seeking the approval of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

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

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

#### **Property Taxes**

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



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

---

#### **Changes in Long Term Debt**

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

#### **Pension Plans**

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

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

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

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

#### **Deferred Compensation Plan**



## COLUMBIA PUBLIC SCHOOLS

---

### 2023-24 BUDGET

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

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

#### **Self- Insured Medical Benefits**

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





## COLUMBIA PUBLIC SCHOOLS

---

### 2023-24 BUDGET

#### BOARD OF EDUCATION 2023-24 BUDGET PARAMETERS

##### Preface

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

The state foundation formula as originally written has not been attained and other lines of state funding have consistently been reduced. The reduced levels of state and federal funding have increased the reliance on local revenues to support growth and increased needs of the District.

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

In order to bolster declining revenues, the Board of Education asked the citizens of Columbia for operating levy increases in April 2012 and in April of 2016 and the voters responded favorably. The increases have allowed for sustained operations, opening of new buildings and recruiting and retaining quality personnel. However, the Blankenship ruling has negated approximately half of the voter approved increase in the tax rate approved in 2016. The only way to offset the reduction in the tax rate due to the Blankenship ruling is to go back to voters for another increase in future years. Fortunately, the assessed valuation growth was higher than expected for 2022 at 6.63%, largely driven by the increase in the personal property tax line.

The District acknowledges deficit spending is not a long-term sustainable strategy, however, it is planned for future budget years to continue operations, open new schools, maintain class size at reasonable levels and allow for an intentional planned reduction of fund balances. Conservative revenue forecasts and well-planned expenditures will ensure the fund balance levels remain above the minimum required in the District's 2022-2027 Continuous School Improvement Plan adopted December 12, 2022 without reliance on future tax revenues not yet approved by the voters.

With this long-term vision, the 2023-24 budget will be developed using a collaborative



## COLUMBIA PUBLIC SCHOOLS

---

### 2023-24 BUDGET

process which considers priorities and the District's Mission, Vision and Values using the following parameters:

1. The Board of Education will consider building, program and departmental budget requests in a manner that prioritizes student achievement. Budget additions and reductions will be reviewed based on need and equity, and aligned with the Continuous School Improvement Plan (CSIP) and the District's Statement of Equity.
2. A modified zero-based budgeting approach will continue focusing efforts on analyzing and prioritizing budgets intentionally and specifically.
3. The Board of Education will consider salary improvements for all employees (including hourly employees) through the budget and negotiation processes, using comparative data, locally and statewide. Continued movement toward the model salary schedule for teachers will be prioritized with a beginning teacher salary in the middle of our comparable districts. A focus on hourly schedules (with a starting salary of \$15 per hour) will also allow additional support for classrooms and allow the District to remain competitive in a tight labor market.
4. The Board of Education will consider employee benefit programs for eligible employees through the budget and negotiation processes.
5. A minimum fund balance of three months of expenditures will be reflected in the five-year model based on current and projected future total revenue and expenditures. Controlled spending and reasonable revenue projections will ensure financial integrity.
6. Capital project budgets will be allocated and prioritized based on guidance from the Long-Range Facilities Planning Committee with emphasis on growth, safety and security issues, and maintaining existing facilities. Capital project budgets will include operational budget impact projections.



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

---

#### BOARD OF EDUCATION 2023-24 BUDGET GOALS AND PRIORITIES

The Board of Education has used a five-year budget planning model in recent years which resulted in intentionally increased operating fund balances. These balances have allowed sustained operations without reductions. When considering the priorities for the 2023-24 budget, the long-term impact of the costs of those priorities is considered as well.

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

With this long-term vision, the 2023-24 budget was developed using a collaborative process which prioritized the following areas in the 2023-24 through 2026-27 financial model.

1. Improved compensation for all employee groups including planned steps for experience each year, with specific approval of those for 2023-24 is a priority in the five-year model. Compensation was enhanced further by improved salary schedules as included in this document for the 2023-24 fiscal year. The model allows for more enhancements to those schedules in 2023-24 and beyond, should the Board continue those efforts.

Total salary increases for all employee groups in the 2023-24 budget is estimated at \$9.1 million. The breakdown of compensation increases by employee group can be seen on the Allocation of Human and Financial Resources on pages 35-41.

2. The Board of Education prioritized the continuance of fully board paid medical, dental and life insurance for all full-time employees and shared cost for part time employees. This benefit remains a priority in the current five-year planning model.

Total benefit increases for all employee groups in the 2023-24 budget is estimated at \$1.9 million.

3. Support of quality curriculum is prioritized throughout the five-year model by the addition of professional development for teachers and the purchase and implementation of high-quality curriculum on a planned cycle.

In the 2023-24 fiscal year, foreign language materials are planned and funded. The total cost of the curriculum and associated professional development is estimated at \$250,000. In addition, middle school English Language Arts resource materials are funded at an estimated \$100,000 and high school mathematics resource materials including Algebra and Geometry textbooks are funded at an estimated \$200,000.

4. The Board prioritizes social emotional needs in the 2023-24 school year through the



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

---

addition of school counselors and behavior support specialists.

The budget includes the addition of 2.0 School Psychologist Intern FTE for an estimated increase of \$100,000.

The budget also includes the addition of 1.0 Behavior Support Specialist FTE for an estimated increase of \$62,500 and 1.0 Home School Communicator FTE for an estimated increase of \$60,000.

5. Support of growing populations of Special Education students is prioritized in the 2023-24 school year through additional support staff and service/supply increases.

Additions of 5.0 Learning Specialist FTE for district classrooms, 1.0 Speech Language Pathologist FTE and 2.0 Learning Specialist FTE for Adaptive Arts and Adaptive PE are included in the 2023-24 budget for a total estimated increase of \$490,000.

6. Support of growing population of English Language Learner students including immigrant students is prioritized in the 2023-24 school year through additional teaching staff.

Additional of 1.5 teaching FTE for English Language is included in the 2023-24 budget for a total estimated increase of \$90,000.

7. Support of elective offerings for secondary students is prioritized in the 2023-24 school year through additional teaching staff.

Addition of 1.0 teacher FTE for PE/Health and 1.0 teacher FTE for Culinary Arts is included in the 2023-24 budget for a total estimated increase \$120,000.

8. Support of additional resources and support of emerging systems at Title I elementary and Title I eligible middle schools and high school is prioritized in the 2023-24 school year through additional staff and resources.

Addition of 6.0 FTE for Middle School Instructional Mentors at the middle school level for an estimated cost of \$450,000. This allocation will be covered with American Recovery Plan ESSER III funds.

Addition of 1.0 FTE to change the administrative assistant at Derby Ridge Elementary School to an assistant principal for an estimated cost of \$23,000.

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

An allocation of approximately \$3,000,000 is included in the Technology Services



## COLUMBIA PUBLIC SCHOOLS

---

### 2023-24 BUDGET

operating budget for the purchase of devices and audio-visual replacements in the 2023-24 school year.

The budget also includes the addition of 1.0 Technology Service technician FTE for an estimated increase of \$62,500.

10. The five-year model plans for the operating budgets necessary for one time purchases as well as permanent operating costs for the opening of the Russell Boulevard Elementary School addition in 2023-24 and beyond.

A budget of \$100,000 is included in the 2023-24 budget for the one-time purchase of furniture, fixtures, and equipment (FFE) for the noted building addition project.

11. The Board of Education continues to prioritize appropriate annual budgets for the care and maintenance of existing and new facilities but allowing for additional staffing and operating budgets as new buildings are opened.

Continued funding of fixed costs including utilities, transportation, and insurance is included in the 2023-24 operating budget for an estimated increase of \$2.1 million.

These priorities are made in the final budget for 2023-24 with a focus on their sustainability throughout the coming five years and beyond.



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

#### 2023-24 BUDGET PREPARATION TIMELINE

11/14/2022	The Board of Education began review of funding and revenue projections for 2022-23 and beyond using five-year rolling model in order to accurately project the baseline for the 2023-24 budget work.
01/09/2023	The Board discussed and approved the 2023-24 budget parameters and began consideration of determining appropriate fund balance levels, establishing a minimum fund balance of three months of expenditures in reserves in the five-year rolling model.
Jan-Feb 2023	The administration met with departmental and school building administrators and started receiving and discussing preliminary requests.
03/08/2023	The Board Finance Committee established the operating fund local and state revenue assumptions for 2023-24.
03/13/2023	The Board Finance Committee and Board of Education reviewed projections for the 2022-23 operating expenses and established the assumptions for fixed costs for 2023-24. One-time additions for 2023-24 were approved by the Board of Education.
03/13/2023	The Board of Education reviewed and established funding available for compensation increases during the negotiation process with employee groups and authorized the issuance of teacher and administrative contracts for 2023-24.
Mar-Apr 2023	Building and department level capital requests were received and reviewed by administration, prioritizing use of local capital funds for small projects and equipment needs.
04/05/2023	The Board Finance Committee and Long-Range Facilities Planning Committee reviewed capital projects for 2023-24 and discussed long-range facilities planning needs.
04/10/2023	The Board of Education reviewed salary and benefit expenditure assumptions for 2023-24 including salary increases for steps for experience, improvement to salary schedules for all employee groups, and medical and dental rates. Recurring additions to the operating budget were approved by the Board of Education.
05/18/2023	The Board of Education reviewed a preliminary budget summary and implications of all year to date revenue and expenditure recommendations on the five-year model.
06/07/2023	The Board of Education held a public hearing for final review of the budget projections and assumptions and received public comment.
06/12/2023	The Board of Education received and approved the final budget which included the financial information and assumptions approved and presented to date.





## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

---

#### GENERAL REVENUE EXPLANATION

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

#### Local

**5111 Current Taxes** – These revenues are derived from taxing real and personal property within the District for the current year. It also includes protested taxes received in the current fiscal year. The estimated \$5.6661 tax levy for 2023-24 will be levied on each \$100 of assessed valuation. Property taxes are the main source of revenue for funding the operations of the District, representing 46% of the total revenue and 52% of the operating revenue. Assessed valuations are expected to increase approximately 3.00% for 2023-24. This increase is mainly due to new construction.

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

**5113 Sales Tax (Proposition C)** – These revenues are collected by the State through a 1% sales tax on consumer goods and then distributed to school districts based on the Average Daily Attendance. The current estimated per pupil distribution for 2022-23 is \$1,286. Sales taxes have remained strong throughout the pandemic so the District is projecting \$1,360 for the per pupil distribution for 2023-24. Payment is based on the previous years' Weighted Average Daily Attendance (WADA). The District is estimating this amount to increase approximately \$1,924,728.

**5114 Financial Institution Tax (Intangible)** – These revenues are derived from taxes levied on the intangible assets of financial institutions such as banks or saving and loan associations. Intangible tax is projected to remain flat in 2023-24.

**5115 Merchants and Manufacturer's Tax (M&M)** – These revenues are a surcharge on commercial real estate to replace revenue lost when the past business inventory tax was eliminated. M&M taxes are projected to remain flat in 2023-24.

**5141-5144 Interest** – These revenues are from earnings on all temporary deposits and investments plus interest received on delinquent taxes. As fund balances increase or decrease over and time and as interest rates fluctuate, these revenues will change. The District expects interest revenue to increase slightly in 2023-24 due to rising interest rates.

**5191 Rentals** – These revenues are from rental of school facilities. The District does not expect any significant changes in these revenues in 2023-24.

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



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

---

#### County

**5211 Fines, Escheats, etc.** – These revenues are amounts received from the county school fund. All fines passing through the office of the county clerk or circuit clerk are then passed through to the political subdivisions in the county. The District does not expect any significant changes to fine revenue in 2023-24.

**5221 State Assessed Railroad and Utility Taxes** – These revenues are assessed against the property of railroad and utility companies based on the county assessed valuation and the average county school district levy rate. The District does not expect any significant changes to railroad and utility tax revenue in 2023-24.

**5234 County Stock Insurance Fund** – These revenues are proceeds of taxes paid by domestic insurance companies on premiums written per Section 148.330, RSMo. The District does not expect any significant changes to county stock insurance revenue in 2023-24.

#### State

**5311 Foundation Formula** – These revenues are state general fund amounts distributed to school districts based on a formula calculated to provide equity in revenues to all school districts in the state. These revenues are 24% of total operating revenue when combined with revenue from object 5319 (Classroom Trust Fund, also from the State Foundation Formula). The Basic Formula and the Classroom Trust Fund revenue projections are based on the following factors: State Adequacy Target of \$6,375 per Weighted Average Daily Attendance (WADA) of 18,582, Dollar Value Modified (DVM) of 1.038, and Classroom Trust payment of \$450 per WADA. The estimated factors are projected to generate approximately \$65,673,193 in revenue in 2023-24.

**5312 Transportation** – These revenues are from the state for reimbursement of a portion of the cost to transport students to and from school. In 2023-24, the District estimates that revenue will increase as the state legislature has again approved an allocation to fully fund the transportation categorical for the 2023-24 school year. Transportation revenue is based on transportation expenditure data from the prior year.

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

**5319 Classroom Trust Fund** – These revenues are part of the Missouri Foundation Formula as explained under object code 5311. The Classroom Trust Fund revenues are received from the gaming portion of the funding of the State Foundation Formula. The Classroom Trust Fund portion is deducted “off the top” and may be placed in any fund and spent for any expenditure at the discretion of the Board of Education. Classroom Trust Fund revenues are expected to increase in 2023-24 with a projected amount of \$450 per WADA.



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

---

**5324 Parents as Teachers** – These revenues are received from the state for Early Childhood Screening and Parents as Teachers (PAT) programs as per Section 163.044, RSMo. These revenues are not expected to change significantly in 2023-24.

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

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

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

#### Federal

**5412 Medicaid** – These revenues are amounts received as reimbursement for expenditures relating to direct services to eligible children and allowable administration claiming including Missouri School District Administrative Claiming (SDAC) and Missouri School District Reimbursement (Direct Therapy Services) revenues. These revenues are projected to remain flat in 2023-24.

**5422 ARP – Elementary and Secondary School Emergency Relief Fund (ESSER III)** – These revenues are amounts received through the Department of Elementary and Secondary Education funded from the American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER) Fund under the American Rescue Plan (ARP) Act of 2021, Public Law 117-2. These revenues are estimated to be \$16.2 million in 2023-24.

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

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

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



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

---

**5427 Career Education Federal Perkins Grant** – These revenues are allocations of federal funds to improve career and technical education programs. These revenues are not expected to change significantly in 2023-24.

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

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

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

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

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

**5444 National School Lunch Program Equipment Grant** – These revenues are received through the Department of Elementary and Secondary Education for food service equipment grants funded from the USDA National School Lunch Program.

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

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

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

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

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

**5451 Title I, ESEA** – These revenues are appropriated from the U.S. Congress for Elementary and Secondary Education Amendments of 1965 for special programs. Amounts received through the state for Title I are provided to help educationally disadvantaged students meet high academic standards. These revenues are expected to increase in 2023-24. The District's preliminary



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

---

federal allocation is stable compared to 2022-23, however, the District plans to spend down accumulated carryover funds from previous years.

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

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

**5465 Title II, Part A & B, ESEA** – These revenues are amounts received through the state for improving teacher and principal quality and increasing the number of qualified teachers in the classroom and high qualified principals in schools. These revenues are expected to increase in 2023-24 as the District has prioritized spending of federal carryover dollars.

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

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

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

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

**5660 Capital Lease Proceeds** – Proceeds from capital leases.

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



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

---

#### GENERAL EXPENDITURE EXPLANATION

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

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

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

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

6121 Substitute Salaries – Salaries paid to teacher substitutes.

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

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

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

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

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

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

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

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





## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

---

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

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

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

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

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

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

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

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

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

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

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

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

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



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

---

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

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

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

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

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

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

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

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

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

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

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

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

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

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



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

---

communications to establish or maintain one-way or two-way video communication via satellite, cable or other devices.

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

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

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

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

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

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

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

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

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

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

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

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

6510 Land – Expenditures for the purchase of land.



## COLUMBIA PUBLIC SCHOOLS

---

### 2023-24 BUDGET

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

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

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

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

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

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

6611 Principal Payments – Expenditures to retire general obligation bonds.

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

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



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**ALTERNATIVE AND OTHER TAX REVENUES**

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

DESE Object Code	Description	Actual 2019-20	Actual 2020-21	Actual 2021-22	Projected Actual 2022-23	Budget 2023-24
5113	Proposition C Sales Tax	\$ 18,460,443	\$ 20,211,127	\$ 23,204,641	\$ 23,244,792	\$ 25,169,520
5114	Financial Insitution/Intangible Tax	535,582	164,495	445,772	239,500	239,500
5115	M&M Surtax	2,416,182	2,398,801	2,384,174	2,539,059	2,539,059
5116	Payment in Lieu of Taxes (City)	1,503,383	1,795,934	1,493,052	1,319,730	1,319,730
5221	State Assessed Utilities	1,399,502	1,486,948	1,463,003	1,591,960	1,591,960
5234	County Stock Insurance	573,027	229,937	410,460	677,694	677,694
<b>Total Alternative/Other Taxes</b>		<b>\$ 24,888,119</b>	<b>\$ 26,287,242</b>	<b>\$ 29,401,102</b>	<b>\$ 29,612,735</b>	<b>\$ 31,537,463</b>

95

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

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

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

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

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

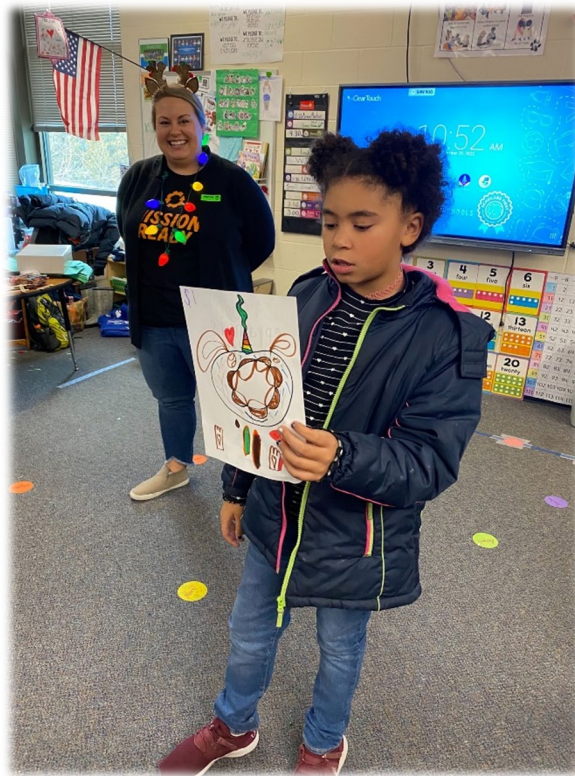
5234 County Stock Insurance revenues are from proceeds of taxes paid by domestic insurance companies on premiums written per RSMo Section 143.330. These taxes are placed into revenue funds based on the adjusted tax levy.



# COLUMBIA PUBLIC SCHOOLS

---

## 2023-24 BUDGET







COLUMBIA PUBLIC SCHOOLS

---

2023-24 BUDGET





# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET





## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

## 2023-24 Forecast and Budgeting Discussion

The 2023-24 forecasting work is done using considerable reflection on historical trend and future assumptions in all lines of revenue and expenditures. Data regarding revenues is gathered from external as well as internal sources. The key lines of revenue and the assumptions around them are reviewed throughout the planning time at the administrative, Finance Committee and Board of Education levels, in order to gain the greatest level of input from all stakeholders.

### Budget Considerations for 2023-24



#### Revenue

1. The forecasted assumption for 2023-24, is an estimated increase in assessed valuation of 3.0% with the current operating tax levy of \$4.5942, as well as \$0.1000 for the Capital Projects Fund and \$0.9719 for the Debt Service Fund. The estimated operating levy is flat as there are no additional tax rate increases that have been authorized by the voters. Collection percentage is also assumed to remain flat. This data is based on information from the County Assessor's Office as well as historical trends. The total revenues, net of fees and delinquencies, from current local property is estimated to be \$167,647,590, which is an estimated increase of \$5,027,045.
2. Proposition C sales tax revenues are forecasted to be paid at \$1,286 per Weighted Average Daily Attendance (WADA) in the 2023-24 fiscal year. This is an increase from the early estimations provided by the Department of Elementary and Secondary Education (DESE) as sales taxes have remained strong and a supplementary appropriate was approved by the legislature in Spring 2023. This amount per WADA, if realized, will result in estimated total revenue of \$1,924,728.
3. The Foundation Formula and Classroom Trust Fund revenues forecast factors include the following.
  - a. State Adequacy Target (SAT) of \$6,375, equal to the currently projected SAT for 2022-23.
  - b. Dollar Value Modifier (DVM) of 1.038, which is equal to the currently projected DVM for 2022-23.
  - c. Classroom Trust Fund payment per WADA of \$450, an increase from the currently projected amount for 2022-23 of \$429.
  - d. WADA of 18,431 which is equal to the projected final 2022-23 amount because DESE has determined that the FY 2023 attendance data has been broadly impacted by the COVID-19 pandemic. As such, the payment calculations for districts will include the use of FY 2020 ADA and WADA values.

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



## COLUMBIA PUBLIC SCHOOLS


### 2023-24 BUDGET

---

combined are projected to provide for revenues totaling \$65,673,193, which is equal to the projected final 2022-23 revenue under the Foundation Formula and Classroom Trust Fund.

4. Revenues for the Capital Projects Fund are forecasted at \$58,284,742. The main source of revenue is general obligation bonds totaling \$40 million which were part of the \$80 million authorized by the voters in April 2022. Federal stimulus funds totaling \$13.9 million are included to provide air quality improvements and upgrades to existing district facilities.
5. Federal revenues are expected to increase \$7,113,326 mainly due to the allocation of federal stimulus funds through the American Recovery Plan expected to carryforward to 2023-24.
6. While there are other lines of revenues at the state and federal level that have been increased and decreased in this budget, the net forecast is collectively a flat revenue picture for the District outside of the primary lines noted here.

### Expenditures

1. The primary total expense of the District is that of salaries and benefits for all employees as is the primary increase in the budgeted expenses for 2023-24. The total increase in salaries for all employees in the operating funds is forecast to be \$8,582,517 with an increase in benefits of \$1,816,379. These increases include recognition of experience steps on salary schedules as well as improvements to most schedules. Teachers will experience an average increase of 3.68% or \$1,964 and other salaried personnel will experience an average increase of 3.62%. Hourly staff will experience an average increase of an estimated 9.48%. The budget provides for no increase in the cost of medical benefits for the calendar year of 2024. The District entered into an RFP process for medical and dental providers and pharmacy benefit manager during 2022, and savings are expected from the new contracts which commenced in calendar year 2023 and will continue through calendar year 2025. The total increase in salaries and all benefits (retirement, FICA/Medicare and insurances) of all funds is expected to be \$10,996,880.  

2. Fixed costs of the District include those items over which we have less control, such as utilities, insurance, contracted transportation expense and others. While behavior and resource management are incumbent upon the administration, rates are often contractual or set at the discretion of the provider. In 2023-24, these expenses are forecast to increase from the 2022-23 projections by \$2,097,748 based on anticipated rate increases and historical trends.
3. Primary lines of service and supply increases budgeted for 2023-24 provide for the continued 1:1 device equity plan for students and staff across all buildings as well as



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

---

the second phase of the audio visual replacement project across all buildings and the implementation of new language arts, high school mathematics and world language resource materials. In addition, the furniture, fixture and equipment budget for the Russell Boulevard Elementary addition and renovation project is also noted in the 2023-24 budget. This information is gathered and incorporated into the budget through a zero-based budget process including input from buildings and departments.



4. The Capital Projects Fund is projected at a higher total expense in 2023-24 due to the planned projects funded by the \$80 million bond authorization passed by the voters in April 2022. Significant projects budgeted in 2022-23 include a new elementary school on the campus of John Warner Middle School, the Career Center Addition and Renovation project, and the Battle Elementary addition and renovation project, among others. In addition, anticipated projects totaling of \$13,915,000 funded with federal stimulus funds are projected to be completed during 2023-24.

Total revenues and transfers in for this budget are forecasted at \$371,749,831 and expenditures are \$419,462,751 with each fund forecast to have adequately established ending fund balances.

#### **Future Budget Forecasting and Fund Balance Management**

The District relies upon the five-year model and this budget is a reflection of current as well as long-term planning. An expected annual deficit is expected in the five-year model beginning at year 2023-24. However, an adequate overall fund balance of 24.83% is shown in the five-year plan and the Board and administration will proactively correct the trend. That correction will come in the form of either intentional reductions or improved revenues. Each year the model will guide the Board's planning as the established minimum operating fund balance of three months of fund balance in reserves is forecasted to be reached.

Conservative revenue forecasts and well-planned expenditures in this model allow for relative assurance of adequate fund balances and manageable costs in the coming five years. The District will continue to monitor internal and external data sources to provide up to date information to the Board of Education and the community in order to continue the transparent budgeting and decision-making process.



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

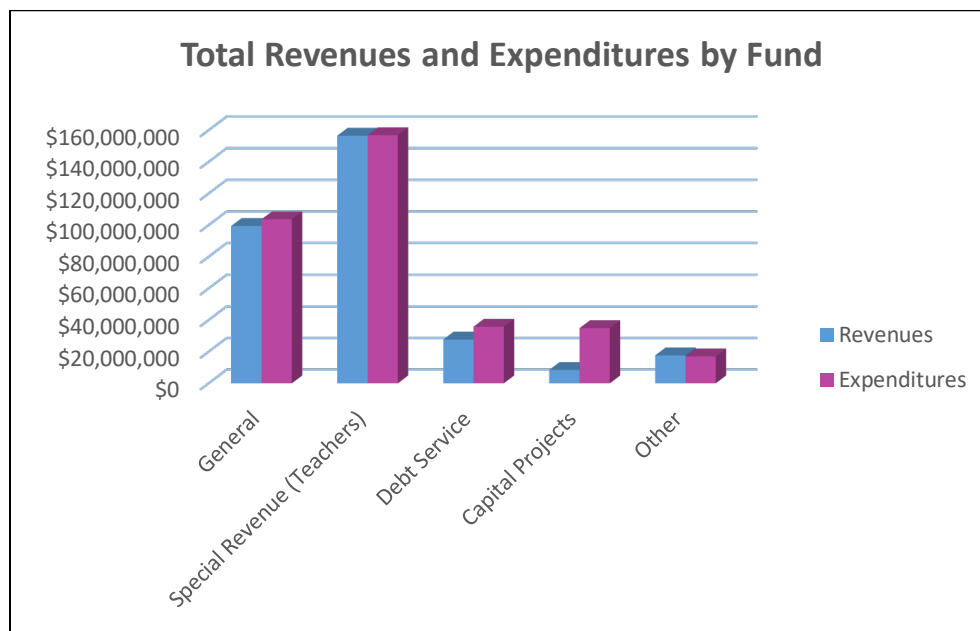
### MAJOR FUND EXPLANATIONS

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

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

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

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







## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

---

#### FUND BALANCE REPORTING – GOVERNMENTAL FUNDS

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

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

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

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

**Unassigned Fund Balance** – Unassigned Fund Balance is the residual classification for the General Fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund. The General Fund is projected to report an Unassigned Fund Balance of \$89,571,235 and \$86,087,964 on June 30, 2023 and June 30, 2024, respectively.

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



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

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

	Governmental Fund Types					Total Governmental Funds
	General	Teachers	Debt Service	Capital Projects	Total Nonmajor Governmental Funds	
<b>ESTIMATED FUND BALANCES</b>						
Nonspendable						
Inventories	\$ 558,432	\$ -	\$ -	\$ -	\$ 304,662	\$ 863,094
Prepaid Expenditures	1,166,156	-	-	-	-	1,166,156
Restricted for						
Retirement of Debt - General Obligation Bonds	-	-	29,334,559	-	-	29,334,559
Capital Improvements-Bond Proceeds	-	-	-	53,447,872	-	53,447,872
Grants and Donations	-	-	-	-	5,822,599	5,822,599
Committed to						
Capital Lease Payments	412,550	-	-	-	-	412,550
Assigned to						
Other Capital Projects	-	-	-	1,447,065	-	1,447,065
Unassigned	89,571,235	14,048,680	-	-	-	103,619,915
<b>Total Fund Balances - June 30, 2023</b>	<b>\$ 91,708,373</b>	<b>\$ 14,048,680</b>	<b>\$ 29,334,559</b>	<b>\$ 54,894,937</b>	<b>\$ 6,127,261</b>	<b>\$ 196,113,810</b>
<b>ESTIMATED FUND BALANCES</b>						
Nonspendable						
Inventories	\$ 550,000	\$ -	\$ -	\$ -	\$ 305,000	\$ 855,000
Prepaid Expenditures	1,200,000	-	-	-	-	1,200,000
Restricted for						
Retirement of Debt - General Obligation Bonds	-	-	30,440,226	-	-	30,440,226
Capital Improvements - Bond Proceeds	-	-	-	9,111,600	-	9,111,600
Grants and Donations	-	-	-	-	3,856,178	3,856,178
Committed to						
Capital Lease Payments	646,751	-	-	-	-	646,751
Assigned to						
Other Capital Projects	-	-	-	755,851	-	755,851
Unassigned	86,087,964	15,447,320	-	-	-	101,535,284
<b>Total Fund Balances - June 30, 2024</b>	<b>\$ 88,484,715</b>	<b>\$ 15,447,320</b>	<b>\$ 30,440,226</b>	<b>\$ 9,867,451</b>	<b>\$ 4,161,178</b>	<b>\$ 148,400,890</b>

The District implemented GASB 45 for post-retirement benefit reporting. Actuarial costs for this implementation are not included in the 2023-24 budget. As of July 1, 2023, the actuarial accrued liability for benefits was \$35,864,119, all of which was unfunded. The District administers a single-employer defined benefit healthcare plan that provides pre- and post-Medicare healthcare benefits for eligible retirees and their benefits through the District's group health insurance plan, which covers both active and retired members. The District does not currently contribute toward the cost of the current year premiums for eligible retired plan members or their dependents. Eligible retirees pay 100 percent of the blended premium rates. The District currently pays for the implicit rate subsidy on a pay-as-you-go basis. The OPEB liability is calculated using the current healthcare cost trend rates.



# Summary of All Funds





## COLUMBIA PUBLIC SCHOOLS

---

### 2023-24 BUDGET





**COLUMBIA PUBLIC SCHOOLS  
2023-24 BUDGET**

**SUMMARY OF ALL FUNDS**

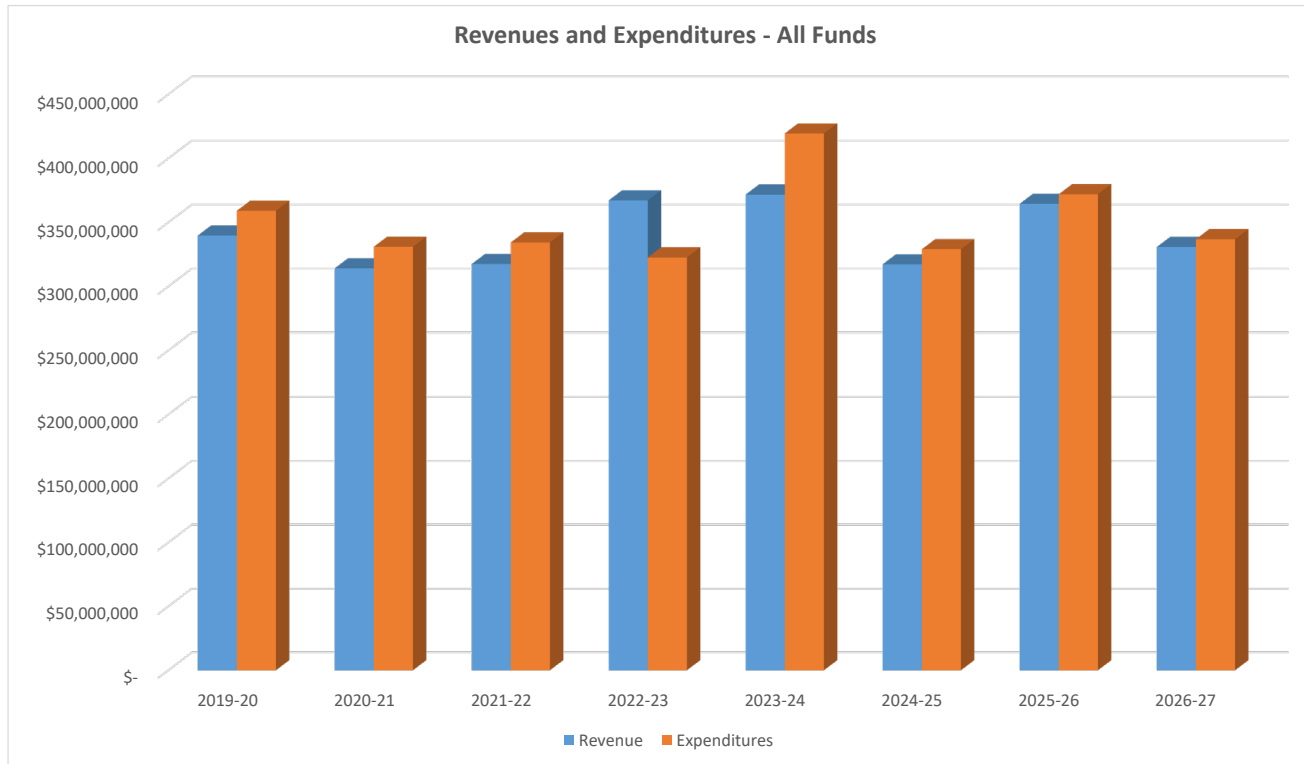
	ACTUAL			BUDGET		FORECAST		
	2019-20	2020-21	2021-22	Projected 2022-23	Budget 2023-24	Forecast 2024-25	Forecast 2025-26	Forecast 2026-27
<b>Beginning Fund Balance - All Funds</b>	\$ 204,699,603	\$ 185,322,549	\$ 168,466,266	\$ 151,607,854	\$ 196,113,810	\$ 148,400,890	\$ 138,458,789	\$ 132,755,416
<b>Revenues</b>								
Local revenue	\$ 190,216,416	\$ 190,686,824	\$ 193,195,700	\$ 207,063,626	\$ 211,902,229	\$ 217,207,024	\$ 222,721,097	\$ 228,329,432
Intermediate revenue	\$ 2,723,319	\$ 1,716,885	\$ 2,227,320	\$ 2,627,548	\$ 2,627,548	\$ 2,627,548	\$ 2,627,548	\$ 2,627,548
State revenue	\$ 74,198,027	\$ 71,554,304	\$ 77,063,491	\$ 79,268,707	\$ 79,761,857	\$ 75,834,357	\$ 76,366,857	\$ 76,899,357
Federal revenue	\$ 14,497,657	\$ 19,596,873	\$ 31,274,746	\$ 28,928,120	\$ 36,041,446	\$ 22,251,446	\$ 22,401,446	\$ 22,551,446
Other revenues	\$ 897,355	\$ 736,007	\$ 1,877,985	\$ 2,935,126	\$ 670,000	\$ 670,000	\$ 670,000	\$ 670,000
Sale of Bonds	\$ 54,410,000	\$ 24,620,000	\$ 10,130,000	\$ 42,500,000	\$ 40,000,000	\$ -	\$ 40,000,000	\$ -
Other Financing Sources	\$ 2,751,058	\$ 5,224,872	\$ 1,729,883	\$ 3,845,999	\$ 746,751	\$ 491,705	\$ 1,527,706	\$ 1,494,480
<b>Total Revenue</b>	<b>\$ 339,693,832</b>	<b>\$ 314,135,765</b>	<b>\$ 317,499,125</b>	<b>\$ 367,169,126</b>	<b>\$ 371,749,831</b>	<b>\$ 319,082,080</b>	<b>\$ 366,314,654</b>	<b>\$ 332,572,263</b>
change in revenue from prior year	\$ 26,752,578	\$ (25,558,067)	\$ 3,363,360	\$ 49,670,001	\$ 4,580,705	\$ (52,667,751)	\$ 47,232,574	\$ (33,742,391)
	8.55%	-7.52%	1.07%	15.64%	1.25%	-14.17%	14.80%	-9.21%
<b>Expenditures</b>								
Salaries	\$ 139,076,432	\$ 147,248,853	\$ 152,873,150	\$ 155,826,148	\$ 164,901,257	\$ 170,257,174	\$ 176,665,006	\$ 179,864,859
Benefits	\$ 47,332,844	\$ 47,369,695	\$ 48,310,169	\$ 50,803,350	\$ 52,725,121	\$ 53,603,391	\$ 54,915,210	\$ 55,494,572
Total Salaries & Benefits	\$ 186,409,276	\$ 194,618,548	\$ 201,183,319	\$ 206,629,498	\$ 217,626,378	\$ 223,860,565	\$ 231,580,216	\$ 235,359,431
Total Service/Supply	\$ 49,662,958	\$ 49,875,037	\$ 61,205,680	\$ 62,322,130	\$ 67,529,574	\$ 66,537,658	\$ 66,543,158	\$ 67,446,158
Capital Outlay	\$ 36,086,085	\$ 18,552,506	\$ 23,111,539	\$ 20,541,615	\$ 103,312,228	\$ 10,000,000	\$ 45,000,000	\$ 5,000,000
Debt Service	\$ 84,188,448	\$ 63,631,490	\$ 47,127,114	\$ 29,416,398	\$ 30,247,820	\$ 27,873,270	\$ 28,132,470	\$ 28,305,270
<b>Total Expenditures</b>	<b>\$ 356,346,767</b>	<b>\$ 326,677,581</b>	<b>\$ 332,627,652</b>	<b>\$ 318,909,641</b>	<b>\$ 418,716,000</b>	<b>\$ 328,271,493</b>	<b>\$ 371,255,844</b>	<b>\$ 336,110,859</b>
<b>Transfers (to) from other funds</b>	<b>\$ (2,724,119)</b>	<b>\$ (4,314,467)</b>	<b>\$ (1,729,885)</b>	<b>\$ (3,753,529)</b>	<b>\$ (746,751)</b>	<b>\$ (752,688)</b>	<b>\$ (762,183)</b>	<b>\$ (762,183)</b>
<b>Total Expenditures + Transfers</b>	<b>\$ 359,070,886</b>	<b>\$ 330,992,048</b>	<b>\$ 334,357,537</b>	<b>\$ 322,663,170</b>	<b>\$ 419,462,751</b>	<b>\$ 329,024,181</b>	<b>\$ 372,018,027</b>	<b>\$ 336,873,042</b>
<b>Increase (decrease) in fund balance</b>	<b>\$ (19,377,054)</b>	<b>\$ (16,856,283)</b>	<b>\$ (16,858,412)</b>	<b>\$ 44,505,956</b>	<b>\$ (47,712,920)</b>	<b>\$ (9,942,101)</b>	<b>\$ (5,703,373)</b>	<b>\$ (4,300,779)</b>
<b>Ending Fund Balance - All Funds</b>	<b>\$ 185,322,549</b>	<b>\$ 168,466,266</b>	<b>\$ 151,607,854</b>	<b>\$ 196,113,810</b>	<b>\$ 148,400,890</b>	<b>\$ 138,458,789</b>	<b>\$ 132,755,416</b>	<b>\$ 128,454,637</b>



**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

**SUMMARY OF ALL FUNDS**

	ACTUAL			BUDGET		FORECAST		
	2019-20	2020-21	2021-22	Projected 2022-23	Budget 2023-24	Forecast 2024-25	Forecast 2025-26	Forecast 2026-27
Revenue	\$ 339,693,832	\$ 314,135,765	\$ 317,499,125	\$ 367,169,126	\$ 371,749,831	\$ 317,282,080	\$ 364,514,654	\$ 330,772,263
Change versus prior year	\$ 26,752,578	\$ (25,558,067)	\$ 3,363,360	\$ 49,670,001	\$ 4,580,705	\$ (54,467,751)	\$ 47,232,574	\$ (33,742,391)
% change versus prior year	8.55%	-7.52%	1.07%	15.64%	1.25%	-14.65%	14.89%	-9.26%
Expenditures	\$ 359,070,886	\$ 330,992,048	\$ 334,357,537	\$ 322,663,170	\$ 419,462,751	\$ 329,024,181	\$ 372,018,027	\$ 336,873,042
Change versus prior year	\$ 75,022,192	\$ (28,078,838)	\$ 3,365,489	\$ (11,694,367)	\$ 96,799,581	\$ (90,438,570)	\$ 42,993,846	\$ (35,144,985)
% change versus prior year	26.41%	-7.82%	1.02%	-3.50%	30.00%	-21.56%	13.07%	-9.45%







# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

### SUMMARY REVENUE ALL OBJECTS

Revenue Object Category	Actual 2019-20	Actual 2020-21	Actual 2021-22	Original Budget 2022-23	Projected Actual 2022-23	Budget 2023-24	Forecast		
							2024-25	2025-26	2026-27
<b>All Funds - Revenues</b>									
5100 Local Sources									
5111 Current Tax	\$ 152,297,738	\$ 154,672,220	\$ 153,353,971	\$ 160,058,519	\$ 162,620,545	\$ 167,647,590	\$ 172,639,893	\$ 177,781,966	\$ 183,078,301
5112 Delinquent Tax	4,148,680	5,622,642	5,026,205	5,240,000	5,290,000	5,240,000	5,290,000	5,340,000	5,390,000
5113 Proposition C Sales Tax	18,460,443	20,211,127	23,204,641	23,263,299	23,244,792	25,169,520	25,269,520	25,419,520	25,569,520
5114 Intangible Tax	535,583	164,495	445,771	445,772	239,500	239,500	239,500	239,500	239,500
5115 Surtax	2,416,181	2,398,801	2,384,174	2,384,174	2,539,059	2,539,059	2,539,059	2,539,059	2,539,059
5116 In Lieu of Tax Payments	1,503,383	1,795,934	1,493,052	1,493,052	1,319,730	1,319,730	1,319,730	1,319,730	1,319,730
5121 Tuition - K-12	28,449	860	8,765	50,000	6,000	-	-	-	-
5122 Summer School Tuition	1,558	8,925	16,375	30,000	30,000	30,000	30,000	30,000	30,000
5123 Tuition - Adult Ed	197,331	67,003	83,205	126,864	73,245	84,423	86,500	88,500	90,500
5141 Interest - Daily Account	150,101	77,931	44,928	76,500	360,500	410,500	410,500	410,500	410,500
5142 Interest - Investments	2,849,523	931,476	426,332	776,000	1,398,000	1,348,000	1,348,000	1,348,000	1,348,000
5144 Interest - Collector	137,516	18,588	16,257	52,783	42,841	42,841	42,841	42,841	42,841
5145 Interest - Escrow Agent	477,271	1,225,298	-	200,000	16,066	16,066	6,481	6,481	6,481
5151 Food Sales - Program	1,366,154	17,634	89,442	1,500,000	1,950,000	2,000,000	2,100,000	2,200,000	2,250,000
5165 Food Sales - Non Program	737,325	174,491	508,366	750,000	1,050,000	1,000,000	1,000,000	1,000,000	1,000,000
5171 Student Activities	2,598,379	993,049	2,425,935	2,912,561	2,262,580	2,300,000	2,350,000	2,400,000	2,450,000
5172 Vending Revenue	15,964	1,662	5,376	80,682	80,682	5,000	5,000	5,000	5,000
5190 Other Local	106,200	7,909	10,912	259,980	10,000	10,000	10,000	10,000	10,000
5191 Rentals	94,377	19,930	118,931	100,000	100,000	100,000	100,000	100,000	100,000
5192 Donations	842,213	753,071	1,568,414	1,038,924	2,839,863	1,260,000	1,280,000	1,300,000	1,310,000
5193 Offset Printing	144,209	122,247	162,240	175,000	175,000	175,000	175,000	175,000	175,000
5195 Refund of Expenditure	163,350	289,202	135,462	130,280	115,280	40,000	40,000	40,000	40,000
5197 Sale of Misc. Items	29,516	8,313	679,069	125,000	59,310	50,000	50,000	50,000	50,000
5198 Fundraising Activities	94,883	43,974	200,369	161,001	227,561	225,000	225,000	225,000	225,000
5199 Misc. Local Revenue	685,291	914,822	778,096	100,000	315,000	200,000	200,000	200,000	200,000
- Project Construct	113,515	149,515	-	298,072	298,072	200,000	200,000	200,000	200,000
- Sports Marketing	-	-	-	-	400,000	250,000	250,000	250,000	250,000
<b>51XX Local Sources</b>	<b>\$ 190,195,133</b>	<b>\$ 190,691,119</b>	<b>\$ 193,186,288</b>	<b>\$ 201,828,463</b>	<b>\$ 207,063,626</b>	<b>\$ 211,902,229</b>	<b>\$ 217,207,024</b>	<b>\$ 222,721,097</b>	<b>\$ 228,329,432</b>



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

### SUMMARY REVENUE ALL OBJECTS

Revenue Object Category	Actual 2019-20	Actual 2020-21	Actual 2021-22	Original Budget 2022-23	Projected Actual 2022-23	Budget 2023-24	Forecast		
							2024-25	2025-26	2026-27
<b>All Funds - Revenues</b>									
5200 Intermediate Sources									
5211 Fines and Forfeitures	\$ 750,789	\$ -	\$ 353,857	\$ 353,857	\$ 357,894	\$ 357,894	\$ 357,894	\$ 357,894	\$ 357,894
5221 State Assessed Utilities	1,399,503	1,486,948	1,463,003	1,463,003	1,591,960	1,591,960	1,591,960	1,591,960	1,591,960
5234 County Stock Insurance	573,027	229,937	410,460	410,460	677,694	677,694	677,694	677,694	677,694
<b>52XX Intermediate Sources</b>	<b>\$ 2,723,319</b>	<b>\$ 1,716,885</b>	<b>\$ 2,227,320</b>	<b>\$ 2,227,320</b>	<b>\$ 2,627,548</b>	<b>\$ 2,627,548</b>	<b>\$ 2,627,548</b>	<b>\$ 2,627,548</b>	<b>\$ 2,627,548</b>
5300 State Sources									
5311 Basic Formula - State Aid	\$ 56,648,256	\$ 53,292,635	\$ 58,877,945	\$ 58,880,831	\$ 58,186,889	\$ 57,843,957	\$ 58,343,957	\$ 58,843,957	\$ 59,343,957
5312 Transportation	2,059,772	1,942,073	1,677,252	5,000,000	5,617,206	6,117,206	2,117,206	2,117,206	2,117,206
5314 Early Childhood, Spec Ed	4,427,091	4,543,285	5,173,244	4,400,000	5,276,007	5,276,007	5,276,007	5,276,007	5,276,007
5319 Classroom Trust Fund	5,670,410	7,288,808	7,562,253	7,556,764	7,486,304	7,829,236	7,861,736	7,894,236	7,926,736
5324 Parents as Teachers	696,630	720,492	785,171	682,755	785,181	785,181	785,181	785,181	785,181
5332 State Career and Technical Education	908,718	893,487	756,866	575,000	575,000	575,000	575,000	575,000	575,000
5333 School Lunch Assistance	67,196	63,271	78,614	65,000	65,000	65,000	65,000	65,000	65,000
5337 Adult Basic Education	-	64,511	84,825	60,000	65,000	65,000	65,000	65,000	65,000
5369 Resid Place/Excess Cost	211,622	206,665	214,871	214,871	290,628	290,628	290,628	290,628	290,628
5371 Readers for the Blind	-	2,252	-	-	-	-	-	-	-
5381 Extraordinary Cost	1,335,121	1,531,415	792,122	1,035,930	668,678	668,678	668,678	668,678	668,678
5397 Other State Revenue	138,889	13,093	1,060,329	-	964	964	964	964	964
- Project Construct/Moving on Together	2,013,213	986,004	-	850,000	251,850	245,000	285,000	285,000	285,000
- Conservation Grants	21,110	6,314	-	-	-	-	-	-	-
<b>53XX State Sources</b>	<b>\$ 74,198,028</b>	<b>\$ 71,554,305</b>	<b>\$ 77,063,492</b>	<b>\$ 79,321,151</b>	<b>\$ 79,268,707</b>	<b>\$ 79,761,857</b>	<b>\$ 76,334,357</b>	<b>\$ 76,866,857</b>	<b>\$ 77,399,357</b>
5400 Federal Sources									
5412 Medicaid	\$ 825,812	\$ 879,915	\$ 1,434,536	\$ 1,500,000	\$ 2,100,000	\$ 2,100,000	\$ 2,100,000	\$ 2,100,000	\$ 2,100,000
5422 ARP ESSER III	-	-	-	13,870,000	5,770,000	2,300,000	-	-	-
5423 CRRSA - Elementary and Secondary School Emergency Relief (ESSER II)	-	-	6,038,556	13,340,000	3,605,000	13,915,000	-	-	-
5424 CARES - ESSER	-	2,604,708	79,479	-	-	-	-	-	-
5425 CARES - Governor's Emergency Education Relief Fund (GEER)	-	331,771	-	-	-	-	-	-	-
5426 - CRRSA Governor's Emergency Relief Fund (GEER II)	-	-	11,766	-	-	-	-	-	-



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

### SUMMARY REVENUE ALL OBJECTS

Revenue Object Category	Actual 2019-20	Actual 2020-21	Actual 2021-22	Original Budget 2022-23	Projected Actual 2022-23	Budget 2023-24	Forecast		
							2024-25	2025-26	2026-27
<b>All Funds - Revenues</b>									
5400 Federal Sources (cont.)									
5427 Career Education Federal Perkins Grant	296,530	297,988	371,619	371,620	394,274	394,274	394,274	394,274	394,274
5428 Coronavirus Relief Fund (OA CRF)	-	1,549,518	-	-	-	-	-	-	-
5436 Adult Basic Education	278,893	232,451	219,310	275,000	230,662	45,000	45,000	45,000	45,000
5437 IDEA Grants	106,884	64,184	46,274	43,935	31,017	32,312	32,312	32,312	32,312
5441 Entitlement PL 94-142	3,734,226	3,887,914	4,025,523	4,000,000	4,100,000	4,150,000	4,200,000	4,250,000	4,300,000
5442 Early Childhood, Spec Ed	464,014	500,013	455,736	450,000	546,839	546,839	546,839	546,839	546,839
5444 NLSP Federal Revenue	5,468	1,432	13,620	-	-	-	-	-	-
5445 School Lunch - Federal	2,707,622	3,055,302	8,580,285	4,500,000	4,000,000	4,200,000	4,250,000	4,350,000	4,450,000
5446 School Breakfast	929,564	1,142,781	2,316,178	1,500,000	1,275,000	1,300,000	1,300,000	1,300,000	1,300,000
5448 After School Snacks	11,257	-	42,518	50,000	50,000	50,000	50,000	50,000	50,000
5449 School Fruits & Veggies	43,959	-	4,168	5,000	-	5,000	5,000	5,000	5,000
5451 Title I	2,823,238	1,282,484	4,968,986	3,500,000	4,481,204	4,631,204	4,631,204	4,631,204	4,631,204
5461 Drug Program	185,915	138,497	261,216	180,000	185,000	245,000	245,000	245,000	245,000
5462 Title III	241,379	165,505	151,651	200,000	194,038	200,000	225,000	225,000	225,000
5465 Title II	553,336	278,638	877,864	1,014,915	1,495,249	1,510,249	1,510,249	1,510,249	1,510,249
5471 Child Nutrition Program Emergency Funds	-	-	593,435	-	-	-	-	-	-
5472 Child Care Development	67,913	-	-	-	-	-	-	-	-
5473 CARES - School Lunch Program	263,253	233,314	-	-	-	-	-	-	-
5474 CARES - School Breakfast Program	165,517	146,000	-	-	-	-	-	-	-
5481 USDA-Summer Program	333,819	5,738	74,340	75,000	-	-	-	-	-
5484 Pell Funds	125	-	-	-	-	-	-	-	-
5496 E Rate Funds	136,327	92,467	95,899	2,085,198	100,000	100,000	100,000	100,000	100,000
5497 Other Federal Revenue	7,434	2,389,462	554,177	-	53,489	220	220	220	220
- Interest on Qualified School Construction Bonds	315,173	316,790	-	316,790	316,348	316,348	316,348	316,348	316,348
<b>54XX Federal Sources</b>	<b>\$ 14,497,658</b>	<b>\$ 19,596,872</b>	<b>\$ 31,217,136</b>	<b>\$ 53,077,458</b>	<b>\$ 28,928,120</b>	<b>\$ 36,041,446</b>	<b>\$ 19,951,446</b>	<b>\$ 20,101,446</b>	<b>\$ 20,251,446</b>
5500 Donated Commodities									
5510 Donated Commodities	\$ 615,099	\$ 173,507	\$ 452,726	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
<b>55XX Donated Commodities</b>	<b>\$ 615,099</b>	<b>\$ 173,507</b>	<b>\$ 452,726</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

### SUMMARY REVENUE ALL OBJECTS

Revenue Object Category	Actual 2019-20	Actual 2020-21	Actual 2021-22	Original Budget 2022-23	Projected Actual 2022-23	Budget 2023-24	Forecast		
							2024-25	2025-26	2026-27
<b>All Funds - Revenues</b>									
5600 Other Sources									
5611 Sale of Bonds	\$ -	\$ 20,000,000	\$ -	\$ 40,000,000	\$ 40,000,000	\$ 40,000,000	\$ -	\$ 40,000,000	\$ -
5631 Insurance Recoveries	41,966	33,798	-	-	81,083	-	-	-	-
5660 Capital Lease Proceeds	-	-	-	-	2,500,000	-	-	-	-
5692 Proceeds - Bond Refunding	54,410,000	4,620,000	10,130,000	-	-	-	-	-	-
<b>56XX Other Sources</b>	<b>\$ 54,451,966</b>	<b>\$ 24,653,798</b>	<b>\$ 10,130,000</b>	<b>\$ 40,000,000</b>	<b>\$ 42,581,083</b>	<b>\$ 40,000,000</b>	<b>\$ -</b>	<b>\$ 40,000,000</b>	<b>\$ -</b>
5800 Tuition									
5810 Tuition - Other Districts	\$ 119,968	\$ 87,167	\$ 121,714	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
5820 Tuition - Area Voc Fees	45,781	7,500	12,500	24,500	20,000	20,000	20,000	20,000	20,000
<b>58XX Tuition</b>	<b>\$ 165,749</b>	<b>\$ 94,667</b>	<b>\$ 134,214</b>	<b>\$ 174,500</b>	<b>\$ 170,000</b>	<b>\$ 170,000</b>	<b>\$ 170,000</b>	<b>\$ 170,000</b>	<b>\$ 170,000</b>
5900 Other Financing Sources									
5999 Other Financing Sources	\$ 2,846,880	\$ 1,344,440	\$ 1,291,045	\$ 642,740	\$ 6,030,042	\$ 746,751	\$ 491,705	\$ 1,527,706	\$ 1,494,480
<b>59XX Other Financing Sources</b>	<b>\$ 2,846,880</b>	<b>\$ 1,344,440</b>	<b>\$ 1,291,045</b>	<b>\$ 642,740</b>	<b>\$ 6,030,042</b>	<b>\$ 746,751</b>	<b>\$ 491,705</b>	<b>\$ 1,527,706</b>	<b>\$ 1,494,480</b>
<b>All Funds - Revenues</b>	<b>\$ 339,693,832</b>	<b>\$ 309,825,593</b>	<b>\$ 315,702,221</b>	<b>\$ 377,771,632</b>	<b>\$ 367,169,126</b>	<b>\$ 371,749,831</b>	<b>\$ 317,282,080</b>	<b>\$ 364,514,654</b>	<b>\$ 330,772,263</b>



**COLUMBIA PUBLIC SCHOOLS**

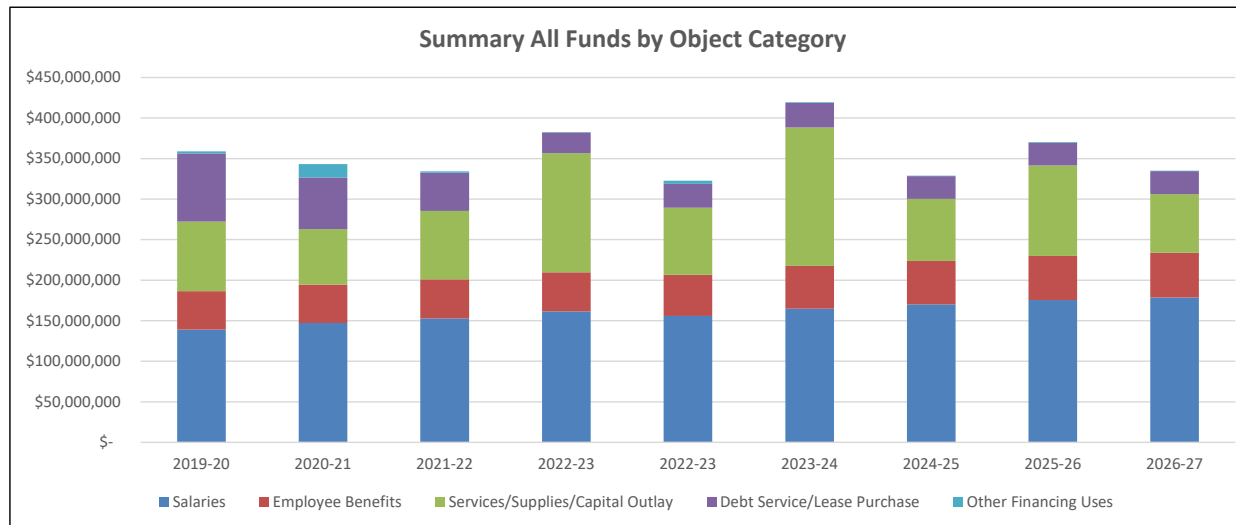
**2023-24 BUDGET**

**Program: Summary Expenditures Budget**

**Function(s): Total All Functions**

Expenditure Object Category	Actual	Actual	Actual	Original	Projected	Budget	Forecast		
	2019-20	2020-21	2021-22	Budget 2022-23	Actual 2022-23	2023-24	2024-25	2025-26	2026-27
Salaries	\$ 139,076,431	\$ 147,248,853	\$ 152,873,150	\$ 161,527,097	\$ 155,826,148	\$ 164,901,257	\$ 170,257,174	\$ 175,395,006	\$ 178,594,859
Employee Benefits	\$ 47,332,845	\$ 47,369,695	\$ 48,310,169	\$ 48,336,820	\$ 50,803,350	\$ 52,725,121	\$ 53,603,391	\$ 54,663,210	\$ 55,242,572
Services/Supplies/Capital Outlay	\$ 85,749,043	\$ 68,427,542	\$ 84,317,219	\$ 146,754,973	\$ 82,863,745	\$ 170,841,802	\$ 76,487,658	\$ 111,393,158	\$ 72,296,158
Debt Service/Lease Purchase	\$ 84,188,448	\$ 63,631,490	\$ 47,127,114	\$ 25,508,393	\$ 29,416,398	\$ 30,247,820	\$ 27,873,270	\$ 28,132,470	\$ 28,305,270
Other Financing Uses	\$ 2,674,219	\$ 16,441,888	\$ 1,653,509	\$ 642,740	\$ 3,753,529	\$ 746,751	\$ 752,688	\$ 762,183	\$ 762,183
<b>Total</b>	<b>\$ 359,020,986</b>	<b>\$ 343,119,468</b>	<b>\$ 334,281,161</b>	<b>\$ 382,770,023</b>	<b>\$ 322,663,170</b>	<b>\$ 419,462,751</b>	<b>\$ 328,974,181</b>	<b>\$ 370,346,027</b>	<b>\$ 335,201,042</b>

113





**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**SUMMARY EXPENDITURES ALL FUNCTIONS**

<b>Programs</b>	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Original Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Budget 2023-24</b>
Elementary Instruction	\$ 38,552,869	\$ 41,245,083	\$ 38,453,890	\$ 40,320,421	\$ 39,814,459	\$ 41,379,526
Middle Instruction	\$ 21,050,326	\$ 22,123,072	\$ 23,601,068	\$ 22,984,045	\$ 22,007,314	\$ 23,223,757
Senior High Instruction	\$ 22,741,800	\$ 25,826,368	\$ 23,951,138	\$ 25,493,615	\$ 24,970,393	\$ 25,146,732
Summer School Instruction	\$ 776,654	\$ 1,817,780	\$ 3,763,823	\$ 4,247,967	\$ 2,693,708	\$ 3,100,128
Douglass High Instruction	\$ 968,666	\$ 964,445	\$ 1,007,390	\$ 1,077,186	\$ 1,095,544	\$ 1,110,286
General Instruction	\$ 1,068,793	\$ 1,029,958	\$ 1,009,624	\$ 1,108,753	\$ 1,039,231	\$ 1,161,203
Special Education Instruction	\$ 15,984,142	\$ 16,677,155	\$ 18,390,032	\$ 19,236,367	\$ 18,795,842	\$ 19,554,507
Early Childhood Special Education	\$ 2,835,530	\$ 3,099,881	\$ 3,324,615	\$ 3,495,548	\$ 3,395,266	\$ 3,528,844
Gifted Program	\$ 1,483,405	\$ 1,584,960	\$ 1,627,825	\$ 1,660,806	\$ 1,623,927	\$ 1,679,108
Title I	\$ 1,752,281	\$ 1,876,301	\$ 2,217,578	\$ 2,229,923	\$ 2,615,198	\$ 2,735,510
English-Second Language	\$ 2,817,256	\$ 3,066,857	\$ 3,004,761	\$ 3,341,559	\$ 3,252,451	\$ 3,436,515
Vocational Instruction	\$ 4,230,397	\$ 4,157,292	\$ 4,366,106	\$ 4,646,856	\$ 4,521,557	\$ 4,711,971
Student Activities-Athletics	\$ 2,409,349	\$ 2,480,848	\$ 2,928,925	\$ 2,755,309	\$ 3,238,235	\$ 2,834,123
Adult Basic Education	\$ 12,901	\$ 39	\$ 22,000	\$ 13,980	\$ 13,980	\$ 13,980
Tuition Payments	\$ 1,899,351	\$ 1,407,080	\$ 1,578,765	\$ 1,600,060	\$ 1,525,865	\$ 2,313,365
Guidance	\$ 5,385,883	\$ 5,959,553	\$ 5,977,488	\$ 6,637,146	\$ 6,521,457	\$ 7,759,593
Pupil Services	\$ 15,444,903	\$ 16,717,238	\$ 17,371,500	\$ 18,235,875	\$ 18,046,267	\$ 19,339,139
Educational Media Services	\$ 642,895	\$ 674,187	\$ 681,220	\$ 732,920	\$ 671,446	\$ 793,281
Support Services and Instructional Staff	\$ 14,373,612	\$ 14,570,489	\$ 20,584,636	\$ 22,258,406	\$ 19,368,832	\$ 18,846,155
Administrative Services	\$ 9,790,148	\$ 10,229,486	\$ 11,058,345	\$ 11,521,565	\$ 11,082,115	\$ 13,927,080
Other Administrative Services	\$ 14,249,343	\$ 15,327,403	\$ 15,703,432	\$ 16,422,180	\$ 16,330,050	\$ 17,178,218
Business Services	\$ 1,407,409	\$ 1,461,056	\$ 1,482,607	\$ 1,482,229	\$ 1,582,231	\$ 1,673,239
Maintenance, Security & Construction Mgmt.	\$ 21,028,093	\$ 21,898,467	\$ 22,296,911	\$ 24,294,205	\$ 24,247,599	\$ 26,478,344
Security Services	\$ 1,004,143	\$ 965,716	\$ 1,164,712	\$ 1,315,557	\$ 1,385,044	\$ 1,479,110
Transportation Services	\$ 10,224,003	\$ 9,230,205	\$ 12,068,827	\$ 12,594,224	\$ 12,895,048	\$ 13,967,583
Research and Information Systems	\$ 2,051,805	\$ 2,622,731	\$ 2,756,091	\$ 3,231,704	\$ 3,370,237	\$ 3,246,387
Community Services	\$ 831,094	\$ 1,014,004	\$ 1,048,566	\$ 4,091,674	\$ 1,675,328	\$ 2,235,618
Early Childhood Title I	\$ 3,671,484	\$ 3,984,778	\$ 4,123,715	\$ 4,420,210	\$ 4,256,716	\$ 4,673,981
PAT	\$ 1,288,642	\$ 1,206,263	\$ 1,316,272	\$ 1,379,792	\$ 1,413,136	\$ 1,534,663
Other Financing Uses	\$ 2,674,219	\$ 16,441,888	\$ 1,653,509	\$ 642,740	\$ 3,753,529	\$ 746,751
Debt Services	\$ 84,188,448	\$ 63,631,490	\$ 35,807,114	\$ 25,508,393	\$ 29,416,398	\$ 30,247,820
Capital Projects	\$ 36,086,085	\$ 18,552,506	\$ 23,111,539	\$ 76,800,166	\$ 20,541,615	\$ 103,312,228
Nutrition Services	\$ 9,074,934	\$ 7,400,894	\$ 10,346,517	\$ 10,433,778	\$ 10,496,702	\$ 11,071,083
Student Activities	\$ 1,893,162	\$ 942,763	\$ 1,867,467	\$ 2,160,000	\$ 2,255,140	\$ 2,300,000
Adult Education	\$ 513,676	\$ 184,087	\$ 108,656	\$ 128,364	\$ 86,055	\$ 87,923
Grants and Donations Fund	\$ 4,613,285	\$ 2,747,145	\$ 3,184,497	\$ 4,266,500	\$ 2,665,255	\$ 2,635,000
<b>Total</b>	<b>\$ 359,020,986</b>	<b>\$ 343,119,468</b>	<b>\$ 322,961,161</b>	<b>\$ 382,770,023</b>	<b>\$ 322,663,170</b>	<b>\$ 419,462,751</b>





**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

# District Operating Funds

## General Operating Fund Teachers Fund





# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

### DISTRICT OPERATING FUNDS SUMMARY

	ACTUAL			BUDGET		FORECAST		
	2019-20	2020-21	2021-22	Projected 2022-23	Budget 2023-24	Forecast 2024-25	Forecast 2025-26	Forecast 2026-27
<b>Beginning Combined Fund Balance</b>	\$ 77,834,044	\$ 90,562,817	\$ 95,745,622	\$ 98,163,832	\$ 105,757,053	\$ 103,932,035	\$ 95,900,313	\$ 87,059,030
<b>Revenue</b> <span style="float: right;">AV incr assumption/actual (after TIF)</span>								
<b>Local revenue before any additions or reductions</b>	\$ 152,079,282	\$ 157,005,514	\$ 156,811,671	\$ 156,811,671	\$ 164,405,557	\$ 170,430,093	\$ 174,619,887	\$ 178,980,875
Current Property Taxes	\$ -	\$ -	\$ -	\$ 7,370,561	\$ 4,105,808	\$ 4,039,794	\$ 4,160,988	\$ 4,285,818
Increase in Operating Levy - Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Delinquent Property Taxes	\$ -	\$ -	\$ -	\$ 242,806	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
Proposition C Sales Tax	\$ -	\$ -	\$ -	\$ 40,151	\$ 1,924,728	\$ 100,000	\$ 150,000	\$ 150,000
Other	\$ -	\$ -	\$ -	\$ (59,632)	\$ (6,000)	\$ -	\$ -	\$ -
<b>Intermediate revenue before any additions or reductions</b>	\$ 2,301,544	\$ 1,346,559	\$ 1,809,673	\$ 1,814,812	\$ 2,144,329	\$ 2,144,329	\$ 2,144,329	\$ 2,144,329
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ 4,037	\$ -	\$ -	\$ -	\$ -
SARRU	\$ -	\$ -	\$ -	\$ 105,214	\$ -	\$ -	\$ -	\$ -
County Stock Insurance	\$ -	\$ -	\$ -	\$ 220,266	\$ -	\$ -	\$ -	\$ -
<b>State revenue before any additions or reductions</b>	\$ 71,747,776	\$ 70,013,927	\$ 75,577,559	\$ 75,577,559	\$ 78,804,159	\$ 79,304,159	\$ 75,836,659	\$ 76,369,159
State Funding Formula	\$ -	\$ -	\$ -	\$ (691,056)	\$ (342,932)	\$ 500,000	\$ 500,000	\$ 500,000
Transportation	\$ -	\$ -	\$ -	\$ 3,939,954	\$ 500,000	\$ (4,000,000)	\$ -	\$ -
Classroom Trust Fund	\$ -	\$ -	\$ -	\$ (71,206)	\$ 342,932	\$ 32,500	\$ 32,500	\$ 32,500
Other	\$ -	\$ -	\$ -	\$ 48,908	\$ -	\$ -	\$ -	\$ -
<b>Federal revenue before any additions or reductions</b>	\$ 9,065,132	\$ 14,197,250	\$ 16,619,070	\$ 16,619,070	\$ 19,190,098	\$ 15,935,098	\$ 13,685,098	\$ 13,735,098
Title I	\$ -	\$ -	\$ -	\$ (487,782)	\$ 150,000	\$ -	\$ -	\$ -
Part B (IDEA)	\$ -	\$ -	\$ -	\$ 74,477	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Other	\$ -	\$ -	\$ -	\$ 2,984,333	\$ (3,455,000)	\$ (2,300,000)	\$ -	\$ -
<b>Other revenues before any additions or reductions</b>	\$ 186,434	\$ 128,465	\$ 134,214	\$ 134,214	\$ 251,083	\$ 170,000	\$ 170,000	\$ 170,000
Tuition other districts	\$ -	\$ -	\$ -	\$ 28,285	\$ -	\$ -	\$ -	\$ -
Tuition vocational schools	\$ -	\$ -	\$ -	\$ 7,500	\$ -	\$ -	\$ -	\$ -
Insurance Recovery	\$ -	\$ -	\$ -	\$ 81,084	\$ (81,083)	\$ -	\$ -	\$ -
Transfer in to Teachers Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	\$ 235,380,168	\$ 242,691,715	\$ 250,952,187	\$ 264,795,226	\$ 267,983,679	\$ 266,455,973	\$ 271,399,461	\$ 276,467,779
change in revenue from prior year	\$ 2,268,847	\$ 7,311,547	\$ 8,260,472	\$ 13,843,039	\$ 3,188,453	\$ (1,527,706)	\$ 4,943,488	\$ 5,068,318
	0.97%	3.11%	3.40%	5.52%	1.20%	-0.57%	1.86%	1.87%



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

### DISTRICT OPERATING FUNDS SUMMARY

	ACTUAL			BUDGET		FORECAST		
	2019-20	2020-21	2021-22	Projected 2022-23	Budget 2023-24	Forecast 2024-25	Forecast 2025-26	Forecast 2026-27
<b>Expenditures</b>								
<b>Salaries</b>	\$ 134,537,575	\$ 142,950,655	\$ 148,246,208	\$ 148,246,208	\$ 151,386,689	\$ 159,969,206	\$ 165,190,097	\$ 170,185,556
Changes to current benefits baseline for coming year								
Salary Cost for ed advancement	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Operation of all salary schedules	\$ -	\$ -	\$ -	\$ 2,798,307	\$ 2,736,168	\$ 2,790,891	\$ 2,846,709	\$ 2,903,643
Retiree/Resignation savings (estimated at 40 x \$8000)	\$ -	\$ -	\$ -	\$ (320,000)	\$ (320,000)	\$ (320,000)	\$ (320,000)	\$ (320,000)
Increase of FTE for student growth (6 teacher FTE per year)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 270,000
Estimated increase for salary for new schools and reorganization	\$ -	\$ -	\$ -	\$ -	\$ 630,000	\$ -	\$ 1,218,750	\$ -
Use of Levy Recruit and Retain Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Implementation of Compensation Plan	\$ -	\$ -	\$ -	\$ 412,174	\$ 3,700,000	\$ 2,500,000	\$ 1,000,000	\$ -
New or increased budget requests (net of decreases made)	\$ -	\$ -	\$ -	\$ -	\$ 1,586,349	\$ -	\$ -	\$ -
<b>Total Projected Salaries after adjustments</b>	\$ 134,537,575	\$ 142,950,655	\$ 148,246,208	\$ 151,386,689	\$ 159,969,206	\$ 165,190,097	\$ 170,185,556	\$ 173,289,199
<b>Benefits</b>	\$ 45,389,191	\$ 45,737,099	\$ 46,636,518	\$ 46,636,518	\$ 48,902,514	\$ 50,718,893	\$ 51,538,252	\$ 52,536,347
Changes to current benefits baseline for coming year								
Benefits for cost of educational credit advances	\$ -	\$ -	\$ -	\$ 39,875	\$ 39,875	\$ 39,875	\$ 39,875	\$ 39,875
Operation of all salary schedules	\$ -	\$ -	\$ -	\$ 437,935	\$ 428,210	\$ 436,774	\$ 445,510	\$ 454,420
Retiree/Resignation savings (estimated at 60 x \$7000)	\$ -	\$ -	\$ -	\$ (51,040)	\$ (51,040)	\$ (51,040)	\$ (51,040)	\$ (51,040)
Increase of FTE for student growth	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 94,500
Estimated increase for benefits due to opening of new schools & reorg	\$ -	\$ -	\$ -	\$ -	\$ 157,500	\$ -	\$ 406,250	\$ -
Estimated increased cost for increase in insurance premium incl WC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Use of Levy Recruit and Retain Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Implementation of Compensation Plan	\$ -	\$ -	\$ -	\$ 64,914	\$ 582,750	\$ 393,750	\$ 157,500	\$ -
New or increased budget requests (net of decreases made)	\$ -	\$ -	\$ -	\$ 1,774,312	\$ 659,084	\$ -	\$ -	\$ -
<b>Total Projected Benefits after adjustments</b>	\$ 45,389,191	\$ 45,737,099	\$ 46,636,518	\$ 48,902,514	\$ 50,718,893	\$ 51,538,252	\$ 52,536,347	\$ 53,074,102
<b>Salaries and Benefits</b>	\$ 179,926,766	\$ 188,687,754	\$ 194,882,726	\$ 194,882,726	\$ 200,289,203	\$ 210,688,099	\$ 216,728,349	\$ 222,721,903
Salary Cost for ed advancement	\$ -	\$ -	\$ -	\$ 289,875	\$ 289,875	\$ 289,875	\$ 289,875	\$ 289,875
Operation of all salary schedules	\$ -	\$ -	\$ -	\$ 3,236,242	\$ 3,164,378	\$ 3,227,665	\$ 3,292,219	\$ 3,358,063
Retiree/Resignation savings (estimated at 40 x \$8000)	\$ -	\$ -	\$ -	\$ (371,040)	\$ (371,040)	\$ (371,040)	\$ (371,040)	\$ (371,040)
Increase of FTE for student growth (6 teacher FTE per year)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 364,500
Estimated increase for salary for new schools and reorganization	\$ -	\$ -	\$ -	\$ -	\$ 787,500	\$ -	\$ 1,625,000	\$ -
Implementation of Compensation Plan	\$ -	\$ -	\$ -	\$ 477,088	\$ 4,282,750	\$ 2,893,750	\$ 1,157,500	\$ -
New or increased budget requests (net of decreases made)	\$ -	\$ -	\$ -	\$ 1,774,312	\$ 2,245,433	\$ -	\$ -	\$ -
<b>Projected Total Salaries &amp; Benefits Cost</b>	\$ 179,926,766	\$ 188,687,754	\$ 194,882,726	\$ 200,289,203	\$ 210,688,099	\$ 216,728,349	\$ 222,721,903	\$ 226,363,301
<b>Services/Supplies before any additions or reductions</b>	\$ 40,050,410	\$ 44,530,942	\$ 51,999,136	\$ 50,543,449	\$ 50,456,658	\$ 55,206,658	\$ 56,006,658	\$ 56,756,658
Estimated increase in fixed costs - utilities, trans, fuel, insur, leases	\$ -	\$ -	\$ -	\$ -	\$ 2,100,000	\$ 800,000	\$ 750,000	\$ 750,000



**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

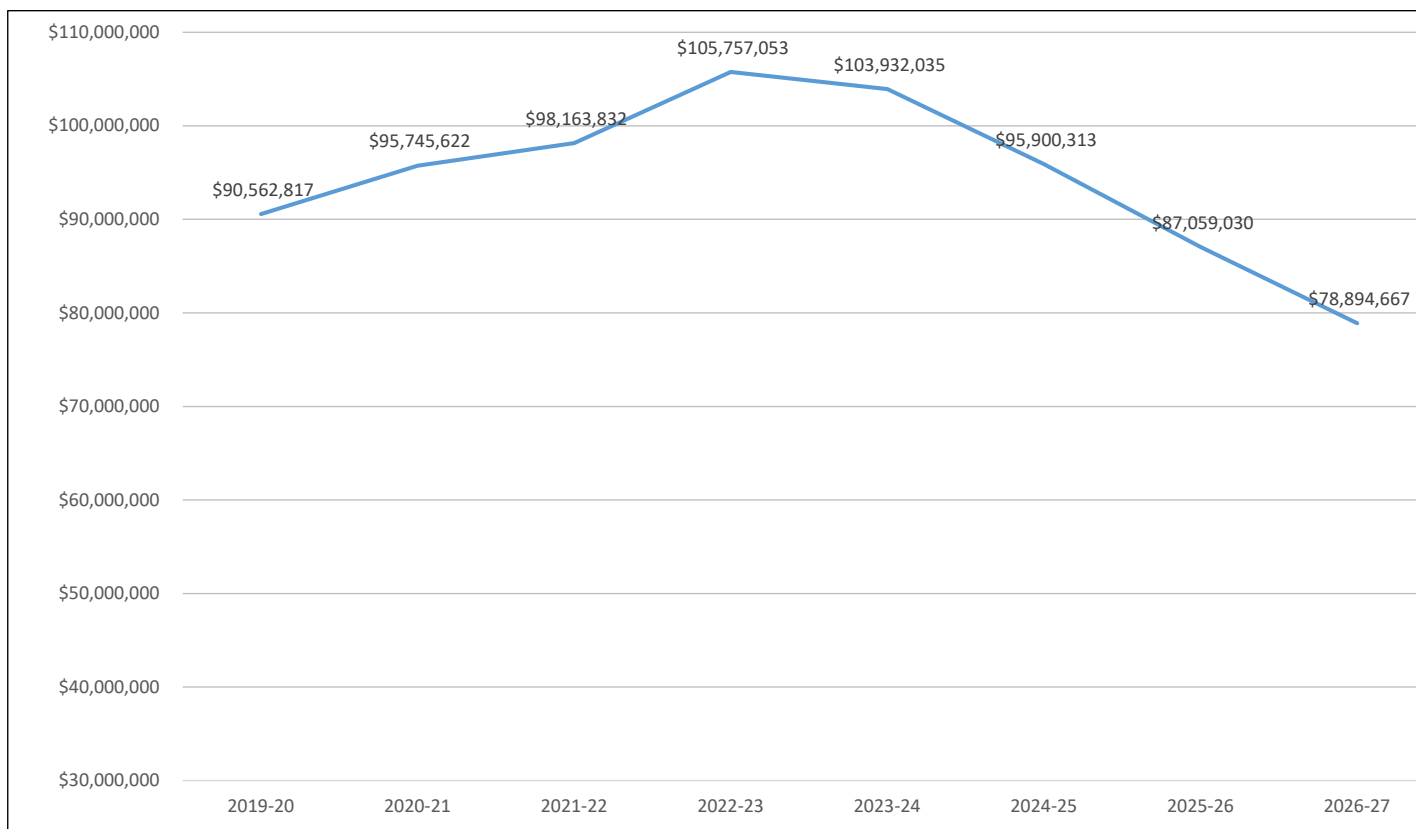
**DISTRICT OPERATING FUNDS SUMMARY**

	ACTUAL			BUDGET		FORECAST		
	2019-20	2020-21	2021-22	Projected 2022-23	Budget 2023-24	Forecast 2024-25	Forecast 2025-26	Forecast 2026-27
Estimated incr in operating and maint budgets for new schools and reorg	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
New or increased budget requests (net of decreases made)	\$ -	\$ -	\$ -	\$ (86,791)	\$ 2,650,000	\$ -	\$ -	\$ -
One time needs (see tab for one time)	\$ -	\$ -	\$ -	\$ 2,702,615	\$ 3,167,189	\$ 1,000,000	\$ -	\$ -
Total Service and Supply increase	\$ -	\$ -	\$ -	\$ 2,615,824	\$ 7,917,189	\$ 1,800,000	\$ 750,000	\$ 750,000
<b>Total Projected Svc/Supply after adjustments</b>	<b>\$ 40,050,410</b>	<b>\$ 44,530,942</b>	<b>\$ 51,999,136</b>	<b>\$ 53,159,273</b>	<b>\$ 58,373,847</b>	<b>\$ 57,006,658</b>	<b>\$ 56,756,658</b>	<b>\$ 57,506,658</b>
<b>Total Expenditures</b>	<b>\$ 219,977,176</b>	<b>\$ 233,218,696</b>	<b>\$ 246,881,862</b>	<b>\$ 253,448,476</b>	<b>\$ 269,061,946</b>	<b>\$ 273,735,007</b>	<b>\$ 279,478,561</b>	<b>\$ 283,869,959</b>
<b>Transfers (to) from other funds</b>	<b>\$ (2,674,219)</b>	<b>\$ (4,290,214)</b>	<b>\$ (1,652,115)</b>	<b>\$ (3,753,529)</b>	<b>\$ (746,751)</b>	<b>\$ (752,688)</b>	<b>\$ (762,183)</b>	<b>\$ (762,183)</b>
<b>Total Expenditures + Transfers</b>	<b>\$ 222,651,395</b>	<b>\$ 237,508,910</b>	<b>\$ 248,533,977</b>	<b>\$ 257,202,005</b>	<b>\$ 269,808,697</b>	<b>\$ 274,487,695</b>	<b>\$ 280,240,744</b>	<b>\$ 284,632,142</b>
<b>Increase (decrease) in fund balance</b>	<b>\$ 12,728,773</b>	<b>\$ 5,182,805</b>	<b>\$ 2,418,210</b>	<b>\$ 7,593,221</b>	<b>\$ (1,825,018)</b>	<b>\$ (8,031,722)</b>	<b>\$ (8,841,283)</b>	<b>\$ (8,164,363)</b>
<b>Ending Operating Fund Balance</b>	<b>\$ 90,562,817</b>	<b>\$ 95,745,622</b>	<b>\$ 98,163,832</b>	<b>\$ 105,757,053</b>	<b>\$ 103,932,035</b>	<b>\$ 95,900,313</b>	<b>\$ 87,059,030</b>	<b>\$ 78,894,667</b>
Fund Balance as Percentage of Expenses and Transfers	40.67%	40.31%	39.50%	41.12%	38.52%	34.94%	31.07%	27.72%
Average Monthly expenses	\$ 18,331,431	\$ 19,434,891	\$ 20,573,489	\$ 21,120,706	\$ 22,421,829	\$ 22,811,251	\$ 23,289,880	\$ 23,655,830
Number of months fund balance will cover avg monthly exp	4.94	4.93	4.77	5.01	4.64	4.20	3.74	3.34



## COLUMBIA PUBLIC SCHOOLS 2023-24 BUDGET

### DISTRICT OPERATING FUNDS SUMMARY





# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

---







# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

### BUDGET 2023-24 District Operating Funds

	<u>GENERAL OPERATING</u>	<u>TEACHERS</u>	<u>TOTAL OPERATING FUNDS</u>
<b>REVENUES:</b>			
LOCAL	\$ 64,555,565	\$ 105,874,528	\$ 170,430,093
INTERMEDIATE	\$ 1,345,475	\$ 798,854	\$ 2,144,329
STATE	\$ 25,641,519	\$ 53,662,640	\$ 79,304,159
FEDERAL	\$ 8,090,515	\$ 7,844,583	\$ 15,935,098
OTHER	\$ 20,000	\$ 150,000	\$ 170,000
<b>TOTAL REVENUES</b>	<u>\$ 99,653,074</u>	<u>\$ 168,330,605</u>	<u>\$ 267,983,679</u>
<b>EXPENDITURES:</b>			
SALARIES	\$ 33,297,735	\$ 126,671,471	\$ 159,969,206
BENEFITS	\$ 10,858,399	\$ 39,860,494	\$ 50,718,893
SERVICES / SUPPLIES	\$ 57,973,847	\$ 400,000	\$ 58,373,847
<b>TOTAL EXPENDITURES</b>	<u>\$102,129,981</u>	<u>\$ 166,931,965</u>	<u>\$ 269,061,946</u>
EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES.....	<u>\$ (2,476,907)</u>	<u>\$ 1,398,640</u>	<u>\$ (1,078,267)</u>
INTERFUND TRANSFERS	<u>\$ (746,751)</u>	<u>\$ -</u>	<u>\$ (746,751)</u>
EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES.....	<u>\$ (3,223,658)</u>	<u>\$ 1,398,640</u>	<u>\$ (1,825,018)</u>

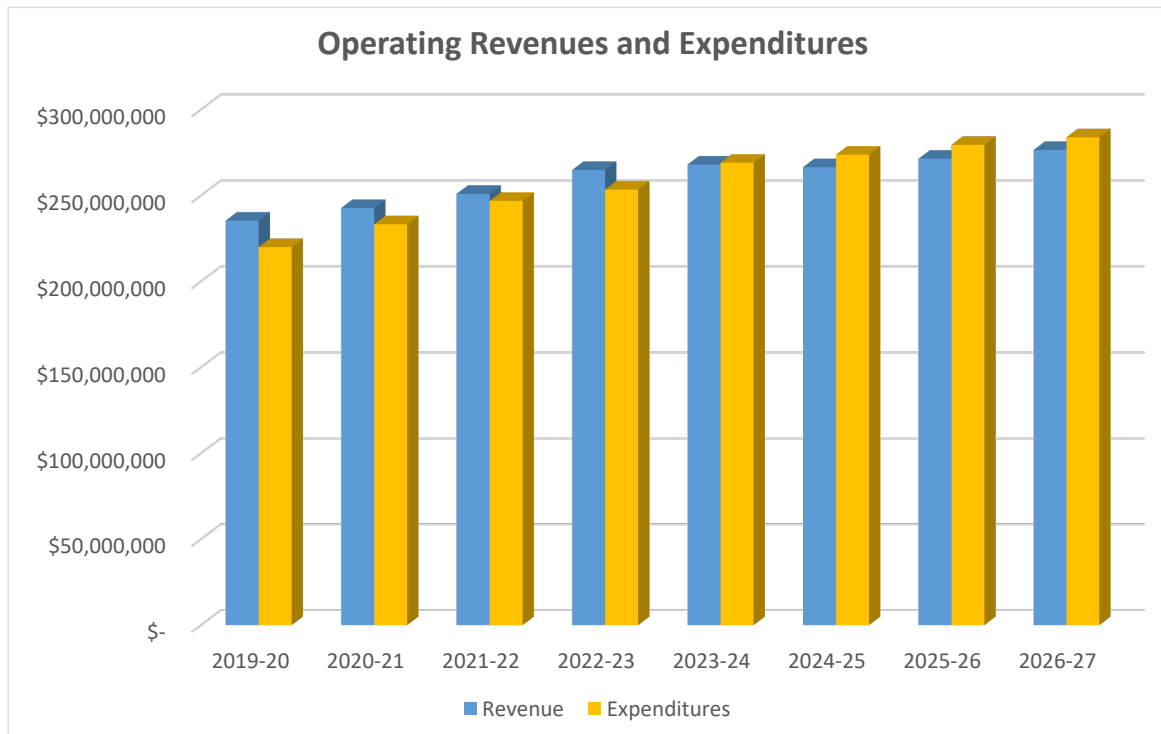


# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

### DISTRICT OPERATING FUNDS

	ACTUAL			BUDGET		FORECAST		
	2019-20	2020-21	2021-22	Projected 2022-23	Budget 2023-24	Forecast 2024-25	Forecast 2025-26	Forecast 2026-27
Revenue	\$ 235,380,168	\$ 242,691,715	\$ 250,952,187	\$ 264,795,226	\$ 267,983,679	\$ 266,455,973	\$ 271,399,461	\$ 276,467,779
Change versus prior year	\$ 2,268,847	\$ 7,311,547	\$ 8,260,472	\$ 13,843,039	\$ 3,188,453	\$ (1,527,706)	\$ 4,943,488	\$ 5,068,318
% change versus prior year	1.05%	3.14%	3.51%	5.52%	1.20%	-0.57%	1.86%	1.87%
Expenditures	\$ 219,977,176	\$ 233,218,696	\$ 246,881,862	\$ 253,448,476	\$ 269,061,946	\$ 273,735,007	\$ 279,478,561	\$ 283,869,959
Change versus prior year	\$ 4,485,462	\$ 13,241,520	\$ 13,663,166	\$ 6,566,614	\$ 15,613,470	\$ 4,673,061	\$ 5,743,554	\$ 4,391,398
% change versus prior year	2.08%	6.02%	5.86%	2.66%	6.16%	1.74%	2.10%	1.57%





# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

### DISTRICT OPERATING FUNDS REVENUE SUMMARY

Revenue Object Category	Actual 2019-20	Actual 2020-21	Actual 2021-22	Original Budget 2022-23	Projected Actual 2022-23	Budget 2023-24	2024-25	Forecast 2025-26	2026-27
<b>District Operating Funds - Revenues</b>									
5100 Local Sources									
5111 Current Tax	\$ 125,514,443	\$ 127,466,987	\$ 124,456,028	\$ 130,494,360	\$ 131,826,589	\$ 135,932,397	\$ 139,972,191	\$ 144,133,179	\$ 148,418,997
5112 Delinquent Tax	3,418,936	4,633,489	4,107,194	4,350,000	4,350,000	4,350,000	4,400,000	4,450,000	4,500,000
5113 Proposition C Sales Tax	18,460,443	20,211,127	23,204,641	23,263,299	23,244,792	25,169,520	25,269,520	25,419,520	25,569,520
5114 Intangible Tax	439,176	134,885	365,530	365,531	196,390	196,390	196,390	196,390	196,390
5115 Surtax	1,991,523	1,977,170	1,935,288	1,935,288	2,058,726	2,058,726	2,058,726	2,058,726	2,058,726
5116 In Lieu of Tax Payments	-	1,463,498	1,224,303	1,224,303	1,070,219	1,070,219	1,070,219	1,070,219	1,070,219
5121 Tuition - K-12	-	-	-	-	6,000	-	-	-	-
5122 Summer School Tuition	1,558	8,925	16,375	30,000	30,000	30,000	30,000	30,000	30,000
5141 Interest - Daily Account	74,111	44,237	29,546	40,000	205,000	255,000	255,000	255,000	255,000
5142 Interest - Investments	1,480,270	513,414	253,062	420,000	820,000	770,000	770,000	770,000	770,000
5144 Interest - Collector	113,312	15,311	13,264	50,000	42,841	42,841	42,841	42,841	42,841
5191 Rentals	94,377	19,930	118,931	100,000	100,000	100,000	100,000	100,000	100,000
5192 Donations	4,700	7	11,963	-	-	-	-	-	-
5193 Offset Printing	144,209	122,247	162,240	175,000	175,000	175,000	175,000	175,000	175,000
5195 Refund of Expenditure	136,645	265,115	91,453	45,000	30,000	30,000	30,000	30,000	30,000
5197 Sale of Misc. Items	15,670	8,313	417,185	50,000	50,000	50,000	50,000	50,000	50,000
5198 Fundraising Activities	6,797	-	26,750	-	-	-	-	-	-
5199 Misc. Local Revenue	183,112	120,859	377,918	100,000	200,000	200,000	200,000	200,000	200,000
<b>51XX Local Sources</b>	<b>\$ 152,079,282</b>	<b>\$ 157,005,514</b>	<b>\$ 156,811,671</b>	<b>\$ 162,642,781</b>	<b>\$ 164,405,557</b>	<b>\$ 170,430,093</b>	<b>\$ 174,619,887</b>	<b>\$ 178,980,875</b>	<b>\$ 183,466,693</b>
5200 Intermediate Sources									
5211 Fines and Forfeitures	\$ 750,789	\$ -	\$ 353,857	\$ 353,857	\$ 357,894	\$ 357,894	\$ 357,894	\$ 357,894	\$ 357,894
5221 State Assessed Utilities	1,078,441	1,157,035	1,122,636	1,122,636	1,227,850	1,227,850	1,227,850	1,227,850	1,227,850
5234 County Stock Insurance	472,314	189,524	333,180	338,319	558,585	558,585	558,585	558,585	558,585
<b>52XX Intermediate Sources</b>	<b>\$ 2,301,544</b>	<b>\$ 1,346,559</b>	<b>\$ 1,809,673</b>	<b>\$ 1,814,812</b>	<b>\$ 2,144,329</b>	<b>\$ 2,144,329</b>	<b>\$ 2,144,329</b>	<b>\$ 2,144,329</b>	<b>\$ 2,144,329</b>
5300 State Sources									
5311 Basic Formula - State Aid	\$ 56,648,256	\$ 53,292,635	\$ 58,877,945	\$ 58,880,831	\$ 58,186,889	\$ 57,843,957	\$ 58,343,957	\$ 58,843,957	\$ 59,343,957
5312 Transportation	2,059,772	1,942,073	1,677,252	5,000,000	5,617,206	6,117,206	2,117,206	2,117,206	2,117,206



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

### DISTRICT OPERATING FUNDS REVENUE SUMMARY

Revenue Object Category	Actual 2019-20	Actual 2020-21	Actual 2021-22	Original Budget 2022-23	Projected Actual 2022-23	Budget 2023-24	2024-25	Forecast 2025-26	2026-27
5300 State Sources (cont.)									
5314 Early Childhood, Spec Ed	4,427,091	4,543,285	5,173,244	4,400,000	5,276,007	5,276,007	5,276,007	5,276,007	5,276,007
5319 Classroom Trust Fund	5,605,420	7,200,353	7,474,812	7,474,066	7,403,606	7,746,538	7,779,038	7,811,538	7,844,038
5324 Parents as Teachers	696,630	720,492	785,171	682,755	785,181	785,181	785,181	785,181	785,181
5332 State Career and Technical Education	629,509	561,664	534,288	575,000	575,000	575,000	575,000	575,000	575,000
5369 Resid Place/Excess Cost	211,622	206,665	214,871	214,871	290,628	290,628	290,628	290,628	290,628
5371 Readers for the Blind	-	2,252	-	-	-	-	-	-	-
5381 Extraordinary Cost - High Needs Fund	1,335,121	1,531,415	792,122	1,035,930	668,678	668,678	668,678	668,678	668,678
5397 Other State Revenue	134,355	13,093	47,854	-	964	964	964	964	964
<b>53XX State Sources</b>	<b>\$ 71,747,776</b>	<b>\$ 70,013,927</b>	<b>\$ 75,577,559</b>	<b>\$ 78,263,453</b>	<b>\$ 78,804,159</b>	<b>\$ 79,304,159</b>	<b>\$ 75,836,659</b>	<b>\$ 76,369,159</b>	<b>\$ 76,901,659</b>
5400 Federal Sources									
5412 Medicaid	\$ 825,812	\$ 879,915	\$ 1,434,536	\$ 1,500,000	\$ 2,100,000	\$ 2,100,000	\$ 2,100,000	\$ 2,100,000	\$ 2,100,000
5422 ARP ESSER III	-	-	-	8,070,000	5,770,000	2,300,000	-	-	-
5423 CRRSA - Elementary and Secondary School Emergency Relief (ESSER II)	-	-	3,879,238	-	-	-	-	-	-
5424 CARES - ESSER	-	2,604,708	79,479	-	-	-	-	-	-
5425 CARES - Governor's Emergency Education Relief Fund (GEER)	-	331,771	-	-	-	-	-	-	-
5426 CRRSA - Governor's Emergency Relief Fund (GEER II)	-	-	11,766	-	-	-	-	-	-
5427 Career Education Federal Perkins Grant	296,530	297,988	371,619	371,620	394,274	394,274	394,274	394,274	394,274
5428 Coronavirus Relief Fund (OA CRF)	-	1,549,518	-	-	-	-	-	-	-
5437 IDEA Grants	84,001	64,184	18,935	18,935	12,312	12,312	12,312	12,312	12,312
5441 Entitlement PL 94-142	3,734,226	3,887,914	4,025,523	4,000,000	4,100,000	4,150,000	4,200,000	4,250,000	4,300,000
5442 Early Childhood, Spec Ed	464,014	500,013	455,736	450,000	546,839	546,839	546,839	546,839	546,839
5451 Title I	2,823,238	1,282,484	4,968,986	3,500,000	4,481,204	4,631,204	4,631,204	4,631,204	4,631,204
5461 Title IV A	135,273	56,476	183,241	120,000	185,000	185,000	185,000	185,000	185,000
5462 Title III	8,127	6,516	4,903	5,000	5,000	5,000	5,000	5,000	5,000
5465 Title II A	553,336	278,638	877,864	1,014,915	1,495,249	1,510,249	1,510,249	1,510,249	1,510,249
5472 Child Care Development	4,087	-	-	-	-	-	-	-	-
5484 Pell Funds	125	-	-	-	-	-	-	-	-
5496 E Rate Funds	136,327	92,467	95,899	100,000	100,000	100,000	100,000	100,000	100,000
5497 Other Federal Revenue	36	2,364,658	211,345	-	220	220	220	220	220
<b>54XX Federal Sources</b>	<b>\$ 9,065,132</b>	<b>\$ 14,197,250</b>	<b>\$ 16,619,070</b>	<b>\$ 19,150,470</b>	<b>\$ 19,190,098</b>	<b>\$ 15,935,098</b>	<b>\$ 13,685,098</b>	<b>\$ 13,735,098</b>	<b>\$ 13,785,098</b>
5600 Other Sources									
5631 Insurance Recoveries	\$ 41,966	\$ 33,798	\$ -	\$ -	\$ 81,083	\$ -	\$ -	\$ -	\$ -
<b>56XX Other Sources</b>	<b>\$ 41,966</b>	<b>\$ 33,798</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 81,083</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**DISTRICT OPERATING FUNDS REVENUE SUMMARY**

<b>Revenue Object Category</b>	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Original Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Budget 2023-24</b>	<b>2024-25</b>	<b>Forecast 2025-26</b>	<b>2026-27</b>
5800 Tuition									
5810 Tuition - Other Districts	\$ 119,968	\$ 87,167	\$ 121,714	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
5820 Tuition - Area Voc Fees	24,500	7,500	12,500	24,500	20,000	20,000	20,000	20,000	20,000
<b>58XX Tuition</b>	<b>\$ 144,468</b>	<b>\$ 94,667</b>	<b>\$ 134,214</b>	<b>\$ 174,500</b>	<b>\$ 170,000</b>	<b>\$ 170,000</b>	<b>\$ 170,000</b>	<b>\$ 170,000</b>	<b>\$ 170,000</b>
5900 Other Financing Sources									
5999 Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>59XX Other Financing Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>All Funds - Revenues</b>	<b>\$ 235,380,168</b>	<b>\$ 242,691,715</b>	<b>\$ 250,952,187</b>	<b>\$ 262,046,016</b>	<b>\$ 264,795,226</b>	<b>\$ 267,983,679</b>	<b>\$ 266,455,973</b>	<b>\$ 271,399,461</b>	<b>\$ 276,467,779</b>



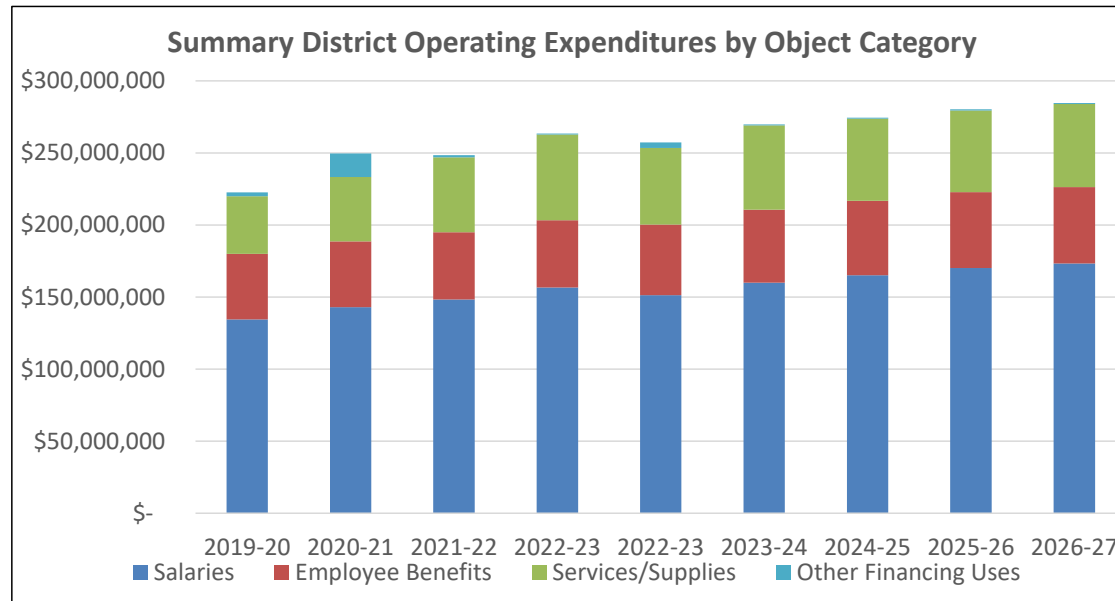
**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

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

Expenditure Object Category	Actual	Actual	Actual	Original	Projected	Budget	Forecast		
	2019-20	2020-21	2021-22	Budget 2022-23	Actual 2022-23	2023-24	2024-25	2025-26	2026-27
Salaries	\$ 134,537,574	\$ 142,950,655	\$ 148,246,208	\$ 156,571,486	\$ 151,386,689	\$ 159,969,206	\$ 165,190,097	\$ 170,185,556	\$ 173,289,199
Employee Benefits	\$ 45,389,192	\$ 45,737,099	\$ 46,636,518	\$ 46,789,938	\$ 48,902,514	\$ 50,718,893	\$ 51,538,252	\$ 52,536,347	\$ 53,074,102
Services/Supplies	\$ 40,050,411	\$ 44,530,941	\$ 51,999,136	\$ 59,468,658	\$ 53,159,273	\$ 58,373,847	\$ 57,006,658	\$ 56,756,658	\$ 57,506,658
Other Financing Uses	\$ 2,674,219	\$ 16,441,888	\$ 1,653,509	\$ 642,740	\$ 3,753,529	\$ 746,751	\$ 752,688	\$ 762,183	\$ 762,183
<b>Total</b>	<b>\$ 222,651,396</b>	<b>\$ 249,660,583</b>	<b>\$ 248,535,371</b>	<b>\$ 263,472,822</b>	<b>\$ 257,202,005</b>	<b>\$ 269,808,697</b>	<b>\$ 274,487,695</b>	<b>\$ 280,240,744</b>	<b>\$ 284,632,142</b>

126







## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

#### DISTRICT OPERATING FUNDS EXPENDITURES SUMMARY

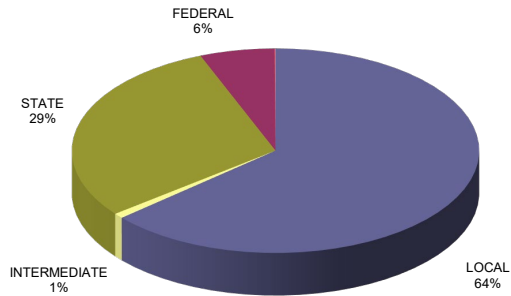
<u>Program</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Original Budget 2022-23</u>	<u>Projected Actual 2022-23</u>	<u>Budget 2023-24</u>
Elementary Instruction	\$ 38,552,869	\$ 41,245,083	\$ 38,453,890	\$ 40,320,421	\$ 39,814,459	\$ 41,379,526
Middle Instruction	\$ 21,050,326	\$ 22,123,072	\$ 23,601,068	\$ 22,984,045	\$ 22,007,314	\$ 23,223,757
Senior High Instruction	\$ 22,741,800	\$ 25,826,368	\$ 23,951,138	\$ 25,493,615	\$ 24,970,393	\$ 25,146,732
Summer School Instruction	\$ 776,654	\$ 1,817,780	\$ 3,763,823	\$ 4,247,967	\$ 2,693,708	\$ 3,100,128
Douglass High Instruction	\$ 968,666	\$ 964,445	\$ 1,007,390	\$ 1,077,186	\$ 1,095,544	\$ 1,110,286
General Instruction	\$ 1,068,793	\$ 1,029,958	\$ 1,009,624	\$ 1,108,753	\$ 1,039,231	\$ 1,161,203
Special Education Instruction	\$ 15,984,142	\$ 16,677,155	\$ 18,390,032	\$ 19,236,367	\$ 18,795,842	\$ 19,554,507
Early Childhood Special Education	\$ 2,835,530	\$ 3,099,881	\$ 3,324,615	\$ 3,495,548	\$ 3,395,266	\$ 3,528,844
Gifted Program	\$ 1,483,405	\$ 1,584,960	\$ 1,627,825	\$ 1,660,806	\$ 1,623,927	\$ 1,679,108
Title I	\$ 1,752,281	\$ 1,876,301	\$ 2,217,578	\$ 2,229,923	\$ 2,615,198	\$ 2,735,510
English-Second Language	\$ 2,817,256	\$ 3,066,857	\$ 3,004,761	\$ 3,341,559	\$ 3,252,451	\$ 3,436,515
Vocational Instruction	\$ 4,230,397	\$ 4,157,292	\$ 4,366,106	\$ 4,646,856	\$ 4,521,557	\$ 4,711,971
Student Activities-Athletics	\$ 2,409,349	\$ 2,480,848	\$ 2,928,925	\$ 2,755,309	\$ 3,238,235	\$ 2,834,123
Adult Basic Education	\$ 12,901	\$ 39	\$ 22,000	\$ 13,980	\$ 13,980	\$ 13,980
Tuition Payments	\$ 1,899,351	\$ 1,407,080	\$ 1,578,765	\$ 1,600,060	\$ 1,525,865	\$ 2,313,365
Guidance	\$ 5,385,883	\$ 5,959,553	\$ 5,977,488	\$ 6,637,146	\$ 6,521,457	\$ 7,759,593
Pupil Services	\$ 15,444,903	\$ 16,717,238	\$ 17,371,500	\$ 18,235,875	\$ 18,046,267	\$ 19,339,139
Educational Media Services	\$ 642,895	\$ 674,187	\$ 681,220	\$ 732,920	\$ 671,446	\$ 793,281
Support Services and Instructional Staff	\$ 14,373,612	\$ 14,570,489	\$ 20,584,636	\$ 22,258,406	\$ 19,368,832	\$ 18,846,155
Administrative Services	\$ 9,790,148	\$ 10,229,486	\$ 11,058,345	\$ 11,521,565	\$ 11,082,115	\$ 13,927,080
Other Administrative Services	\$ 14,249,343	\$ 15,327,403	\$ 15,703,432	\$ 16,422,180	\$ 16,330,050	\$ 17,178,218
Business Services	\$ 1,407,409	\$ 1,461,056	\$ 1,482,607	\$ 1,482,229	\$ 1,582,231	\$ 1,673,239
Maintenance & Facilities Mgmt.	\$ 21,028,093	\$ 21,898,467	\$ 22,296,911	\$ 24,294,205	\$ 24,247,599	\$ 26,478,344
Security Services	\$ 1,004,143	\$ 965,716	\$ 1,164,712	\$ 1,315,557	\$ 1,385,044	\$ 1,479,110
Transportation Services	\$ 10,224,003	\$ 9,230,205	\$ 12,068,827	\$ 12,594,224	\$ 12,895,048	\$ 13,967,583
Research and Information Systems	\$ 2,051,805	\$ 2,622,731	\$ 2,756,091	\$ 3,231,704	\$ 3,370,237	\$ 3,246,387
Community Services	\$ 831,094	\$ 1,014,004	\$ 1,048,566	\$ 4,091,674	\$ 1,675,328	\$ 2,235,618
Early Childhood	\$ 3,671,484	\$ 3,984,778	\$ 4,123,715	\$ 4,420,210	\$ 4,256,716	\$ 4,673,981
Parents as Teachers	\$ 1,288,642	\$ 1,206,263	\$ 1,316,272	\$ 1,379,792	\$ 1,413,136	\$ 1,534,663
Other Financing Uses	\$ 2,674,219	\$ 16,441,888	\$ 1,653,509	\$ 642,740	\$ 3,753,529	\$ 746,751
<b>Total</b>	<b>\$ 222,651,396</b>	<b>\$ 249,660,583</b>	<b>\$ 248,535,371</b>	<b>\$ 263,472,822</b>	<b>\$ 257,202,005</b>	<b>\$ 269,808,697</b>



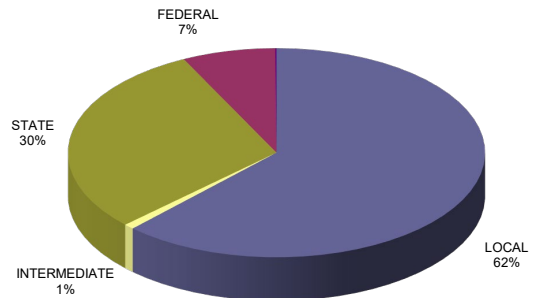
**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

**DISTRICT OPERATING FUNDS**

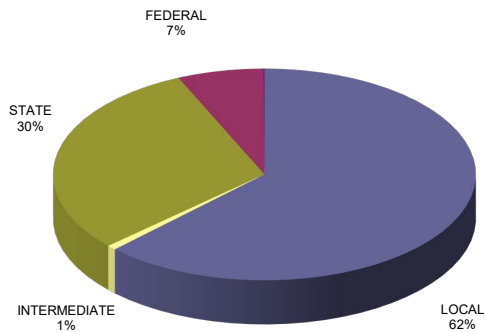
**OPERATING REVENUES  
 BUDGET 2023-24**



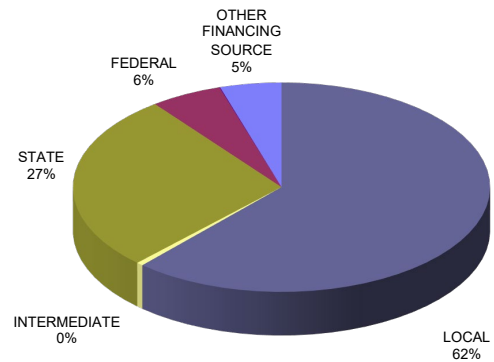
**OPERATING REVENUES  
 PROJECTED ACTUAL 2022-23**



**OPERATING REVENUES  
 ACTUAL 2021-22**



**OPERATING REVENUES  
 ACTUAL 2020-21**



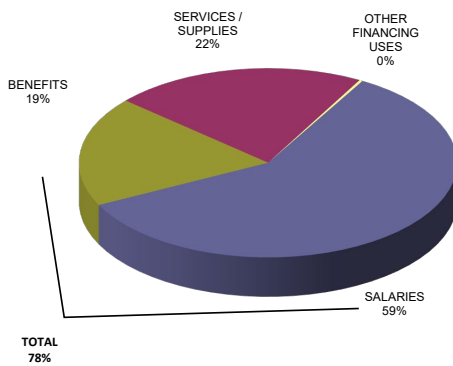


# COLUMBIA PUBLIC SCHOOLS

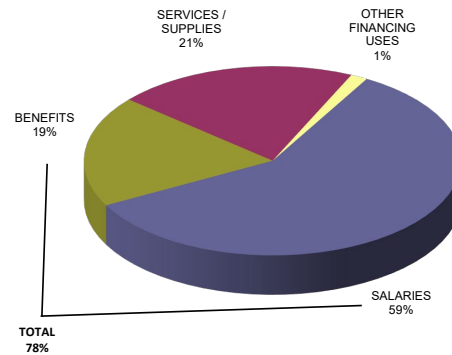
## 2023-24 BUDGET

### DISTRICT OPERATING FUNDS

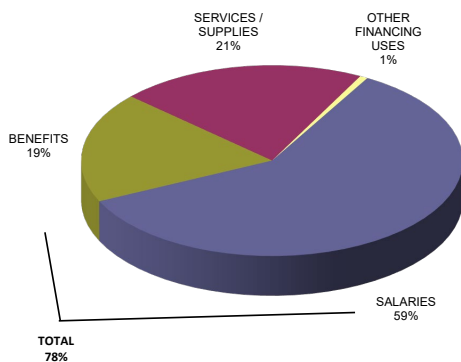
**OPERATING EXPENDITURES  
BUDGET 2023-24**



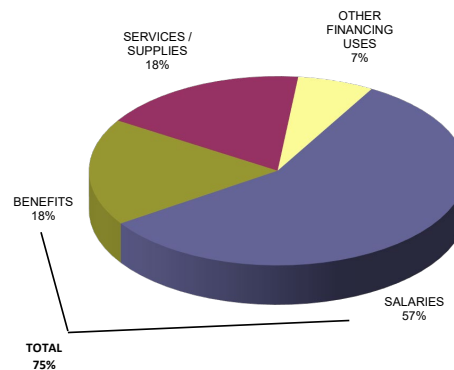
**OPERATING EXPENDITURES  
PROJECTED ACTUAL 2022-23**



**OPERATING EXPENDITURES  
ACTUAL 2021-22**



**OPERATING EXPENDITURES  
ACTUAL 2020-21**





**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

**Program:** Elementary School Instruction

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

<b>Expenditure Object Category</b>	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Original Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Budget 2023-24</b>
Salaries	\$ 26,588,898	\$ 26,751,907	\$ 26,505,437	\$ 28,266,678	\$ 27,377,924	\$ 28,464,961
Employee Benefits	\$ 9,580,791	\$ 9,330,477	\$ 9,204,940	\$ 9,343,588	\$ 9,623,312	\$ 9,929,032
Services/Supplies	\$ 2,383,180	\$ 5,162,699	\$ 2,743,513	\$ 2,710,155	\$ 2,813,223	\$ 2,985,533
<b>Total</b>	<b>\$ 38,552,869</b>	<b>\$ 41,245,083</b>	<b>\$ 38,453,890</b>	<b>\$ 40,320,421</b>	<b>\$ 39,814,459</b>	<b>\$ 41,379,526</b>

<b>Program Data:</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2022-23</b>	<b>2023-24</b>
Number of Schools	21	21	21	21	21	21
Number of Students						
September membership	8,468	8,468	8,178	8,478	8,330	8,330
February membership	8,479	8,479	8,261	8,561	8,342	8,342
Average membership	8,474	8,474	8,220	8,520	8,336	8,336
Per Pupil Cost Instructional Expense Only	\$ 4,550	\$ 4,868	\$ 4,678	\$ 4,732	\$ 4,776	\$ 4,964
Enrollment (September head counts)	8,540	8,540	8,240	8,540	8,389	8,689
Staff FTE:						
Teachers	429.07	436.07	470.19	475.19	471.59	467.59
Permanent Substitutes	-	-	1.00	1.00	1.00	1.00
Lunch Monitors	-	-	-	-	4.28	4.28
Instructional/Classroom Aides	83.94	88.94	62.86	75.86	70.36	72.36
Total	513.01	525.01	534.05	552.05	547.23	545.23

Membership per FTE	16.52	16.14	15.39	15.43	15.23	15.29
--------------------	-------	-------	-------	-------	-------	-------

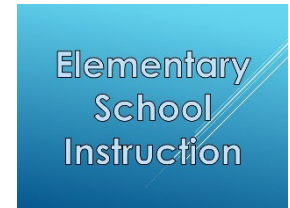
**Costs Specific to location:**

Note - does not include district wide costs								22-23 Average Membership	22-23 Avg Cost Per Member
Alpha Hart Lewis	Title	\$ 1,525,887	\$ 1,540,228	\$ 1,899,477	\$ 2,016,889	\$ 1,900,090	\$ 2,014,824	452	\$ 4,204
Battle	Title	\$ 1,736,062	\$ 1,677,604	\$ 1,809,172	\$ 1,909,944	\$ 1,616,286	\$ 1,709,945	383	\$ 4,220
Benton	Title	\$ 1,102,361	\$ 1,012,802	\$ 1,055,865	\$ 1,099,275	\$ 1,103,884	\$ 1,121,884	214	\$ 5,158
Beulah Ralph		\$ 2,508,142	\$ 2,608,298	\$ 2,629,124	\$ 2,740,887	\$ 2,726,414	\$ 2,813,163	664	\$ 4,106
Blue Ridge	Title	\$ 1,928,701	\$ 1,974,362	\$ 1,781,263	\$ 1,879,517	\$ 1,812,716	\$ 1,883,004	421	\$ 4,306
Cedar Ridge	Title	\$ 1,635,713	\$ 1,658,386	\$ 1,676,769	\$ 1,872,332	\$ 1,937,938	\$ 1,986,835	464	\$ 4,177
Derby Ridge	Title	\$ 1,709,020	\$ 1,777,938	\$ 1,603,351	\$ 1,715,911	\$ 1,789,770	\$ 1,832,468	395	\$ 4,531
Fairview		\$ 2,103,227	\$ 2,192,860	\$ 2,306,537	\$ 2,375,418	\$ 2,295,387	\$ 2,358,733	466	\$ 4,926
Grant		\$ 1,374,195	\$ 1,334,101	\$ 1,406,039	\$ 1,444,555	\$ 1,636,442	\$ 1,698,852	334	\$ 4,900
Locust		\$ 1,238,995	\$ 1,249,693	\$ 1,263,387	\$ 1,311,080	\$ 1,427,177	\$ 1,456,893	278	\$ 5,134
Midway Heights		\$ 1,276,103	\$ 1,269,370	\$ 1,250,188	\$ 1,300,749	\$ 1,318,881	\$ 1,385,798	258	\$ 5,112
Mill Creek		\$ 2,785,034	\$ 2,767,048	\$ 2,875,469	\$ 2,981,649	\$ 2,735,324	\$ 2,826,369	588	\$ 4,652
New Haven		\$ 1,381,381	\$ 1,373,177	\$ 1,407,672	\$ 1,460,272	\$ 1,320,596	\$ 1,365,815	234	\$ 5,644
Parkade	Title	\$ 1,946,131	\$ 1,970,074	\$ 1,683,955	\$ 1,763,262	\$ 1,715,239	\$ 1,744,991	361	\$ 4,751
Paxton Keeley		\$ 2,944,022	\$ 2,726,738	\$ 2,781,021	\$ 2,911,979	\$ 2,966,027	\$ 3,049,229	625	\$ 4,746
Ridgeway		\$ 1,169,447	\$ 1,113,475	\$ 1,037,911	\$ 1,077,210	\$ 1,072,017	\$ 1,117,220	226	\$ 4,743
Rockbridge		\$ 1,931,459	\$ 2,052,303	\$ 2,075,215	\$ 2,161,334	\$ 2,319,031	\$ 2,342,724	558	\$ 4,156
Russell		\$ 2,066,592	\$ 2,193,034	\$ 2,096,118	\$ 2,182,249	\$ 2,298,518	\$ 2,392,357	452	\$ 5,085
Shepard	Title	\$ 2,334,660	\$ 2,007,599	\$ 2,007,704	\$ 2,183,412	\$ 2,089,315	\$ 2,163,544	501	\$ 4,170
Two Mile Prairie		\$ 953,728	\$ 943,044	\$ 846,324	\$ 873,636	\$ 922,796	\$ 942,272	155	\$ 5,954
West Boulevard	Title	\$ 1,510,712	\$ 1,543,061	\$ 1,453,680	\$ 1,528,934	\$ 1,592,230	\$ 1,630,093	307	\$ 5,186
All Elementary Costs		\$ 1,391,297	\$ 4,259,888	\$ 1,507,649	\$ 1,529,927	\$ 1,218,381	\$ 1,542,513	-	-
<b>Total Instructional Expense</b>		<b>\$ 38,552,869</b>	<b>\$ 41,245,083</b>	<b>\$ 38,453,890</b>	<b>\$ 40,320,421</b>	<b>\$ 39,814,459</b>	<b>\$ 41,379,526</b>	<b>8,336</b>	<b>\$ 4,776</b>



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET



**Program:** Elementary School Instruction

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

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

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

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

**Variance Discussion:** Expenditures have a net increase as compared to 2022-23 projected actual after the following reductions and improvements.

Reductions

- Decrease in 4.0 classroom teacher FTE due to reduced enrollment at the elementary school level



Improvements/Increases

- Increases in compensation for experience
- Educational credit compensation allowance
- Increases in compensation due to improvements to salary schedules
- Increase in number of classroom aides as all the authorized positions were not filled in 2022-23

**Funding Sources:** District operating funds.



**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

**Program:** Middle School Instruction

**Function(s):** Middle School Instruction  
1130 through 1149

<b>Expenditure Object Category</b>	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Original Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Budget 2023-24</b>
Salaries	\$ 14,685,629	\$ 15,669,487	\$ 15,939,140	\$ 15,982,860	\$ 15,425,675	\$ 16,003,357
Employee Benefits	\$ 4,959,464	\$ 5,183,693	\$ 5,170,447	\$ 5,278,839	\$ 5,060,935	\$ 5,167,510
Services/Supplies	\$ 1,405,233	\$ 1,269,892	\$ 2,491,481	\$ 1,722,346	\$ 1,520,704	\$ 2,052,890
<b>Total</b>	<b>\$ 21,050,326</b>	<b>\$ 22,123,072</b>	<b>\$ 23,601,068</b>	<b>\$ 22,984,045</b>	<b>\$ 22,007,314</b>	<b>\$ 23,223,757</b>

<b>Program Data:</b>	<b>Grades 6-8 2019-20</b>	<b>Grades 6-8 2020-21</b>	<b>Grades 6-8 2021-22</b>	<b>Grades 6-8 2022-23</b>	<b>Grades 6-8 2022-23</b>	<b>Grades 6-8 2023-24</b>
Number of Schools	6	7	7	7	7	7
Number of Students						
September membership	4,293	4,293	4,058	3,958	3,986	4,066
February membership	4,277	4,277	4,059	3,959	3,966	4,046
Average membership	4,285	4,285	4,059	3,959	3,976	4,056
Per Pupil Cost Instructional Expense Only	\$ 4,913	\$ 5,163	\$ 5,815	\$ 5,806	\$ 5,535	\$ 5,726
Enrollment (September head counts)	4,262	4,321	4,076	3,976	4,022	4,102
Staff FTE:						
Teachers	243.36	265.86	270.03	261.03	253.15	257.15
Permanent Substitutes	-	-	2.68	2.68	7.56	7.56
Instructional Aides	9.00	11.00	10.00	10.00	9.00	9.00
AVID Tutors	9.00	9.00	13.00	9.00	17.00	15.00
Lunch Monitors	0.69	0.69	0.69	0.69	0.69	0.69
<b>Total</b>	<b>262.05</b>	<b>286.55</b>	<b>296.40</b>	<b>283.40</b>	<b>287.40</b>	<b>289.40</b>
Membership per FTE	16.35	14.95	13.69	13.97	13.83	14.02

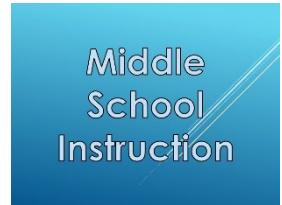
<b>Costs Specific to location</b>	<b>Note - does not include district wide costs</b>						22-23	22-23 Avg
							Average Membership	Cost Per Member
Gentry Middle	\$ 4,278,767	\$ 3,611,197	\$ 3,609,137	\$ 3,719,704	\$ 3,557,572	\$ 3,716,755	717	\$ 4,962
Jefferson Middle	\$ 3,295,564	\$ 2,909,515	\$ 3,053,170	\$ 3,147,073	\$ 3,133,080	\$ 3,293,387	615	\$ 5,094
John Warner Middle	\$ -	\$ 2,813,087	\$ 2,839,547	\$ 2,941,319	\$ 3,094,397	\$ 3,217,248	574	\$ 5,391
Lange Middle	\$ 2,962,264	\$ 2,916,801	\$ 3,281,131	\$ 3,271,352	\$ 2,994,670	\$ 3,116,372	523	\$ 5,726
Oakland Middle	\$ 2,971,379	\$ 3,086,143	\$ 3,184,251	\$ 3,165,772	\$ 3,017,982	\$ 3,122,270	533	\$ 5,662
Smithton Middle	\$ 3,649,733	\$ 3,231,845	\$ 3,191,029	\$ 3,172,792	\$ 3,017,824	\$ 3,155,039	514	\$ 5,871
West Middle	\$ 3,211,723	\$ 3,053,844	\$ 2,886,503	\$ 2,777,605	\$ 2,620,595	\$ 2,732,627	500	\$ 5,241
All Middle Costs	\$ 680,896	\$ 500,640	\$ 1,556,300	\$ 788,428	\$ 571,194	\$ 870,059	-	-
<b>Total Instructional Expense</b>	<b>\$ 21,050,326</b>	<b>\$ 22,123,072</b>	<b>\$ 23,601,068</b>	<b>\$ 22,984,045</b>	<b>\$ 22,007,314</b>	<b>\$ 23,223,757</b>	<b>3,976</b>	<b>\$ 5,535</b>





## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET



**Program:** Middle School Instruction

**Function(s):** Middle School Instruction  
1130 through 1149

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

**Program Information:** This program represents District expenditures for the instructional program for grade 6 through grade 8. This includes specific areas of instruction for health, music, art, science, math, social studies, reading, foreign languages, business, family and consumer science, industrial technology, speech, journalism, physical education and language arts.

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

**Variance Discussion:** Expenditures have a net increase as compared to 2022-23 projected actual after the following reductions and improvements.

#### Reductions

- None

#### Improvements/Increases

- Increases in compensation for experience
- Educational credit compensation allowance
- Increases in compensation due to improvements to salary schedules
- Increase in 4.0 Core classroom teacher FTE due to increased enrollment at the middle school level
- Addition for purchase of new middle school English language arts resource materials



**Funding Sources:** District operating funds. For 2023-24, this includes federal stimulus funds for additional positions to support math intervention at the secondary level.



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**Program:** High School Instruction

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

<b>Expenditure Object Category</b>	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Original Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Budget 2023-24</b>
Salaries	\$ 15,770,707	\$ 16,477,183	\$ 16,574,163	\$ 17,475,920	\$ 17,265,158	\$ 16,969,890
Employee Benefits	\$ 5,174,098	\$ 5,175,022	\$ 5,139,665	\$ 5,351,723	\$ 5,386,000	\$ 5,379,086
Services/Supplies	\$ 1,796,995	\$ 4,174,163	\$ 2,237,310	\$ 2,665,972	\$ 2,319,235	\$ 2,797,756
<b>Total</b>	<b>\$ 22,741,800</b>	<b>\$ 25,826,368</b>	<b>\$ 23,951,138</b>	<b>\$ 25,493,615</b>	<b>\$ 24,970,393</b>	<b>\$ 25,146,732</b>

<b>Program Data:</b>	<b>Grades 9-12 2019-20</b>	<b>Grades 9-12 2020-21</b>	<b>Grades 9-12 2021-22</b>	<b>Grades 9-12 2022-23</b>	<b>Grades 9-12 2022-23</b>	<b>Grades 9-12 2023-24</b>
Number of Schools	3	3	3	3	3	3
Number of Students						
September membership	5,014	5,082	5,309	5,409	5,293	5,328
February membership	4,849	4,896	5,014	5,114	5,038	5,073
Average membership	4,932	4,989	5,162	5,262	5,166	5,201
Per Pupil Cost Instructional Expense Only	\$ 4,612	\$ 5,177	\$ 4,640	\$ 4,845	\$ 4,834	\$ 4,835
Enrollment (September head counts)	5,188	5,371	5,542	5,642	5,792	5,827
Staff FTE:						
Teachers	247.83	249.83	263.76	266.76	259.02	260.02
Permanent Substitutes	8.00	8.00	8.85	8.00	12.19	12.19
Instructional Aides	2.00	2.00	3.00	3.00	2.00	2.00
<b>Total</b>	<b>257.83</b>	<b>259.83</b>	<b>275.61</b>	<b>277.76</b>	<b>273.21</b>	<b>274.21</b>

Membership per FTE	19.13	19.20	18.73	18.94	18.91	18.97
--------------------	-------	-------	-------	-------	-------	-------

<b>Costs Specific to location</b>	<b>Note - does not include district wide costs</b>						<b>22-23 Average Membership</b>	<b>22-23 Avg Cost Per Member</b>
	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2022-23</b>	<b>2023-24</b>		
Battle	\$ 5,768,520	\$ 5,869,293	\$ 6,052,607	\$ 6,506,600	\$ 6,488,550	\$ 6,599,060	1,415	\$ 4,586
Hickman	\$ 7,820,636	\$ 7,781,652	\$ 8,134,829	\$ 8,433,233	\$ 8,150,846	\$ 8,433,187	1,891	\$ 4,310
Rock Bridge	\$ 7,562,557	\$ 7,803,584	\$ 7,562,358	\$ 7,824,142	\$ 7,615,207	\$ 7,982,264	1,860	\$ 4,094
All Sr. High Costs	\$ 1,590,087	\$ 4,371,839	\$ 2,201,344	\$ 2,729,640	\$ 2,715,790	\$ 2,132,221	-	\$ -
<b>Total Instructional Expense</b>	<b>\$ 22,741,800</b>	<b>\$ 25,826,368</b>	<b>\$ 23,951,138</b>	<b>\$ 25,493,615</b>	<b>\$ 24,970,393</b>	<b>\$ 25,146,732</b>	<b>5,166</b>	<b>\$ 4,834</b>



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET



**Program:** High School Instruction

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

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

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

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

**Variance Discussion:** Expenditures have a net increase as compared to 2022-23 projected actual after the following reductions and improvements.

Reductions

- None

Improvements/Increases

- Increased compensation for experience
- Educational credit compensation allowance
- Increases in compensation due to improvements to salary schedules
- Increase in 1.0 teacher FTE to address elective enrollment needs at the high school level
- Increase 3.0 instructional aide FTE for MO Options program
- Increase service and supply budget for purchase of new foreign language curriculum materials
- Increase service and supply budget for purchase of new mathematics curriculum materials



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



**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

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

<b>Expenditure Object Category</b>	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Original Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Budget 2023-24</b>
Salaries	\$ 325,504	\$ 1,271,955	\$ 2,801,201	\$ 3,218,426	\$ 1,886,523	\$ 2,253,897
Employee Benefits	\$ 55,727	\$ 193,653	\$ 419,543	\$ 482,316	\$ 288,685	\$ 299,006
Services/Supplies	\$ 395,423	\$ 352,172	\$ 543,079	\$ 547,225	\$ 518,500	\$ 547,225
<b>Total</b>	<b>\$ 776,654</b>	<b>\$ 1,817,780</b>	<b>\$ 3,763,823</b>	<b>\$ 4,247,967</b>	<b>\$ 2,693,708</b>	<b>\$ 3,100,128</b>

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

<b>Program Data:</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2022-23</b>	<b>2023-24</b>
Summer School Enrollment	1,657	9,092	9,147	9,100	9,408	9,400
Summer School ADA (Avg. Daily Attend)	113.51	947.00	730.00	850.00	730.00	730.00

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

Per Pupil Cost	\$ 6,842	\$ 1,920	\$ 5,156	\$ 4,998	\$ 3,690	\$ 4,247
Staff FTE: Support Staff	0.50	0.50	0.50	0.50	0.50	0.50

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



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET



**Program:** Summer School Instruction

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

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

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

**Variance Discussion:** Expenditures have a net increase as compared to 2022-23 projected actual after the following reductions and improvements. All other costs including transportation, administration, student support and other areas are reflected on the appropriate pages of this budget.



Reductions

- None

Improvements/Increases

- Continue increases to allow for expanded programming and course offerings for 2023-24
- Increases in compensation due to increase in hourly rate paid for summer school

**Funding Sources:** District operating funds.



**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

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

<u>Expenditure Object Category</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Original Budget 2022-23</u>	<u>Projected Actual 2022-23</u>	<u>Budget 2023-24</u>
Salaries	\$ 691,973	\$ 704,204	\$ 728,864	\$ 763,403	\$ 762,400	\$ 790,262
Employee Benefits	\$ 235,687	\$ 231,983	\$ 236,382	\$ 238,622	\$ 247,283	\$ 252,378
Services/Supplies	\$ 41,006	\$ 28,258	\$ 42,144	\$ 75,161	\$ 85,861	\$ 67,646
<b>Total</b>	<b>\$ 968,666</b>	<b>\$ 964,445</b>	<b>\$ 1,007,390</b>	<b>\$ 1,077,186</b>	<b>\$ 1,095,544</b>	<b>\$ 1,110,286</b>

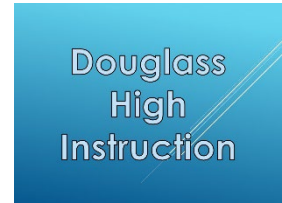
<u>Program Data:</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2022-23</u>	<u>2023-24</u>
Number of Students						
September membership	114	130	110	110	144	140
February membership	124	160	137	137	169	170
Average membership	119	145	124	124	157	155
Per Pupil Cost	\$ 8,140	\$ 6,651	\$ 8,157	\$ 8,722	\$ 7,000	\$ 7,163
Enrollment (September head counts)	185	185	179	180	159	160
Number of Students Served in MoOptions Program	37	68	68	70	68	70
Staff FTE:						
Teachers	10.42	11.42	11.42	11.42	11.92	11.92
Instructional Aides	2.00	2.00	2.00	2.00	2.00	2.00
<b>Total</b>	<b>12.42</b>	<b>13.42</b>	<b>13.42</b>	<b>13.42</b>	<b>13.92</b>	<b>13.92</b>
Membership per FTE	9.58	10.80	9.20	9.20	11.24	11.14





## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET



**Program:** Douglass High Instruction

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

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

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

**Variance Discussion:** Expenditures have a net increase as compared to 2022-23 projected actual after the following reductions and improvements.

Reductions

- None



Improvements/Increases

- Increased compensation for experience
- Increases in compensation due to improvements to salary schedules
- Educational credit compensation allowance

**Funding Sources:** District operating funds.



**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

**Program:** At Risk Programs for Delinquent and Neglected Youth

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

<u>Expenditure Object Category</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Original Budget 2022-23</u>	<u>Projected Actual 2022-23</u>	<u>Budget 2023-24</u>
Salaries	\$ 174,215	\$ 193,342	\$ 182,037	\$ 223,786	\$ 202,209	\$ 209,522
Employee Benefits	\$ 63,553	\$ 65,787	\$ 64,785	\$ 64,807	\$ 70,202	\$ 71,521
Services/Supplies	\$ 831,025	\$ 770,829	\$ 762,802	\$ 820,160	\$ 766,820	\$ 880,160
<b>Total</b>	<b>\$ 1,068,793</b>	<b>\$ 1,029,958</b>	<b>\$ 1,009,624</b>	<b>\$ 1,108,753</b>	<b>\$ 1,039,231</b>	<b>\$ 1,161,203</b>

<u>Program Data:</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2022-23</u>	<u>2023-24</u>
Number of Students						
September	91	75	79	80	78	80
February	81	85	69	70	79	80
Average	86	80	74	75	79	80
Per Pupil Cost	\$ 12,428	\$ 12,874	\$ 13,644	\$ 14,783	\$ 13,239	\$ 14,515
Staff FTE:						
ACE (Suspension Center)	1.00	1.00	1.00	1.00	1.00	1.00
Juvenile Justice Center	2.00	2.00	2.00	2.00	2.00	2.00
Instructional Aide - ACE	1.00	1.40	1.40	1.40	1.40	1.40
<b>Total</b>	<b>4.00</b>	<b>4.40</b>	<b>4.40</b>	<b>4.40</b>	<b>4.40</b>	<b>4.40</b>

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

Average number of students per FTE	21.50	18.18	16.82	17.05	17.84	18.18
------------------------------------	-------	-------	-------	-------	-------	-------

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



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

### At Risk Programs

**Program:** At Risk Programs for Delinquent and Neglected Youth

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

**Mission:** The mission of general instruction is to provide each child with the knowledge and skills needed for academic achievement, personal effectiveness and productive citizenship.

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

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

**Variance Discussion:** Expenditures have a net increase as compared to 2022-23 projected actual after the following reductions and improvements.

Reductions

- None

Improvements/Increases

- Increased compensation for experience
- Educational credit compensation allowance
- Increases in compensation due to improvements to salary schedules

**Funding Sources:** District operating funds.



**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

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

<u>Expenditure Object Category</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Original Budget 2022-23</u>	<u>Projected Actual 2022-23</u>	<u>Budget 2023-24</u>
Salaries	\$ 11,277,179	\$ 11,941,669	\$ 13,230,541	\$ 14,088,225	\$ 13,112,350	\$ 13,888,766
Employee Benefits	\$ 4,533,215	\$ 4,556,133	\$ 4,874,465	\$ 4,701,630	\$ 5,042,842	\$ 5,194,725
Services/Supplies	\$ 173,748	\$ 179,353	\$ 285,026	\$ 446,512	\$ 640,650	\$ 471,016
Total	<u>\$ 15,984,142</u>	<u>\$ 16,677,155</u>	<u>\$ 18,390,032</u>	<u>\$ 19,236,367</u>	<u>\$ 18,795,842</u>	<u>\$ 19,554,507</u>

Summer School included above

<u>Program Data:</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2022-23</u>	<u>2023-24</u>
Number of Students						
December Count - SPED	1,798	1,806	1,807	1,827	1,887	1,907
Per Pupil Cost	\$ 8,890	\$ 9,234	\$ 10,177	\$ 10,529	\$ 9,961	\$ 10,254
Staff FTE:						
Teachers	160.48	145.08	161.55	163.55	158.47	165.47
Permanent Substitutes	-	-	-	-	4.44	4.44
Instructional Aides	6.00	4.00	4.00	4.00	5.00	5.00
Braille Transcriber	1.00	1.00	0.80	0.80	0.80	0.80
Paraprofessionals	<u>147.00</u>	<u>151.00</u>	<u>160.89</u>	<u>168.89</u>	<u>163.60</u>	<u>163.60</u>
Total	314.48	301.08	327.24	337.24	332.31	339.31

Some professional staff and costs in 2100 Pupil Support
---

December student count per FTE	5.72	6.00	5.52	5.42	5.68	5.62
--------------------------------	------	------	------	------	------	------



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

### Special Education Instruction

**Program:** Special Education Instruction

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

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

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

**Variance Discussion:** Expenditures have a net increase as compared to 2022-23 projected actual after the following reductions and improvements.

Reductions

- None

Improvements/Increases

- Increased compensation for experience
- Increases in compensation due to improvements to salary schedules
- Improvement of salary schedules other than teacher's schedule
- Educational credit compensation allowance
- Increase of 5.0 teacher FTE for the addition of learning specialists to serve in new district classrooms
- Increase of 1.0 teacher FTE for Adaptive Art
- Increase of 1.0 teacher FTE for Adaptive PE

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



**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

**Program:** Early Childhood Special Education

**Function(s):** Early Childhood Special Education  
 1292

<b>Expenditure Object Category</b>	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Original Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Budget 2023-24</b>
Salaries	\$ 2,056,326	\$ 2,253,491	\$ 2,418,024	\$ 2,528,045	\$ 2,414,751	\$ 2,503,577
Employee Benefits	\$ 751,984	\$ 787,854	\$ 838,310	\$ 812,503	\$ 854,320	\$ 870,267
Services/Supplies	\$ 27,220	\$ 58,536	\$ 68,281	\$ 155,000	\$ 126,195	\$ 155,000
<b>Total</b>	<b>\$ 2,835,530</b>	<b>\$ 3,099,881</b>	<b>\$ 3,324,615</b>	<b>\$ 3,495,548</b>	<b>\$ 3,395,266</b>	<b>\$ 3,528,844</b>

Summer School included above

<b>Program Data:</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2022-23</b>	<b>2023-24</b>
Number of Students						
December Count - ECSE	224	162	196	200	227	230
Per Pupil Cost	\$ 12,659	\$ 19,135	\$ 16,962	\$ 17,478	\$ 14,957	\$ 15,343
Staff FTE:						
Teachers	24.51	24.51	25.29	25.29	24.50	24.50
Permanent Substitutes	0.00	0.00	2.00	2.00	4.00	4.00
Instructional Aides	19.00	19.00	22.00	22.00	16.52	16.52
Paraprofessionals	2.62	2.62	1.00	1.00	1.46	1.46
Administrator	1.00	1.00	1.00	1.00	1.00	1.00
Support Staff	1.80	1.80	1.80	1.80	1.80	1.80
Nurse/OTPT/SLPs/Psychs/Diagnosticians	0.40	0.40	-	-	-	-
<b>Total</b>	<b>49.33</b>	<b>49.33</b>	<b>53.09</b>	<b>53.09</b>	<b>49.28</b>	<b>49.28</b>





## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET



**Program:** Early Childhood Special Education

**Function(s):** Early Childhood Special Education  
1292

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

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

**Variance Discussion:** Expenditures have a net increase as compared to 2022-23 projected actual after the following reductions and improvements.

Reductions

- None

Improvements/Increases

- Increased compensation for experience
- Educational credit compensation allowance
- Increases in compensation due to improvements to salary schedules

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



**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

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

<u>Expenditure Object Category</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Original Budget 2022-23</u>	<u>Projected Actual 2022-23</u>	<u>Budget 2023-24</u>
Salaries	\$ 1,075,639	\$ 1,195,744	\$ 1,206,318	\$ 1,212,637	\$ 1,167,683	\$ 1,210,645
Employee Benefits	\$ 324,716	\$ 336,927	\$ 340,899	\$ 342,669	\$ 348,628	\$ 356,243
Services/Supplies	\$ 83,050	\$ 52,289	\$ 80,608	\$ 105,500	\$ 107,616	\$ 112,220
<b>Total</b>	<b>\$ 1,483,405</b>	<b>\$ 1,584,960</b>	<b>\$ 1,627,825</b>	<b>\$ 1,660,806</b>	<b>\$ 1,623,927</b>	<b>\$ 1,679,108</b>

<u>Program Data:</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2022-23</u>	<u>2023-24</u>
Number of Students Students Served (as per the October Student Assignment File reported to DESE)	1,640	1,640	1,607	1,607	1,752	1,752
Per Pupil Cost \$	\$ 905	\$ 966	\$ 1,013	\$ 1,033	\$ 927	\$ 958
Staff FTE:						
Elementary Teachers	9.00	9.00	9.00	9.00	9.00	9.00
Instructional Aide	1.00	1.00	1.00	1.00	1.00	1.00
Gifted Psych Examiners	0.81	0.80	0.80	0.80	0.80	0.80
Secondary Teachers	6.52	6.86	6.86	6.86	6.86	6.86
<b>Total</b>	<b>17.33</b>	<b>17.66</b>	<b>17.66</b>	<b>17.66</b>	<b>17.66</b>	<b>17.66</b>
Students Served per FTE	94.63	92.87	91.00	91.00	99.21	99.21



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

### Gifted Program

**Program:** Gifted Program

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

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

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

**Variance Discussion:** Expenditures have a net increase as compared to 2022-23 projected actual after the following reductions and improvements.

Reductions

- None

Improvements/Increases

- Increased compensation for experience
- Educational credit compensation allowance
- Increases in compensation due to improvements to salary schedules

**Funding Sources:** District operating funds.



**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

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

<b>Expenditure Object Category</b>	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Original Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Budget 2023-24</b>
Salaries	\$ 1,261,927	\$ 1,368,645	\$ 1,618,794	\$ 1,664,671	\$ 1,962,346	\$ 2,034,562
Employee Benefits	\$ 412,511	\$ 426,593	\$ 473,182	\$ 482,300	\$ 604,900	\$ 617,996
Services/Supplies	\$ 77,843	\$ 81,063	\$ 125,602	\$ 82,952	\$ 47,952	\$ 82,952
<b>Total</b>	<b>\$ 1,752,281</b>	<b>\$ 1,876,301</b>	<b>\$ 2,217,578</b>	<b>\$ 2,229,923</b>	<b>\$ 2,615,198</b>	<b>\$ 2,735,510</b>

<b>Program Data:</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2022-23</b>	<b>2023-24</b>
Number of Title Buildings	10	9	10	10	10	10
Number of Students:						
Regular School Program (as per the October Student Core Data Files reported to DESE)	3,260	3,150	3,480	3,500	3,444	3,450
Cost per Pupil	\$ 538	\$ 596	\$ 637	\$ 637	\$ 759	\$ 793
Staff FTE:						
Teach	20.80	20.80	23.85	23.85	28.64	28.64
Juvenile Justice Center	-	-	1.00	1.00	2.00	2.00
Instructional Aides	1.00	1.00	-	-	-	-
<b>Total</b>	<b>21.80</b>	<b>21.80</b>	<b>24.85</b>	<b>24.85</b>	<b>30.64</b>	<b>30.64</b>
Students Served per FTE	149.54	144.50	140.04	140.85	112.40	112.60

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



## COLUMBIA PUBLIC SCHOOLS

---

### 2023-24 BUDGET



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

**Mission:** The mission of the Title I program is to provide instructional support for educationally disadvantaged children and their families from preschool through high school.

**Program Information:** Title I provides a wide range of services for young children. Elementary children receive extra support in learning to read and write through Reading Recovery, an individualized program for first grade students, mathematics and through instruction provided for children in small groups. Supplementary support services are also provided for students at Douglass High School.

**Variance Discussion:** Expenditures have a net increase as compared to 2022-23 projected actual after the following reductions and improvements.

Reductions

- None

Improvements/Increases

- Increased compensation for experience
- Educational credit compensation allowance
- Increases in compensation due to improvements to salary schedules

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



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**Program:** English Language Learners

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

<b>Expenditure Object Category</b>	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Original Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Budget 2023-24</b>
Salaries	\$ 2,077,108	\$ 2,269,303	\$ 2,262,731	\$ 2,466,109	\$ 2,387,995	\$ 2,553,505
Employee Benefits	\$ 669,386	\$ 677,507	\$ 688,992	\$ 750,750	\$ 737,556	\$ 784,960
Services/Supplies	\$ 70,762	\$ 120,047	\$ 53,038	\$ 124,700	\$ 126,900	\$ 98,050
<b>Total</b>	<b>\$ 2,817,256</b>	<b>\$ 3,066,857</b>	<b>\$ 3,004,761</b>	<b>\$ 3,341,559</b>	<b>\$ 3,252,451</b>	<b>\$ 3,436,515</b>

<b>Program Data:</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2022-23</b>	<b>2023-24</b>
Number of Students						
October Count as reported to DESE	1,253	1,253	1,257	1,267	1,416	1,426
Per Pupil Cost	\$ 2,248	\$ 2,448	\$ 2,390	\$ 2,637	\$ 2,297	\$ 2,410
Students official count per teacher	38.70	37.54	34.30	31.95	36.46	35.35
Staff FTE:						
Teacher	<u>32.38</u>	<u>33.38</u>	<u>36.65</u>	<u>39.65</u>	<u>38.84</u>	<u>40.34</u>
Total	32.38	33.38	36.65	39.65	38.84	40.34
Students Served per FTE	38.70	37.54	34.30	31.95	36.46	35.35





## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET



**Program:** English Language Learners

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

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

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

**Variance Discussion:** Expenditures have a net increase as compared to 2022-23 projected actual after the following reductions and improvements.

Reductions

- None

Improvements/Increases

- Increased compensation for experience
- Educational credit allowance
- Increases in compensation due to improvements to salary schedules
- Increase of 1.5 teacher FTE due to increasing student enrollment

**Funding Sources:** District operating funds.



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

**Program:** Vocational Instruction

**Function(s):** Vocational Instruction  
1301 through 1399

<b>Expenditure Object Category</b>	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Original Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Budget 2023-24</b>
Salaries	\$ 2,842,270	\$ 2,831,589	\$ 2,935,239	\$ 3,071,846	\$ 2,958,846	\$ 3,115,693
Employee Benefits	\$ 894,110	\$ 843,341	\$ 880,154	\$ 915,651	\$ 909,227	\$ 944,144
Services/Supplies	\$ 494,017	\$ 482,362	\$ 550,713	\$ 659,359	\$ 653,484	\$ 652,134
Total	<u>\$ 4,230,397</u>	<u>\$ 4,157,292</u>	<u>\$ 4,366,106</u>	<u>\$ 4,646,856</u>	<u>\$ 4,521,557</u>	<u>\$ 4,711,971</u>

<b>Program Data:</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2022-23</b>	<b>2023-24</b>
Number of Students Served (as per the June student files of students enrolled in courses)	2,829	2,061	2,030	2,050	2,090	2,100
Per Pupil Cost	\$ 1,495	\$ 2,017	\$ 2,151	\$ 2,267	\$ 2,163	\$ 2,244
Staff FTE:						
Teacher	48.95	48.95	44.76	45.76	43.76	46.00
Instructional Aides	-	-	1.00	1.00	1.00	1.00
Total	<u>48.95</u>	<u>48.95</u>	<u>45.76</u>	<u>46.76</u>	<u>44.76</u>	<u>47.00</u>
Students Served per FTE	57.79	42.10	44.36	43.84	46.69	44.68



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

## Vocational Instruction

**Program:** Vocational Instruction

**Function(s):** Vocational Instruction  
1301 through 1399

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

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

**Variance Discussion:** Expenditures have a net decrease as compared to 2022-23 projected actual after the following reductions and improvements.

#### Reductions

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

#### Improvements/Increases

- Increased compensation for experience
- Educational credit compensation allowance
- Increases in compensation due to improvements to salary schedules
- Increase in 1.0 Culinary Arts teacher FTE
- Increase .24 Digital Media teacher FTE
- Increase 1.0 for Business and Industry Engagement Coordinator FTE

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



**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

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

<u>Expenditure Object Category</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Original Budget 2022-23</u>	<u>Projected Actual 2022-23</u>	<u>Budget 2023-24</u>
Salaries	\$ 1,538,625	\$ 1,573,158	\$ 1,780,203	\$ 1,743,112	\$ 1,804,666	\$ 1,804,671
Employee Benefits	\$ 252,975	\$ 247,220	\$ 278,290	\$ 265,503	\$ 288,711	\$ 288,717
Services/Supplies	\$ 617,749	\$ 660,470	\$ 870,432	\$ 746,694	\$ 1,144,858	\$ 740,735
<b>Total</b>	<b>\$ 2,409,349</b>	<b>\$ 2,480,848</b>	<b>\$ 2,928,925</b>	<b>\$ 2,755,309</b>	<b>\$ 3,238,235</b>	<b>\$ 2,834,123</b>

<u>Program Data:</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2022-23</u>	<u>2023-24</u>
Staff FTE:						
Support Staff	3.00	3.00	3.00	3.00	3.00	3.00
<u>Athletic Expenditures by School:</u>						
All Secondary Schools	\$ 279,512	\$ 335,921	\$ 391,957	\$ 511,075	\$ 822,507	\$ 418,126
Hickman High School	\$ 478,238	\$ 501,136	\$ 596,973	\$ 504,992	\$ 565,226	\$ 566,217
Rock Bridge High School	\$ 492,894	\$ 518,932	\$ 604,646	\$ 512,231	\$ 603,914	\$ 603,918
Battle High School	\$ 445,115	\$ 471,447	\$ 514,568	\$ 458,845	\$ 500,748	\$ 500,752
Douglass High School	\$ 7,947	\$ 4,001	\$ 1,160	\$ 5,860	\$ 5,866	\$ 5,867
All Middle Schools	\$ -	\$ -	\$ -	\$ 700	\$ 700	\$ 700
Jefferson Middle School	\$ 118,429	\$ 104,254	\$ 116,686	\$ 107,833	\$ 114,216	\$ 114,217
Oakland Middle School	\$ 102,427	\$ 87,104	\$ 101,504	\$ 95,558	\$ 97,235	\$ 97,238
West Middle School	\$ 100,344	\$ 92,725	\$ 104,188	\$ 100,310	\$ 101,942	\$ 101,942
Gentry Middle School	\$ 95,659	\$ 86,864	\$ 97,958	\$ 97,892	\$ 101,711	\$ 101,712
Lange Middle School	\$ 97,872	\$ 82,086	\$ 100,400	\$ 97,070	\$ 95,706	\$ 95,710
Smithton Middle School	\$ 97,097	\$ 91,246	\$ 105,641	\$ 110,423	\$ 117,994	\$ 117,994
John Warner Middle School	\$ -	\$ 98,245	\$ 111,183	\$ 99,468	\$ 99,335	\$ 98,603
All Elementary Schools	\$ 93,815	\$ 6,887	\$ 82,061	\$ 53,052	\$ 11,135	\$ 11,127
<b>Total</b>	<b>\$ 2,409,349</b>	<b>\$ 2,480,848</b>	<b>\$ 2,928,925</b>	<b>\$ 2,755,309</b>	<b>\$ 3,238,235</b>	<b>\$ 2,834,123</b>

Athletic travel budgets are included in transportation function 2551
--



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

#### Student Activities & Athletics

**Program:** Student Activities & Athletics

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

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

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

**Variance Discussion:** Expenditures have a net increase as compared to 2022-23 projected actual after the following reductions and improvements.

Reductions

- None

Improvements/Increases

- Increased compensation for experience
- Increases in compensation due to improvements to salary schedules

**Funding Sources:** District operating funds.



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**Program: Adult Basic Education**

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

<b>Expenditure Object Category</b>	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Original Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Budget 2023-24</b>
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services/Supplies	\$ 12,901	\$ 39	\$ 22,000	\$ 13,980	\$ 13,980	\$ 13,980
<b>Total</b>	<b>\$ 12,901</b>	<b>\$ 39</b>	<b>\$ 22,000</b>	<b>\$ 13,980</b>	<b>\$ 13,980</b>	<b>\$ 13,980</b>





## COLUMBIA PUBLIC SCHOOLS

---

### 2023-24 BUDGET



**Program:** Adult Basic Education

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

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

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

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

Reductions

- None

Improvements/Increases

- None

**Funding Sources:** District operating funds.



**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

---

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

<b>Expenditure Object Category</b>	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Original Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Budget 2023-24</b>
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services/Supplies	\$ 1,899,351	\$ 1,407,080	\$ 1,578,765	\$ 1,600,060	\$ 1,525,865	\$ 2,313,365
Total	<u>\$ 1,899,351</u>	<u>\$ 1,407,080</u>	<u>\$ 1,578,765</u>	<u>\$ 1,600,060</u>	<u>\$ 1,525,865</u>	<u>\$ 2,313,365</u>



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

Supplemental  
Education  
(Tuition)  
Services

**Program:** Supplemental Education (Tuition) Services

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

**Mission:** Tuition is paid to other districts when CPS students are placed into residences outside the district at a rate equal to the local tax effort.

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

**Variance Discussion:** Expenditures have a net increase as compared to 2022-23 projected actual after the following reductions and improvements.

Reductions

- None

Improvements/Increases

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

**Funding Sources:** District operating funds.



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**Program: Guidance & Counseling Services**

**Function(s): Guidance & Counseling Services  
2122**

<b>Expenditure Object Category</b>	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Original Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Budget 2023-24</b>
Salaries	\$ 4,053,627	\$ 4,411,664	\$ 4,508,148	\$ 5,019,298	\$ 4,914,626	\$ 5,895,177
Employee Benefits	\$ 1,297,750	\$ 1,379,390	\$ 1,406,970	\$ 1,540,388	\$ 1,536,997	\$ 1,795,036
Services/Supplies	\$ 34,506	\$ 168,499	\$ 62,370	\$ 77,460	\$ 69,834	\$ 69,380
<b>Total</b>	<b>\$ 5,385,883</b>	<b>\$ 5,959,553</b>	<b>\$ 5,977,488</b>	<b>\$ 6,637,146</b>	<b>\$ 6,521,457</b>	<b>\$ 7,759,593</b>

<b>Program Data:</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2022-23</b>	<b>2023-24</b>
Staff FTE:						
Guidance Counselors	56.40	59.80	66.30	70.30	70.80	70.80
Administrative Staff	2.00	2.00	3.00	3.00	3.00	3.00
Support Staff	6.00	6.00	6.00	6.00	5.00	5.00
<b>Total</b>	<b>64.40</b>	<b>67.80</b>	<b>75.30</b>	<b>79.30</b>	<b>78.80</b>	<b>78.80</b>



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

### Guidance & Counseling Services

**Program:** Guidance and Counseling Services

**Function(s):** Guidance and Counseling Services  
2122

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

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

**Variance Discussion:** Expenditures have a net increase as compared to 2022-23 projected actual after the following reductions and improvements. This program page has been separated from Pupil Services in order to provide greater detail information.

Reductions

- None

Improvements/Increases

- Increased compensation for experience
- Educational credit compensation allowance
- Increases in compensation due to improvements to salary schedules

**Funding Sources:** District operating funds. For 2023-24, this includes federal stimulus funds for additional counseling positions to support social emotional needs.



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

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

<u>Expenditure Object Category</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Original Budget 2022-23</u>	<u>Projected Actual 2022-23</u>	<u>Budget 2023-24</u>
Salaries	\$ 11,430,480	\$ 12,459,336	\$ 12,854,399	\$ 13,477,469	\$ 13,272,533	\$ 14,035,715
Employee Benefits	\$ 3,638,612	\$ 3,773,618	\$ 3,881,847	\$ 3,944,352	\$ 4,129,381	\$ 4,275,874
Services/Supplies	\$ 375,811	\$ 484,284	\$ 635,254	\$ 814,054	\$ 644,353	\$ 1,027,550
<b>Total</b>	<b>\$ 15,444,903</b>	<b>\$ 16,717,238</b>	<b>\$ 17,371,500</b>	<b>\$ 18,235,875</b>	<b>\$ 18,046,267</b>	<b>\$ 19,339,139</b>

<u>Program Data:</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2022-23</u>	<u>2023-24</u>
Staff FTE:						
OTPT/SLP/Psychologists/Diagnosticians	106.99	110.99	115.33	117.13	111.84	112.84
School Psych Interns	2.00	-	-	-	1.00	3.00
Behavior Support Specialists	-	-	4.00	5.00	4.71	5.71
Home School Communicators	27.00	28.00	28.00	28.00	26.00	27.00
Outreach Counselors	14.00	15.00	15.00	15.00	13.50	13.50
Social Worker	2.00	2.00	2.00	2.00	4.00	4.00
Nursing Staff	36.50	37.50	35.50	35.50	35.95	35.95
Student Advocate/Parent Liaison	1.00	1.00	-	-	-	-
Administrative Staff	1.00	1.50	2.00	3.00	2.00	2.00
Support Staff	23.78	25.78	27.08	28.08	30.58	31.08
<b>Total</b>	<b>214.27</b>	<b>221.77</b>	<b>228.91</b>	<b>233.71</b>	<b>229.58</b>	<b>235.08</b>



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

### Pupil Services

**Program:** Pupil Services

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

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

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

**Variance Discussion:** Expenditures have a net increase as compared to 2022-23 projected actual after the following reductions and improvements. During the 2018-19 school year, the Department of Elementary and Secondary Education has changed reporting requirements for ancillary services (including OT/PT, speech language pathologists, and psychologists) which were previously included under Special Education Instruction on pages 138-139 of this document.

#### Reductions

- None

#### Improvements/Increases

- Increased compensation for experience
- Educational credit compensation allowance
- Increases in compensation due to improvements to salary schedules
- Increase 0.8 FTE for Physical Therapist and 1.0 FTE for Speech Language Pathologist to meet growing enrollment needs
- Increase 1.0 FTE for Behavior Support Specialist to meet growing social emotional needs
- Increase 2.0 FTE for School Psych Intern FTE to meeting growing social emotional needs
- Increase 1.0 FTE for Home School Communicator to meet growing social emotional needs at Fairview and Locust Street Elementary schools
- Increase 1.0 FTE for additional nursing support at Eliot Battle and Shepard Boulevard Elementary schools

**Funding Sources:** District operating funds.





**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**Program:** Educational Media Services

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

<b>Expenditure Object Category</b>	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Original Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Budget 2023-24</b>
Salaries	\$ 303,585	\$ 310,709	\$ 310,425	\$ 323,373	\$ 282,369	\$ 291,344
Employee Benefits	\$ 75,132	\$ 73,950	\$ 73,918	\$ 76,223	\$ 69,206	\$ 71,032
Services/Supplies	\$ 264,178	\$ 289,528	\$ 296,877	\$ 333,324	\$ 319,871	\$ 430,905
<b>Total</b>	<b>\$ 642,895</b>	<b>\$ 674,187</b>	<b>\$ 681,220</b>	<b>\$ 732,920</b>	<b>\$ 671,446</b>	<b>\$ 793,281</b>

<b>Program Data:</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2022-23</b>	<b>2023-24</b>
Staff FTE:						
Professional	2.00	2.00	2.00	2.00	2.00	2.00
Support Staff	1.00	1.00	-	-	-	-
<b>Total</b>	<b>3.00</b>	<b>3.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

Educational  
Media  
Services

**Program:** Educational Media Services

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

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

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

**Variance Discussion:** Expenditures have a net increase as compared to 2022-23 projected actual after the following reductions and improvements.

Reductions

- None

Improvements/Increases

- Increased compensation for experience
- Educational credit compensation allowance
- Increases in compensation due to improvements to salary schedules

**Funding Sources:** District operating funds.



**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

**Program: Support Services and Instructional Staff**

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

<u>Expenditure Object Category</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Original Budget 2022-23</u>	<u>Projected Actual 2022-23</u>	<u>Budget 2023-24</u>
Salaries	\$ 7,573,517	\$ 8,098,801	\$ 8,443,482	\$ 9,038,060	\$ 9,109,106	\$ 9,816,188
Employee Benefits	\$ 2,365,535	\$ 2,428,905	\$ 2,544,808	\$ 2,532,746	\$ 2,682,826	\$ 2,791,561
Services/Supplies	\$ 4,434,560	\$ 4,042,783	\$ 9,596,346	\$ 10,687,600	\$ 7,576,900	\$ 6,238,406
<b>Total</b>	<b>\$ 14,373,612</b>	<b>\$ 14,570,489</b>	<b>\$ 20,584,636</b>	<b>\$ 22,258,406</b>	<b>\$ 19,368,832</b>	<b>\$ 18,846,155</b>

<b>Program Data:</b>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2022-23</u>	<u>2023-24</u>
Staff FTE:						
Manager & Instruct Tech Trainers	1.00	1.00	-	-	-	-
Media Specialists	34.33	36.33	35.80	35.80	35.80	35.80
Media Instructional Aides	22.00	22.00	22.00	22.00	20.00	20.00
Media Clerks	14.06	15.06	17.39	17.39	14.51	14.51
Curriculum & Program Coordinators	24.30	24.80	21.30	22.30	21.30	23.30
Building Dept Chairs & Coordinators	12.96	12.96	16.00	16.00	16.13	16.13
Instructional Mentor	7.90	7.90	12.00	12.00	11.00	17.00
Title I Trainer/STEM Specialist	1.50	1.50	1.50	1.50	1.50	1.50
Support Staff	21.00	21.00	18.50	18.50	19.00	19.00
<b>Total</b>	<b>139.05</b>	<b>142.55</b>	<b>144.49</b>	<b>145.49</b>	<b>139.24</b>	<b>147.24</b>



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

Support  
Services &  
Instructional  
Staff

**Program:** Support Services and Instructional Staff

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

**Mission:** These services include curriculum development and coordination, staff development, Title II grant projects, and other operating grant projects.

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

**Variance Discussion:** Expenditures have a net increase as compared to 2022-23 projected actual after the following reductions and improvements.

#### Reductions

- Decrease in technology refresh/extinction funds for device equity and refresh plan implemented in previous years

#### Improvements/Increases

- Increased compensation for experience
- Educational credit compensation allowance
- Increases in compensation due to improvements to salary schedules
- Increase in compensation due to reorganization plan
- Increase 1.0 FTE for addition of Director of Professional Development
- Increase 1.0 FTE for addition of Director of Federal Programs
- Increase 6.0 FTE for addition of instructional mentor FTE at the middle school level
- Increase in service and supply budget to pay Early College and MOCAP tuition

**Funding Sources:** District operating funds. For 2023-24, this includes federal stimulus funds to support expanded technology purchases.



**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

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

<b>Expenditure Object Category</b>	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Original Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Budget 2023-24</b>
Salaries	\$ 5,398,902	\$ 5,812,968	\$ 5,882,786	\$ 6,139,334	\$ 6,017,469	\$ 6,919,069
Employee Benefits	\$ 1,513,012	\$ 1,519,417	\$ 1,565,278	\$ 1,511,385	\$ 1,644,716	\$ 1,799,585
Services/Supplies	\$ 2,878,234	\$ 2,897,101	\$ 3,610,281	\$ 3,870,846	\$ 3,419,930	\$ 5,208,426
<b>Total</b>	<b>\$ 9,790,148</b>	<b>\$ 10,229,486</b>	<b>\$ 11,058,345</b>	<b>\$ 11,521,565</b>	<b>\$ 11,082,115</b>	<b>\$ 13,927,080</b>

<b>Program Data:</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2022-23</b>	<b>2023-24</b>
<b>Staff FTE:</b>						
Professional	13.26	14.26	12.26	12.26	14.76	17.76
Special Services Administrative Staff	13.00	13.00	17.00	17.00	13.00	13.00
Technology Services Administrative Staff	11.00	11.00	11.00	11.00	15.00	15.00
Technicians	18.00	20.00	18.00	18.00	15.00	16.00
Support Staff	16.50	16.50	17.50	17.50	17.50	17.50
<b>Total</b>	<b>71.76</b>	<b>74.76</b>	<b>75.76</b>	<b>75.76</b>	<b>75.26</b>	<b>79.26</b>



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

## Administrative Services

**Program:** Administrative Services

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

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

**Program Information:** This program represents District expenditures for activities associated with establishing and administering policy for the District. In 2023-24, this includes the positions of and support staff for:

Superintendent  
Chief Academic Officer  
Chief of Schools  
Chief Equity Officer  
Chief Financial Officer  
Chief Human Resource Officer  
Chief Operations Officer  
Executive Director of Elementary Education  
Executive Director of Secondary Education  
Director of Elementary Education  
Operations Project Manager  
Director of Certified Personnel  
Human Resources Project Manager  
Director of Student Services (Family and Student Advocacy)  
Assistant Director of Student Services  
Coordinator of Summer Programs  
Director of Student Support Services

**Variance Discussion:** Expenditures have a net increase as compared to 2022-23 projected actual after the following reductions and improvements.

#### Reductions

- None

#### Improvements/Increases

- Increased compensation for experience
- Increase in medical insurance rates paid for employees
- Increases in compensation due to improvements to salary schedules
- Increase 1.0 FTE for Executive Director of Elementary Education
- Increase 1.0 FTE for Executive Director of Secondary Education
- Increase 1.0 FTE for Director of Elementary Education
- Increase 1.0 FTE for Technology Services technician
- Increase in Board of Education budget for projected increases in liability and property insurance, legal and election expenses
- Increase in service and supply budget for continued elementary attendance area review

**Funding Sources:** District operating funds.



**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

---

**Program:** Other Administrative Services

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

<b>Expenditure Object Category</b>	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Original Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Budget 2023-24</b>
Salaries	\$ 10,738,713	\$ 11,653,637	\$ 11,978,807	\$ 12,691,435	\$ 12,274,679	\$ 12,956,104
Employee Benefits	\$ 3,232,460	\$ 3,364,503	\$ 3,390,172	\$ 3,317,839	\$ 3,657,633	\$ 3,782,017
Services/Supplies	\$ 278,170	\$ 309,263	\$ 334,453	\$ 412,906	\$ 397,738	\$ 440,097
<b>Total</b>	<b>\$ 14,249,343</b>	<b>\$ 15,327,403</b>	<b>\$ 15,703,432</b>	<b>\$ 16,422,180</b>	<b>\$ 16,330,050</b>	<b>\$ 17,178,218</b>

<b>Program Data:</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2022-23</b>	<b>2023-24</b>
Staff FTE:						
Professional	80.49	82.49	88.00	86.00	92.00	92.00
Support Staff	88.83	90.83	91.69	95.93	92.14	92.14
<b>Total</b>	<b>169.32</b>	<b>173.32</b>	<b>179.69</b>	<b>181.93</b>	<b>184.14</b>	<b>184.14</b>
September Membership per Administrator	227.79	215.41	204.28	208.31	193.17	194.26
January Membership per Administrator	226.29	211.83	204.86	205.18	190.51	191.60





## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

#### Other Administrative Services

**Program:** Other Administrative Services

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

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

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

**Variance Discussion:** Expenditures have a net increase as compared to the 2022-23 projected actual after the following reductions and improvements.

Reductions

- None

Improvements/Increases

- Increased compensation for experience
- Educational credit compensation allowance
- Increases in compensation due to improvements to salary schedules
- Increase to convert administrative assistant position to assistant principal at Derby Ridge Elementary School

**Funding Sources:** District operating funds.



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

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

<u>Expenditure Object Category</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Original Budget 2022-23</u>	<u>Projected Actual 2022-23</u>	<u>Budget 2023-24</u>
Salaries	\$ 1,013,954	\$ 1,049,986	\$ 1,078,830	\$ 1,105,555	\$ 1,162,350	\$ 1,202,971
Employee Benefits	\$ 302,743	\$ 300,374	\$ 301,784	\$ 290,916	\$ 329,123	\$ 335,769
Services/Supplies	\$ 90,712	\$ 110,696	\$ 101,993	\$ 85,758	\$ 90,758	\$ 134,499
Total	\$ 1,407,409	\$ 1,461,056	\$ 1,482,607	\$ 1,482,229	\$ 1,582,231	\$ 1,673,239

<u>Program Data:</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2022-23</u>	<u>2023-24</u>
Staff FTE:	14.00	14.00	13.00	13.00	13.00	13.00



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET



**Program:** Business Services

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

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

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

**Variance Discussion:** Expenditures have a net increase as compared to 2022-23 projected actual after the following reductions and improvements.

Reductions

None

Improvements/Increases

- Increased compensation for experience
- Increases in compensation due to improvements to salary schedules

**Funding Sources:** District operating funds.



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

**Program:** Maintenance Services

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

<u>Expenditure Object Category</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Original Budget 2022-23</u>	<u>Projected Actual 2022-23</u>	<u>Budget 2023-24</u>
Salaries	\$ 8,028,644	\$ 8,243,448	\$ 8,227,718	\$ 8,996,980	\$ 8,506,238	\$ 9,479,301
Employee Benefits	\$ 3,240,531	\$ 2,846,714	\$ 2,738,309	\$ 2,463,840	\$ 3,160,593	\$ 3,386,668
Services/Supplies	\$ 9,758,918	\$ 10,808,305	\$ 11,330,884	\$ 12,833,385	\$ 12,580,768	\$ 13,612,375
Total	\$ 21,028,093	\$ 21,898,467	\$ 22,296,911	\$ 24,294,205	\$ 24,247,599	\$ 26,478,344

<u>Program Data:</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2022-23</u>	<u>2023-24</u>
Staff FTE:						
Administration	12.00	12.00	12.00	12.00	10.00	10.00
Support Staff	5.00	5.00	5.00	5.00	5.00	5.00
Maintenance Service Staff	43.00	44.00	42.00	42.00	43.00	43.00
Warehouse Staff	3.00	3.00	3.00	3.00	3.00	3.00
Custodial Service Staff	<u>147.15</u>	<u>151.65</u>	<u>131.86</u>	<u>131.86</u>	<u>132.13</u>	<u>132.13</u>
Total	210.15	215.65	193.86	193.86	193.13	193.13
Utilities:						
Electric	\$ 3,344,063	\$ 3,374,603	\$ 3,959,954	\$ 4,199,084	\$ 3,882,710	\$ 4,076,846
Natural Gas	\$ 376,567	\$ 650,534	\$ 927,088	\$ 795,010	\$ 965,670	\$ 1,013,954
Water/Sewer	\$ 571,417	\$ 586,521	\$ 625,833	\$ 706,535	\$ 696,720	\$ 731,556
Refuse Removal	\$ 384,487	\$ 425,157	\$ 460,960	\$ 484,528	\$ 458,283	\$ 481,197
	\$ 4,676,534	\$ 5,036,815	\$ 5,973,835	\$ 6,185,157	\$ 6,003,383	\$ 6,303,553



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

## Maintenance Services

**Program:** Maintenance Services

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

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

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

**Variance Discussion:** Expenditures have a net increase as compared to 2022-23 projected actual after the following reductions and improvements.

#### Reductions

- None



#### Improvements/Increases

- Increased compensation for experience
- Increases in compensation due to improvements to salary schedules
- Increases in utility budgets for expected rate increases
- Increase in districtwide fuel budget for possible rate increases
- Increase in FFE budget for the Russell Boulevard Elementary Addition and Renovation project
- Increase service and supply budget for district-wide water testing services

**Funding Sources:** District operating funds.



**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

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

<b>Expenditure Object Category</b>	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Original Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Budget 2023-24</b>
Salaries	\$ 385,704	\$ 561,685	\$ 623,964	\$ 583,775	\$ 654,253	\$ 707,132
Employee Benefits	\$ 112,187	\$ 156,660	\$ 197,585	\$ 174,382	\$ 203,391	\$ 214,578
Services/Supplies	\$ 506,252	\$ 247,371	\$ 343,163	\$ 557,400	\$ 527,400	\$ 557,400
<b>Total</b>	<b>\$ 1,004,143</b>	<b>\$ 965,716</b>	<b>\$ 1,164,712</b>	<b>\$ 1,315,557</b>	<b>\$ 1,385,044</b>	<b>\$ 1,479,110</b>

<b>Program Data:</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2022-23</b>	<b>2023-24</b>
Staff FTE:						
Professional Staff	4.00	4.00	7.00	7.00	7.00	7.00
Support Staff	3.00	3.00	5.00	5.00	5.00	5.00



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET



**Program:** Security Services

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

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

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

**Variance Discussion:** Expenditures have a net increase as compared to 2022-23 projected actual after the following reductions and improvements.



Reductions

- None

Improvements/Increases

- Increased compensation for experience
- Increased compensation due to improvements to salary schedules
- Increase in service and supply budget to cover School Resource Officer agreement with the City of Columbia

**Funding Sources:** District operating funds.





**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

---

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

<b>Expenditure Object Category</b>	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Original Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Budget 2023-24</b>
Salaries	\$ 111,582	\$ 137,467	\$ 120,000	\$ 124,800	\$ 124,827	\$ 124,827
Employee Benefits	\$ 25,152	\$ 27,313	\$ 25,142	\$ 26,119	\$ 27,274	\$ 27,273
Services/Supplies	\$ 10,087,269	\$ 9,065,425	\$ 11,923,685	\$ 12,443,305	\$ 12,742,947	\$ 13,815,483
<b>Total</b>	<b>\$ 10,224,003</b>	<b>\$ 9,230,205</b>	<b>\$ 12,068,827</b>	<b>\$ 12,594,224</b>	<b>\$ 12,895,048</b>	<b>\$ 13,967,583</b>

<b>Program Data:</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2022-23</b>	<b>2023-24</b>
<u>Contracted Services:</u>						
Number of Buses	180	180	199	205	184	164
Eligible Miles	1,804,551	1,398,834	1,925,261	2,050,000	2,066,636	2,050,000
Total Miles	2,126,624	1,699,659	2,414,242	2,225,000	2,281,702	2,250,000
Cost per Mile	\$ 4.81	\$ 5.43	\$ 5.00	\$ 5.66	\$ 5.65	\$ 6.21
Eligible Riders (Average Daily) Includes those less than 1 mile (estimated 165)	9,730	5,081	7,660	8,000	8,493	8,500
Staff FTE:	1.00	1.00	1.00	1.00	1.00	1.00



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

## Transportation Services

**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 2022-23 projected actual after the following reductions and improvements.

#### Reductions

- None



#### Improvements/Increases

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

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

**Funding Sources:** District operating funds.



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

**Program:** Research and Information Systems

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

<u>Expenditure Object Category</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Original Budget 2022-23</u>	<u>Projected Actual 2022-23</u>	<u>Budget 2023-24</u>
Salaries	\$ 1,285,972	\$ 1,572,812	\$ 1,650,106	\$ 1,712,839	\$ 1,779,251	\$ 1,880,859
Employee Benefits	\$ 352,874	\$ 423,849	\$ 453,646	\$ 453,156	\$ 482,645	\$ 502,943
Services/Supplies	\$ 412,959	\$ 626,070	\$ 652,339	\$ 1,065,709	\$ 1,108,341	\$ 862,585
Total	<u>\$ 2,051,805</u>	<u>\$ 2,622,731</u>	<u>\$ 2,756,091</u>	<u>\$ 3,231,704</u>	<u>\$ 3,370,237</u>	<u>\$ 3,246,387</u>

<u>Program Data:</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2022-23</u>	<u>2023-24</u>
Staff FTE:						
Professional	11.00	11.00	12.00	12.00	12.00	12.00
Human Resources Support Staff	9.00	9.00	10.00	10.00	10.00	10.00
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00
Total	<u>21.00</u>	<u>21.00</u>	<u>23.00</u>	<u>23.00</u>	<u>23.00</u>	<u>23.00</u>



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

#### Research and Information Systems

**Program:** Research and Information Systems

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

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

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

**Variance Discussion:** This section has a net increase as compared to 2022-23 projected actual after the following reductions and improvements.

Reductions

- Decrease in service and supply budget due to purchase of new student information system in prior year and need for payment of current and prior system payments for one year

Improvements/Increases

- Increased compensation for experience
- Increased compensation due to improvement of salary schedules

**Funding Sources:** District operating funds.



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**Program:** Community Services

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

<b>Expenditure Object Category</b>	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Original Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Budget 2023-24</b>
Salaries	\$ 334,771	\$ 386,241	\$ 472,686	\$ 517,390	\$ 484,650	\$ 501,938
Employee Benefits	\$ 88,550	\$ 100,186	\$ 112,901	\$ 118,480	\$ 118,144	\$ 120,876
Services/Supplies	\$ 407,773	\$ 527,577	\$ 462,979	\$ 3,455,804	\$ 1,072,534	\$ 1,612,804
<b>Total</b>	<b>\$ 831,094</b>	<b>\$ 1,014,004</b>	<b>\$ 1,048,566</b>	<b>\$ 4,091,674</b>	<b>\$ 1,675,328</b>	<b>\$ 2,235,618</b>

<b>Program Data:</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2022-23</b>	<b>2023-24</b>
Staff FTE:						
Community Relations	3.00	4.00	4.00	4.00	4.00	4.00
Infant and Toddler Program - DHS	1.00	1.00	1.00	1.00	1.00	1.00
<b>Total</b>	<b>4.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

## Community Services

**Program:** Community Services

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

**Mission:** Community Services encompass Community Relations Programs, Print Center, Enrichment Summer School and other family/student services.

**Program Information:** This program represents District expenditures for activities of the Community Relations Department, Partners in Education, Infant and Toddler Program, volunteers, and summer schools (fee basis) programs, as well as the Image Technologies print center.

**Variance Discussion:** Expenditures have a net increase as compared to 2022-23 projected actual after the following reductions and improvements.

Reductions

- None

Improvements/Increases

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

**Funding Sources:** District operating funds. For 2023-24, this includes federal stimulus funds to support tutoring services and after school programming.



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

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

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

<b>Expenditure Object Category</b>	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Original Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Budget 2023-24</b>
Salaries	\$ 2,568,179	\$ 2,851,896	\$ 2,931,753	\$ 3,116,821	\$ 3,028,755	\$ 3,219,869
Employee Benefits	\$ 948,391	\$ 1,023,912	\$ 1,048,653	\$ 1,017,058	\$ 1,092,651	\$ 1,132,637
Services/Supplies	\$ 154,914	\$ 108,970	\$ 143,309	\$ 286,331	\$ 135,310	\$ 321,475
<b>Total</b>	<b>\$ 3,671,484</b>	<b>\$ 3,984,778</b>	<b>\$ 4,123,715</b>	<b>\$ 4,420,210</b>	<b>\$ 4,256,716</b>	<b>\$ 4,673,981</b>

Enrollment (September head counts)	678	678	600	441	597	600
------------------------------------	-----	-----	-----	-----	-----	-----

<b>Program Data:</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2022-23</b>	<b>2023-24</b>
Staff FTE:						
Administrator	1.00	1.00	1.00	1.00	1.00	1.00
Pre School Teachers - Title I	7.00	7.00	9.00	9.00	8.00	8.00
Pre School Teachers - Locally funded	19.25	19.25	20.00	20.00	20.00	20.00
Permanent Substitutes - Locally Funded	-	-	-	-	1.00	1.00
Screeners/Family Dev Advocate - Locally funded	2.23	2.23	1.23	1.23	1.23	1.23
Instructional Aide - Title I	9.00	9.00	8.00	8.00	7.00	7.00
Instructional Aide - Locally funded	19.00	24.00	24.00	24.00	24.00	24.00
Pre School Support - Locally funded	2.00	2.00	2.00	2.00	2.53	2.53
<b>Total</b>	<b>59.48</b>	<b>64.48</b>	<b>65.23</b>	<b>65.23</b>	<b>64.76</b>	<b>64.76</b>





## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

#### Early Childhood Education

<b>Program:</b>	<b>Early Childhood Education (Title Funded and Locally Funded)</b>
<b>Function(s):</b>	<b>Early Childhood Education 3512, 3525 and 3912</b>
<b>Mission:</b>	Early Childhood programming includes locally funded and Title I funded pre-kindergarten and Missouri Preschool Project programs.
<b>Program Information:</b>	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.
<b>Variance Discussion:</b>	Expenditures have a net increase as compared to 2022-23 projected actual after the following reductions and improvements.  <u>Reductions</u> <ul style="list-style-type: none"><li>• None</li></ul> <u>Improvements/Increases</u> <ul style="list-style-type: none"><li>• Increased compensation for experience</li><li>• Increased compensation due to improvement to salary schedules</li><li>• Educational credit compensation allowance</li></ul>
<b>Funding Sources:</b>	District operating funds and Title I funds are used and reflected in this budget.



**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

**Program:** Parents as Teachers

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

<u>Expenditure Object Category</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Original Budget 2022-23</u>	<u>Projected Actual 2022-23</u>	<u>Budget 2023-24</u>
Salaries	\$ 943,944	\$ 898,328	\$ 980,412	\$ 1,018,639	\$ 1,047,057	\$ 1,135,404
Employee Benefits	\$ 288,046	\$ 262,118	\$ 285,451	\$ 292,153	\$ 305,333	\$ 327,459
Services/Supplies	\$ 56,652	\$ 45,817	\$ 50,409	\$ 69,000	\$ 60,746	\$ 71,800
Total	\$ 1,288,642	\$ 1,206,263	\$ 1,316,272	\$ 1,379,792	\$ 1,413,136	\$ 1,534,663
 <b>Children Served</b>	 1,412	 1,300	 1,150	 1,100	 1,257	 1,300
 <b>Program Data:</b>	 <u>2019-20</u>	 <u>2020-21</u>	 <u>2021-22</u>	 <u>2022-23</u>	 <u>2022-23</u>	 <u>2023-24</u>
Staff FTE:						
Teachers	16.00	16.00	16.14	16.14	16.14	17.14
Administration	1.00	1.00	1.00	1.00	1.00	1.00
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00
Total	18.00	18.00	18.14	18.14	18.14	19.14
 State Funding	 \$ 696,630	 \$ 720,492	 \$ 785,171	 \$ 682,755	 \$ 785,171	 \$ 785,171
Percentage funded	54.06%	59.73%	59.65%	49.48%	55.56%	51.16%



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

Parents  
As  
Teachers

**Program:** Parents as Teachers

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

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

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

**Variance Discussion:** Expenditures have a net increase as compared to 2022-23 projected actual after the following reductions and improvements.

Reductions

- None

Improvements/Increases

- Increased compensation for experience
- Increased compensation to improvements to salary schedules
- Increase 1.0 FTE for additional Parent Educator

**Funding Sources:** District operating funds.



**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

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

<u>Expenditure Object Category</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Original Budget 2022-23</u>	<u>Projected Actual 2022-23</u>	<u>Budget 2023-24</u>
Salaries	\$ -	\$ -		\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -		\$ -	\$ -	\$ -
Services/Supplies	\$ -	\$ -		\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -		\$ -	\$ -	\$ -
Other Financing Uses	<u>\$ 2,674,219</u>	<u>\$ 16,441,888</u>	<u>\$ 1,653,509</u>	<u>\$ 642,740</u>	<u>\$ 3,753,529</u>	<u>\$ 746,751</u>
Total	<u>\$ 2,674,219</u>	<u>\$ 16,441,888</u>	<u>\$ 1,653,509</u>	<u>\$ 642,740</u>	<u>\$ 3,753,529</u>	<u>\$ 746,751</u>
 <b>Interfund Transfers</b>						
To Cap Proj Fund various	\$ 185,444	\$ 1,339,467	\$ 1,224,483	\$ 100,000	\$ 3,340,979	\$ 100,000
To Cap Proj Nature School Lease Payment	\$ -	\$ -	\$ -	\$ 130,190	\$ -	\$ 233,351
To Cap Proj Technology Equip Lease Purchase	\$ 795,406	\$ 787,944	\$ -	\$ -	\$ -	\$ -
To Cap Proj Admin Bldg Lease Purchase	\$ 515,271	\$ 518,605	\$ 406,325	\$ 412,550	\$ 412,550	\$ 413,400
To Cap Proj Rainforest Bldg Lease Purchase	\$ 121,590	\$ -	\$ -	\$ -	\$ -	\$ -
To Nutrition Services Fund	\$ 877,865	\$ 1,565,178	\$ -	\$ -	\$ -	\$ -
To Adult Education Fund	\$ 178,643	\$ 115,190	\$ 22,901	\$ -	\$ -	\$ -
To Teachers Fund	\$ -	\$ 12,115,504	\$ -	\$ -	\$ -	\$ -
	<u>\$ 2,674,219</u>	<u>\$ 16,441,888</u>	<u>\$ 1,653,709</u>	<u>\$ 642,740</u>	<u>\$ 3,753,529</u>	<u>\$ 746,751</u>



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET



**Program:** Other Financing Uses

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

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

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



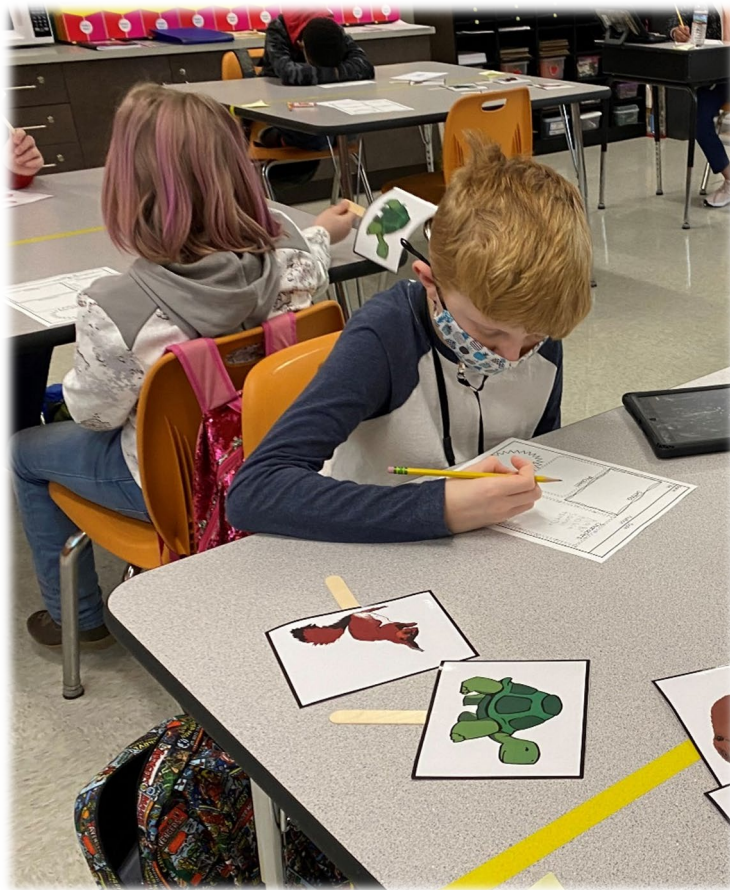
**Variance Discussion:** The other financing increases shown are the expected interfund transfers necessary to avoid budgeting for a deficit in the teachers (special) fund when necessary, as well as transfers to the capital projects fund for various capital leases and needed projects.

**Funding Sources:** N/A



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET







## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

# Summary of Locations







# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

---





**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**Program:** Summary Budget by Location  
**Function(s):** Total All Functions - Operating Funds

<u>Expenditure Location</u>	<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Original Budget 2022-23</u>	<u>Projected Actual 2022-23</u>	<u>Budget 2023-24</u>
All Schools	\$ 16,540,071	\$ 18,052,962	\$ 21,279,060	\$ 27,563,250	\$ 40,593,043	\$ 36,122,403	\$ 38,632,061
All Secondary Schools	\$ 1,694,806	\$ 2,064,795	\$ 2,575,313	\$ 2,564,713	\$ 3,063,024	\$ 2,583,606	\$ 2,880,274
Hickman High	\$ 14,646,181	\$ 15,034,829	\$ 15,180,611	\$ 15,793,647	\$ 15,491,691	\$ 15,502,346	\$ 16,137,693
Rock Bridge High	\$ 14,003,816	\$ 14,635,326	\$ 14,977,159	\$ 14,961,062	\$ 14,663,349	\$ 14,250,290	\$ 15,010,990
Battle High	\$ 13,028,275	\$ 13,761,423	\$ 13,564,160	\$ 13,610,379	\$ 13,813,342	\$ 13,699,162	\$ 14,096,346
Douglass High	\$ 2,320,307	\$ 2,335,371	\$ 2,447,535	\$ 2,615,501	\$ 2,696,783	\$ 2,677,499	\$ 2,760,280
All Middle Schools	\$ 584,739	\$ 763,914	\$ 568,579	\$ 1,645,648	\$ 957,737	\$ 696,400	\$ 1,025,812
Jefferson Middle	\$ 5,496,853	\$ 5,593,085	\$ 5,216,929	\$ 5,972,280	\$ 6,162,749	\$ 6,128,185	\$ 6,346,774
Oakland Middle	\$ 5,600,079	\$ 6,061,133	\$ 5,959,195	\$ 6,319,686	\$ 6,308,582	\$ 5,953,083	\$ 6,168,074
West Middle	\$ 5,525,541	\$ 5,894,837	\$ 5,709,619	\$ 5,216,455	\$ 4,993,709	\$ 4,787,689	\$ 4,986,188
Gentry Middle	\$ 7,187,741	\$ 7,203,298	\$ 6,254,066	\$ 6,380,478	\$ 6,378,891	\$ 6,346,639	\$ 6,588,389
Lange Middle	\$ 5,159,150	\$ 5,402,353	\$ 5,404,234	\$ 5,864,801	\$ 5,777,762	\$ 5,407,479	\$ 5,636,206
Smithton Middle	\$ 6,308,940	\$ 6,599,290	\$ 6,063,550	\$ 5,796,503	\$ 5,694,968	\$ 5,602,168	\$ 5,848,254
John Warner Middle School	\$ 3,243	\$ 611,216	\$ 6,362,904	\$ 5,392,795	\$ 5,367,353	\$ 5,528,927	\$ 5,701,771
Juvenile Justice Center	\$ 154,871	\$ 165,452	\$ 174,677	\$ 125,663	\$ 147,348	\$ 203,087	\$ 214,572
CORE-Quest	\$ 1,978,777	\$ 1,219,154	\$ 1,245,876	\$ 1,273,150	\$ 1,303,032	\$ 1,202,116	\$ 1,253,715
CORE-BGTM	\$ 130,329	\$ 136,775	\$ 130,039	\$ 49,516	\$ 2,733	\$ -	\$ 61,000
Park Avenue Head Start	\$ 281,266	\$ 290,888	\$ 282,243	\$ 303,210	\$ 320,921	\$ 233,377	\$ 239,118
Elementary Gifted	\$ 1,137,562	\$ 1,130,250	\$ 1,085,931	\$ 1,133,574	\$ 1,173,840	\$ 1,121,754	\$ 1,162,657
All Elementary	\$ 2,186,770	\$ 2,098,822	\$ 5,135,045	\$ 2,192,597	\$ 2,975,489	\$ 2,215,505	\$ 4,011,580
Benton Elementary	\$ 2,646,586	\$ 2,661,557	\$ 2,428,865	\$ 2,741,941	\$ 2,577,047	\$ 2,570,226	\$ 2,658,032
Blue Ridge Elementary	\$ 3,652,513	\$ 4,005,027	\$ 3,970,397	\$ 3,993,036	\$ 3,988,656	\$ 3,949,951	\$ 4,101,985
Fairview Elementary	\$ 3,711,059	\$ 3,734,164	\$ 3,861,790	\$ 3,940,985	\$ 3,951,837	\$ 3,831,813	\$ 4,042,370
Grant Elementary	\$ 2,389,654	\$ 2,384,761	\$ 2,325,866	\$ 2,451,847	\$ 2,426,080	\$ 2,628,822	\$ 2,736,382
Locust Street Expressive Arts Elementary	\$ 2,160,738	\$ 1,914,667	\$ 2,062,738	\$ 2,205,989	\$ 2,207,066	\$ 2,460,747	\$ 2,544,852
Cedar Ridge Elementary	\$ 3,354,156	\$ 3,357,989	\$ 3,366,411	\$ 3,656,946	\$ 3,688,789	\$ 3,822,628	\$ 3,950,508
Parkade Elementary	\$ 3,498,564	\$ 3,731,812	\$ 3,751,681	\$ 3,448,719	\$ 3,553,495	\$ 3,687,882	\$ 3,861,905
New Haven Elementary	\$ 2,748,708	\$ 3,028,618	\$ 3,059,222	\$ 3,263,786	\$ 3,226,923	\$ 3,088,899	\$ 3,218,854
Ridgeway Elementary	\$ 1,999,199	\$ 2,044,012	\$ 1,936,297	\$ 1,894,228	\$ 1,909,168	\$ 1,864,609	\$ 1,939,581
Rock Bridge Elementary	\$ 3,449,139	\$ 3,274,870	\$ 3,411,669	\$ 3,655,323	\$ 3,582,561	\$ 4,291,899	\$ 4,390,092
Beulah Ralph Elementary	\$ 4,379,527	\$ 4,675,200	\$ 4,917,322	\$ 5,082,477	\$ 5,074,428	\$ 5,262,796	\$ 5,472,851
Russell Elementary	\$ 3,618,958	\$ 3,857,108	\$ 4,077,008	\$ 4,033,766	\$ 4,061,957	\$ 3,815,996	\$ 4,078,004
Shepard Elementary	\$ 3,938,632	\$ 4,366,089	\$ 3,802,687	\$ 3,923,181	\$ 4,053,994	\$ 4,280,071	\$ 4,461,022
West Blvd Elementary	\$ 3,773,163	\$ 3,774,453	\$ 3,637,867	\$ 3,640,922	\$ 3,650,537	\$ 3,796,902	\$ 3,934,939
Derby Ridge Elementary	\$ 3,806,476	\$ 4,434,550	\$ 4,567,230	\$ 4,371,996	\$ 4,234,962	\$ 4,322,522	\$ 4,492,395
Two Mile Prairie Elementary	\$ 1,710,211	\$ 1,734,196	\$ 1,680,608	\$ 1,536,037	\$ 1,546,300	\$ 1,593,723	\$ 1,646,381
Alpha Hart Elementary	\$ 3,640,949	\$ 3,772,427	\$ 3,782,381	\$ 4,379,020	\$ 4,393,689	\$ 4,228,757	\$ 4,456,127
Midway Elementary	\$ 1,989,271	\$ 2,030,560	\$ 1,959,421	\$ 1,972,258	\$ 1,973,666	\$ 2,024,254	\$ 2,126,389
Paxton Keeley Elementary	\$ 4,613,172	\$ 4,884,781	\$ 4,447,109	\$ 4,547,416	\$ 4,556,308	\$ 4,594,222	\$ 4,750,151
Mill Creek Elementary	\$ 4,061,567	\$ 4,194,098	\$ 4,169,927	\$ 4,411,481	\$ 4,397,302	\$ 4,205,236	\$ 4,368,173
Battle Elementary	\$ 3,724,069	\$ 3,731,634	\$ 3,822,257	\$ 3,937,741	\$ 4,014,368	\$ 3,719,011	\$ 3,909,616
Hospital School (Mid-MO)	\$ 148,860	\$ 73,078	\$ 77,980	\$ 71,742	\$ 75,322	\$ 72,333	\$ 74,671
Career Center	\$ 4,834,917	\$ 5,037,790	\$ 4,909,847	\$ 5,339,307	\$ 5,443,653	\$ 5,282,864	\$ 5,627,373
Administration	\$ 9,957,445	\$ 10,562,930	\$ 11,702,032	\$ 12,005,565	\$ 12,690,498	\$ 12,774,251	\$ 13,915,603
Adult Learning Center	\$ 19,627	\$ 12,901	\$ 39	\$ 22,000	\$ 13,980	\$ 13,980	\$ 13,980
Homebound	\$ 39,609	\$ 38,167	\$ 16,136	\$ 22,716	\$ 11,756	\$ 42,292	\$ 43,369
Center for Early Learning - North	\$ 5,709,818	\$ 6,139,870	\$ 6,850,377	\$ 7,471,707	\$ 7,544,970	\$ 7,250,846	\$ 7,677,338
ECSE-Rainforest Pkwy	\$ 556,912	\$ 848,655	\$ 963,320	\$ 936,341	\$ 953,591	\$ 818,686	\$ 847,061
ACE (Suspension Center)	\$ 122,189	\$ 103,448	\$ 114,370	\$ 105,039	\$ 113,917	\$ 125,418	\$ 130,064
Rosetta Avenue Learning Center	\$ 76,408	\$ 46,488	\$ 785,118	\$ 919,278	\$ 855,689	\$ 779,223	\$ 821,904
Board of Education	\$ 1,012,102	\$ 938,495	\$ 934,153	\$ 1,432,053	\$ 1,193,910	\$ 903,000	\$ 1,036,200
Summer School	\$ 4,479,744	\$ 1,048,605	\$ 3,066,571	\$ 6,396,317	\$ 7,102,803	\$ 4,758,705	\$ 5,273,609
Business Office	\$ 2,997,417	\$ 3,831,850	\$ 17,672,432	\$ 1,251,793	\$ 1,914,952	\$ 5,056,595	\$ 2,132,155
Facilities Warehouse	\$ 165,025	\$ 178,803	\$ 161,820	\$ 182,174	\$ 171,419	\$ 207,610	\$ 213,711
Hickman Pool	\$ 25,011	\$ 56,497	\$ 11,650	\$ 41,489	\$ 6,000	\$ 6,000	\$ 6,000
Facilities and Construction	\$ 3,939,600	\$ 3,919,318	\$ 4,060,188	\$ 4,301,293	\$ 4,687,276	\$ 4,813,134	\$ 5,313,715
Transportation	\$ 10,459,266	\$ 9,166,755	\$ 7,679,072	\$ 10,172,354	\$ 9,737,607	\$ 9,994,387	\$ 10,779,581
<b>Total</b>	<b>\$ 217,379,578</b>	<b>\$ 222,651,396</b>	<b>\$ 249,660,583</b>	<b>\$ 248,535,171</b>	<b>\$ 263,472,822</b>	<b>\$ 257,202,005</b>	<b>\$ 269,808,697</b>

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



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

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

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

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

<b>Expenditure Object Category</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Original Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Budget 2023-24</b>
Salaries	\$2,562,282	\$2,974,999	\$3,199,321	\$2,997,361	\$3,123,050
Employee Benefits	\$900,602	\$1,046,324	\$1,049,103	\$1,073,230	\$1,103,850
Services/Supplies	<u>\$319,497</u>	<u>\$357,697</u>	<u>\$145,265</u>	<u>\$158,166</u>	<u>\$229,227</u>
<b>Total</b>	<b>\$3,782,381</b>	<b>\$4,379,020</b>	<b>\$4,393,689</b>	<b>\$4,228,757</b>	<b>\$4,456,127</b>

**Enrollment: 462**  
**Staff FTE: 67.31**

**Principal: Amanda Minear**  
**Assistant Principal: Kelly Isenogle**

**Mascot:**  
**Huskies**



**School Colors: Blue and Green**



**Alpha Hart Lewis Elementary**



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**Eliot Battle Elementary School**

An Excellent Education for All Students

**Mission Statement:**

*To foster learning through developing a Positive attitude, showing Respect for ourselves and others, Improving everyday, showing Determination in overcoming obstacles, and having Enthusiasm for learning.*

<b>Expenditure Object Category</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Original Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Budget 2023-24</b>
Salaries	\$2,624,627	\$2,690,516	\$2,906,876	\$2,606,340	\$2,729,877
Employee Benefits	\$944,036	\$966,677	\$948,423	\$938,852	\$967,988
Services/Supplies	<u>\$253,594</u>	<u>\$280,548</u>	<u>\$159,069</u>	<u>\$173,819</u>	<u>\$211,751</u>
Total	\$3,822,257	\$3,937,741	\$4,014,368	\$3,719,011	\$3,909,616

**Enrollment: 384**  
**Staff FTE: 62.17**

**Principal: Kyra Yung**  
**Assistant Principal: Dan Kelly**

**Mascot:**



**Lions**

**School Colors: Navy Blue and Silver**



**Eliot Battle Elementary**



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**Benton STEM Elementary School**

**Learning through Discovery, Leading with Character**

**School Mission:**

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

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

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

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

<b>Expenditure Object Category</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Original Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Budget 2023-24</b>
Salaries	\$1,652,133	\$1,784,024	\$1,881,750	\$1,819,341	\$1,903,224
Employee Benefits	\$584,658	\$600,886	\$602,166	\$633,354	\$652,804
Services/Supplies	<u>\$192,074</u>	<u>\$357,031</u>	<u>\$93,131</u>	<u>\$117,531</u>	<u>\$102,004</u>
Total	\$2,428,865	\$2,741,941	\$2,577,047	\$2,570,226	\$2,658,032

**Enrollment: 216**  
**Staff FTE: 39.97**

Principal: Sarah Sicht  
Assistant Principal: Allison Chostner

**Mascot:**

**Bees**



**School Colors: Yellow and Black**



**Benton STEM Elementary**





**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**Beulah Ralph Elementary School**

Home of the Timberwolves

**Mission Statement:**

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

**Vision Statement:**

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

<b>Expenditure Object Category</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Original Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Budget 2023-24</b>
Salaries	\$3,355,820	\$3,446,773	\$3,639,213	\$3,672,567	\$3,828,704
Employee Benefits	\$1,209,496	\$1,197,681	\$1,183,394	\$1,324,008	\$1,361,402
Services/Supplies	<u>\$352,006</u>	<u>\$438,023</u>	<u>\$251,821</u>	<u>\$266,221</u>	<u>\$282,745</u>
Total	\$4,917,322	\$5,082,477	\$5,074,428	\$5,262,796	\$5,472,851

**Enrollment: 678**  
**Staff FTE: 86.41**

**Principal: Lance Foulk**  
**Assistant Principal: Marekka Nickens**

**Mascot:**   
**Timberwolves**  
**School Colors: Green and Blue**



**Beulah Ralph Elementary**



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**Blue Ridge Elementary School**

An Excellent Education for All Students

**Mission Statement:**

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

<b>Expenditure Object Category</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Original Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Budget 2023-24</b>
Salaries	\$2,720,851	\$2,705,285	\$2,889,499	\$2,787,586	\$2,909,778
Employee Benefits	\$967,697	\$951,468	\$945,595	\$999,403	\$1,028,010
Services/Supplies	<u>\$281,849</u>	<u>\$336,283</u>	<u>\$153,562</u>	<u>\$162,962</u>	<u>\$164,197</u>
Total	\$3,970,397	\$3,993,036	\$3,988,656	\$3,949,951	\$4,101,985

**Enrollment: 419**  
**Staff FTE: 62.89**

**Principal: Rebecca Babcock**  
**Assistant Principal: Vacant**

**Mascot:**



**Mustangs**

**School Colors: Blue and White**



**Blue Ridge Elementary**





**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**Cedar Ridge Elementary School**

An Excellent Education for All Students

**Vision Statement:** CARE, LOVE, LEARN!

<u>Expenditure Object Category</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Original Budget 2022-23</u>	<u>Projected Actual 2022-23</u>	<u>Budget 2023-24</u>
Salaries	\$2,308,785	\$2,470,506	\$2,717,165	\$2,698,646	\$2,818,481
Employee Benefits	\$827,275	\$884,538	\$866,853	\$995,088	\$1,024,680
Services/Supplies	<u>\$230,351</u>	<u>\$301,902</u>	<u>\$104,771</u>	<u>\$128,894</u>	<u>\$107,347</u>
Total	\$3,366,411	\$3,656,946	\$3,688,789	\$3,822,628	\$3,950,508

**Enrollment: 472**  
**Staff FTE: 62.43**

**Principal: Carlei Wies**  
**Assistant Principal: Vacant**

**Mascot:**



**Cardinals**

**School Colors: Red and White**



**Cedar Ridge Elementary**



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**Derby Ridge Elementary School**

*Always Learners, Always Leaders, Always Dragons!*

**Mission Statement:**

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

**Vision Statement:**

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

<b>Expenditure Object Category</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Original Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Budget 2023-24</b>
Salaries	\$3,087,570	\$2,908,039	\$3,087,024	\$3,051,821	\$3,199,101
Employee Benefits	\$1,085,990	\$1,021,885	\$1,021,740	\$1,089,503	\$1,122,251
Services/Supplies	<u>\$393,670</u>	<u>\$442,072</u>	<u>\$126,198</u>	<u>\$181,198</u>	<u>\$171,043</u>
Total	\$4,567,231	\$4,371,995	\$4,234,962	\$4,322,522	\$4,492,395

**Enrollment: 395**  
**Staff FTE: 68.48**

**Principal: Tina Woods**  
**Assistant Principal: Laura Shaw**

**Mascot:**

**Dragons**



**School Colors: Purple and Green**



**Derby Ridge Elementary**



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**Fairview Elementary School**

*An Excellent Education for All Students*

**Mission Statement:**

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

<b>Expenditure Object Category</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Original Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Budget 2023-24</b>
Salaries	\$2,763,618	\$2,785,301	\$2,898,009	\$2,727,800	\$2,918,507
Employee Benefits	\$897,458	\$899,320	\$896,285	\$921,470	\$969,835
Services/Supplies	<u>\$200,714</u>	<u>\$256,364</u>	<u>\$157,543</u>	<u>\$182,543</u>	<u>\$154,028</u>
<b>Total</b>	<b>\$3,861,790</b>	<b>\$3,940,985</b>	<b>\$3,951,837</b>	<b>\$3,831,813</b>	<b>\$4,042,370</b>

**Enrollment: 468**  
**Staff FTE: 49.70**

**Principal: Dr. Tyler Simmons**  
**Assistant Principal: Nichole Salas**

**Mascot:**



**Falcons**

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



**Fairview Elementary**



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

### Grant Elementary School

A Community of Learners

#### Mission Statement:

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

#### Vision Statement:

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

<u>Expenditure Object Category</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Original Budget 2022-23</u>	<u>Projected Actual 2022-23</u>	<u>Budget 2023-24</u>
Salaries	\$1,671,423	\$1,725,044	\$1,793,129	\$1,910,617	\$1,996,433
Employee Benefits	\$532,881	\$549,566	\$552,625	\$638,479	\$658,877
Services/Supplies	<u>\$121,562</u>	<u>\$177,237</u>	<u>\$80,326</u>	<u>\$79,726</u>	<u>\$81,072</u>
Total	\$2,325,866	\$2,451,847	\$2,426,080	\$2,628,822	\$2,736,382

**Enrollment: 327**  
**Staff FTE: 41.43**

Principal: Dr. Jennifer Wingert

Mascot:



Generals

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



**Grant Elementary**





**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**Locust Street Expressive Arts Elementary School**

**An Excellent Education for All Students**

**Mission Statement:**

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

**Vision Statement:**

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

<b>Expenditure Object Category</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Original Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Budget 2023-24</b>
Salaries	\$1,385,384	\$1,507,495	\$1,588,267	\$1,733,223	\$1,811,453
Employee Benefits	\$470,199	\$528,679	\$525,622	\$606,986	\$625,645
Services/Supplies	<u>\$207,155</u>	<u>\$169,815</u>	<u>\$93,177</u>	<u>\$120,538</u>	<u>\$107,754</u>
Total	\$2,062,738	\$2,205,989	\$2,207,066	\$2,460,747	\$2,544,852

**Enrollment: 275**  
**Staff FTE: 38.34**

**Principal: Julia Coggins**

**Mascot:**



**Phoenix**

**School Colors: Purple, Green and Orange**



**Locust Street Elementary**



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**Midway Heights Elementary School**

*Learning Together to Achieve Success for ALL*

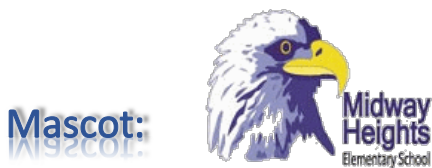
**Vision Statement:**

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

<b>Expenditure Object Category</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Original Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Budget 2023-24</b>
Salaries	\$1,407,335	\$1,380,579	\$1,455,070	\$1,464,161	\$1,531,920
Employee Benefits	\$444,850	\$449,061	\$447,672	\$504,169	\$520,252
Services/Supplies	<u>\$107,236</u>	<u>\$142,618</u>	<u>\$70,924</u>	<u>\$55,924</u>	<u>\$74,217</u>
<b>Total</b>	<b>\$1,959,421</b>	<b>\$1,972,258</b>	<b>\$1,973,666</b>	<b>\$2,024,254</b>	<b>\$2,126,389</b>

**Enrollment: 261**  
**Staff FTE: 28.82**

Principal: Dr. David Stallo



**Eagles**

**School Colors: Blue and Yellow**



**Midway Heights Elementary**



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**Mill Creek Elementary School**

An Excellent Education for All Students

**Mission Statement:**

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

<b>Expenditure Object Category</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Original Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Budget 2023-24</b>
Salaries	\$2,951,969	\$3,117,868	\$3,257,790	\$3,054,813	\$3,192,916
Employee Benefits	\$951,443	\$1,015,464	\$1,011,325	\$1,013,426	\$1,046,746
Services/Supplies	<u>\$266,515</u>	<u>\$278,149</u>	<u>\$128,187</u>	<u>\$137,087</u>	<u>\$128,511</u>
Total	\$4,169,927	\$4,411,482	\$4,397,302	\$4,205,326	\$4,368,173

**Enrollment: 593**  
**Staff FTE: 58.28**

**Principal: Tabettha Rawlings**  
**Assistant Principal: Amy Rogers**

**Mascot:**  **MILL CREEK  
ELEMENTARY**

**Cougars**

**School Colors: Blue and Gray**



**Mill Creek Elementary**





**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**New Haven Elementary School**

An Excellent Education for All Students

**Mission Statement:**

*The New Haven community will meet the developmental needs of the whole child by ensuring academic achievement by all students, collaborating with and welcoming families, and creating a positive and inclusive learning environment.*

**Vision Statement:**

*All can learn. All can achieve. All can SHINE!*

<b>Expenditure Object Category</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Original Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Budget 2023-24</b>
Salaries	\$2,071,355	\$2,170,324	\$2,262,817	\$2,127,995	\$2,221,547
Employee Benefits	\$689,669	\$736,521	\$723,725	\$735,148	\$756,065
Services/Supplies	<u>\$298,198</u>	<u>\$356,941</u>	<u>\$240,381</u>	<u>\$225,756</u>	<u>\$241,242</u>
Total	\$3,059,221	\$3,263,786	\$3,226,923	\$3,088,899	\$3,218,854

**Enrollment: 237**  
**Staff FTE: 41.70**

Principal: Kristina Contrades

**Mascot:**



**Stars**

**School Colors: Blue and Gray**



**New Haven Elementary**



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**Parkade Elementary School**

*Together, Inspiring Lifelong Learners*

**Mission Statement:**

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

**Vision Statement:**

*One FAMILY...Learning, Discovering and Growing Together*

<b>Expenditure Object Category</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Original Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Budget 2023-24</b>
Salaries	\$2,567,031	\$2,392,300	\$2,524,902	\$2,604,735	\$2,718,222
Employee Benefits	\$942,457	\$847,131	\$840,955	\$933,109	\$959,870
Services/Supplies	<u>\$242,193</u>	<u>\$209,288</u>	<u>\$187,638</u>	<u>\$150,038</u>	<u>\$183,813</u>
Total	\$3,751,681	\$3,448,719	\$3,553,495	\$3,687,882	\$3,861,905

**Enrollment: 364**  
**Staff FTE: 62.31**

**Principal: Amy Watkins**  
**Assistant Principal: Brian Rehg**

**Mascot:**



**Panthers**

**School Colors: Blue and Yellow**



**Parkade Elementary**



### Paxton Keeley Elementary School

An Excellent Education for All Students

#### Mission and Vision Statement:

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

*Paxton Keeley staff look forward to providing scholars with an outstanding educational experience. At Paxton Keeley, we strive to maintain a reputation of excellence as we seek to meet the needs of all children in our school. Our staff members bring a wealth of experience, which enhances the school.*

<u>Expenditure Object Category</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Original Budget 2022-23</u>	<u>Projected Actual 2022-23</u>	<u>Budget 2023-24</u>
Salaries	\$3,142,091	\$3,181,048	\$3,347,925	\$3,289,878	\$3,432,936
Employee Benefits	\$1,049,751	\$1,049,953	\$1,052,923	\$1,114,884	\$1,151,103
Services/Supplies	<u>\$255,267</u>	<u>\$316,415</u>	<u>\$155,460</u>	<u>\$189,460</u>	<u>\$166,112</u>
Total	\$4,447,109	\$4,547,416	\$4,556,308	\$4,594,222	\$4,750,151

**Enrollment: 634**  
**Staff FTE: 67.96**

Principal: Adrienne Patton  
Assistant Principal: Ryan Smith

Mascot:



Comets

School Colors: Red, White and Blue



Paxton Keeley Elementary



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**Ridgeway Elementary School**

**An Excellent Education for All Students**

**Mission Statement:**

*Ridgeway’s mission is to help student become a self-directed, self-motivated, lifelong learner capable of meeting the challenges and seizing the opportunities presented to them during their lifetime.*

<b>Expenditure Object Category</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Original Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Budget 2023-24</b>
Salaries	\$1,362,030	\$1,329,071	\$1,390,516	\$1,337,954	\$1,397,551
Employee Benefits	\$469,268	\$465,892	\$462,159	\$470,624	\$485,041
Services/Supplies	<u>\$104,999</u>	<u>\$99,265</u>	<u>\$56,493</u>	<u>\$56,031</u>	<u>\$56,989</u>
<b>Total</b>	<b>\$1,936,297</b>	<b>\$1,894,228</b>	<b>\$1,909,168</b>	<b>\$1,864,609</b>	<b>\$1,939,581</b>

**Enrollment: 227**  
**Staff FTE: 28.97**

**Principal: Taryn Brinlee**

**Mascot:**



**Rams**

**School Colors: Blue and Gold**



**Ridgeway Elementary**





**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**Rock Bridge Elementary School**

Everyone learns at RBE!

**Mission Statement:**

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

**Vision Statement:**

*The staff at RBE will: **Be** committed to growth for all, **Embrace** teamwork, **Achieve** through engagement, **Respect** differences and diversity, and **Share** responsibility for school success.*

<b>Expenditure Object Category</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Original Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Budget 2023-24</b>
Salaries	\$2,424,108	\$2,492,385	\$2,608,595	\$3,047,254	\$3,174,291
Employee Benefits	\$834,004	\$852,046	\$847,169	\$1,049,854	\$1,080,423
Services/Supplies	<u>\$153,557</u>	<u>\$310,892</u>	<u>\$126,797</u>	<u>\$194,791</u>	<u>\$135,378</u>
<b>Total</b>	<b>\$3,411,669</b>	<b>\$3,655,323</b>	<b>\$3,582,561</b>	<b>\$4,291,899</b>	<b>\$4,390,092</b>

**Enrollment: 557**  
**Staff FTE: 66.36**

**Principal: Dr. Ryan Link**  
**Assistant Principal: Joni Crossgrove**

**Mascot:**

**Bears**



**School Colors: Blue and Green**



**Rock Bridge Elementary**



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**Russell Boulevard Elementary School**

An Excellent Education for All Students

**Mission Statement:**

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

**Vision Statement:**

*Believe, Achieve, Succeed for Life*

<b>Expenditure Object Category</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Original Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Budget 2023-24</b>
Salaries	\$2,875,092	\$2,775,785	\$2,882,269	\$2,726,198	\$2,845,655
Employee Benefits	\$956,765	\$921,162	\$908,031	\$948,141	\$977,337
Services/Supplies	<u>\$245,151</u>	<u>\$336,819</u>	<u>\$271,657</u>	<u>\$141,657</u>	<u>\$255,012</u>
Total	\$4,077,008	\$4,033,766	\$4,061,957	\$3,815,996	\$4,078,004

**Enrollment: 460**  
**Staff FTE: 53.85**

**Principal: Kerri Graham**  
**Assistant Principal: Kimberly Uffmann**

**Mascot:**

**Ravens**



**School Colors: Green and White**



**Russell Boulevard Elementary**



## Shepard Boulevard Elementary School

Growing Learners and Leaders

### Vision Statement:

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

<u>Expenditure Object Category</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Original Budget 2022-23</u>	<u>Projected Actual 2022-23</u>	<u>Budget 2023-24</u>
Salaries	\$2,624,744	\$2,684,649	\$3,011,036	\$3,039,871	\$3,182,839
Employee Benefits	\$899,806	\$909,147	\$910,758	\$1,082,040	\$1,116,418
Services/Supplies	<u>\$278,137</u>	<u>\$329,585</u>	<u>\$132,200</u>	<u>\$158,160</u>	<u>\$161,765</u>
Total	\$3,802,687	\$3,923,381	\$4,053,994	\$4,280,071	\$4,461,022

**Enrollment: 501**

**Staff FTE: 65.52**

Principal: Jill Edwards

Assistant Principal: Maria Blackburn



Mascot:

Stallions

School Colors: **Green** and **Gold**



Shepard Boulevard Elementary





**Two Mile Prairie Elementary School**

*One Heart, One Home, One Two Mile*

**Vision Statement:**

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

**Mission Statement:**

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

<b>Expenditure Object Category</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Original Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Budget 2023-24</b>
Salaries	\$1,187,361	\$1,079,364	\$1,122,769	\$1,123,032	\$1,177,540
Employee Benefits	\$410,317	\$366,506	\$359,289	\$390,899	\$403,732
Services/Supplies	<u>\$82,930</u>	<u>\$90,167</u>	<u>\$64,242</u>	<u>\$79,792</u>	<u>\$65,109</u>
<b>Total</b>	<b>\$1,680,608</b>	<b>\$1,536,037</b>	<b>\$1,546,300</b>	<b>\$1,593,723</b>	<b>\$1,646,381</b>

**Enrollment: 152**  
**Staff FTE: 22.06**

**Principal: Amanda Ruyle**



**Mascot:**

**Prairie Dogs**

**School Colors: Red and White**



**Two Mile Prairie Elementary**



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

### West Boulevard Elementary School

We Are One

#### School Quote:

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

#### Our Mission:

*Developing the skills and talents of our learners so they become empowered, compassionate and proactive leaders in their schools, homes and communities.*

<b>Expenditure Object Category</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Original Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Budget 2023-24</b>
Salaries	\$2,551,240	\$2,502,978	\$2,650,158	\$2,658,324	\$2,777,428
Employee Benefits	\$878,209	\$855,839	\$843,384	\$962,083	\$988,584
Services/Supplies	<u>\$208,418</u>	<u>\$282,105</u>	<u>\$156,995</u>	<u>\$176,495</u>	<u>\$168,927</u>
Total	\$3,637,866	\$3,640,922	\$3,650,537	\$3,796,902	\$3,934,939

**Enrollment: 307**  
**Staff FTE: 59.08**

Principal: Morgan Neale  
Assistant Principal: Samantha Adams

#### Mascot:



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



**West Boulevard Elementary**



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

### Gentry Middle School

An Excellent Education for All Students

#### Mission Statement:

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

#### Vision Statement:

Gentry is an inviting and collaborative community that utilizes all of our resources and skills to support students and increase learning.

<u>Expenditure Object Category</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Original Budget 2022-23</u>	<u>Projected Actual 2022-23</u>	<u>Budget 2023-24</u>
Salaries	\$4,223,756	\$4,270,221	\$4,404,046	\$4,260,839	\$4,436,104
Employee Benefits	\$1,402,870	\$1,394,101	\$1,392,009	\$1,433,476	\$1,465,594
Services/Supplies	<u>\$627,440</u>	<u>\$716,156</u>	<u>\$582,836</u>	<u>\$652,324</u>	<u>\$686,691</u>
Total	\$6,254,066	\$6,380,478	\$6,378,891	\$6,346,639	\$6,588,389

**Enrollment: 719**  
**Staff FTE: 84.59**

**Principal: Sam Bornhouser**  
**Interim Assistant Principal: Brian Hudson**

#### Mascot:



Jaguars

School Colors: **Red** and **Blue**



Gentry Middle



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

### Jefferson Middle School

A STEAM Academy

#### Mission Statement:

*We strive to live our mission of, "developing curious minds into compassionate, connected citizens...one student at a time."*

<u>Expenditure Object Category</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Original Budget 2022-23</u>	<u>Projected Actual 2022-23</u>	<u>Budget 2023-24</u>
Salaries	\$3,664,958	\$4,136,881	\$4,250,985	\$4,386,062	\$4,557,116
Employee Benefits	\$1,186,173	\$1,331,944	\$1,318,915	\$1,398,703	\$1,431,866
Services/Supplies	\$365,798	\$503,455	\$592,849	\$343,420	\$357,792
Total	\$5,216,929	\$5,972,280	\$6,162,749	\$6,128,185	\$6,346,774

**Enrollment: 625**

**Staff FTE: 79.24**

**Principal: Jacob Adams**

**Assistant Principal: Kurtis Jensen**

**Mascot:**



**Cyclones**

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



**Jefferson Middle**





**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**John Warner Middle School**

Excite. Engage. Enhance. Empower.

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

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

<b>Expenditure Object Category</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Original Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Budget 2023-24</b>
Salaries	\$3,731,475	\$3,706,409	\$3,879,430	\$3,917,843	\$4,077,010
Employee Benefits	\$1,249,306	\$1,228,752	\$1,224,937	\$1,308,702	\$1,338,386
Services/Supplies	<u>\$1,382,123</u>	<u>\$457,634</u>	<u>\$262,986</u>	<u>\$302,382</u>	<u>\$286,375</u>
Total	\$6,362,904	\$5,392,795	\$5,367,353	\$5,528,927	\$5,701,771

**Enrollment: 579**  
**Staff FTE: 74.88**

**Principal: Taylor Drennan**  
**Assistant Principal: Brenda Parisi**

**Mascot:**



**Grizzlies**

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



**John Warner Middle**



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

### Lange Middle School

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

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

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

<b>Expenditure Object Category</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Original Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Budget 2023-24</b>
Salaries	\$3,713,841	\$4,036,570	\$4,099,279	\$3,806,351	\$3,964,546
Employee Benefits	\$1,256,054	\$1,341,947	\$1,351,428	\$1,283,270	\$1,313,351
Services/Supplies	<u>\$434,339</u>	<u>\$486,284</u>	<u>\$327,055</u>	<u>\$317,858</u>	<u>\$358,309</u>
Total	\$5,404,234	\$5,864,801	\$5,777,762	\$5,407,479	\$5,636,206

**Enrollment: 529**  
**Staff FTE: 77.31**

**Principal: Dominique Falls**  
**Assistant Principal: Rhonda Jackson**

**Mascot:**



**School Colors: Navy and Silver**



**Lange Middle**



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**Oakland Middle School**  
 Achievement, Enrichment, and Opportunity

**Vision Statement:**

*Our mission is to inspire each learner to develop intellectually and individually in a caring community where everyone is important, productive and safe, through rigor, relevance and relationships.*

<b>Expenditure Object Category</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Original Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Budget 2023-24</b>
Salaries	\$4,210,138	\$4,478,629	\$4,540,032	\$4,238,985	\$4,411,992
Employee Benefits	\$1,373,342	\$1,432,586	\$1,446,679	\$1,398,074	\$1,429,895
Services/Supplies	<u>\$375,715</u>	<u>\$408,471</u>	<u>\$321,871</u>	<u>\$316,024</u>	<u>\$326,187</u>
Total	\$5,959,195	\$6,319,686	\$6,308,582	\$5,953,083	\$6,168,074

**Enrollment: 544**  
**Staff FTE: 81.43**

**Principal: Jeff Mielke**  
**Assistant Principal: Erica Bruington**



**Mascot:**

**Eagles**

**School Colors: Orange and Blue**



**Oakland Middle**





# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

### Smithton Middle School

Education, Problem Solving, Relationships, Respectful, Teamwork,

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

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

<u>Expenditure Object Category</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Original Budget 2022-23</u>	<u>Projected Actual 2022-23</u>	<u>Budget 2023-24</u>
Salaries	\$4,229,762	\$4,020,035	\$4,062,953	\$3,979,258	\$4,145,238
Employee Benefits	\$1,382,147	\$1,274,197	\$1,278,708	\$1,302,882	\$1,334,204
Services/Supplies	\$451,641	\$502,271	\$353,307	\$320,028	\$368,812
Total	\$6,063,550	\$5,796,503	\$5,694,968	\$5,602,168	\$5,848,254

**Enrollment: 521**  
**Staff FTE: 70.76**

Principal: Chris Drury  
Assistant Principal: Lindsey Ponder

Mascot:   
Wildcats

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



Smithton Middle



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**West Middle School**

Live. Learn. Become...

**Mission Statement:**

*To provide an excellent education to all students so that they can succeed in an ever-changing society.*

**Vision Statement:**

*Working-to become independent, compassionate, productive members of society; Educating-all students at high levels; Succeeding-all students are college and career ready; Together-we celebrate diversity and embrace all our families and our WMS community.*

<b>Expenditure Object Category</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Original Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Budget 2023-24</b>
Salaries	\$3,832,824	\$3,551,531	\$3,480,263	\$3,354,824	\$3,494,170
Employee Benefits	\$1,296,164	\$1,170,519	\$1,181,960	\$1,124,439	\$1,150,629
Services/Supplies	<u>\$580,631</u>	<u>\$494,405</u>	<u>\$331,486</u>	<u>\$308,426</u>	<u>\$341,389</u>
Total	\$5,709,619	\$5,216,455	\$4,993,709	\$4,787,689	\$4,986,188

**Enrollment: 504**  
**Staff FTE: 64.96**

**Principal: Dr. Melita Walker**  
**Assistant Principal: Courtney Lewis**



**School Colors: Blue and White**



**West Middle**



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**Battle High School**

**Battle Ready**

**Mission Statement:**

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

<b>Expenditure Object Category</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Original Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Budget 2032-24</b>
Salaries	\$9,426,569	\$9,158,912	\$9,760,807	\$9,515,324	\$9,896,162
Employee Benefits	\$3,090,462	\$2,963,894	\$3,008,033	\$3,120,700	\$3,194,342
Services/Supplies	\$1,047,129	\$1,487,573	\$1,044,502	\$1,063,138	\$1,005,842
<b>Total</b>	<b>\$13,564,160</b>	<b>\$13,610,379</b>	<b>\$13,813,342</b>	<b>\$13,699,162</b>	<b>\$14,096,346</b>

**Enrollment: 1,567**  
**Staff FTE: 180.94**

**Principal: Alyssa Galbreath**

**Assistant Principals: Tylisha Dade,  
Kendall Lewis, Patrick McGuire, Samantha  
Symonds**

**Mascot:**



**Spartans**

**School Colors: Blue and Gold**



**Battle High**



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**Hickman High School**

**Tradition-Integrity-Diversity-Excellence**

**Mission Statement:**

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



**Vision Statement:**

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

<b>Expenditure Object Category</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Original Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Budget 2023-24</b>
Salaries	\$10,579,229	\$10,805,715	\$11,237,929	\$11,021,923	\$11,497,946
Employee Benefits	\$3,307,514	\$3,355,479	\$3,368,047	\$3,547,396	\$3,640,740
Services/Supplies	<u>\$1,293,868</u>	<u>\$1,632,453</u>	<u>\$885,715</u>	<u>\$933,027</u>	<u>\$999,007</u>
<b>Total</b>	<b>\$15,180,611</b>	<b>\$15,793,646</b>	<b>\$15,491,691</b>	<b>\$15,502,346</b>	<b>\$16,137,693</b>

**Enrollment: 2,030**  
**Staff FTE: 193.26**

**Principal: Mary Grupe**  
**Assistant Principals: Denise Herndon, Matthew Ross, John (Jack) Rubenstein**

**Mascot:**

**Kewpies**



**School Colors: Purple and Gold**



**Hickman High**





**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**Rock Bridge High School**

**Where Learning is for Life**

**Vision Statement:**

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

<b>Expenditure Object Category</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Original Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Budget 2023-24</b>
Salaries	\$9,907,044	\$9,846,911	\$10,227,464	\$9,831,986	\$10,295,644
Employee Benefits	\$3,071,654	\$3,031,196	\$3,044,374	\$3,162,035	\$3,265,342
Services/Supplies	<u>\$1,998,461</u>	<u>\$2,082,955</u>	<u>\$1,391,511</u>	<u>\$1,256,269</u>	<u>\$1,450,004</u>
Total	\$14,977,159	\$14,961,062	\$13,663,349	\$14,250,290	\$15,010,990

**Enrollment: 2,017**  
**Staff FTE: 175.87**

**Principal: Jacob Sirna**  
**Assistant Principals: Darlene Grant, Tonya Henry, Michael McGinty, Catherine Patton**  
**Interim Assistant Principal: Trevor Smith**



**School Colors: Green and Gold**



**Rock Bridge High**



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**Douglass High School**  
Your Small School Alternative

**Vision Statement:**

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



**Mission Statement:**

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

<b>Expenditure Object Category</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Original Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Budget 2023-24</b>
Salaries	\$1,755,679	\$1,802,313	\$1,892,729	\$1,857,767	\$1,939,523
Employee Benefits	\$546,456	\$563,519	\$564,223	\$591,137	\$606,377
Services/Supplies	<u>\$145,400</u>	<u>\$249,669</u>	<u>\$239,831</u>	<u>\$228,595</u>	<u>\$214,380</u>
<b>Total</b>	<b>\$2,447,535</b>	<b>\$2,615,501</b>	<b>\$2,696,783</b>	<b>\$2,677,499</b>	<b>\$2,760,280</b>

**Enrollment: 199**  
**Staff FTE: 37.71**

**Principal: Dr. Eryca Neville**  
**Associate Principal: Tim Baker**

**Mascot:**



**Bulldogs**

**School Colors: Royal Blue and White**



**Douglass High**



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**Bethel Street Center**

**Vision Statement:**

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

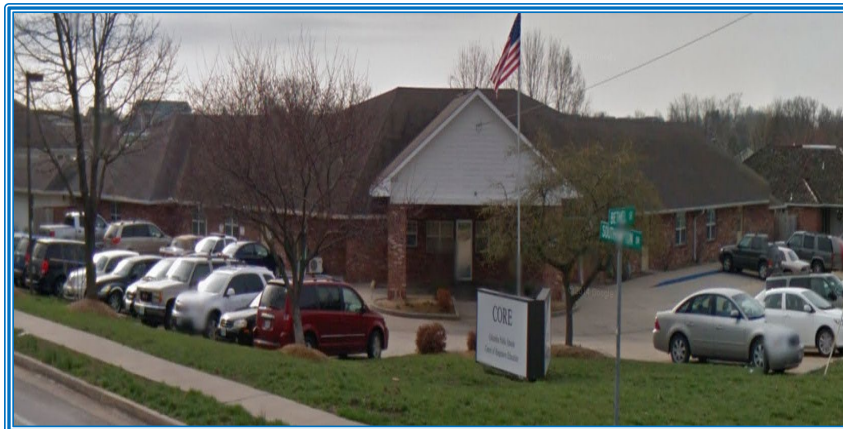
**Mission Statement:**

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

<b>Expenditure Object Category</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Original Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Budget 2023-24</b>
Salaries	\$889,768	\$909,788	\$940,210	\$845,365	\$884,019
Employee Benefits	\$296,257	\$294,708	\$286,992	\$280,921	\$287,966
Services/Supplies	<u>\$59,851</u>	<u>\$68,654</u>	<u>\$75,830</u>	<u>\$75,830</u>	<u>\$81,730</u>
Total	\$1,245,876	\$1,273,150	\$1,303,032	\$1,202,116	\$1,253,715

**Staff FTE: 15.73**

**Director: Raina Martin**



**Bethel Street Center**





**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

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

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

<b>Expenditure Object Category</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Original Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Budget 2023-24</b>
Salaries	\$477,251	\$621,423	\$643,571	\$562,025	\$588,804
Employee Benefits	\$176,023	\$224,731	\$208,618	\$213,698	\$218,600
Services/Supplies	<u>\$131,844</u>	<u>\$73,124</u>	<u>\$3,500</u>	<u>\$3,500</u>	<u>\$14,500</u>
Total	\$785,118	\$919,278	\$855,689	\$779,223	\$821,904

**Staff FTE: 18.14**

**Director: Amanda Malone**



**Roseta Avenue Learning Center**



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**Center for Gifted Education**

Enrichment and Extension

**Our Services:**

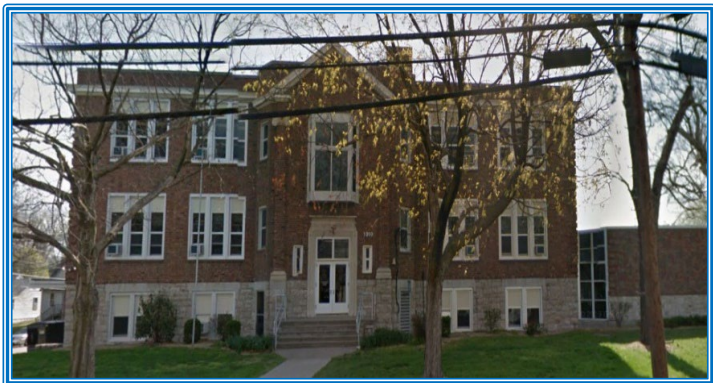
- **Extended Educational Experiences (EEE)**
- Creativity and critical thinking lessons for Kindergarten classrooms
- A one-day-a-week program at the Gifted Center for grades 1-5
- A research and problem-solving course for grades 6-8
- Coaching for long-term projects in 8<sup>th</sup> grade English
-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

<b>Expenditure Object Category</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Original Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Budget 2023-24</b>
Salaries	\$769,939	\$718,829	\$737,622	\$725,156	\$758,625
Employee Benefits	\$216,503	\$206,685	\$207,867	\$224,069	\$230,681
Services/Supplies	<u>\$99,489</u>	<u>\$208,060</u>	<u>\$228,351</u>	<u>\$172,529</u>	<u>\$173,351</u>
Total	\$1,085,931	\$1,133,574	\$1,173,840	\$1,121,754	\$1,162,657

**Enrollment: 1,752**  
**Staff FTE: 10.80**

**Director: Kristen Palmer**

**EEE**



**Field Building - Center for Gifted Education**



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**Early Childhood Discovery Center**

**Our Services:**

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

<b>Expenditure Object Category</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Original Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Budget 2023-24</b>
Salaries	\$709,711	\$686,339	\$719,565	\$602,119	\$624,465
Employee Benefits	\$235,621	\$218,419	\$215,016	\$199,557	\$203,586
Services/Supplies	<u>\$17,988</u>	<u>\$31,583</u>	<u>\$19,010</u>	<u>\$17,010</u>	<u>\$19,010</u>
Total	\$963,320	\$936,341	\$953,591	\$818,686	\$847,061

**Enrollment: 227**  
**Staff FTE: 12.25**

**Director: Amy Wilson**



**Discovery Center**



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

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

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

<b>Expenditure Object Category</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Original Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Budget 2023-24</b>
Salaries	\$4,959,562	\$5,295,540	\$5,541,354	\$5,277,890	\$5,559,336
Employee Benefits	\$1,653,635	\$1,784,618	\$1,745,835	\$1,806,356	\$1,863,002
Services/Supplies	<u>\$237,180</u>	<u>\$391,549</u>	<u>\$257,781</u>	<u>\$166,600</u>	<u>\$255,000</u>
Total	\$6,850,377	\$7,471,707	\$7,544,970	\$7,250,846	\$7,677,338

**Enrollment: 597**  
**Staff FTE: 124.39**

**Director: Nicole Langston**



**Center for Early Learning-North**



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**Columbia Area Career Center**

Today's Learners Tomorrow's Careers

**Our Services:**

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

<b>Expenditure Object Category</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Original Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Budget 2023-24</b>
Salaries	\$3,132,151	\$3,175,134	\$3,337,862	\$3,191,865	\$3,440,810
Employee Benefits	\$904,844	\$918,365	\$940,913	\$943,765	\$999,295
Services/Supplies	<u>\$872,852</u>	<u>\$1,245,808</u>	<u>\$1,164,878</u>	<u>\$1,147,234</u>	<u>\$1,187,268</u>
Total	\$4,909,847	\$5,339,307	\$5,443,653	\$5,282,864	\$5,627,373

**Enrollment: 2,090**  
**Staff FTE: 47.42**

**Director: Dr. Brandon Russell**  
**Assistant Directors: John Higgins,**  
**Corey Kohnle, Crystal Winters**



**Career Center**





# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

---







# Special Funded Programs

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

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





# COLUMBIA PUBLIC SCHOOLS

---

## 2023-24 BUDGET





**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

**SPECIAL FUNDED PROGRAMS SUMMARY**

	ACTUAL			BUDGET		FORECAST		
	2019-20	2020-21	2021-22	Projected 2022-23	Budget 2023-24	Forecast 2024-25	Forecast 2025-26	Forecast 2026-27
<b>Beginning Combined Fund Balance</b>	\$ 126,865,559	\$ 94,759,732	\$ 72,720,644	\$ 53,444,022	\$ 90,356,757	\$ 44,468,855	\$ 40,808,476	\$ 43,818,386
<b>Revenue</b>								
<b>Local revenue</b>	\$ 38,137,134	\$ 33,681,310	\$ 36,384,029	\$ 42,658,069	\$ 41,472,136	\$ 42,587,137	\$ 43,740,222	\$ 44,862,739
<b>Intermediate revenue</b>	\$ 421,775	\$ 370,326	\$ 417,647	\$ 483,219	\$ 483,219	\$ 483,219	\$ 483,219	\$ 483,219
<b>State revenue</b>	\$ 2,450,251	\$ 1,540,377	\$ 1,485,932	\$ 464,548	\$ 457,698	\$ 497,698	\$ 497,698	\$ 497,698
<b>Federal revenue</b>	\$ 5,432,525	\$ 5,399,623	\$ 14,655,676	\$ 9,738,022	\$ 20,106,348	\$ 6,266,348	\$ 6,366,348	\$ 6,466,348
<b>Other revenues</b>	\$ 710,921	\$ 607,542	\$ 1,743,771	\$ 2,684,043	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
<b>Sale of Bonds</b>	\$ 54,410,000	\$ 24,620,000	\$ 10,130,000	\$ 42,500,000	\$ 40,000,000	\$ -	\$ 40,000,000	\$ -
<b>Other Financing Sources</b>	\$ 2,751,058	\$ 5,224,872	\$ 1,729,883	\$ 3,845,999	\$ 746,751	\$ 491,705	\$ 1,527,706	\$ 1,494,480
<b>Total Revenue</b>	\$ 104,313,664	\$ 71,444,050	\$ 66,546,938	\$ 102,373,900	\$ 103,766,152	\$ 50,826,107	\$ 93,115,193	\$ 54,304,484
change in revenue from prior year	\$ 24,483,731	\$ (32,869,614)	\$ (4,897,112)	\$ 35,826,962	\$ 1,392,252	\$ (51,547,793)	\$ (9,258,707)	\$ 3,478,377
	30.67%	-31.51%	-6.85%	53.84%	1.36%	-50.35%	-9.04%	6.84%
<b>Expenditures</b>								
<b>Salaries</b>	\$ 4,538,857	\$ 4,298,198	\$ 4,626,942	\$ 4,439,459	\$ 4,932,051	\$ 5,067,077	\$ 5,209,450	\$ 5,305,660
<b>Benefits</b>	\$ 1,943,653	\$ 1,632,596	\$ 1,673,651	\$ 1,900,836	\$ 2,006,228	\$ 2,065,139	\$ 2,126,863	\$ 2,168,470
<b>Services/Supplies/Capital Outlay/Debt Service</b>	\$ 129,887,081	\$ 87,528,091	\$ 79,445,197	\$ 59,120,870	\$ 142,715,775	\$ 47,354,270	\$ 82,768,970	\$ 43,094,770
<b>Total Projected Svc/Supply/Capital/Debt Service</b>	\$ 129,887,081	\$ 87,528,091	\$ 79,445,197	\$ 59,120,870	\$ 142,715,775	\$ 47,354,270	\$ 82,768,970	\$ 43,094,770
<b>Total Expenditures</b>	\$ 136,369,591	\$ 93,458,885	\$ 85,745,790	\$ 65,461,165	\$ 149,654,054	\$ 54,486,486	\$ 90,105,283	\$ 50,568,900
<b>Transfers (to) from other funds</b>	\$ (49,900)	\$ (24,253)	\$ (77,770)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures + Transfers</b>	\$ 136,419,491	\$ 93,483,138	\$ 85,823,560	\$ 65,461,165	\$ 149,654,054	\$ 54,486,486	\$ 90,105,283	\$ 50,568,900
<b>Increase (decrease) in fund balance</b>	\$ (32,105,827)	\$ (22,039,088)	\$ (19,276,622)	\$ 36,912,735	\$ (45,887,902)	\$ (3,660,379)	\$ 3,009,910	\$ 3,735,584
<b>Ending Fund Balance</b>	\$ 94,759,732	\$ 72,720,644	\$ 53,444,022	\$ 90,356,757	\$ 44,468,855	\$ 40,808,476	\$ 43,818,386	\$ 47,553,970



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

#### BUDGET 2023-24 Special Funded Programs

	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>	<u>NUTRITION SERVICES</u>	<u>STUDENT ACTIVITIES</u>	<u>ADULT EDUCATION</u>	<u>GRANTS AND DONATIONS</u>	<u>TOTAL SPECIAL FUNDED PROGRAMS</u>
<b>REVENUES:</b>							
LOCAL	\$ 30,575,846	\$ 3,518,367	\$ 3,040,000	\$ 2,300,000	\$ 87,923	\$ 1,950,000	\$ 41,472,136
INTERMEDIATE	\$ 461,293	\$ 21,926	\$ -	\$ -	\$ -	\$ -	\$ 483,219
STATE	\$ -	\$ 82,698	\$ 65,000	\$ -	\$ -	\$ 310,000	\$ 457,698
FEDERAL	\$ 316,348	\$ 13,915,000	\$ 5,500,000	\$ -	\$ -	\$ 375,000	\$ 20,106,348
OTHER	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ 500,000
BONDS SOLD	\$ -	\$ 40,000,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000,000
<b>TOTAL REVENUES</b>	<b>\$ 31,353,487</b>	<b>\$ 57,537,991</b>	<b>\$ 9,105,000</b>	<b>\$ 2,300,000</b>	<b>\$ 87,923</b>	<b>\$ 2,635,000</b>	<b>\$ 103,019,401</b>
<b>EXPENDITURES:</b>							
SALARIES	\$ -	\$ -	\$ 4,251,531	\$ -	\$ 57,405	\$ 623,115	\$ 4,932,051
BENEFITS	\$ -	\$ -	\$ 1,819,552	\$ -	\$ 15,518	\$ 171,158	\$ 2,006,228
SERVICES / SUPPLIES	\$ -	\$ -	\$ 5,000,000	\$ 2,300,000	\$ 15,000	\$ 1,840,727	\$ 9,155,727
CAPITAL OUTLAY	\$ -	\$ 103,312,228	\$ -	\$ -	\$ -	\$ -	\$ 103,312,228
DEBT SERVICE	\$ 30,247,820	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,247,820
OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 30,247,820</b>	<b>\$ 103,312,228</b>	<b>\$ 11,071,083</b>	<b>\$ 2,300,000</b>	<b>\$ 87,923</b>	<b>\$ 2,635,000</b>	<b>\$ 149,654,054</b>
EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES.....	\$ 1,105,667	\$ (45,774,237)	\$ (1,966,083)	\$ -	\$ -	\$ -	\$ (46,634,653)
INTERFUND TRANSFERS	\$ -	\$ 746,751	\$ -	\$ -	\$ -	\$ -	\$ 746,751
EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES.....	\$ 1,105,667	\$ (45,027,486)	\$ (1,966,083)	\$ -	\$ -	\$ -	\$ (45,887,902)



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**SPECIAL FUNDED PROGRAMS REVENUE SUMMARY**

237

Revenue Object Category	Actual 2019-20	Actual 2020-21	Actual 2021-22	Original Budget 2022-23	Projected Actual 2022-23	Budget 2023-24	2024-25	Forecast 2025-26	2026-27
<b>Special Funded Programs - Revenues</b>									
<i>Debt Service, Capital Projects, Food Services, Student Activities, Adult Education and Grants and Donations Funds</i>									
5100 Local Sources									
5111 Current Tax	\$ 26,783,295	\$ 27,205,233	\$ 28,897,943	\$ 29,564,159	\$ 30,793,956	\$ 31,715,193	\$ 32,667,702	\$ 33,648,787	\$ 34,659,304
5112 Delinquent Tax	729,744	989,153	919,011	890,000	940,000	890,000	890,000	890,000	890,000
5114 Intangible Tax	96,407	29,610	80,241	80,241	43,110	43,110	43,110	43,110	43,110
5115 Surtax	424,658	421,631	448,886	448,886	480,333	480,333	480,333	480,333	480,333
5116 In Lieu of Tax Payments	1,503,383	332,436	268,749	268,749	249,511	249,511	249,511	249,511	249,511
5121 Tuition - K-12	28,449	860	8,765	50,000	-	-	-	-	-
5123 Tuition - Adult Ed	197,331	67,003	83,205	126,864	73,245	84,423	86,500	88,500	90,500
5141 Interest - Daily Account	75,990	33,694	15,382	36,500	155,500	155,500	155,500	155,500	155,500
5142 Interest - Investments	1,369,253	418,062	173,270	356,000	578,000	578,000	578,000	578,000	578,000
5144 Interest - Collector	24,204	3,277	2,993	2,783	-	-	-	-	-
5145 Interest - Escrow Agent	477,271	1,225,298	-	200,000	16,066	16,066	6,481	6,481	6,481
5151 Food Sales - Program	1,366,154	17,634	89,442	1,500,000	1,950,000	2,000,000	2,100,000	2,200,000	2,250,000
5165 Food Sales - Non Program	737,325	174,491	508,366	750,000	1,050,000	1,000,000	1,000,000	1,000,000	1,000,000
5171 Student Activities	2,598,379	993,049	2,425,935	2,912,561	2,262,580	2,300,000	2,350,000	2,400,000	2,450,000
5172 Vending Revenue	15,964	1,662	5,376	80,682	80,682	5,000	5,000	5,000	5,000
5190 Other Local	106,200	7,909	10,912	259,980	10,000	10,000	10,000	10,000	10,000
5192 Donations	837,513	753,064	1,556,451	1,038,924	2,839,863	1,260,000	1,280,000	1,300,000	1,310,000
5195 Refund of Expenditure	26,705	24,087	44,009	85,280	85,280	10,000	10,000	10,000	10,000
5197 Sale of Misc. Items	13,846	-	261,884	75,000	9,310	-	-	-	-
5198 Fundraising Activities	88,086	43,974	173,619	161,001	227,561	225,000	225,000	225,000	225,000
5199 Misc. Local Revenue	502,179	793,963	400,178	-	115,000	-	-	-	-
- Project Construct	113,515	149,515	-	298,072	298,072	200,000	200,000	200,000	200,000
- Sports Marketing	-	-	-	-	400,000	250,000	250,000	250,000	250,000
<b>51XX Local Sources</b>	<b>\$ 38,115,851</b>	<b>\$ 33,685,605</b>	<b>\$ 36,374,617</b>	<b>\$ 39,185,682</b>	<b>\$ 42,658,069</b>	<b>\$ 41,472,136</b>	<b>\$ 42,587,137</b>	<b>\$ 43,740,222</b>	<b>\$ 44,862,739</b>



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

### SPECIAL FUNDED PROGRAMS REVENUE SUMMARY

Revenue Object Category	Actual 2019-20	Actual 2020-21	Actual 2021-22	Original Budget 2022-23	Projected Actual 2022-23	Budget 2023-24	2024-25	Forecast 2025-26	2026-27
5200 Intermediate Sources									
5221 State Assessed Utilities	\$ 321,062	\$ 329,913	\$ 340,367	\$ 340,367	\$ 364,110	\$ 364,110	\$ 364,110	\$ 364,110	\$ 364,110
5234 County Stock Insurance	100,713	40,413	77,280	72,141	119,109	119,109	119,109	119,109	119,109
<b>52XX Intermediate Sources</b>	<b>\$ 421,775</b>	<b>\$ 370,326</b>	<b>\$ 417,647</b>	<b>\$ 412,508</b>	<b>\$ 483,219</b>	<b>\$ 483,219</b>	<b>\$ 483,219</b>	<b>\$ 483,219</b>	<b>\$ 483,219</b>
5300 State Sources									
5319 Classroom Trust Fund	\$ 64,990	\$ 88,455	\$ 87,441	\$ 82,698	\$ 82,698	\$ 82,698	\$ 82,698	\$ 82,698	\$ 82,698
5332 State Career and Technical Education	279,209	331,823	222,578	-	-	-	-	-	-
5333 School Lunch Assistance	67,196	63,271	78,614	65,000	65,000	65,000	65,000	65,000	65,000
5337 Adult Basic Education	-	64,511	84,825	60,000	65,000	65,000	65,000	65,000	65,000
5397 Other State Revenue	4,534	-	1,012,475	-	-	-	-	-	-
- Project Construct/Moving on Together	2,013,213	986,004	-	850,000	251,850	245,000	285,000	285,000	285,000
- Conservation Grants	21,110	6,314	-	-	-	-	-	-	-
<b>53XX State Sources</b>	<b>\$ 2,450,252</b>	<b>\$ 1,540,378</b>	<b>\$ 1,485,933</b>	<b>\$ 1,057,698</b>	<b>\$ 464,548</b>	<b>\$ 457,698</b>	<b>\$ 497,698</b>	<b>\$ 497,698</b>	<b>\$ 497,698</b>
5400 Federal Sources									
5422 ARP ESSER III	\$ -	\$ -	\$ -	\$ 5,800,000	\$ -	\$ -	\$ -	\$ -	\$ -
5423 CRRSA - Elementary and Secondary School Emergency Relief (ESSER II)	-	-	2,159,318	13,340,000	3,605,000	13,915,000	-	-	-
5424 CARES - ESSER	-	-	12,271	-	-	-	-	-	-
5426 CRRSA - Governor's Emergency Relief Fund (GEER II)	-	-	45,338	-	-	-	-	-	-
5436 Adult Basic Education	278,893	232,451	219,310	275,000	230,662	45,000	45,000	45,000	45,000
5437 IDEA Grants	22,883	-	27,339	25,000	18,705	20,000	20,000	20,000	20,000
5444 NLSP Federal Revenue	5,468	1,432	13,620	-	-	-	-	-	-
5445 School Lunch - Federal	2,707,622	3,055,302	8,580,285	4,500,000	4,000,000	4,200,000	4,250,000	4,350,000	4,450,000
5446 School Breakfast	929,564	1,142,781	2,316,178	1,500,000	1,275,000	1,300,000	1,300,000	1,300,000	1,300,000
5448 After School Snacks	11,257	-	42,518	50,000	50,000	50,000	50,000	50,000	50,000
5449 School Fruits & Veggies	43,959	-	4,168	5,000	-	5,000	5,000	5,000	5,000
5461 Drug Program	50,642	82,021	77,975	60,000	-	60,000	60,000	60,000	60,000







**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**SPECIAL FUNDED PROGRAMS REVENUE SUMMARY**

<b>Revenue Object Category</b>	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Original Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Budget 2023-24</b>	<b>2024-25</b>	<b>Forecast 2025-26</b>	<b>2026-27</b>
5900 Other Financing Sources									
5999 Other Financing Sources	\$ 2,846,880	\$ 1,344,440	\$ 1,291,045	\$ 642,740	\$ 6,030,042	\$ 746,751	\$ 491,705	\$ 1,527,706	\$ 1,494,480
<b>59XX Other Financing Sources</b>	<b>\$ 2,846,880</b>	<b>\$ 1,344,440</b>	<b>\$ 1,291,045</b>	<b>\$ 642,740</b>	<b>\$ 6,030,042</b>	<b>\$ 746,751</b>	<b>\$ 491,705</b>	<b>\$ 1,527,706</b>	<b>\$ 1,494,480</b>
<b>All Funds - Revenues</b>	<b>\$ 104,313,664</b>	<b>\$ 67,133,878</b>	<b>\$ 64,807,643</b>	<b>\$ 109,925,616</b>	<b>\$ 102,373,900</b>	<b>\$ 103,766,152</b>	<b>\$ 50,826,107</b>	<b>\$ 93,115,193</b>	<b>\$ 54,304,484</b>



## COLUMBIA PUBLIC SCHOOLS

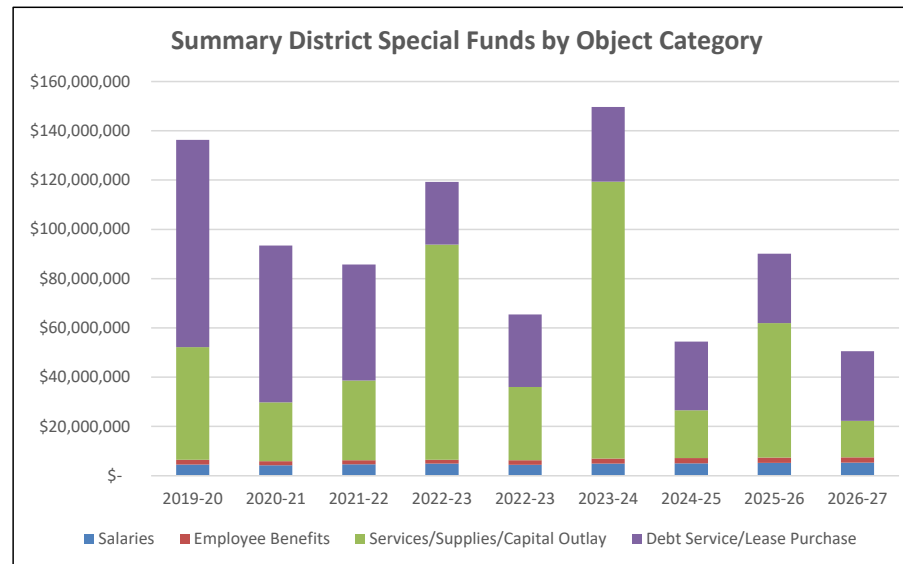
### 2023-24 BUDGET

**Program:** Summary Expenditures Budget

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

<u>Expenditure Object Category</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Original Budget 2022-23</u>	<u>Projected Actual 2022-23</u>	<u>Budget 2023-24</u>	<u>2024-25</u>	<u>Forecast 2025-26</u>	<u>2026-27</u>
Salaries	\$ 4,538,857	\$ 4,298,198	\$ 4,626,942	\$ 4,955,611	\$ 4,439,459	\$ 4,932,051	\$ 5,067,077	\$ 5,209,450	\$ 5,305,660
Employee Benefits	\$ 1,943,653	\$ 1,632,596	\$ 1,673,651	\$ 1,546,882	\$ 1,900,836	\$ 2,006,228	\$ 2,065,139	\$ 2,126,863	\$ 2,168,470
Services/Supplies/Capital Outlay	\$ 45,698,632	\$ 23,896,601	\$ 32,318,083	\$ 87,286,315	\$ 29,704,472	\$ 112,467,955	\$ 19,481,000	\$ 54,636,500	\$ 14,789,500
Debt Service/Lease Purchase	\$ 84,188,448	\$ 63,631,490	\$ 47,127,114	\$ 25,508,393	\$ 29,416,398	\$ 30,247,820	\$ 27,873,270	\$ 28,132,470	\$ 28,305,270
<b>Total</b>	<b>\$ 136,369,590</b>	<b>\$ 93,458,885</b>	<b>\$ 85,745,790</b>	<b>\$ 119,297,201</b>	<b>\$ 65,461,165</b>	<b>\$ 149,654,054</b>	<b>\$ 54,486,486</b>	<b>\$ 90,105,283</b>	<b>\$ 50,568,900</b>

241





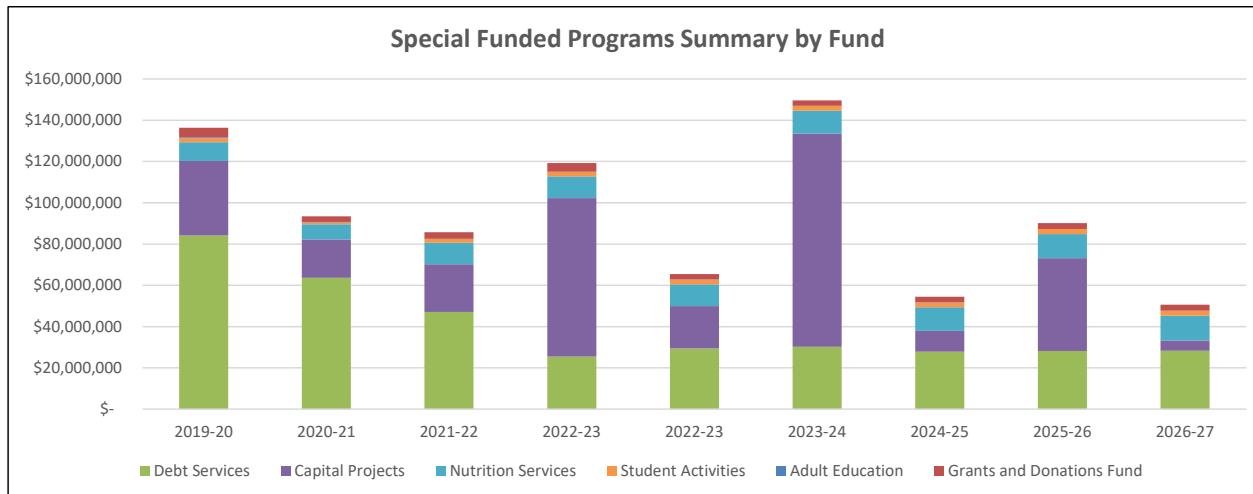
**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**SPECIAL FUNDED PROGRAMS EXPENDITURES SUMMARY**

<u>Programs</u>	<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Original Budget 2022-23</u>	<u>Projected Actual 2022-23</u>	<u>Budget 2023-24</u>	<u>2024-25</u>	<u>Forecast 2025-26</u>	<u>2026-27</u>
Debt Services	\$ 24,875,317	\$ 84,188,448	\$ 63,631,490	\$ 47,127,114	\$ 25,508,393	\$ 29,416,398	\$ 30,247,820	\$ 27,873,270	\$ 28,132,470	\$ 28,305,270
Capital Projects	\$ 24,783,460	\$ 36,086,085	\$ 18,552,506	\$ 23,111,539	\$ 76,800,166	\$ 20,541,615	\$ 103,312,228	\$ 10,000,000	\$ 45,000,000	\$ 5,000,000
Nutrition Services	\$ 9,566,215	\$ 9,074,934	\$ 7,400,894	\$ 10,346,517	\$ 10,433,778	\$ 10,496,702	\$ 11,071,083	\$ 11,453,216	\$ 11,740,813	\$ 11,969,630
Student Activities	\$ 2,708,107	\$ 1,893,162	\$ 942,763	\$ 1,867,467	\$ 2,160,000	\$ 2,255,140	\$ 2,300,000	\$ 2,350,000	\$ 2,400,000	\$ 2,450,000
Adult Education	\$ 1,211,785	\$ 513,676	\$ 184,087	\$ 108,656	\$ 128,364	\$ 86,055	\$ 87,923	\$ 90,000	\$ 92,000	\$ 94,000
Grants and Donations Fund	\$ 3,342,541	\$ 4,613,285	\$ 2,747,145	\$ 3,184,497	\$ 4,266,500	\$ 2,665,255	\$ 2,635,000	\$ 2,720,000	\$ 2,740,000	\$ 2,750,000
<b>Total</b>	<b>\$ 66,487,425</b>	<b>\$ 136,369,590</b>	<b>\$ 93,458,885</b>	<b>\$ 85,745,790</b>	<b>\$ 119,297,201</b>	<b>\$ 65,461,165</b>	<b>\$ 149,654,054</b>	<b>\$ 54,486,486</b>	<b>\$ 90,105,283</b>	<b>\$ 50,568,900</b>

242





**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**DEBT SUMMARY  
AS OF JUNE 30, 2023**

The District issues general obligation bonds and certificates of participation as authorized by the voters. Page 286 details the repayment schedule for the current outstanding debt balances.



The District will begin fiscal year 2023-24 with an estimated Debt Service Fund balance of \$29,334,559 and repay principal and interest of \$30,232,820 in general obligation bonds during the year. General obligation bond payments are made using revenue received from a local debt service levy which is established each August based on a calculation set forth by the State Auditor and voter authorized increases. The current allowable debt service levy is \$1.9415, however, the District voluntarily rolls back that calculation by \$.9696 cents assessing a levy of \$.9719.

Payments to the principal and interest of the Certificates of Participation (COPS) are made through the Capital Projects Fund using transfers from the incidental fund. For 2023-24, the total debt service on the COPS is budgeted at \$413,400.

**OUTSTANDING DEBT OF THE DISTRICT**

<u>Type of Debt</u>	<u>General Obligation Bonds</u>	<u>Certificates of Participation</u>
Current Outstanding	\$308,265,000	\$5,525,000
Final Maturity	March 2042	March 2037
Average Coupon Rate over Life	3.948%	2.156%

**DEBT AUTHORIZED AND UNISSUED**

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

Debt Capacity is limited in the State of Missouri to 15% of the combined Local and State Assessed Valuation of the District and considers current outstanding debt and authorized, but unissued debt and uncommitted cash balances in the Debt Service Fund. The District's expected 2024 debt capacity is \$467,693,393. The current allowable debt capacity for which voters could be asked to approve is \$159,428,393.



# COLUMBIA PUBLIC SCHOOLS

---

## 2023-24 BUDGET







**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

**DEBT SERVICE FUND SUMMARY**

	ACTUAL			BUDGET		FORECAST		
	2019-20	2020-21	2021-22	Projected 2022-23	Budget 2023-24	Forecast 2024-25	Forecast 2025-26	Forecast 2026-27
<b>Beginning Fund Balance - Debt Service Fund</b>	\$ 67,156,146	\$ 65,454,337	\$ 35,288,505	\$ 28,182,884	\$ 29,334,559	\$ 30,440,226	\$ 34,834,090	\$ 39,858,311
<b>Revenues</b>								
Local revenue	\$ 27,262,842	\$ 27,742,466	\$ 27,889,919	\$ 29,790,432	\$ 30,575,846	\$ 31,489,493	\$ 32,379,050	\$ 33,295,293
Intermediate revenue	\$ 402,802	\$ 352,367	\$ 396,247	\$ 461,293	\$ 461,293	\$ 461,293	\$ 461,293	\$ 461,293
Federal revenue	\$ 315,173	\$ 316,790	\$ 314,282	\$ 316,348	\$ 316,348	\$ 316,348	\$ 316,348	\$ 316,348
Other revenues	\$ 95,822	\$ 434,035	\$ 1,291,045	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Bonds	\$ 54,410,000	\$ 4,620,000	\$ 10,130,000	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ 82,486,639</b>	<b>\$ 33,465,658</b>	<b>\$ 40,021,493</b>	<b>\$ 30,568,073</b>	<b>\$ 31,353,487</b>	<b>\$ 32,267,134</b>	<b>\$ 33,156,691</b>	<b>\$ 34,072,934</b>
change in revenue from prior year	\$ 56,608,015 218.74%	\$ (49,020,981) -59.43%	\$ 6,555,835 19.59%	\$ (9,453,420) -23.62%	\$ 785,414 2.57%	\$ 1,699,061 5.56%	\$ 2,588,618 8.47%	\$ 1,805,800 5.60%
<b>Expenditures</b>								
Debt Service	\$ 84,188,448	\$ 63,631,490	\$ 47,127,114	\$ 29,416,398	\$ 30,247,820	\$ 27,873,270	\$ 28,132,470	\$ 28,305,270
<b>Total Expenditures</b>	<b>\$ 84,188,448</b>	<b>\$ 63,631,490</b>	<b>\$ 47,127,114</b>	<b>\$ 29,416,398</b>	<b>\$ 30,247,820</b>	<b>\$ 27,873,270</b>	<b>\$ 28,132,470</b>	<b>\$ 28,305,270</b>
<b>Transfers (to) from other funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures + Transfers</b>	<b>\$ 84,188,448</b>	<b>\$ 63,631,490</b>	<b>\$ 47,127,114</b>	<b>\$ 29,416,398</b>	<b>\$ 30,247,820</b>	<b>\$ 27,873,270</b>	<b>\$ 28,132,470</b>	<b>\$ 28,305,270</b>
<b>Increase (decrease) in fund balance</b>	<b>\$ (1,701,809)</b>	<b>\$ (30,165,832)</b>	<b>\$ (7,105,621)</b>	<b>\$ 1,151,675</b>	<b>\$ 1,105,667</b>	<b>\$ 4,393,864</b>	<b>\$ 5,024,221</b>	<b>\$ 5,767,664</b>
<b>Ending Fund Balance - Debt Service</b>	<b>\$ 65,454,337</b>	<b>\$ 35,288,505</b>	<b>\$ 28,182,884</b>	<b>\$ 29,334,559</b>	<b>\$ 30,440,226</b>	<b>\$ 34,834,090</b>	<b>\$ 39,858,311</b>	<b>\$ 45,625,975</b>



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**Program: Debt Services**

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

<u>Expenditure Object Category</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Original Budget 2022-23</u>	<u>Projected Actual 2022-23</u>	<u>Budget 2023-24</u>
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services/Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service/Lease Purchase	\$ 84,188,448	\$ 63,631,490	\$ 47,127,114	\$ 25,508,393	\$ 29,416,398	\$ 30,247,820
Total	\$ 84,188,448	\$ 63,631,490	\$ 47,127,114	\$ 25,508,393	\$ 29,416,398	\$ 30,247,820



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

---



**Program:** Debt Services

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

**Mission:** Debt Services is to retire the general obligation debt of the District as issued with voter authorization.

**Program Information:** This program represents the debt service payments (principal, interest and registrar/paying agent fees) for outstanding general obligation debt of the District.



Detailed budget information for the total debt outstanding, principal and interest payments, by year, may be found in the supplemental section of this budget.

**Variance Discussion:** The District's debt service schedule will vary each year dependent upon the original debt outstanding and refunding activity.

**Funding Sources:** The major source of funding for the Debt Service Fund is the debt service levy included in the local property tax levy. In fiscal year 2013, the levy included an increase of \$.12 as authorized by the voters in April 2012. As a part of the annual tax rate setting each August adjustment to the rate is determined by actual need for repayment of existing debt and assessed valuation. The current total debt service levy is \$.9719 per \$100 of assessed valuation and is anticipated to remain the same for the 2023-24 fiscal year.



# COLUMBIA PUBLIC SCHOOLS

---

## 2023-24 BUDGET





**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

**CAPITAL PROJECTS FUND SUMMARY**

	ACTUAL			BUDGET		FORECAST		
	2019-20	2020-21	2021-22	Projected 2022-23	Budget 2023-24	Forecast 2024-25	Forecast 2025-26	Forecast 2026-27
<b>Beginning Fund Balance - Capital Projects Fund</b>	\$ 54,732,085	\$ 25,144,097	\$ 32,900,991	\$ 17,576,185	\$ 54,894,937	\$ 9,867,451	\$ 3,519,719	\$ 2,263,515
<b>Revenues</b>								
Local revenue	\$ 4,708,471	\$ 3,470,814	\$ 3,590,729	\$ 5,567,432	\$ 3,518,367	\$ 3,547,644	\$ 3,639,172	\$ 3,733,446
Intermediate revenue	\$ 18,973	\$ 17,959	\$ 21,400	\$ 21,926	\$ 21,926	\$ 21,926	\$ 21,926	\$ 21,926
State revenue	\$ 70,635	\$ 91,878	\$ 201,021	\$ 82,698	\$ 82,698	\$ 82,698	\$ 82,698	\$ 82,698
Federal revenue	\$ 5,468	\$ 1,432	\$ 2,243,700	\$ 3,658,269	\$ 13,915,000	\$ -	\$ -	\$ -
Other revenues	\$ -	\$ -	\$ -	\$ 2,184,043	\$ -	\$ -	\$ -	\$ -
Sale of Bonds	\$ -	\$ 20,000,000	\$ -	\$ 42,500,000	\$ 40,000,000	\$ -	\$ 40,000,000	\$ -
Other Financing Sources	\$ 1,694,550	\$ 2,727,317	\$ 1,729,883	\$ 3,845,999	\$ 746,751			
<b>Total Revenue</b>	<b>\$ 6,498,097</b>	<b>\$ 26,309,400</b>	<b>\$ 7,786,733</b>	<b>\$ 57,860,367</b>	<b>\$ 58,284,742</b>	<b>\$ 3,652,268</b>	<b>\$ 43,743,796</b>	<b>\$ 3,838,070</b>
change in revenue from prior year	\$ (30,999,715)	\$ 19,811,303	\$ 1,288,636	\$ 51,362,270	\$ 424,375	\$ (54,208,099)	\$ (14,116,571)	\$ 185,802
	-82.67%	304.88%	19.83%	790.42%	0.73%	-93.69%	-24.40%	5.09%
<b>Expenditures</b>								
Capital Outlay	\$ 35,290,679	\$ 17,568,561	\$ 23,111,539	\$ 20,541,615	\$ 103,312,228	\$ 10,000,000	\$ 45,000,000	\$ 5,000,000
Debt Service	\$ 795,406	\$ 983,945	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 36,086,085</b>	<b>\$ 18,552,506</b>	<b>\$ 23,111,539</b>	<b>\$ 20,541,615</b>	<b>\$ 103,312,228</b>	<b>\$ 10,000,000</b>	<b>\$ 45,000,000</b>	<b>\$ 5,000,000</b>
<b>Transfers (to) from other funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures + Transfers</b>	<b>\$ 36,086,085</b>	<b>\$ 18,552,506</b>	<b>\$ 23,111,539</b>	<b>\$ 20,541,615</b>	<b>\$ 103,312,228</b>	<b>\$ 10,000,000</b>	<b>\$ 45,000,000</b>	<b>\$ 5,000,000</b>
<b>Increase (decrease) in fund balance</b>	<b>\$ (29,587,988)</b>	<b>\$ 7,756,894</b>	<b>\$ (15,324,806)</b>	<b>\$ 37,318,752</b>	<b>\$ (45,027,486)</b>	<b>\$ (6,347,732)</b>	<b>\$ (1,256,204)</b>	<b>\$ (1,161,930)</b>
<b>Ending Fund Balance - Capital Projects Fund</b>	<b>\$ 25,144,097</b>	<b>\$ 32,900,991</b>	<b>\$ 17,576,185</b>	<b>\$ 54,894,937</b>	<b>\$ 9,867,451</b>	<b>\$ 3,519,719</b>	<b>\$ 2,263,515</b>	<b>\$ 1,101,585</b>



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

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

<u>Expenditure Object Category</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Original Budget 2022-23</u>	<u>Projected Actual 2022-23</u>	<u>Budget 2023-24</u>
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services/Supplies/Capital Outlay	\$ 36,086,085	\$ 18,552,506	\$ 23,111,539	\$ 76,800,166	\$ 20,541,615	\$ 103,312,228
Total	\$ 36,086,085	\$ 18,552,506	\$ 23,111,539	\$ 76,800,166	\$ 20,541,615	\$ 103,312,228





## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET



### Capital Projects

**Program:** Capital Projects

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

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

**Program Information:** This program represents the projects of the District funded by the issuance of general obligation bonds of the District as authorized by the voters, as well as projects funded by local revenues.

**Variance Discussion:**



The budgeted increase in Capital Projects Fund expenditures is due to use of funds from general obligation bonds expected to be sold in the summer 2022 from the \$80 million April 2022 voter authorization. Even though the District anticipates spending the 2022 bond issue over multiple years, the District has elected to budget the full amount of the projects in the 2023-24 school year. Budgeting for projects in full, regardless of the expected duration, is a transparent commitment of the funds. This conservative budgeting approach prevents over commitment of bond funds. In addition, the District anticipates spending federal stimulus funding totaling \$13.9 million on capital improvements during the 2023-24 school year. The complete listing of capital projects can be seen on pages 254 through 256.

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



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**CAPITAL REVENUE AND EXPENDITURE PLANNING**

	Local and State Revenue	Elementary and Secondary School Emergency Relief Fund (ESSER)	Bond Revenues						Totals
			4070 Nature School	4027 Authorized April 2014 & issued April 2016	4032 Authorized April 2018 & Issued April 2019	4033 Authorized June 2020 & Issued August 2020	4034 Authorized April 2022 & Issued June 2022	4035 Authorized April 2022 & Issued Mar 2024	
<b>Projected balances 7/1/2023</b>	\$ 4,062,455	\$ -	\$ 5,000,000	\$ 82,482	\$ 250,000	\$ 3,500,000	\$ 42,000,000	\$ -	\$ 54,894,937
<b>2023-24 Projected Revenues</b>									
Current Tax	\$ 2,958,783	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,958,783
Delinquent Tax	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000
Surtax	\$ 44,811	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,811
In Lieu of Tax Payments	\$ 23,331	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,331
Interest - Daily Account	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Interest - Investments	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,000
Interest - Collector	\$ 1,442	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,442
Sale of Mis Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Misc Local Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Assessed Utilities	\$ 10,815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,815
County Stock Insurance	\$ 11,111	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,111
State Aid Line 14-B Funds	\$ 82,698	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,698
E-Rate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ESSER	\$ -	\$ 13,915,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,915,000
Sale of Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000,000	\$ 40,000,000
Other Financing Sources (premiums & transfers)	\$ 746,751	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 746,751
<b>Projected Revenue for 2023-24</b>	\$ 4,369,742	\$ 13,915,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000,000	\$ 58,284,742

**Projects 2023-24**

Aslin Lease purchase payment	\$ 413,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 413,400
Aslin Chiller Replacement	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
Aslin Office Space Remodel	\$ 86,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 86,500
Alpha Hart Flooring Replacement	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Athletic Improvements - Middle School Equity	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000
Athletic Equipment - Control System Upgrades for FB Scoreboards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Battle Elementary Addition and Renovation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,300,000	\$ 7,300,000
Benton cafeteria tables	\$ 7,174	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,174
Benton Flooring Upgrades	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Benton playground resurfacing	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,000
Bethel basketball court upgrades	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Beulah Ralph Elementary Roof Replacement	\$ -	\$ 1,730,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,730,000
BHS wrestling mats	\$ 17,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,000
Board Room Audio Visual Upgrade	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000
Bond Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CACC Addition and Renovation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500,000	\$ 17,000,000	\$ 24,500,000
CACC Match	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
CFO/COO - Unallocated	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Community Relations - Channel Playback System	\$ 34,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,800
Custodial Services - Equipment	\$ 88,631	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 88,631
Derby Ridge Flooring Replacement	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
Drinking Fountain Replacement	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**CAPITAL REVENUE AND EXPENDITURE PLANNING**

	Local and State Revenue	Elementary and Secondary School Emergency Relief Fund (ESSER)	Bond Revenues						Totals
			4070 Nature School	4027 Authorized April 2014 & issued April 2016	4032 Authorized April 2018 & Issued April 2019	4033 Authorized June 2020 & Issued August 2020	4034 Authorized April 2022 & Issued June 2022	4035 Authorized April 2022 & Issued Mar 2024	
Energy Recovery Unit Replacements - BRE, Parkade, Ridgeway, Benton	\$ -	\$ 2,435,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,435,000
FCS Grounds - track machine	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Field VRF Replacement	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,000
GMS FACS Kitchen Renovation	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
GMS Kitchen Renovation	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Grant VRF Replacement	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000
HHS HVAC	\$ -	\$ 265,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 265,000
HHS Wrestling Mats	\$ 48,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,000
JMS Addition and Renovation Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000
JMS Chiller Replacement	\$ -	\$ 375,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 375,000
LMS Parking Lot Lighting	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000
MidwayHVAC	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Midway Kitchen Renovation	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Music - Various Instruments	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,000
Nature Play Areas - Various Locations	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Nature School	\$ 233,351	\$ -	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,233,351
New Elementary School - Sinclair Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000,000	\$ 11,500,000	\$ 41,500,000
Nutrition Services Equipment	\$ 125,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,100
Oakland Air Handler Replacement	\$ -	\$ 2,075,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,075,000
Parkade flooring	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000
Paxton Keeley Chiller and Cooling Tower Replacement	\$ -	\$ 1,400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,400,000
Physical Education - Acoustical Panels	\$ 47,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,000
Ridgeway VRV Unit Replacement	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,000
Rock Bridge Elementary Replace ERU Controls	\$ -	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,000
RBHS HVAC upgrades	\$ -	\$ 1,540,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,540,000
RBHS Performing Arts Center Upgrades	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Roseta improvements	\$ 700,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700,000
Russell Addition and Renovation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -	\$ 2,000,000
Safety and Security - secured vestibules	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000	\$ -	\$ 2,000,000
Smithton AC Chiller Replacement	\$ -	\$ 850,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 850,000
Smithton Stage Curtain Replacement	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Technology Services- Backup Servers	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
Transportation - Activity Bus Replacement (HHS, RBHS, DHS)	\$ 286,272	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 286,272
Two Mile Kiln Room Remodel	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000
West Middle Boiler, Chiller and AHU Replacement	\$ -	\$ 465,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 465,000
West Middle Kitchen Dock Replacement	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000
WBE Boiler Replacement	\$ -	\$ 375,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 375,000
<b>Projected Expenditures 2023-24</b>	<b>\$ 5,347,228</b>	<b>\$ 13,915,000</b>	<b>\$ 5,000,000</b>	<b>\$ -</b>	<b>\$ 250,000</b>	<b>\$ 3,500,000</b>	<b>\$ 39,500,000</b>	<b>\$ 35,800,000</b>	<b>\$ 103,312,228</b>
<b>Projected Ending Fund Balance 6/30/2024</b>	<b>\$ 3,084,969</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 82,482</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,500,000</b>	<b>\$ 4,200,000</b>	<b>\$ 9,867,451</b>



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

CAPITAL PROJECTS FUND			
Local and State Funding - New Projects 2023-24			
	LOCATION/DEPARTMENT	CAPITAL EXPENDITURE ITEM	BUDGET
1	Administration Building	Lease Purchase Payment	\$ 413,400
2	Administration Building	Various space renovations for additional offices	\$ 86,500
3	Benton Elementary	Cafeteria tables	\$ 7,174
4	Benton Elementary	Flooring Upgrades	\$ 150,000
5	Benton Elementary	Playground resurfacing	\$ 70,000
6	Battle High School	Wrestling Mats	\$ 17,000
7	Bethel Street Center	Basketball Court upgrades	\$ 75,000
8	Chief Financial Officer	Unallocated Allowance for Additional Projects	\$ 200,000
9	Columbia Area Career Center	Grant Matching Funds	\$ 100,000
10	Community Relations	Channel Playback System	\$ 34,800
11	Custodial Equipment	Various	\$ 88,631
12	District-wide	Drinking fountain replacement	\$ 250,000
13	Facilities and Construction Services	Track Machine	\$ 25,000
14	Fine Arts - Music	Instruments for Various Locations	\$ 65,000
15	Fine Arts - Theater	New Curtains for Smithton Middle School	\$ 25,000
16	Gentry Middle School	FACS Kitchen Renovation	\$ 200,000
17	Gentry Middle School	Kitchen Renovation	\$ 500,000
18	Hickman High School	Wrestling mat replacement	\$ 48,000
19	Lange Middle School	Parking lot lighting upgrades	\$ 75,000
20	Nature School	Lease Purchase Payment	\$ 233,351
21	Nutrition Services	Equipment	\$ 125,100
22	Rock Bridge High School	Performing Arts Center sound system replacement	\$ 300,000
23	Roseta	Renovations	\$ 700,000
24	Physical Education	Acoustical Panels	\$ 47,000
25	Technology Services	Backup server replacements	\$ 250,000
26	Transportation Services	Activity bus replacements (Hickman, Rock Bridge, Douglass)	\$ 286,272
27	Two Mile Prairie Elementary	Kiln room remodel	\$ 35,000
28	West Middle School	Kitchen Dock Replacement	\$ 90,000
<b>Total Local Capital Allocation - New Projects</b>			<b>\$ 4,497,228</b>



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

Local Funding - Project Carryforward from 2022-23			
	Location/Department	Capital Expenditure Item	Budget
1	Alpha Hart Lewis Elementary School	Flooring upgrades	\$ 300,000
2	Derby Ridge Elementary School	Flooring upgrades	\$ 250,000
3	Midway Heights Elementary School	Kitchen Renovation	\$ 300,000
<b>Total Local Funding Carry Forward from Prior Year</b>			<b>\$ 850,000</b>

Federal Funding - New Projects in 2023-24			
	Location/Department	Capital Expenditure Item	Budget
1	Jefferson Middle School	Chiller Replacement	\$ 375,000
2	Midway Heights Elementary School	Air Handling Unit (AHU) Replacement	\$ 200,000
3	Oakland Middle School	Air Handling Unit (AHU) Replacement	\$ 275,000
4	Rock Bridge High School	Air Handling Unit (AHU) Replacement	\$ 425,000
<b>Total Capital Projects Fund Federal Funding</b>			<b>\$ 1,275,000</b>

Federal Funding - Project Carry Forward from 2022-23			
	Location/Department	Capital Expenditure Item	Budget
1	Administration Building	Board Room Audiovisual Upgrades	\$ 400,000
2	Administration Building	Chiller Replacement	\$ 250,000
3	Beulah Ralph Elementary	Replace Energy Recovery Units (ERU)	\$ 1,100,000
4	Beulah Ralph Elementary	Roof Replacement	\$ 1,730,000
5	Blue Ridge Elementary	Replace Energy Recovery Units (ERU)	\$ 660,000
6	Fairview Elementary	Replace Energy Recovery Units (ERU)	\$ 675,000
7	Field Building	VRF Replacement	\$ 350,000
8	Grant Elementary	VRF Replacement	\$ 300,000
9	Hickman High School	HVAC Upgrades to Concessions Area, Weight Room and Fine Arts Building	\$ 265,000
10	Oakland Middle School	Air Handling Unit (AHU) Replacement	\$ 1,800,000
11	Paxton Keeley Elementary	Chiller and Cooling Tower Replacement	\$ 1,400,000
12	Rock Bridge High School	Air Handling Unit (AHU) Replacement	\$ 1,115,000
13	Ridgeway Elementary	Air Handling Unit (AHU) Replacement	\$ 350,000
14	Rock Bridge Elementary	Replace Energy Recovery Unit (ERU) Controls	\$ 55,000
15	Smithton Middle Schools	Chiller Replacement	\$ 850,000
16	Various	Outdoor Nature Play Areas	\$ 500,000
17	West Boulevard Elementary	Boiler Replacement	\$ 375,000
18	West Middle School	Air Handler, Chiller, Boiler Replacement	\$ 465,000
<b>Total Federal Funding Carry Forward from Prior Year</b>			<b>\$ 12,640,000</b>



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

New Bond Projects in 2023-24			
	Location/Department	Capital Expenditure Item	Budget
1	New Elementary School	Design and Construction	\$ 41,500,000
2	Battle Elementary School	Design and Construction for Expansion Project	\$ 7,300,000
3	Columbia Area Career Center	Design and Construction for Expansion Project	\$ 24,500,000
4	Various	Secured Vestibule Upgrades	\$ 2,000,000
<b>Total Capital Projects Fund Bond Funding - New Bond Projects</b>			<b>\$ 75,300,000</b>

Bond Funding - Project Carry Forward from 2022-23			
	Location/Department	Capital Expenditure Item	Budget
1	Athletic Improvements	Jefferson Middle School Equity	\$ 250,000
2	Jefferson Middle School	Design and Construction for Expansion Project	\$ 500,000
3	Nature School	Design and Construction	\$ 5,000,000
4	Parkade Elementary	Flooring Upgrades	\$ 1,000,000
5	Russell Boulevard Elementary School	Design and Construction for Expansion Project	\$ 2,000,000
<b>Total Bond Funding Carry Forward from Prior Year</b>			<b>\$ 8,750,000</b>
<b>Total Bond Funding Capital Budget for 2022-23</b>			<b>\$ 84,050,000</b>
<b>Grand Total Capital Project Spending</b>			<b>\$ 103,312,228</b>





## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

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

257

Bond Issuance Project	Estimated Project Cost/Request	Desired Project Completion	Voter Authorization and Bond Issuance Proposal to Board of Education					Total \$280,000,000
			April 2020- \$20,000,000	April 2022 - \$80,000,000		April 2026 - \$40,000,000	April 2028 - \$110,000,000	
			Spring 2020 \$20,000,000	Spring 2022 \$40,000,000	Spring 2024 \$40,000,000	Spring 2026 \$40,000,000	Spring 2028 \$110,000,000	
High School Athletic Field Projects	\$ 3,300,000	July 2021	\$ 3,300,000					\$ 3,300,000
Jefferson Middle School Renovation Project	\$ 12,000,000	July 2023	\$ 6,000,000					\$ 6,000,000
Russell Boulevard Elementary Addition	\$ 7,500,000	Sept 2023	\$ 7,500,000					\$ 7,500,000
Building Additions	\$ 7,300,000	July 2024			\$ 7,300,000			\$ 7,300,000
Land for New School								
New Elementary School Building	\$ 41,500,000	July 2025		\$ 30,000,000	\$ 11,500,000			\$ 41,500,000
Land and Design for New High School	\$ 25,000,000	July 2030				\$ 25,000,000		\$ 25,000,000
New High School	\$ 105,000,000	July 2030					\$ 105,000,000	\$ 105,000,000
Career Center Addition and Renovation	\$ 24,500,000	July 2025		\$ 7,000,000	\$ 17,500,000			24,500,000
Safety and Security Enhancement Projects	\$ 5,000,000		\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 5,000,000
Technology Projects	\$ 4,250,000			\$ 1,000,000	\$ 1,000,000	\$ 750,000	\$ 1,500,000	\$ 4,250,000
Roofs, Tuckpointing, HVAC and Other Critical Projects (Critical projects may include but are not limited to, upgrade older facilities, ADA compliance, deferred maintenance, athletic facility upgrades, outdoor processes, solar panels)	\$ 19,200,000		\$ 2,000,000	\$ 750,000	\$ 1,450,000	\$ 13,000,000	\$ 2,000,000	\$ 19,200,000
Bond Fees	\$ 1,450,000		\$ 200,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 500,000	\$ 1,450,000
<b>Total Issued</b>	<b>\$ 256,000,000</b>		<b>\$ 20,000,000</b>	<b>\$ 40,000,000</b>	<b>\$ 40,000,000</b>	<b>\$ 40,000,000</b>	<b>\$ 110,000,000</b>	<b>\$ 250,000,000</b>

**Note: These project costs are best estimates at the current time without final scope and specific dates considered. This document is a work in progress with final decisions to be evaluated by the Long Range Facilities Planning Committee.**



# COLUMBIA PUBLIC SCHOOLS

---

## 2023-24 BUDGET





**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

**NUTRITION SERVICES FUND SUMMARY**

	ACTUAL			BUDGET		FORECAST		
	2019-20	2020-21	2021-22	Projected 2022-23	Budget 2023-24	Forecast 2024-25	Forecast 2025-26	Forecast 2026-27
<b>Beginning Fund Balance - Nutrition Services Fund</b>	\$ 930,152	\$ -	\$ -	\$ 2,406,683	\$ 841,551	\$ -	\$ -	\$ -
<b>Revenues</b>								
Local revenue	\$ 2,129,634	\$ 198,617	\$ 610,935	\$ 3,041,570	\$ 3,040,000	\$ 3,140,000	\$ 3,240,000	\$ 3,290,000
State revenue	\$ 67,195	\$ 63,270	\$ 78,614	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000
Federal revenue	\$ 4,454,990	\$ 4,583,135	\$ 11,610,925	\$ 5,325,000	\$ 5,500,000	\$ 5,550,000	\$ 5,650,000	\$ 5,750,000
Other revenues	\$ 615,099	\$ 173,507	\$ 452,726	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Other Financing Sources	\$ 877,865	\$ 2,382,365	\$ -	\$ -	\$ -	\$ 491,705	\$ 1,527,706	\$ 1,494,480
<b>Total Revenue</b>	<b>\$ 8,144,783</b>	<b>\$ 7,400,894</b>	<b>\$ 12,753,200</b>	<b>\$ 8,931,570</b>	<b>\$ 9,105,000</b>	<b>\$ 9,746,705</b>	<b>\$ 10,982,706</b>	<b>\$ 11,099,480</b>
change in revenue from prior year	\$ (1,083,840)	\$ (743,889)	\$ 5,352,306	\$ 786,787	\$ 173,430	\$ 815,135	\$ 2,051,136	\$ 1,352,775
	-11.74%	-9.13%	72.32%	9.66%	1.94%	9.13%	22.97%	13.88%
<b>Expenditures</b>								
Salaries	\$ 3,405,938	\$ 3,457,259	\$ 3,754,929	\$ 3,779,347	\$ 4,251,531	\$ 4,379,077	\$ 4,510,450	\$ 4,600,660
Benefits	\$ 1,596,809	\$ 1,378,992	\$ 1,430,005	\$ 1,717,355	\$ 1,819,552	\$ 1,874,139	\$ 1,930,363	\$ 1,968,970
Total Salaries & Benefits	\$ 5,002,747	\$ 4,836,251	\$ 5,184,934	\$ 5,496,702	\$ 6,071,083	\$ 6,253,216	\$ 6,440,813	\$ 6,569,630
Total Service/Supply	\$ 4,072,188	\$ 2,564,643	\$ 5,161,583	\$ 5,000,000	\$ 5,000,000	\$ 5,200,000	\$ 5,300,000	\$ 5,400,000
<b>Total Expenditures</b>	<b>\$ 9,074,935</b>	<b>\$ 7,400,894</b>	<b>\$ 10,346,517</b>	<b>\$ 10,496,702</b>	<b>\$ 11,071,083</b>	<b>\$ 11,453,216</b>	<b>\$ 11,740,813</b>	<b>\$ 11,969,630</b>
<b>Transfers (to) from other funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,124,532</b>	<b>\$ 1,706,511</b>	<b>\$ 758,107</b>	<b>\$ 870,150</b>
<b>Total Expenditures + Transfers</b>	<b>\$ 9,074,935</b>	<b>\$ 7,400,894</b>	<b>\$ 10,346,517</b>	<b>\$ 10,496,702</b>	<b>\$ 9,946,551</b>	<b>\$ 9,746,705</b>	<b>\$ 10,982,706</b>	<b>\$ 11,099,480</b>
<b>Increase (decrease) in fund balance</b>	<b>\$ (930,152)</b>	<b>\$ -</b>	<b>\$ 2,406,683</b>	<b>\$ (1,565,132)</b>	<b>\$ (841,551)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Fund Balance - Nutrition Services Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,406,683</b>	<b>\$ 841,551</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Fund Balance as Percentage of Expenses and Transfers	-	-	-	8.02%	-	-	-	-
Average Monthly expenses	\$ 756,245	\$ 616,741	\$ 862,210	\$ 874,725	\$ 922,590	\$ 954,435	\$ 978,401	\$ 997,469
Number of months fund balance will cover avg monthly exp	-	-	3	0.96	-	-	-	-



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

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

<b>Expenditure Object Category</b>	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Original Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Budget 2023-24</b>
Salaries	\$ 3,405,938	\$ 3,457,259	\$ 3,754,929	\$ 4,126,136	\$ 3,779,347	\$ 4,251,531
Employee Benefits	\$ 1,596,809	\$ 1,378,992	\$ 1,430,005	\$ 1,324,487	\$ 1,717,355	\$ 1,819,552
Services/Supplies/Capital Outlay	\$ 4,072,187	\$ 2,564,643	\$ 5,161,583	\$ 4,983,155	\$ 5,000,000	\$ 5,000,000
<b>Total</b>	<b>\$ 9,074,934</b>	<b>\$ 7,400,894</b>	<b>\$ 10,346,517</b>	<b>\$ 10,433,778</b>	<b>\$ 10,496,702</b>	<b>\$ 11,071,083</b>

<b>Program Data:</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2022-23</b>	<b>2023-24</b>
<b>Staff FTE:</b>						
Administrative	4.34	5.00	5.00	5.00	5.00	5.00
Support Staff/Technology Staff	2.94	2.94	2.94	2.94	3.00	3.00
Warehouse/Maintenance Staff	2.75	2.75	2.67	2.75	2.67	2.67
Kitchen Staff	118.41	101.09	108.47	121.09	109.06	108.47
<b>Total</b>	<b>128.44</b>	<b>111.78</b>	<b>119.08</b>	<b>131.78</b>	<b>119.73</b>	<b>119.14</b>
<b>Free &amp; Reduced Lunch Population (January Count as reported to DESE)</b>	<b>8,146</b>	<b>7,752</b>	<b>7,894</b>	<b>8,050</b>	<b>7,493</b>	<b>7,500</b>
<b>Free &amp; Reduced Lunch Population (October head counts)</b>						
Free	6,995	7,328	7,970	7,350	7,474	7,500
Reduced	1,003	1,000	1,000	1,000	775	800
<b>Total Free &amp; Reduced</b>	<b>7,998</b>	<b>8,328</b>	<b>8,970</b>	<b>8,350</b>	<b>8,249</b>	<b>8,300</b>
Percentage of Enrollment	43.70%	47.00%	44.40%	47.00%	41.10%	44.00%
<b>Meals Served</b>	<b>1,915,043</b>	<b>1,429,345</b>	<b>2,783,045</b>	<b>2,500,000</b>	<b>2,544,243</b>	<b>2,500,000</b>
<b>Average Daily Participation</b>	<b>11,006</b>	<b>8,215</b>	<b>15,125</b>	<b>14,368</b>	<b>15,803</b>	<b>14,706</b>
<b>Program Average Cost per Meal</b>	<b>\$ 4.74</b>	<b>\$ 5.18</b>	<b>\$ 3.72</b>	<b>\$ 4.17</b>	<b>\$ 4.13</b>	<b>\$ 4.43</b>



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

### Nutrition Services

**Program:** Nutrition Services

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

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

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

**Variance Discussion:** The budget includes the improvement of compensation for support and administrative staff based on experience.



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

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

**Funding Sources:** Funding for the operation of the Nutrition Services program is from lunch and breakfast sales, federal funding, donated commodities and state and federal funding.



**Extra  
Curricular  
Activities  
(ECA)**



**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

**STUDENT ACTIVITIES FUND SUMMARY**

	ACTUAL			BUDGET		FORECAST		
	2019-20	2020-21	2021-22	Projected 2022-23	Budget 2023-24	Forecast 2024-25	Forecast 2025-26	Forecast 2026-27
<b>Beginning Fund Balance - Student Activities Fund</b>	\$ 1,280,924	\$ 1,569,296	\$ 1,508,218	\$ 1,916,876	\$ 1,924,316	\$ 1,924,316	\$ 1,924,316	\$ 1,924,316
<b>Revenues</b>								
Local revenue	\$ 2,181,534	\$ 881,685	\$ 2,276,125	\$ 2,262,580	\$ 2,300,000	\$ 2,350,000	\$ 2,400,000	\$ 2,450,000
<b>Total Revenue</b>	\$ 2,181,534	\$ 881,685	\$ 2,276,125	\$ 2,262,580	\$ 2,300,000	\$ 2,350,000	\$ 2,400,000	\$ 2,450,000
change in revenue from prior year	\$ (492,139) -18.41%	\$ (1,299,849) -59.58%	\$ 1,394,440 158.16%	\$ (13,545) -0.60%	\$ 37,420 1.65%	\$ 50,000 2.17%	\$ 50,000 2.21%	\$ 50,000 2.13%
<b>Expenditures</b>								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Service/Supply	\$ 1,893,162	\$ 942,763	\$ 1,867,467	\$ 2,255,140	\$ 2,300,000	\$ 2,350,000	\$ 2,400,000	\$ 2,450,000
<b>Total Expenditures</b>	\$ 1,893,162	\$ 942,763	\$ 1,867,467	\$ 2,255,140	\$ 2,300,000	\$ 2,350,000	\$ 2,400,000	\$ 2,450,000
<b>Transfers (to) from other funds</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures + Transfers</b>	\$ 1,893,162	\$ 942,763	\$ 1,867,467	\$ 2,255,140	\$ 2,300,000	\$ 2,350,000	\$ 2,400,000	\$ 2,450,000
<b>Increase (decrease) in fund balance</b>	\$ 288,372	\$ (61,078)	\$ 408,658	\$ 7,440	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance - Student Activities Fund</b>	\$ 1,569,296	\$ 1,508,218	\$ 1,916,876	\$ 1,924,316	\$ 1,924,316	\$ 1,924,316	\$ 1,924,316	\$ 1,924,316





## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

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

<u>Expenditure Object Category</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Original Budget 2022-23</u>	<u>Projected Actual 2022-23</u>	<u>Budget 2023-24</u>
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services/Supplies/Capital Outlay	\$ 1,893,162	\$ 942,763	\$ 1,867,467	\$ 2,160,000	\$ 2,255,140	\$ 2,300,000
Total	\$ 1,893,162	\$ 942,763	\$ 1,867,467	\$ 2,160,000	\$ 2,255,140	\$ 2,300,000

<u>Program Data:</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2022-23</u>	<u>2023-24</u>
<u>Expenditure by School:</u>						
All Secondary Schools	\$ 432,595	\$ 272,741	\$ 616,311	\$ 620,000	\$ 501,755	\$ 760,000
Hickman High School	\$ 512,373	\$ 220,126	\$ 432,758	\$ 550,000	\$ 375,000	\$ 460,000
Rock Bridge High School	\$ 263,737	\$ 115,456	\$ 122,375	\$ 450,000	\$ 100,000	\$ 250,000
Battle High School	\$ 369,799	\$ 198,000	\$ 345,783	\$ 400,000	\$ 350,000	\$ 360,000
Douglass High School	\$ 2,659	\$ 2,174	\$ 3,956	\$ 5,000	\$ 1,500	\$ 5,000
Columbia Career Center	\$ 168,166	\$ 68,695	\$ 203,457	\$ 260,000	\$ 190,000	\$ 175,000
Jefferson Middle School	\$ 21,134	\$ 12,934	\$ 32,217	\$ 30,000	\$ 17,500	\$ 25,000
Oakland Middle School	\$ 21,839	\$ 8,720	\$ 21,837	\$ 40,000	\$ 15,000	\$ 20,000
West Middle School	\$ 15,811	\$ 10,296	\$ 5,954	\$ 25,000	\$ 5,000	\$ 10,000
Gentry Middle School	\$ 22,554	\$ 7,860	\$ 20,987	\$ 25,000	\$ 20,000	\$ 25,000
Lange Middle School	\$ 21,673	\$ 10,747	\$ 16,184	\$ 25,000	\$ 12,500	\$ 20,000
Smithton Middle School	\$ 40,822	\$ 13,897	\$ 24,142	\$ 35,000	\$ 22,500	\$ 25,000
John Warner Middle School	\$ -	\$ 1,117	\$ 21,506	\$ 20,000	\$ 20,000	\$ 25,000
	\$ 1,893,162	\$ 942,763	\$ 1,867,467	\$ 2,485,000	\$ 1,630,755	\$ 2,160,000

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



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

---

### Student Activities

**Program:** Student Activities

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

**Mission:** The mission of the Student Activities program is to provide well-balanced and comprehensive co-curricular and extracurricular activities in keeping with the educational philosophy and instructional objectives of the District.

**Program Information:** This program represents expenditures from student funds which, while under the supervision of the Board of Education, belong to the individual student groups/clubs and are used for student projects and benefit.

**Variance Discussion:** N/A

**Funding Sources:** Student fees and fundraising projects.



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

---





**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**ADULT EDUCATION FUND SUMMARY**

	ACTUAL			BUDGET		FORECAST		
	2019-20	2020-21	2021-22	Projected 2022-23	Budget 2023-24	Forecast 2024-25	Forecast 2025-26	Forecast 2026-27
<b>Beginning Fund Balance - Adult Education Fund</b>	\$ 42,430	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenues</b>								
Local revenue	\$ 199,344	\$ 68,497	\$ 85,755	\$ 86,055	\$ 87,923	\$ 90,000	\$ 92,000	\$ 94,000
State revenue	\$ 85,861	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal revenue	\$ 7,398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ 178,643	\$ 115,190	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ 471,246</b>	<b>\$ 184,087</b>	<b>\$ 85,755</b>	<b>\$ 86,055</b>	<b>\$ 87,923</b>	<b>\$ 90,000</b>	<b>\$ 92,000</b>	<b>\$ 94,000</b>
change in revenue from prior year	\$ (466,512) -49.75%	\$ (287,159) -60.94%	\$ (98,332) -53.42%	\$ 300 0.06%	\$ 1,868 2.17%	\$ 2,077 2.36%	\$ 2,000 2.22%	\$ 2,000 0.02173913
<b>Expenditures</b>								
Salaries	\$ 277,280	\$ 109,056	\$ 44,709	\$ 55,792	\$ 57,405	\$ 58,000	\$ 59,000	\$ 60,000
Benefits	\$ 89,080	\$ 34,184	\$ 15,554	\$ 15,263	\$ 15,518	\$ 16,000	\$ 16,500	\$ 17,000
Total Salaries & Benefits	\$ 366,360	\$ 143,240	\$ 60,263	\$ 71,055	\$ 72,923	\$ 74,000	\$ 75,500	\$ 77,000
Total Service/Supply	\$ 147,316	\$ 40,847	\$ 48,393	\$ 15,000	\$ 15,000	\$ 16,000	\$ 16,500	\$ 17,000
<b>Total Expenditures</b>	<b>\$ 513,676</b>	<b>\$ 184,087</b>	<b>\$ 108,656</b>	<b>\$ 86,055</b>	<b>\$ 87,923</b>	<b>\$ 90,000</b>	<b>\$ 92,000</b>	<b>\$ 94,000</b>
<b>Transfers (to) from other funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,901</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures + Transfers</b>	<b>\$ 513,676</b>	<b>\$ 184,087</b>	<b>\$ 85,755</b>	<b>\$ 86,055</b>	<b>\$ 87,923</b>	<b>\$ 90,000</b>	<b>\$ 92,000</b>	<b>\$ 94,000</b>
<b>Increase (decrease) in fund balance</b>	<b>\$ (42,430)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Fund Balance - Adult Education Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

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

<u>Expenditure Object Category</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Original Budget 2022-23</u>	<u>Projected Actual 2022-23</u>	<u>Budget 2023-24</u>
Salaries	\$ 277,280	\$ 109,056	\$ 44,709	\$ 58,833	\$ 55,792	\$ 57,405
Employee Benefits	\$ 89,080	\$ 34,184	\$ 15,554	\$ 13,531	\$ 15,263	\$ 15,518
Services/Supplies/Capital Outlay	\$ 147,316	\$ 40,847	\$ 48,393	\$ 56,000	\$ 15,000	\$ 15,000
Total	\$ 513,676	\$ 184,087	\$ 108,656	\$ 128,364	\$ 86,055	\$ 87,923

<u>Program Data:</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2022-23</u>	<u>2023-24</u>
Staff FTE:						
Admin & Admin Support	6.00	-	0.80	0.80	0.80	0.80
Adult Teachers	2.83	1.88	-	-	-	-
Total	8.83	1.88	0.80	0.80	0.80	0.80



## COLUMBIA PUBLIC SCHOOLS

---

### 2023-24 BUDGET



**Program:** Adult Education

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

**Mission:** The mission of the Adult Education program is to identify and provide for the continuing educational needs of the public with career and GED programs. This fund is self sustaining, receiving no funding from the operating budget.

**Program Information:** This program was established to account for significant revenues and expenditures for adult and continuing education.

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

The Adult English Language program is included in the Grants and Donations Fund. The District operating budget has added the cost of the facility lease and related expenses as the grant will not allow funding such services.

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



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

---







**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

**GRANTS AND DONATIONS FUND SUMMARY**

	ACTUAL			BUDGET		FORECAST		
	2019-20	2020-21	2021-22	Projected 2022-23	Budget 2023-24	Forecast 2024-25	Forecast 2025-26	Forecast 2026-27
<b>Beginning Fund Balance - Grants and Donations Fund</b>	\$ 2,723,822	\$ 2,592,002	\$ 3,022,930	\$ 3,361,394	\$ 3,361,394	\$ 3,361,394	\$ 3,361,394	\$ 3,361,394
<b>Revenues</b>								
Local revenue	\$ 1,655,309	\$ 1,319,231	\$ 1,930,566	\$ 1,910,000	\$ 1,950,000	\$ 1,970,000	\$ 1,990,000	\$ 2,000,000
State revenue	\$ 2,226,560	\$ 1,384,829	\$ 1,206,297	\$ 316,850	\$ 310,000	\$ 350,000	\$ 350,000	\$ 350,000
Federal revenue	\$ 649,496	\$ 498,266	\$ 486,769	\$ 438,405	\$ 375,000	\$ 400,000	\$ 400,000	\$ 400,000
<b>Total Revenue</b>	<b>\$ 4,531,365</b>	<b>\$ 3,202,326</b>	<b>\$ 3,623,632</b>	<b>\$ 2,665,255</b>	<b>\$ 2,635,000</b>	<b>\$ 2,720,000</b>	<b>\$ 2,740,000</b>	<b>\$ 2,750,000</b>
change in revenue from prior year	\$ 917,922 25.40%	\$ (1,329,039) -29.33%	\$ 421,306 13.16%	\$ (958,377) -26.45%	\$ (30,255) -1.14%	\$ 85,000 3.23%	\$ 20,000 0.74%	\$ 10,000 0.36%
<b>Expenditures</b>								
Salaries	\$ 855,639	\$ 731,883	\$ 827,304	\$ 604,320	\$ 623,115	\$ 630,000	\$ 640,000	\$ 645,000
Benefits	\$ 257,764	\$ 219,420	\$ 228,092	\$ 168,218	\$ 171,158	\$ 175,000	\$ 180,000	\$ 182,500
Total Salaries & Benefits	\$ 1,113,403	\$ 951,303	\$ 1,055,396	\$ 772,538	\$ 794,273	\$ 805,000	\$ 820,000	\$ 827,500
Total Service/Supply	\$ 3,499,882	\$ 1,795,842	\$ 2,129,101	\$ 1,892,717	\$ 1,840,727	\$ 1,915,000	\$ 1,920,000	\$ 1,922,500
<b>Total Expenditures</b>	<b>\$ 4,613,285</b>	<b>\$ 2,747,145</b>	<b>\$ 3,184,497</b>	<b>\$ 2,665,255</b>	<b>\$ 2,635,000</b>	<b>\$ 2,720,000</b>	<b>\$ 2,740,000</b>	<b>\$ 2,750,000</b>
<b>Transfers (to) from other funds</b>	<b>\$ (49,900)</b>	<b>\$ (24,253)</b>	<b>\$ (100,671)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures + Transfers</b>	<b>\$ 4,663,185</b>	<b>\$ 2,771,398</b>	<b>\$ 3,285,168</b>	<b>\$ 2,665,255</b>	<b>\$ 2,635,000</b>	<b>\$ 2,720,000</b>	<b>\$ 2,740,000</b>	<b>\$ 2,750,000</b>
<b>Increase (decrease) in fund balance</b>	<b>\$ (131,820)</b>	<b>\$ 430,928</b>	<b>\$ 338,464</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Fund Balance - Grants and Donations Fund</b>	<b>\$ 2,592,002</b>	<b>\$ 3,022,930</b>	<b>\$ 3,361,394</b>	<b>\$ 3,361,394</b>	<b>\$ 3,361,394</b>	<b>\$ 3,361,394</b>	<b>\$ 3,361,394</b>	<b>\$ 3,361,394</b>



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**Program:** Grants and Donations Fund

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

<u>Expenditure Object Category</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Original Budget 2022-23</u>	<u>Projected Actual 2022-23</u>	<u>Budget 2023-24</u>
Salaries	\$ 855,639	\$ 731,883	\$ 827,304	\$ 770,642	\$ 604,320	\$ 623,115
Employee Benefits	\$ 257,764	\$ 219,420	\$ 228,092	\$ 208,864	\$ 168,218	\$ 171,158
Services/Supplies/Capital Outlay	\$ 3,499,882	\$ 1,795,842	\$ 2,129,101	\$ 3,286,994	\$ 1,892,717	\$ 1,840,727
<b>Total</b>	<b>\$ 4,613,285</b>	<b>\$ 2,747,145</b>	<b>\$ 3,184,497</b>	<b>\$ 4,266,500</b>	<b>\$ 2,665,255</b>	<b>\$ 2,635,000</b>

**Staff FTE:**

Adult Basic Education Grant	3.37	3.13	3.00	3.13	1.00	1.00
Montessori PreSchool	1.00	-	1.00	-	-	-
MO-T Grant	6.75	3.75	3.75	3.75	3.00	3.00
Title III Language Learners Grant	7.00	5.00	5.00	5.00	3.50	3.50
Sports Marketing	1.00	1.00	1.00	1.00	1.00	1.00
	19.12	12.88	13.75	12.88	8.50	8.50



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

---

### Grants and Donations

**Program:** Grants and Donations Fund

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

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

**Program Information:** Grant funding comes from a wide range of sources, both public and private. These sources include state and federal programs such as, Family Literacy Enhancement, Vocational Enhancement and Title III Immigrant programs.

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

Private grants have been obtained from funders such as Columbia Public Schools Foundation and the Assistance League® of Mid-Missouri.

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

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

**Funding Sources:** Public and private funds.



# COLUMBIA PUBLIC SCHOOLS

---

## 2023-24 BUDGET







# COLUMBIA PUBLIC SCHOOLS

---

## 2023-24 BUDGET







## History of the Columbia Public School District

### 1873: Formation

Formation of first community school in Columbia; six-member board elected

### 1881: School constructed

School building constructed at corner of 8<sup>th</sup> and Rogers, now site of Jefferson Middle School

### 1896: Benton opened

First elementary school opened at corner of Hodge and Ripley, named Benton

### 1896: First African American school

First African American school, Frederick Douglass, opened

### 1899: First high school

Expanded Jefferson building for first high school, Columbia High School

### 1904: Lee opened

Opening of new elementary school south of Broadway, Lee School

### 1910: Grant opened

Opening of new elementary school, Grant

### 1914: Expansion for growth

Expanded Benton and Douglass to accommodate growth

### 1916: Field opened

Opening of Field Elementary School

### 1919: First teacher salary schedule

First teacher salary schedule established

### 1923: Ridgeway opened

New elementary school opened, named John C. Ridgeway after first soldier from Boone County killed in World War I

### 1925: Hickman and West Boulevard opened

Additional classroom space pressing, historic move to open first unit of Hickman High School, replacement of original Benton and Lee buildings, enlargement of Ridgeway, construction of West Boulevard Elementary School; David H. Hickman estate provided 40 acres for the construction of the new high school

### 1930: First special education teacher

First special education teacher, Helen Gromer, hired at Benton Elementary

### 1935: School expansion and new Lee opened

The new Lee Elementary opened, along with additions to Douglass and Jefferson

### 1947: Aslin appointed superintendent

Neil C. Aslin appointed superintendent

### 1953: Brown and Keene districts annexed

Brown and Keene school districts annexed into Columbia—purchased two 48-passenger school buses

### 1958: Parkade and Russell opened

Opening of Parkade and Russell Boulevard elementary schools, financed with 25-cent increase in property tax levy

### 1959: Five-year building plan

Dr. Aslin proposed a five-year building plan including a new elementary school, new junior high school, classroom addition to Parkade, and remodeling at Hickman and Benton





## History of the Columbia Public School District

**1962: School expansion and West Junior opened**

Expansion to Grant, Field, and Russell Boulevard elementary schools; opening of West Junior High School

**1964: Blue Ridge and Fairview opened**

Opening of Blue Ridge and Fairview elementary schools

**1967: Rock Bridge Elementary annexation**

Rock Bridge Elementary School annexed into Columbia Public School District

**1968: Shepard opened**

Opening of Shepard Boulevard Elementary School

**1970: Rock Bridge High opened**

Opening of Rock Bridge High School

**1971: Oakland opened**

Opening of Oakland Junior High School

**1972: Two Mile Prairie annexation**

Two Mile Prairie annexed into Columbia Public School District

**1978: Cedar Ridge opened**

Opening of Cedar Ridge Elementary School

**1980: New Haven Annexed**

New Haven annexed into Columbia Public School District

**1981: Administration building opened**

Opening of Administration Building

**1985: Gentry opened**

Opening of Gentry Middle School

**1986: Midway Annexed**

Midway Heights Elementary annexed into Columbia Public School District

**1988: Mill Creek opened**

Opening of Mill Creek Elementary School

**1991: Derby Ridge opened**

Opening of Derby Ridge Elementary School

**1996 and 1997: Lange and Smithton opened**

Opening of Lange and Smithton middle schools

**2001: Paxton Keeley opened**

Opening of Paxton Keeley Elementary School

**2010: Alpha Hart Lewis opened**

Opening of Alpha Hart Lewis Elementary School

**2013: Battle High opened**

Opening of third comprehensive high school, Muriel Williams Battle High School

**2016: Battle Elementary opened**

Opening of Eliot Battle Elementary School

**2017: Beulah Ralph opened**

Opening of Beulah Ralph Elementary School

**2018: New Cedar Ridge opened**

Opening of new Cedar Ridge Elementary School

**2020: John Warner opened**

Opening of new John Warner Middle School

**2025: Opening of New Southwest Elementary School**

Anticipated opening of new southwest elementary school on property of John Warner Middle School



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

#### ASSESSED VALUATION

<u>FISCAL YEAR</u>	<u>TAX RATE</u>	<u>ASSESSED VALUATION</u>	<u>\$ INCREASE</u>	<u>% INCREASE</u>	<u>COLLECTION RATIO</u>
2014	\$5.4239	\$ 2,130,574,568	\$ 40,644,334	1.94%	95.67%
2015	\$5.4868	\$ 2,195,114,886	\$ 64,540,318	3.03%	96.43%
2016	\$5.4656	\$ 2,257,981,004	\$ 62,866,118	2.86%	97.08%
2017	\$6.0430	\$ 2,327,173,948	\$ 69,192,944	3.06%	96.56%
2018	\$6.0555	\$ 2,403,178,367	\$ 76,004,419	3.27%	96.60%
2019	\$6.1425	\$ 2,483,979,026	\$ 80,800,659	3.36%	96.55%
2020	\$6.0988	\$ 2,618,679,417	\$ 134,700,391	5.42%	95.00%
2021	\$6.0984	\$ 2,673,348,589	\$ 54,669,172	2.09%	95.00%
2022	\$5.6932	\$ 2,838,808,374	\$ 165,459,785	6.19%	95.00%
2023	\$5.6661	\$ 3,027,141,699	\$ 188,333,325	6.63%	95.00%
<b>2024 Budget</b>	<b>\$5.6661</b>	<b>\$ 3,117,955,950</b>	<b>\$ 90,814,251</b>	<b>3.00%</b>	95.00%
2025 Forecast	\$5.6661	\$ 3,211,494,628	\$ 93,538,678	3.00%	95.00%
2026 Forecast	\$5.6661	\$ 3,307,839,467	\$ 96,344,839	3.00%	95.00%
2027 Forecast	\$5.6661	\$ 3,407,074,651	\$ 99,235,184	3.00%	95.00%
Previous 5 Years Averages		\$ 2,728,391,421	\$ 124,792,666	4.07%	95.63%
Previous 3 Years Averages		\$ 2,846,432,887	\$ 136,154,094	4.57%	95.00%

**Note: Fiscal year 2022 was a reassessment year, with a slight increase in assessment over the previous three years. The numbers shown above are total Assessed Valuation and are not reduced for TIF Values. The collection rate reflects the percentage of tax bills collected less what is paid to the county in fees, thus showing a ratio that compares to net revenue collections.**

**We are projecting a conservative increase of 3.00% for the 2023-24 budget and a flat collection percentage.**



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY**  
(in thousands of dollars)

Fiscal Year Ended June 30,	Real Estate			Personal	Total Taxable Value	Total Direct Tax Rate	Estimated Actual Valuation	Assessment Ratio*
	Residential	Agricultural	Commercial					
2014	\$ 1,230,585,687	\$ 13,442,657	\$ 508,236,500	\$ 378,787,023	\$ 2,131,051,867	5.4239	\$ 9,324,867,441	22.9%
2015	1,277,837,197	13,337,988	521,477,388	382,462,313	2,195,114,886	5.4868	9,625,202,375	22.8%
2016	1,316,990,967	13,658,849	527,890,503	395,992,890	2,254,533,209	5.4656	9,894,955,166	22.8%
2017	1,368,700,961	13,143,153	541,963,596	403,366,238	2,327,173,948	6.0430	10,197,740,794	22.8%
2018	1,420,958,114	13,056,429	554,831,925	414,331,899	2,403,178,367	6.0555	10,576,931,466	22.7%
2019	1,472,352,907	12,883,711	570,756,962	427,985,446	2,483,979,026	6.1425	10,937,131,185	22.7%
2020	1,564,102,830	12,948,499	589,236,893	452,391,195	2,618,679,417	6.0988	11,552,272,016	22.7%
2021	1,588,377,065	14,270,616	600,716,126	469,984,782	2,673,348,589	6.0984	11,780,235,292	22.7%
2022	1,696,202,417	13,563,689	610,212,322	518,829,946	2,838,808,374	5.6932	12,519,537,348	22.7%
2023	1,733,040,401	13,399,640	628,299,577	652,402,081	3,027,141,699	5.6661	13,173,341,116	23.0%
<b>2024 Budget</b>	<b>1,785,031,613</b>	<b>13,801,629</b>	<b>647,148,564</b>	<b>671,974,143</b>	<b>3,117,955,950</b>	<b>5.6661</b>	<b>13,568,541,350</b>	<b>23.0%</b>
2025 Forecast	1,838,582,561	14,215,678	666,563,021	692,133,368	3,211,494,628	5.6661	13,975,597,587	23.0%
2026 Forecast	1,893,740,038	14,642,148	686,559,912	712,897,369	3,307,839,467	5.6661	14,394,865,514	23.0%
2027 Forecast	1,950,552,239	15,081,413	707,156,709	734,284,290	3,407,074,651	5.6661	14,826,711,482	23.0%

\*Assessment Ratios are determined annually (February) by the State Tax Commission based on a random sample of real property within the county.

The Boone County Assessor reassesses property taxes every four years.



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

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

Year Ended June 30,	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b><u>Columbia School District</u></b>										
Incidental Fund	\$ 1.6413	\$ 1.8413	\$ 1.9413	\$ 2.4788	\$ 2.0548	\$ 2.0518	\$ 2.0111	\$ 2.0107	\$ 1.6055	\$ 1.6055
Teachers Fund	2.7500	2.6000	2.4788	2.4923	2.9288	3.0188	3.0158	3.0158	3.0158	3.1258
Debt Service	0.9319	0.9719	0.9719	0.9719	0.9719	0.9719	0.9719	0.9719	0.9719	0.9719
Capital Projects	0.1007	0.0736	0.0736	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
Total Columbia School District	<u>5.4239</u>	<u>5.4868</u>	<u>5.4656</u>	<u>6.043</u>	<u>6.0555</u>	<u>6.1425</u>	<u>6.0988</u>	<u>6.0984</u>	<u>5.6932</u>	<u>5.8032</u>
<b>Overlapping Rates</b>										
<b><u>City Residents:</u></b>										
City of Columbia	\$ .4100	\$ .4100	\$ .4100	\$ .4100	\$ .4100	\$ .4100	\$ .4100	\$ .4100	\$ .4100	\$ .4100
State of Missouri	.0300	.0300	.0300	.0300	.0300	.0300	.0300	.0300	.0300	.0300
County of Boone	.1200	.1200	.1200	.1200	.1200	.1200	.1200	.1200	.1200	.1200
Road and Bridge	.0500	.0500	.0500	.0500	.0500	.0500	.0500	.0500	.0500	.0500
Library	.5382	.5382	.5224	.5088	.3091	.3091	.3091	.3091	.3091	.3091
Group Home	.1146	.1146	.1146	.1146	.1146	.1146	.1146	.1146	.1146	.1146
Subtotal City Residents	<u>6.6867</u>	<u>6.7496</u>	<u>6.7126</u>	<u>7.2764</u>	<u>7.0892</u>	<u>7.1762</u>	<u>7.1325</u>	<u>7.1321</u>	<u>6.7269</u>	<u>6.8369</u>
<b><u>County Residents:</u></b>										
Fire District	\$ .6010	\$ .6342	\$ .6342	\$ .6342	\$ .6342	\$ .6342	\$ .6342	\$ .6342	\$ .6342	\$ .6342
Fire Dispatch Fund	.0000	.0000	.0000	.0000	.0000	.0000	.0000	.0000	.0000	.0000
Fire Bond	.0000	.2451	.2500	.2500	.2500	.2500	.2500	.2500	.2500	.2500
Less:										
City of Columbia (above)	(.4100)	(.4100)	(.4100)	(.4100)	(.4100)	(.4100)	(.4100)	(.4100)	(.4100)	(.4100)
Differential Library Tax	<u>(.2346)</u>	<u>(.2291)</u>	<u>(.2133)</u>	<u>(.1997)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>
Total County Residents	<u>\$ 6.6431</u>	<u>\$ 6.9898</u>	<u>\$ 6.9735</u>	<u>\$ 7.5509</u>	<u>\$ 7.5634</u>	<u>\$ 7.6504</u>	<u>\$ 7.6067</u>	<u>\$ 7.6063</u>	<u>\$ 7.2011</u>	<u>\$ 7.3111</u>

Tax rates are reported on a calendar year basis. The 2022 calendar year tax levy was the rate levied to produce tax revenues for fiscal year 2023.

Tax rate ceilings are adjusted each reassessment year and can only be increased by voter referendum.

All commercial real estate taxpayers pay an additional \$.61 per \$100 assessed valuation; all taxpayers within the special business district pay an additional \$.43 per \$100 assessed valuation.

Source: Boone County Clerk  
Boone County Collector



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

#### PROPERTY TAX LEVIES AND COLLECTIONS

Fiscal Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2014	115,586,122	110,577,100	95.67%	4,987,076	115,564,176	99.98%
2015	120,441,564	116,144,412	96.43%	4,272,328	120,416,740	99.98%
2016	123,223,767	119,630,781	97.08%	3,430,467	123,061,248	99.87%
2017	140,422,771	135,795,625	96.70%	3,064,019	138,859,644	98.89%
2018	145,315,685	140,377,584	96.60%	4,174,465	144,552,049	99.47%
2019	152,366,631	145,240,424	95.32%	6,615,029	151,855,453	99.66%
2020	159,497,746	152,297,738	95.49%	5,712,427	158,010,165	99.07%
2021	162,821,237	154,672,220	95.00%	2,842,287	157,514,507	96.74%
2022	161,422,748	153,235,267	94.93%	2,326,788	155,562,055	96.37%
2023	171,325,520	162,629,149	94.92%	-	162,629,149	94.92%
2024 Budget	176,471,147	167,647,589	95.00%	-	167,647,589	95.00%
2025 Forecast	181,771,142	172,682,585	95.00%	-	172,682,585	95.00%

Source: Boone County Clerk  
Accounting Data



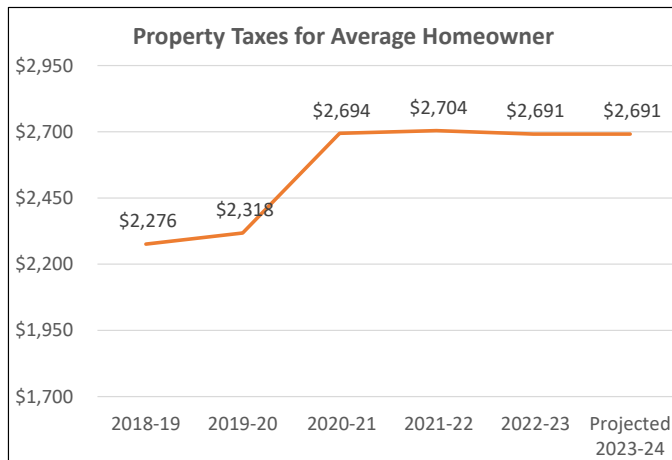
**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**IMPACT OF THE DISTRICT'S PROPERTY TAX RATE TO THE AVERAGE HOMEOWNER**

Residential property is assessed at 19% of market value in order to determine assessed valuation. The assessed value is multiplied times the District's tax rate for each \$100 of value, in order to determine the property tax a homeowner pays. The Board of Education establishes the tax rate each August based on voter authorization and the calculation provided by the State Auditor's Office.

	2018-19	2019-20	2020-21	2021-22	2022-23	Projected 2023-24
Average Value of a Home in Boone County	\$ 195,000	\$ 200,000	\$ 232,500	\$ 250,000	\$ 250,000	\$ 250,000
x the level of assessment for residential property	0.19	0.19	0.19	0.19	0.19	0.19
= Assessed Valuation	\$ 37,050	\$ 38,000	\$ 44,175	\$ 47,500	\$ 47,500	\$ 47,500
/ by \$100 to determine tax base	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
= Value upon which the property tax is calculated	\$ 371	\$ 380	\$ 442	\$ 475	\$ 475	\$ 475
<b>Tax Rate as set by the Board of Education</b>						
Incidental Fund	\$ 2.0518	\$ 2.0111	\$ 2.0107	\$ 1.6055	\$ 1.4969	\$ 1.4969
Teacher's Fund	\$ 3.0188	\$ 3.0158	\$ 3.0158	\$ 3.0158	\$ 3.0973	\$ 3.0973
Capital Projects Fund	\$ 0.1000	\$ 0.1000	\$ 0.1000	\$ 0.1000	\$ 0.1000	\$ 0.1000
Debt Service Fund	\$ 0.9719	\$ 0.9719	\$ 0.9719	\$ 0.9719	\$ 0.9719	\$ 0.9719
Total Tax Levy	\$ 6.1425	\$ 6.0988	\$ 6.0984	\$ 5.6932	\$ 5.6661	\$ 5.6661
Annual Property Tax	\$ 2,276	\$ 2,318	\$ 2,694	\$ 2,704	\$ 2,691	\$ 2,691





## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

#### TAX LEVY AND COST DATA FOR COMPARISON DISTRICTS

Comparison District	Expenditures Per Pupil 2021-22	Assessed Valuation per ADA 2021-22	Total Tax Levy		
			2020-21	2021-22	Change
Francis Howell	\$11,959	\$206	\$4.6480	\$4.4581	\$0.1899
Hazelwood	\$12,407	\$146	\$6.2688	\$6.0527	\$0.2161
Columbia **	\$13,743	\$169	\$6.0984	\$5.6932	\$0.4052
Park Hill	\$13,722	\$189	\$5.3955	\$5.3955	\$0.0000
Fort Zumwalt	\$12,744	\$187	\$4.8506	\$4.5894	\$0.2612
North Kansas City	\$13,199	\$143	\$6.2023	\$5.6663	\$0.5360
Independence	\$11,971	\$95	\$5.4977	\$5.4371	\$0.0606
Blue Springs **	\$11,468	\$131	\$5.5500	\$5.7286	\$0.1786
Wentzville	\$12,089	\$164	\$4.7586	\$5.0416	\$0.2830
Jefferson City **	\$11,891	\$179	\$4.6928	\$4.7979	\$0.1051
Springfield	\$12,062	\$195	\$4.1361	\$4.0740	\$0.0621
Average for all schools	\$12,478	\$164	\$5.2817	\$5.1759	-\$0.1059

In order to use our data and financial information in a manner that clearly informs the stakeholders of the District, the Superintendent has established 10 comparison districts based on student demographics or locale. The information here provides important financial comparison which allows us to understand why our comparison districts may have different opportunities or restrictions in their budget planning and spending.

\*\* These districts have no Proposition C Waiver while the other districts have a full waiver. Proposition C is a statewide one cent sales tax for public schools. Districts without a Proposition C Waiver as allowed in RSMo. Section 164.013 share their revenues from this sales tax with property owners by reducing their operating tax levy by an amount equal to one half of the previous years Proposition C revenues collected. Local voters can approve a waiver of the sharing of revenues with a simple majority.





**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**ALTERNATIVE AND OTHER TAX REVENUES**

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

DESE Object Code	Description	Actual 2019-20	Actual 2020-21	Actual 2021-22	Projected Actual 2022-23	Budget 2023-24
5113	Proposition C Sales Tax	\$ 18,460,443	\$ 20,211,127	\$ 23,204,641	\$ 23,244,792	\$ 25,169,520
5114	Financial Insitution/Intangible Tax	535,582	164,495	445,772	239,500	239,500
5115	M&M Surtax	2,416,182	2,398,801	2,384,174	2,539,059	2,539,059
5116	Payment in Lieu of Taxes (City)	1,503,383	1,795,934	1,493,052	1,319,730	1,319,730
5221	State Assessed Utilities	1,399,502	1,486,948	1,463,003	1,591,960	1,591,960
5234	County Stock Insurance	573,027	229,937	410,460	677,694	677,694
<b>Total Alternative/Other Taxes</b>		<b>\$ 24,888,119</b>	<b>\$ 26,287,242</b>	<b>\$ 29,401,102</b>	<b>\$ 29,612,735</b>	<b>\$ 31,537,463</b>

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

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

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

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

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

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



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**BOND SCHEDULE  
SUMMARY of GENERAL OBLIGATION BONDS**

**BONDS OUTSTANDING AS OF JUNE 30, 2023**

<u>Fiscal Year</u>	<u>Maturity</u>	<u>September Interest</u>	<u>March Interest</u>	<u>Interest</u>	<u>March Principal</u>	<u>Total Interest and Principal</u>
2024	\$ 19,030,000	\$ 5,601,410	\$ 5,601,410	\$ 11,202,820	\$ 19,030,000	\$ 30,232,820
2025	\$ 17,665,000	\$ 5,146,635	\$ 5,146,635	\$ 10,293,270	\$ 17,665,000	\$ 27,958,270
2026	\$ 18,715,000	\$ 4,701,235	\$ 4,701,235	\$ 9,402,470	\$ 18,715,000	\$ 28,117,470
2027	\$ 19,780,000	\$ 4,255,135	\$ 4,255,135	\$ 8,510,270	\$ 19,780,000	\$ 28,290,270
2028	\$ 18,820,000	\$ 3,887,628	\$ 3,887,628	\$ 7,775,255	\$ 18,820,000	\$ 26,595,255
2029	\$ 12,350,000	\$ 3,587,436	\$ 3,587,436	\$ 7,174,873	\$ 12,350,000	\$ 19,524,873
2030	\$ 26,490,000	\$ 3,414,819	\$ 3,414,819	\$ 6,829,638	\$ 26,490,000	\$ 33,319,638
2031	\$ 21,080,000	\$ 2,955,328	\$ 2,955,328	\$ 5,910,656	\$ 21,080,000	\$ 26,990,656
2032	\$ 22,680,000	\$ 2,651,922	\$ 2,651,922	\$ 5,303,844	\$ 22,680,000	\$ 27,983,844
2033	\$ 24,080,000	\$ 2,299,325	\$ 2,299,325	\$ 4,598,650	\$ 24,080,000	\$ 28,678,650
2034	\$ 24,385,000	\$ 1,907,321	\$ 1,907,321	\$ 3,814,641	\$ 24,385,000	\$ 28,199,641
2035	\$ 22,820,000	\$ 1,497,997	\$ 1,497,997	\$ 2,995,994	\$ 22,820,000	\$ 25,815,994
2036	\$ 20,170,000	\$ 1,098,816	\$ 1,098,816	\$ 2,197,631	\$ 20,170,000	\$ 22,367,631
2037	\$ 11,580,000	\$ 708,184	\$ 708,184	\$ 1,416,369	\$ 11,580,000	\$ 12,996,369
2038	\$ 9,825,000	\$ 506,834	\$ 506,834	\$ 1,013,669	\$ 9,825,000	\$ 10,838,669
2039	\$ 7,175,000	\$ 330,481	\$ 330,481	\$ 660,963	\$ 7,175,000	\$ 7,835,963
2040	\$ 5,100,000	\$ 215,825	\$ 215,825	\$ 431,650	\$ 5,100,000	\$ 5,531,650
2041	\$ 3,180,000	\$ 134,575	\$ 134,575	\$ 269,150	\$ 3,180,000	\$ 3,449,150
2042	\$ 3,340,000	\$ 70,975	\$ 70,975	\$ 141,950	\$ 3,340,000	\$ 3,481,950
2043	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	<b>\$ 308,265,000</b>	<b>\$ 44,971,881</b>	<b>\$ 44,971,881</b>	<b>\$ 89,943,762</b>	<b>\$ 308,265,000</b>	<b>\$ 398,208,762</b>

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



**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

**RATIO OF GENERAL BONDED DEBT OUTSTANDING**

<b>Year Ended June 30,</b>	<b>Assessed Value</b>	<b>General Obligation Bonds (1)</b>	<b>Less Debt Service Funds (2)</b>	<b>Net General Bonded Debt</b>	<b>Ratio of Net Bonded Debt To Assessed Value</b>	<b>Net Bonded Debt Per Capita</b>	<b>Bonded Debt as a Percentage of Personal Income</b>
2014	\$ 2,131,051,867	\$ 236,793,745	\$ 20,346,256	\$ 216,447,489	.102	1,516	1.84%
2015	2,195,114,886	291,262,022	45,481,106	245,780,916	.112	1,704	1.70%
2016	2,257,981,004	318,734,088	47,844,848	270,889,240	.120	1,864	1.61%
2017	2,327,173,948	289,148,971	21,733,684	267,415,287	.115	1,816	1.69%
2018	2,403,178,367	355,141,033	66,152,839	288,988,194	.120	1,960	1.71%
2019	2,483,979,026	373,443,601	67,156,146	306,287,455	.123	2,078	1.72%
2020	2,618,679,417	360,880,115	65,454,337	295,425,778	.130	2,250	1.52%
2021	2,673,348,589	332,075,766	32,336,441	299,739,325	.112	2,063	1.50%
2022	2,838,808,374	312,967,000	28,182,884	284,784,116	.100	1,960	1.57%
2023	3,027,141,699	308,265,000	29,334,559	278,930,441	.092	1,920	1.61%
2024 Budget	3,117,955,950	329,335,000	30,440,226	298,894,774	.096	2,057	1.50%
2025 Forecast	3,211,494,628	311,670,000	34,834,090	276,835,910	.086	1,905	1.62%

Details regarding the District's outstanding debt can be found on pages 17-19.

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

(2) This is the amount restricted for debt service principal payments.

\*Population figures are estimated; the Columbia Public School District includes the City of Columbia and adjacent territory.

See demographics and economic statistics schedule for personal income and population data.

Source: Boone County Clerk  
 Financial Statements  
 Census Data



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**RATIO OF OUTSTANDING DEBT BY TYPE**

<u>Year Ended June 30,</u>	<u>General Obligation Bonds (1)</u>	<u>Certificates of Participation - Energy Lease</u>	<u>Certificates of Participation - Capital Leases</u>	<u>Total Certificates of Participation</u>	<u>Total Outstanding Debt</u>	<u>Debt As A Percentage of Personal Income</u>	<u>Debt Per Capita</u>
2014	\$ 236,793,745	\$ 2,280,000	\$ 8,430,000	\$ 10,710,000	\$ 247,503,745	1.61%	1,734
2015	291,262,022	2,145,000	8,125,000	10,270,000	301,532,022	1.36%	2,090
2016	318,734,088	1,990,000	7,815,000	9,805,000	328,539,088	1.29%	2,261
2017	289,148,971	-	10,542,000	10,542,000	299,690,971	1.45%	2,035
2018	355,141,033	-	9,461,301	9,461,301	364,602,334	1.19%	2,509
2019	326,700,399	-	8,363,282	8,363,282	335,063,681	1.30%	2,306
2020	299,232,000	-	7,242,872	7,242,872	306,474,872	1.46%	2,109
2021	339,032,000	-	6,110,000	6,110,000	345,142,000	1.30%	2,375
2022	312,967,000	-	5,825,000	5,825,000	318,792,000	1.41%	2,194
2023	308,265,000	-	5,525,000	5,525,000	313,790,000	1.43%	2,159
2024 Budget	329,335,000	-	5,215,000	5,215,000	334,550,000	1.34%	2,302
2025 Forecast	311,670,000	-	4,890,000	4,890,000	316,560,000	1.42%	2,179

Details regarding the District's outstanding debt can be found on pages 17-19.

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

Source: Financial Statements  
Census Data



**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

**LEGAL DEBT MARGIN INFORMATION**

<u>Year Ended June 30,</u>	<u>Assessed Value</u>	<u>Legal Debt Limit*</u>	<u>Indebtedness**</u>	<u>Legal Debt Margin</u>	<u>Total Net Debt Applicable To Debt Margin As A Percentage of Debt Limit</u>
2014	\$ 2,131,051,867	\$ 319,657,780	\$ 204,955,744	\$ 114,702,036	64.1%
2015	2,195,114,886	329,267,233	228,910,894	100,356,339	69.5%
2016	2,257,981,004	338,697,151	250,887,152	87,809,999	74.1%
2017	2,327,173,948	349,076,092	248,498,316	100,577,776	71.2%
2018	2,403,178,367	360,476,755	265,529,161	94,947,594	73.7%
2019	2,483,979,026	372,596,854	282,915,854	89,681,000	75.9%
2020	2,618,679,417	392,801,913	273,577,663	119,224,250	69.6%
2021	2,673,348,589	401,002,288	299,739,325	101,262,963	74.7%
2022	2,838,808,374	425,821,256	284,784,116	141,037,140	66.9%
2023	3,027,141,699	454,071,255	278,930,441	175,140,814	61.4%
2024 Budget	3,117,955,950	467,693,392	298,894,774	168,798,618	63.9%
2025 Forecast	3,211,494,628	481,724,194	276,835,910	204,888,284	57.5%

\* Legal Debt Limit is 15% of assessed valuation.

\*\* Indebtedness is the balance of outstanding general obligation bonds, less the fund balance of the Debt Service fund.

Source: Boone County Clerk  
 Financial Statements



# COLUMBIA PUBLIC SCHOOLS

---

## 2023-24 BUDGET





# Compensation







# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

---





## COMPENSATION OVERVIEW

Transparency is a value of the organization and is lived through the budget document which establishes and authorizes salary rates and ranges for every compensation opportunity an employee realizes. Included in this section are the salary schedules negotiated and authorized by the Board of Education, as well as individual stipends and rates of pay for all other duties. Corresponding work calendars are provided by position indicating number of days to be worked and paid in 2023-24.

In the business of public education, it is expected the largest single expenditures of the District will be salaries and benefits of personnel. The total budgeted salaries for all funds in 2023-24 are \$164,901,257, of which \$159,969,206 are in the Operating Funds. Salaries budgeted in the Operating Fund are nearly 60% of the total operating budget. These salaries include those paid for the primary daily duties of personnel in the District, as well as extra duty compensation for various duties and designations, summer school, overtime, and payout of earned leave and more.



Columbia Public Schools values experience and education and prioritizes both in the development and improvement of salary schedules in positions where both are believed to improve an employee's impact to the District. Salary schedules are generally designed to provide larger increases in the earlier years of an employee's career in order to provide greater lifetime earnings.

Most salary schedules are designed using indexes which are applied to a base rate of pay to establish the various cells on the schedule. For example, a base rate of pay of \$15.00 per hour and an index in a higher grade/column and several more years of experience might be 1.25 making the rate in the higher grade and years equal to \$18.75. This approach allows for a systemic improvement of all rates on a schedule when the base pay is improved.

Data from the 10 selected comparison school districts of the District is gathered and used when designing and improving salary schools for instructional staff. Local comparisons are used for other positions.

Annually, the Board of Education determines whether to allow advancement on the schedule for a year of additional experience. In addition to a step for experience, the Board of Education considers if and how each salary schedule might be improved as part of the budgeting process. The cost of allowing steps for experience and improving salary schedules are reviewed for their long-term impact and sustainability as a part of the five-year budget planning model.

The following pages detail the authorized compensation and work calendars for the 2023-24 fiscal year.



# Highly Qualified Staff

## Teacher and Staff Awards

- 2023 University of Missouri College of Education & Human Development Outstanding Early Career Award
- Missouri Interscholastic Athletic Administrators Association (MIAAA) NE Region Middle School AD of the Year Award
- State Nomination for National History Day Patricia Behring Teacher of the Year Award
- Marzano Level 2 High Reliability School Certification
- 2022 Missouri Community College Association (MCCA) Innovation Award
- Harbor Freight Tools for Schools Teaching Excellence Award
- EduStaff 2021-22 Missouri Substitute Teacher of the Year Award
- Mid-Missouri School Counselor Association (MMSCA) Advocate of the Year Award
- 2023 James Madison Fellow for Missouri Award
- Missouri Association of Elementary School Principals (MAESP) Outstanding Assistant Principal of the Year Award

## District Awards



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



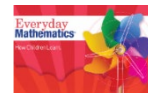
Certificate of Achievement for Excellence in Financial Reporting by Government Finance Officials Association



Meritorious Budget Award by Association of School Business Officials International

## Professional Development Work of Teachers

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



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

**850** teachers hold a master's degree—that is 71% of the total teaching staff

**25** teachers hold a doctorate degree



**11** teachers hold National Board Professional Teaching Certification

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

**10** employees hold National Certification in School Psychology



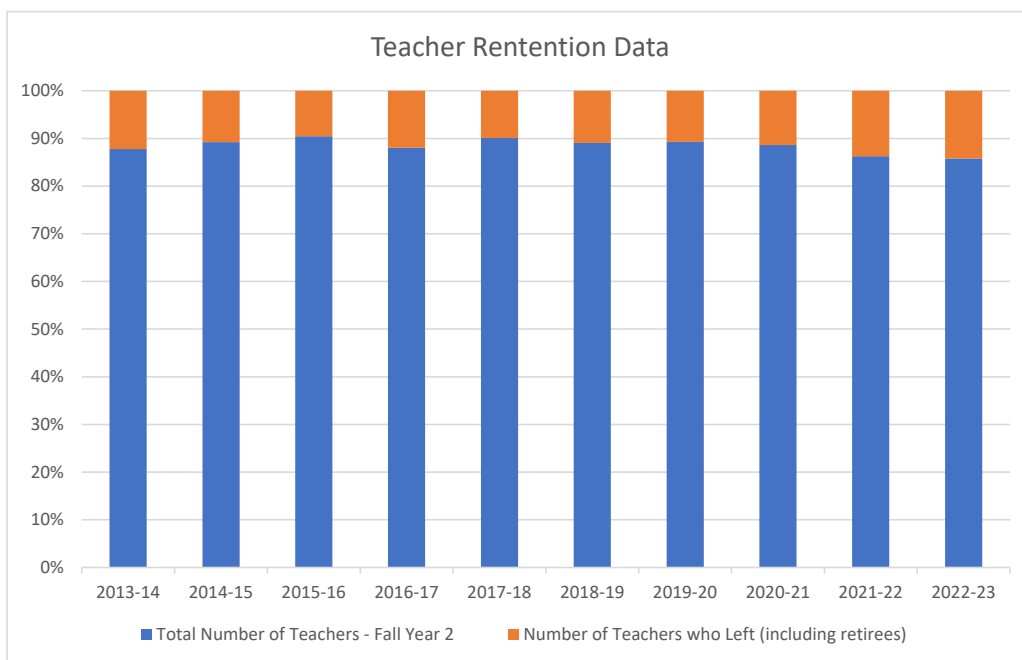
**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**TEACHER RETENTION ANALYSIS  
School Years 2013-14 to 2022-23**

School Year	Total Number of Teachers - Fall Year 1	Total Number of Teachers - Fall Year 2	Number of Teachers who Left (including retirees)	Number of Teachers who Retired	% Retained
2013-14	1,246	1,094	152	53	87.80%
2014-15	1,278	1,140	138	26	89.20%
2015-16	1,301	1,177	124	28	90.47%
2016-17	1,315	1,158	157	30	88.06%
2017-18	1,338	1,205	133	25	90.06%
2018-19	1,363	1,214	149	29	89.07%
2019-20	1,379	1,231	148	39	89.27%
2020-21	1,399	1,240	159	40	88.63%
2021-22	1,433	1,236	197	43	86.25%
2022-23	1,424	1,222	202	50	85.81%

**Note:** Teacher retention percentages are calculated by dividing the Fall full time teacher count as defined by DESE teacher position code 60 by the prior year's count.





**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**COMPENSATION SUMMARY - ALL FUNDS**

	2022-23 Budget Total All Funds	2022-23 FTE Totals	Percentage of Total	2022-23 Projected Actual	2022-23 FTE Totals	2023-24 Budget Total All Funds	2023-24 FTE Totals	Percentage of Total
Classroom Teachers	\$ 73,456,900	1,280.86	46.95%	\$ 70,255,070	1,256.25	\$ 73,326,945	1,266.99	44.47%
Title I Classroom Teachers	\$ 1,644,086	24.85	0.88%	\$ 1,930,107	30.64	\$ 2,001,135	30.64	1.21%
Guidance Counselors	\$ 4,205,140	70.70	2.53%	\$ 4,230,388	70.80	\$ 4,386,066	70.80	2.66%
Media Specialists	\$ 2,274,455	36.80	1.48%	\$ 2,228,696	35.80	\$ 2,310,712	35.80	1.40%
Fellow & Instructional Mentors (Clinical Associates)	\$ 921,647	14.50	0.39%	\$ 808,627	12.50	\$ 1,288,385	18.50	0.78%
Building Level Dept Chairs and Coordinators	\$ 1,061,680	16.00	0.59%	\$ 1,079,044	16.13	\$ 1,116,380	16.13	0.68%
PreSchool Teachers - Locally funded	\$ 1,197,262	20.00	0.80%	\$ 1,228,672	20.00	\$ 1,271,185	20.00	0.77%
PreSchool Teachers - Title I funded	\$ 505,470	9.00	0.28%	\$ 395,578	8.00	\$ 409,265	8.00	0.25%
Early Childhood Special Education Teachers & Prof Support	\$ 1,526,963	25.29	1.07%	\$ 1,723,123	29.50	\$ 1,782,743	29.50	1.08%
Special Education Diagnosticians & Process Coordinators	\$ 2,524,560	36.62	1.65%	\$ 2,219,970	33.42	\$ 2,289,455	33.42	1.39%
Speech Language Pathologists & Audiologists	\$ 2,685,303	45.67	1.72%	\$ 2,532,392	43.57	\$ 2,665,013	44.57	1.62%
School Psychologists, Psych Examiners & Psych Interns	\$ 1,383,670	21.60	0.85%	\$ 1,503,148	22.60	\$ 1,657,111	24.60	1.00%
Parent Educators	\$ 966,958	16.14	0.56%	\$ 917,128	16.14	\$ 1,000,097	17.14	0.61%
Outreach Counselors	\$ 892,205	14.00	0.61%	\$ 828,826	13.50	\$ 880,960	13.50	0.53%
Social Workers (non- ECSE)	\$ 163,140	3.00	0.09%	\$ 208,539	4.00	\$ 215,755	4.00	0.13%
Occupational & Physical Therapists	\$ 1,755,431	24.65	0.99%	\$ 1,797,431	25.05	\$ 1,851,354	25.05	1.12%
Home School Communicators	\$ 1,464,407	28.00	0.96%	\$ 1,363,262	26.00	\$ 1,444,705	27.00	0.88%
Principals and Assistant Principals	\$ 7,965,621	84.00	4.68%	\$ 8,108,182	88.00	\$ 8,400,076	88.00	5.09%
Coordinators and Supervisors	\$ 2,872,505	25.96	2.66%	\$ 2,569,357	26.30	\$ 2,960,570	29.30	1.80%
Central Office Certificated Administrators	\$ 886,268	5.00	0.45%	\$ 879,507	5.00	\$ 1,285,290	8.00	0.78%
Office & Technology Services Support Staff Hourly	\$ 9,065,435	221.94	5.48%	\$ 9,027,088	227.16	\$ 9,775,435	229.16	5.93%
Nurses (LPNs in Support)	\$ 1,835,043	35.50	1.12%	\$ 1,719,885	33.55	\$ 1,791,950	33.55	1.09%
Support and Professional Staff Salaried	\$ 8,068,830	101.39	3.69%	\$ 8,435,069	121.36	\$ 8,730,296	123.27	5.29%
Grant, ECA and Adult Ed Funded Professionals	\$ 953,098	18.55	0.55%	\$ 738,849	10.20	\$ 764,710	10.20	0.46%
Custodial Staff	\$ 4,970,812	131.85	3.25%	\$ 4,828,799	132.12	\$ 5,435,296	132.12	3.30%
Grounds and Specialized Maintenance Staff	\$ 2,276,296	45.00	1.62%	\$ 2,159,347	43.00	\$ 2,384,783	43.00	1.45%
Instructional Aides, CL Aides, LPNs, Paraprofessionals	\$ 9,283,230	348.15	4.98%	\$ 8,853,251	336.24	\$ 9,901,475	336.24	6.00%
Nutrition Services Personnel	\$ 3,730,291	119.08	2.14%	\$ 3,369,293	113.40	\$ 3,796,520	113.40	2.30%
Substitutes	\$ 20,000	N/A	0.01%	\$ 22,000	N/A	\$ 23,000	N/A	0.01%
Extra Duty Days	\$ 505,000	N/A	0.39%	\$ 578,352	N/A	\$ 745,796	N/A	0.45%
Supplemental Pay	\$ 490,000	N/A	0.36%	\$ 393,300	N/A	\$ 390,000	N/A	0.24%
Summer School	\$ 4,000,000	N/A	2.60%	\$ 3,150,000	N/A	\$ 3,500,000	N/A	2.12%
Category I Stipends - MSHSAA activity	\$ 1,837,480	N/A	1.07%	\$ 1,876,819	N/A	\$ 1,851,340	N/A	1.12%
Category II Stipends - Club Sponsors	\$ 140,000	N/A	0.09%	\$ 126,900	N/A	\$ 198,500	N/A	0.12%
Category III Stipends - Administrative	\$ 882,265	N/A	0.41%	\$ 1,139,184	N/A	\$ 910,065	N/A	0.55%
Category IV Stipends - NBC/CCC and NCSP Stipend	\$ 205,000	N/A	0.13%	\$ 217,625	N/A	\$ 220,000	N/A	0.13%
Category V Stipends - CTE activity	\$ 76,650	N/A	0.04%	\$ 75,100	N/A	\$ 76,550	N/A	0.05%
General Supervision Stipends	\$ 62,000	N/A	0.04%	\$ 62,000	N/A	\$ 62,000	N/A	0.04%
Overtime	\$ 750,000	N/A	0.32%	\$ 800,000	N/A	\$ 800,000	N/A	0.49%
Temporary/Seasonal Employees	\$ 100,000	N/A	0.06%	\$ 100,000	N/A	\$ 100,000	N/A	0.06%
Sick Leave/Vacation Payout for Retirees (prior year)	\$ 750,000	N/A	0.06%	\$ 761,145	N/A	\$ 765,000	N/A	0.46%
Homebound Instruction	\$ 20,000	N/A	0.03%	\$ 60,165	N/A	\$ 65,000	N/A	0.04%
Other Payrolls (including PD, etc.)	\$ 1,001,996	N/A	1.32%	\$ 499,930	N/A	\$ 45,339	N/A	0.03%
Early Retirement Incentive	\$ 150,000	N/A	0.03%	\$ 25,000	N/A	\$ 25,000	N/A	0.02%
<b>Totals</b>	<b>\$ 161,527,097</b>	<b>2,824.10</b>	<b>100.00%</b>	<b>\$ 155,826,148</b>	<b>2,800.23</b>	<b>\$ 164,901,257</b>	<b>2,831.88</b>	<b>100.00%</b>

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



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**NUMBER OF EMPLOYEES BY FUNCTION**

Full-Time Equivalent Employees as of June 30,

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<b>Projected 2023</b>	<b>Forecast 2024</b>
Instruction												
Regular Instruction	995.59	1,051.56	1,034.08	1,045.95	1,106.32	1,107.24	1,113.44	1,049.71	1,135.79	1,119.16	1,118.66	1,121.66
Special Education	429.80	429.63	443.99	443.13	508.68	541.06	429.98	411.41	442.97	459.49	468.73	477.23
Vocational Instruction	<u>37.04</u>	<u>46.58</u>	<u>26.27</u>	<u>45.25</u>	<u>42.00</u>	<u>45.49</u>	<u>42.02</u>	<u>48.95</u>	<u>43.26</u>	<u>45.76</u>	<u>44.76</u>	<u>47.00</u>
Total Instruction	1,462.43	1,527.77	1,504.34	1,534.33	1,657.00	1,693.79	1,585.44	1,510.07	1,622.02	1,624.41	1,632.15	1,645.89
Support Services												
Guidance and Counseling	186.97	210.01	205.82	221.96	148.60	159.36	270.10	277.67	300.37	304.21	308.38	313.88
Improvement of Instruction	143.53	156.32	152.42	174.80	183.49	179.35	136.78	142.05	143.85	146.49	141.24	149.24
General Administration	23.47	23.59	25.25	27.34	27.59	27.76	89.43	92.76	94.76	98.76	98.26	102.26
Building Administration	173.01	176.72	176.54	180.39	170.78	158.28	164.96	169.32	181.93	179.69	184.14	184.14
Business, Central Services	13.00	13.00	13.00	13.00	13.00	13.00	14.00	14.00	14.00	13.00	13.00	13.00
Operation of Plant	210.49	210.49	209.60	191.91	204.13	211.36	210.90	217.15	219.81	205.86	205.13	205.13
Pupil Transportation	2.25	1.25	1.25	1.25	1.25	1.25	1.00	1.00	1.00	1.00	1.00	1.00
Community Services	74.00	71.92	75.80	75.90	80.39	77.36	80.37	81.48	86.23	88.37	87.90	88.90
Special Funded Programs	<small>This information was not gathered during this time period</small>			<u>175.89</u>	<u>164.08</u>	<u>181.07</u>	<u>154.81</u>	<u>158.39</u>	<u>126.54</u>	<u>133.63</u>	<u>129.03</u>	<u>128.44</u>
Total Support Services	826.72	863.30	859.68	1,062.44	993.31	1,008.79	1,122.35	1,153.82	1,168.49	1,171.01	1,168.08	1,185.99
Total Employees	2,289.15	2,391.07	2,364.02	2,596.77	2,650.31	2,702.58	2,707.79	2,663.89	2,790.51	2,795.42	2,800.23	2,831.88



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

---

## EXTRA-DUTY STIPENDS – DESCRIPTORS

### **Category I Stipends – MSHSAA Related Activities**

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

In addition to the MSHSAA related activities, the District also has established pay rates for intramurals and off-season responsibilities. Intramural stipends are included in the schedule.

Longevity points are given for experience on the Category I schedule. Experience is granted for experience within the District only. Each longevity point is worth \$140 and is applied annually after the accumulation of three years in the particular sport or area. Employees leaving the District and returning are placed at the beginning of the schedule and begin earning longevity from that placement.

### **Category II Stipends – Club Sponsors of Student Activities**

Category II Stipends include sponsors of student clubs that serve to be co-curricular and/or enhance the current educational programs. These school clubs meet before or after school.

For the activity specified, appropriate points are awarded for each of five criteria descriptors standardized across the District. Points are assigned according to a given formula based on specific criteria.

### **Category III Stipends – Administrative Stipends**

Category III Stipends include activities or responsibilities that require time outside of the school day for co-curricular or extracurricular activities that are in support of the educational program of a school.

A stipend is recommended by a member of the Superintendent’s Cabinet and approved by the Board of Education after identification of budget source and alignment with similar stipends.

### **Category IV Stipends – Professional Designation and Certification Stipends**

Category IV Stipends are paid to eligible professional staff with the designations in areas that require extra study and are known to improve instruction and services provided to students.

A stipend is recommended by a member of the Superintendent’s Cabinet and approved by the Board of Education after identification of budget source and alignment with similar stipends.





## COLUMBIA PUBLIC SCHOOLS

---

### 2023-24 BUDGET

#### **Category V Stipends – Career and Technical Education Activity Stipends**

Category V Stipends include activities or responsibilities that require time outside of the school day for co-curricular or extracurricular activities that are in support of the educational program of the Career and Technical Education programs.

A stipend is recommended by a member of the Superintendent’s Cabinet and approved by the Board of Education after identification of budget source and alignment with similar stipends.

#### **FOR INFORMATION ONLY**

#### **Extended Contract Days**

Currently, the administration of the Columbia Public Schools utilizes “extended” day contracts for employees whose responsibilities begin earlier than the first day of the teaching contract or extend beyond the end of the school year.

Extended day contracts are provided to employees recommended by the Assistant Superintendent of the designated area for duties directly associated with the employee’s professional contract, with final approval from the Superintendent of Schools upon appropriate budget identification.

All new extended day contracts authorized after July 1, 2010 are paid on a per diem basis up to a capped rate, the capped rate has been increased from \$230 per day to \$300 per day for 2023-24. Extended days contracted prior to July 1, 2010 are grandfathered on the schedule that does not cap.

#### **General Supervision Stipends**

General Supervision Stipends are provided to building employees who supervise students during the “non-contractual” time, which is typically before and after the school day. The stipends are paid at a rate of \$15.00 per hour. Each school has a specific number of hours allocated to their building for general supervision.



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**CATEGORY I STIPENDS**

Sport or Activity	Position	2022-23	2023-24	Level	Criteria								Total Pts	Value per point 2022-23	Individual Stipend Base Rate 2022-23	2022-23 Total Budget	Value per point 2023-24	Individual Stipend Base Rate 2023-24	2023-24 Total Budget	Incr (Decr) in 2023-24 Budget
					#1	#2	#3	#4	#5	#6	#7	#8								
<b>HIGH SCHOOL ATHLETICS</b>																				
Baseball	A Head Coach	3	3	HS	9	2	6	5	4	3	3	8	40	\$140	\$ 5,600	\$ 16,800	\$140	\$ 5,600	\$ 16,800	\$ -
Baseball	A Asst. Coach	9	9	HS	9	2	1	3	3	0	3	7	28	\$140	\$ 3,920	\$ 35,280	\$140	\$ 3,920	\$ 35,280	\$ -
Basketball - Boys	A Head Coach	3	3	HS	10	2	10	9	2	3	5	11	52	\$140	\$ 7,280	\$ 21,840	\$140	\$ 7,280	\$ 21,840	\$ -
Basketball - Boys	A Asst. Head	3	3	HS	10	2	3	5	2	1	5	9	37	\$140	\$ 5,180	\$ 15,540	\$140	\$ 5,180	\$ 15,540	\$ -
Basketball - Boys	A Asst. Coach	9	9	HS	8	2	1	3	2	0	3	8	27	\$140	\$ 3,780	\$ 34,020	\$140	\$ 3,780	\$ 34,020	\$ -
Basketball - Girls	A Head Coach	3	3	HS	10	2	10	9	2	3	5	11	52	\$140	\$ 7,280	\$ 21,840	\$140	\$ 7,280	\$ 21,840	\$ -
Basketball - Girls	A Asst. Head	3	3	HS	10	2	3	5	2	1	5	9	37	\$140	\$ 5,180	\$ 15,540	\$140	\$ 5,180	\$ 15,540	\$ -
Basketball - Girls	A Asst. Coach	9	9	HS	8	2	1	3	2	0	3	8	27	\$140	\$ 3,780	\$ 34,020	\$140	\$ 3,780	\$ 34,020	\$ -
Basketball-DHS Boys	A Head Coach	0	0	HS	10	2	10	9	2	3	5	11	52	\$140	\$ 7,280	\$ -	\$140	\$ 7,280	\$ -	\$ -
Basketball-DHS Boys	A Asst. Coach	0	0	HS	10	2	3	5	2	0	5	9	36	\$140	\$ 5,040	\$ -	\$140	\$ 5,040	\$ -	\$ -
Basketball-DHS Girls	A Head Coach	0	0	HS	10	2	10	9	2	3	5	11	52	\$140	\$ 7,280	\$ -	\$140	\$ 7,280	\$ -	\$ -
Basketball-DHS Girls	A Asst. Coach	0	0	HS	10	2	3	5	2	0	5	9	36	\$140	\$ 5,040	\$ -	\$140	\$ 5,040	\$ -	\$ -
Cheerleading	A Coordinator	3	3	HS	2	0	1	1	1	3	0	2	10	\$140	\$ 1,400	\$ 4,200	\$140	\$ 1,400	\$ 4,200	\$ -
Cheerleading/Winter Sports	A Coach	9	9	HS	6	1	1	1	1	0	4	2	16	\$140	\$ 2,240	\$ 20,160	\$140	\$ 2,240	\$ 20,160	\$ -
Cheerleading/Fall Sports	A Coach	9	9	HS	4	1	1	1	1	0	3	2	13	\$140	\$ 1,820	\$ 16,380	\$140	\$ 1,820	\$ 16,380	\$ -
Compliance & Academic Support (All Schools - Full Yr)	A Coach	1	1	HS/MS	Flat amount								75	\$140	\$ 10,500	\$ 10,500	\$140	\$ 10,500	\$ 10,500	\$ -
Cross Country-Boys & Girls	A Head Coach	3	3	HS	8	5	5	3	1	2	4	6	34	\$140	\$ 4,760	\$ 14,280	\$140	\$ 4,760	\$ 14,280	\$ -
Cross Country-Boys & Girls	A Asst Coach	6	6	HS	7	4	0	1	1	0	3	4	20	\$140	\$ 2,800	\$ 16,800	\$140	\$ 2,800	\$ 16,800	\$ -
Dance	A Coach	3	3	HS	9	2	3	3	1	0	0	2	20	\$140	\$ 2,800	\$ 8,400	\$140	\$ 2,800	\$ 8,400	\$ -
Football	A Head Coach	3	3	HS	11	2	10	9	4	7	3	9	55	\$140	\$ 7,700	\$ 23,100	\$140	\$ 7,700	\$ 23,100	\$ -
Football	A Asst. Head Coach	6	6	HS	11	2	5	7	4	1	3	8	41	\$140	\$ 5,740	\$ 34,440	\$140	\$ 5,740	\$ 34,440	\$ -
Football	A Asst. Coach	21	21	HS	11	2	3	5	4	0	3	5	33	\$140	\$ 4,620	\$ 97,020	\$140	\$ 4,620	\$ 97,020	\$ -
Golf - Boys	A Coach	3	3	HS	9	2	3	3	2	1	3	1	24	\$140	\$ 3,360	\$ 10,080	\$140	\$ 3,360	\$ 10,080	\$ -
Golf - Boys	A Asst. Coach	3	3	HS	9	2	1	1	1	0	3	1	18	\$140	\$ 2,520	\$ 7,560	\$140	\$ 2,520	\$ 7,560	\$ -
Golf - Girls	A Coach	3	3	HS	9	2	3	3	2	1	3	1	24	\$140	\$ 3,360	\$ 10,080	\$140	\$ 3,360	\$ 10,080	\$ -
Golf - Girls	A Asst. Coach	3	3	HS	9	2	1	1	1	0	3	1	18	\$140	\$ 2,520	\$ 7,560	\$140	\$ 2,520	\$ 7,560	\$ -
MHSAA Academic Team	A Sponsors	3	3	HS	3	1	1	1	0	0	3	4	13	\$140	\$ 1,820	\$ 5,460	\$140	\$ 1,820	\$ 5,460	\$ -
Off Season Coaching	A Coach, Asst Coach	90	90	HS	Flat Amounts varied by season & sport									\$140	\$200-\$400	\$ 36,000	\$140	\$200-\$400	\$ 36,000	\$ -
Pompon	A Coach	3	3	HS	9	2	3	3	1	0	0	2	20	\$140	\$ 2,800	\$ 8,400	\$140	\$ 2,800	\$ 8,400	\$ -
Soccer - Boys	A Head Coach	3	3	HS	9	2	6	5	3	3	4	7	39	\$140	\$ 5,460	\$ 16,380	\$140	\$ 5,460	\$ 16,380	\$ -
Soccer - Boys	A Asst. Coach	9	9	HS	9	2	1	1	3	0	4	7	27	\$140	\$ 3,780	\$ 34,020	\$140	\$ 3,780	\$ 34,020	\$ -
Soccer - Girls	A Head Coach	3	3	HS	9	2	6	5	3	3	4	7	39	\$140	\$ 5,460	\$ 16,380	\$140	\$ 5,460	\$ 16,380	\$ -
Soccer - Girls	A Asst. Coach	9	9	HS	9	2	1	1	3	0	4	7	27	\$140	\$ 3,780	\$ 34,020	\$140	\$ 3,780	\$ 34,020	\$ -
Softball	A Head Coach	3	3	HS	9	2	6	5	4	3	3	8	40	\$140	\$ 5,600	\$ 16,800	\$140	\$ 5,600	\$ 16,800	\$ -



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**CATEGORY I STIPENDS**

Sport or Activity	Position	2022-23	2023-24	Level	Criteria								Total Pts	Value per point 2022-23	Individual Stipend Base Rate 2022-23	2022-23 Total Budget	Value per point 2023-24	Individual Stipend Base Rate 2023-24	2023-24 Total Budget	Incr (Decr) in 2023-24 Budget
					#1	#2	#3	#4	#5	#6	#7	#8								
Softball	A Asst. Coach	9	9	HS	9	2	1	3	3	0	3	7	28	\$140	\$ 3,920	\$ 35,280	\$140	\$ 3,920	\$ 35,280	\$ -
Swimming – Boys	A Head Coach (all HS)	1	1	HS	12	4	10	7	3	3	5	13	57	\$140	\$ 7,980	\$ 7,980	\$140	\$ 7,980	\$ 7,980	\$ -
Swimming – Boys	A Asst. Coach (all HS)	2	2	HS	8	3	1	1	2	0	5	10	30	\$140	\$ 4,200	\$ 8,400	\$140	\$ 4,200	\$ 8,400	\$ -
Swimming - Boys Diving	A Asst. Coach (all HS)	1	1	HS	0	3	0	0	0	0	3	3	9	\$140	\$ 1,260	\$ 1,260	\$140	\$ 1,260	\$ 1,260	\$ -
Swimming – Girls	A Head Coach (all HS)	1	1	HS	12	4	10	7	3	3	5	13	57	\$140	\$ 7,980	\$ 7,980	\$140	\$ 7,980	\$ 7,980	\$ -
Swimming – Girls	A Asst. Coach (all HS)	2	2	HS	8	3	1	1	2	0	5	10	30	\$140	\$ 4,200	\$ 8,400	\$140	\$ 4,200	\$ 8,400	\$ -
Swimming - Girls Diving	A Asst. Coach (all HS)	1	1	HS	0	3	0	0	0	0	3	3	9	\$140	\$ 1,260	\$ 1,260	\$140	\$ 1,260	\$ 1,260	\$ -
Tennis – Boys	A Coach	3	3	HS	9	2	3	3	2	1	3	3	26	\$140	\$ 3,640	\$ 10,920	\$140	\$ 3,640	\$ 10,920	\$ -
Tennis – Boys	A Asst. Coach	3	3	HS	9	2	1	1	1	0	3	1	18	\$140	\$ 2,520	\$ 7,560	\$140	\$ 2,520	\$ 7,560	\$ -
Tennis – Girls	A Coach	3	3	HS	9	2	3	3	2	1	3	3	26	\$140	\$ 3,640	\$ 10,920	\$140	\$ 3,640	\$ 10,920	\$ -
Tennis – Girls	A Asst. Coach	3	3	HS	9	2	1	1	1	0	3	1	18	\$140	\$ 2,520	\$ 7,560	\$140	\$ 2,520	\$ 7,560	\$ -
Track – Boys & Girls	A Head Coach	3	3	HS	8	4	5	5	4	5	4	8	43	\$140	\$ 6,020	\$ 18,060	\$140	\$ 6,020	\$ 18,060	\$ -
Track – Boys & Girls	A Asst. Coach	15	15	HS	7	2	1	3	3	0	3	7	26	\$140	\$ 3,640	\$ 54,600	\$140	\$ 3,640	\$ 54,600	\$ -
Track - Boys & Girls at DHS	A Head Coach	1	1	HS	5	2	1	3	3	3	1	0	18	\$140	\$ 2,520	\$ 2,520	\$140	\$ 2,520	\$ 2,520	\$ -
Track - Boys & Girls at DHS	A Asst. Coach	1	1	HS	5	2	1	1	3	0	1	0	13	\$140	\$ 1,820	\$ 1,820	\$140	\$ 1,820	\$ 1,820	\$ -
Volleyball	A Head Coach	3	3	HS	7	2	3	3	2	3	4	7	31	\$140	\$ 4,340	\$ 13,020	\$140	\$ 4,340	\$ 13,020	\$ -
Volleyball	A Asst. Coach	9	9	HS	7	2	1	2	0	4	7	24	\$140	\$ 3,360	\$ 30,240	\$140	\$ 3,360	\$ 30,240	\$ -	
Wrestling -Boys & Girls	A Head Coach	3	3	HS	12	3	6	9	4	4	6	12	56	\$140	\$ 7,840	\$ 23,520	\$140	\$ 7,840	\$ 23,520	\$ -
Wrestling -Boys & Girls	A Asst. Head Coach	3	3	HS	11	2	5	7	4	1	3	8	41	\$140	\$ 5,740	\$ 17,220	\$140	\$ 5,740	\$ 17,220	\$ -
Wrestling -Boys & Girls	A Asst. Coach	9	9	HS	7	2	1	3	3	0	3	7	26	\$140	\$ 3,640	\$ 32,760	\$140	\$ 3,640	\$ 32,760	\$ -
Wrestling - Girls	A Asst. Coach	0	0	HS	7	2	1	3	4	0	5	9	31	\$140	\$ 4,340	\$ -	\$140	\$ 4,340	\$ -	\$ -

**MIDDLE SCHOOL ATHLETICS**

Basketball - Boys	A Head Coach (8th)	7	7	MS	7	2	1	5	1	0	1	1	18	\$140	\$ 2,520	\$ 17,640	\$140	\$ 2,520	\$ 17,640	\$ -
Basketball - Boys	A Asst Coach (8th)	7	7	MS	7	2	1	4	1	0	1	0	16	\$140	\$ 2,240	\$ 15,680	\$140	\$ 2,240	\$ 15,680	\$ -
Basketball - Boys	A Head Coach (7th)	7	7	MS	6	2	1	4	1	0	0	0	14	\$140	\$ 1,960	\$ 13,720	\$140	\$ 1,960	\$ 13,720	\$ -
Basketball - Boys	A Asst Coach (7th)	7	7	MS	5	2	1	2	1	0	0	0	11	\$140	\$ 1,540	\$ 10,780	\$140	\$ 1,540	\$ 10,780	\$ -
Basketball - Girls	A Head Coach (8th)	7	7	MS	7	2	1	5	1	0	1	1	18	\$140	\$ 2,520	\$ 17,640	\$140	\$ 2,520	\$ 17,640	\$ -
Basketball - Girls	A Asst Coach (8th)	7	7	MS	7	2	1	4	1	0	1	0	16	\$140	\$ 2,240	\$ 15,680	\$140	\$ 2,240	\$ 15,680	\$ -
Basketball - Girls	A Head Coach (7th)	7	7	MS	6	2	1	4	1	0	0	0	14	\$140	\$ 1,960	\$ 13,720	\$140	\$ 1,960	\$ 13,720	\$ -
Basketball - Girls	A Asst Coach (7th)	7	7	MS	5	2	1	2	1	0	0	0	11	\$140	\$ 1,540	\$ 10,780	\$140	\$ 1,540	\$ 10,780	\$ -
Cheer / Winter Sports	A Coach	7	7	MS	4	1	1	3	1	0	0	0	10	\$140	\$ 1,400	\$ 9,800	\$140	\$ 1,400	\$ 9,800	\$ -
Cheer / Winter Sports	A Asst Coach	7	7	MS	2	1	1	2	1	0	0	0	7	\$140	\$ 980	\$ 6,860	\$140	\$ 980	\$ 6,860	\$ -
Cheer / Fall Sports	A Coach	7	7	MS	4	1	1	3	1	0	0	0	10	\$140	\$ 1,400	\$ 9,800	\$140	\$ 1,400	\$ 9,800	\$ -
Cheer / Fall Sports	A Asst Coach	7	7	MS	2	1	1	2	1	0	0	0	7	\$140	\$ 980	\$ 6,860	\$140	\$ 980	\$ 6,860	\$ -
Cross Country–Boys & Girls	A Head Coach	7	7	MS	1	4	0	1	0	0	0	1	7	\$140	\$ 980	\$ 6,860	\$140	\$ 980	\$ 6,860	\$ -
Cross Country–Boys & Girls	A Asst Coach	7	7	MS	1	3	0	0	0	0	0	1	5	\$140	\$ 700	\$ 4,900	\$140	\$ 700	\$ 4,900	\$ -



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**CATEGORY I STIPENDS**

Sport or Activity	Position	2022-23	2023-24	Level	Criteria								Total Pts	Value per point 2022-23	Individual Stipend Base Rate 2022-23	2022-23 Total Budget	Value per point 2023-24	Individual Stipend Base Rate 2023-24	2023-24 Total Budget	Incr (Decr) in 2023-24 Budget		
					#1	#2	#3	#4	#5	#6	#7	#8										
Football - 8th Grade	A Head Coach	7	7	MS	10	3	1	3	2	0	2	5	26	\$140	\$ 3,640	\$ 25,480	\$140	\$ 3,640	\$ 25,480	\$ -		
Football - 8th Grade (hired after to 07/01/2012)	A Asst. Coach	21	21	MS	8	3	1	2	1	0	1	4	20	\$140	\$ 2,800	\$ 58,800	\$140	\$ 2,800	\$ 58,800	\$ -		
Track – B&G / 7th & 8th	A Head Coach	7	7	MS	5	3	1	3	2	3	1	0	18	\$140	\$ 2,520	\$ 17,640	\$140	\$ 2,520	\$ 17,640	\$ -		
Track – B&G / 7th & 8th	A Asst. Coach	28	28	MS	5	3	1	1	2	0	1	0	13	\$140	\$ 1,820	\$ 50,960	\$140	\$ 1,820	\$ 50,960	\$ -		
Volleyball - 8th Grade	A Head Coach	7	7	MS	6	1	1	2	1	1	1	4	17	\$140	\$ 2,380	\$ 16,660	\$140	\$ 2,380	\$ 16,660	\$ -		
Volleyball - 8th Grade	A Asst. Coach	7	7	MS	5	1	0	0	1	0	2	4	13	\$140	\$ 1,820	\$ 12,740	\$140	\$ 1,820	\$ 12,740	\$ -		
Volleyball - 7th Grade	A Head Coach	7	7	MS	7	2	0	0	1	0	2	5	17	\$140	\$ 2,380	\$ 16,660	\$140	\$ 2,380	\$ 16,660	\$ -		
Volleyball - 7th Grade	A Asst. Coach	7	7	MS	5	1	0	0	1	0	2	4	13	\$140	\$ 1,820	\$ 12,740	\$140	\$ 1,820	\$ 12,740	\$ -		
6th Grade Intramurals	A Coaches	40	40	MS	Flat Amount									\$140	\$ 480	\$ 19,200	\$140	\$ 480	\$ 19,200	\$ -		
<b>Total Athletics</b>																		<b>\$ 1,335,780</b>			<b>\$ 1,335,780</b>	<b>\$ -</b>

**SPEECH, DEBATE & COMPETITIVE THEATER**

Speech/Debate/Competitive Theater	D Director	4	4	HS	7	2	5	5	0	2	3	3	27	\$140	\$ 3,780	\$ 15,120	\$140	\$ 3,780	\$ 15,120	\$ -		
Speech/Debate/Competitive Theater	A Asst. Director	3	4	HS	2	1	3	3	0	1	3	2	15	\$140	\$ 2,100	\$ 6,300	\$140	\$ 2,100	\$ 8,400	\$ 2,100		
Plays	D Director	3	3	HS	6	5	1	5	2	0	0	7	26	\$140	\$ 3,640	\$ 10,920	\$140	\$ 3,640	\$ 10,920	\$ -		
Yearbook (curricular)	J Sponsor	3	3	HS	3	2	1	3	1	0	0	0	10	\$140	\$ 1,400	\$ 4,200	\$140	\$ 1,400	\$ 4,200	\$ -		
Newspaper	J Sponsor	3	3	HS	4	2	5	3	1	0	0	0	15	\$140	\$ 2,100	\$ 6,300	\$140	\$ 2,100	\$ 6,300	\$ -		
Speech/Debate/Competitive Theater	D Director	7	7	MS	7	4	1	3	1	0	0	0	16	\$140	\$ 2,240	\$ 15,680	\$140	\$ 2,240	\$ 15,680	\$ -		
<b>Total Speech, Debate and Competitive Theater</b>																		<b>\$ 58,520</b>		<b>\$ -</b>	<b>\$ 60,620</b>	<b>\$ 2,100</b>

**MUSIC**

Band-Concert/Contest/Jazz/Marching	M Director	3	3	HS	14	10	15	15	5	4	6	14	83	\$140	\$ 11,620	\$ 34,860	\$140	\$ 11,620	\$ 34,860	\$ -
Band-Concert/Contest/Jazz/Marching	M Assistant Director	3	3	HS	14	10	15	12	5	2	6	14	78	\$140	\$ 10,920	\$ 32,760	\$140	\$ 10,920	\$ 32,760	\$ -
Band-Marching	M Instrumental or Visual Specialist - Regular Season	12	12	HS	7	2	1	5	2	0	2	3	22	\$140	\$ 3,080	\$ 36,960	\$140	\$ 3,080	\$ 36,960	\$ -
Band-Marching	M Instrumental or Visual Specialist - Off Season	12	12	HS	4	1	1	3	1	0	0	1	11	\$140	\$ 1,540	\$ 18,480	\$140	\$ 1,540	\$ 18,480	\$ -
Band-Marching, Memorial Day Parade	M Director & Asst Dir	6	6	HS	Flat Amount									\$140	\$ 200	\$ 1,200	\$140	\$ 200	\$ 1,200	\$ -



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**CATEGORY I STIPENDS**

Sport or Activity	Position	2022-23	2023-24	Level	Criteria								Total Pts	Value per point 2022-23	Individual Stipend Base Rate 2022-23	2022-23 Total Budget	Value per point 2023-24	Individual Stipend Base Rate 2023-24	2023-24 Total Budget	Incr (Decr) in 2023-24 Budget
					#1	#2	#3	#4	#5	#6	#7	#8								
Choral Activities	M Director	3	3	HS	12	4	5	7	2	0	2	5	37	\$140	\$ 5,180	\$ 15,540	\$140	\$ 5,180	\$ 15,540	\$ -
Color Guard	M Coach	3	3	HS	7	2	1	5	2	0	2	3	22	\$140	\$ 3,080	\$ 9,240	\$140	\$ 3,080	\$ 9,240	\$ -
Color Guard	M Design	3	3	HS	2	1	1	1	2	0	0	2	9	\$140	\$ 1,260	\$ 3,780	\$140	\$ 1,260	\$ 3,780	\$ -
Color Guard	M Construction	3	3	HS	2	1	1	1	2	0	0	2	9	\$140	\$ 1,260	\$ 3,780	\$140	\$ 1,260	\$ 3,780	\$ -
Musical Production	M Producer	3	3	HS	5	4	7	7	2	2	0	4	31	\$140	\$ 4,340	\$ 13,020	\$140	\$ 4,340	\$ 13,020	\$ -
Musical Production	M Asst. Producer	3	3	HS	4	4	3	5	2	0	0	4	22	\$140	\$ 3,080	\$ 9,240	\$140	\$ 3,080	\$ 9,240	\$ -
Musical Vocal/Orchestra	M Director	6	6	HS	4	3	1	5	1	0	0	0	14	\$140	\$ 1,960	\$ 11,760	\$140	\$ 1,960	\$ 11,760	\$ -
Musical Choreography	M Choreographer	3	3	HS	2	4	2	1	1	0	0	1	11	\$140	\$ 1,540	\$ 4,620	\$140	\$ 1,540	\$ 4,620	\$ -
Orchestra Activities	M Director	3	3	HS	3	4	3	5	1	0	2	4	22	\$140	\$ 3,080	\$ 9,240	\$140	\$ 3,080	\$ 9,240	\$ -
Performance Choir (HHS)	M Director	1	0	HS	3	4	7	3	1	0	2	4	24	\$140	\$ 3,360	\$ 3,360	\$140	\$ 3,360	\$ -	\$ (3,360)
Set Design - Musical	M Coach	3	3	HS	2	1	1	1	2	0	0	2	9	\$140	\$ 1,260	\$ 3,780	\$140	\$ 1,260	\$ 3,780	\$ -
Set Construction - Musical	M Coach	3	3	HS	3	3	3	2	2	2	2	4	21	\$140	\$ 2,940	\$ 8,820	\$140	\$ 2,940	\$ 8,820	\$ -
Show Choir	M Director	2	3	HS	2	4	7	7	2	0	3	9	34	\$140	\$ 4,760	\$ 9,520	\$140	\$ 4,760	\$ 14,280	\$ 4,760
Band Activities	M Director	11	11	MS	12	4	7	9	3	1	2	13	51	\$140	\$ 7,140	\$ 78,540	\$140	\$ 7,140	\$ 78,540	\$ -
Choral Activities	M Director	7	7	MS	4	4	3	5	3	0	3	5	27	\$140	\$ 3,780	\$ 26,460	\$140	\$ 3,780	\$ 26,460	\$ -
Orchestral Activities	M Director	7	7	MS	4	4	3	5	3	0	3	5	27	\$140	\$ 3,780	\$ 26,460	\$140	\$ 3,780	\$ 26,460	\$ -
Theatrical Activities	M Director	7	7	MS	4	4	3	5	3	0	3	5	27	\$140	\$ 3,780	\$ 26,460	\$140	\$ 3,780	\$ 26,460	\$ -
Musical	M Director	7	7	MS	6	4	3	3	1	0	0	1	18	\$140	\$ 2,520	\$ 17,640	\$140	\$ 2,520	\$ 17,640	\$ -
Awards Band	M Co-Director	2	2	MS	1	4	3	1	1	0	0	0	10	\$140	\$ 1,400	\$ 2,800	\$140	\$ 1,400	\$ 2,800	\$ -
Choir	M Director	21	21	E	4	4	1	3	1	0	0	0	13	\$140	\$ 1,820	\$ 38,220	\$140	\$ 1,820	\$ 38,220	\$ -
Honors Choir - 5th Grade	M Director	1	1	E	2	4	3	3	1	0	0	0	13	\$140	\$ 1,820	\$ 1,820	\$140	\$ 1,820	\$ 1,820	\$ -
Honors Choir - 5th Grade	M Asst. Director	2	2	E	1	4	0	1	0	0	0	1	7	\$140	\$ 980	\$ 1,960	\$140	\$ 980	\$ 1,960	\$ -
Honors Choir - 5th Grade	M Accompanist	1	1	E	2	0	1	3	0	0	2	1	9	\$140	\$ 1,260	\$ 1,260	\$140	\$ 1,260	\$ 1,260	\$ -
Honors Orchestra	M Director	1	1	MS	3	4	3	3	1	0	0	0	14	\$140	\$ 1,960	\$ 1,960	\$140	\$ 1,960	\$ 1,960	\$ -
<b>Total Music</b>																<b>\$ 453,540</b>			<b>\$ 454,940</b>	<b>\$ 1,400</b>
<b>Grand Total All Stipends</b>																<b>\$ 1,847,840</b>			<b>\$ 1,851,340</b>	<b>\$ 3,500</b>

303

LONGEVITY POINTS are assigned to Category I Stipends. The point value previously assigned was \$130/point, but we increased the point value to \$140/point for the 2022-23 school year. MSHSAA coaches and sponsors in Category 1 activities will receive one (1) point for longevity after three (3) years as a coach or sponsor in the same activity. After the three years, they will then be awarded a longevity point each year as long as they stay involved in that sport or activity. Employees leaving the District and returning are placed at the beginning of the schedule and begin earning longevity from that placement.

If the program is unable to find a suitable Coach/Director on staff and contracts with a third party in the business of providing the needed services, funds can be transferred to their operating budget to cover the cost of the contract.



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

### Columbia Public Schools

#### Athletic/Fine Arts/Career and Technical Education Stipend Analysis Sheet (Category I and V Activities)

**Prerequisite:** In order to be considered eligible for a district stipend it must *be approved by the school administrator.*

**Activity:** \_\_\_\_\_

**Sponsor:** \_\_\_\_\_  Elementary School  
 Middle School  High School

**Directions:** For the activity specified above, place the appropriate points awarded for each factor in the appropriate box provided.

Criteria	Values	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	Points Awarded
<b>1.</b>	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
<b>2.</b>	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
<b>3.</b>	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
<b>4.</b>	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
<b>5.</b>	Equipment and materials management	Minimal	Average	Above Average	Exceptional												
																	(5)



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

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

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

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

**Total Points**





## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

---

#### CATEGORY II STIPENDS

	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Elementary School *	\$ 7,500	\$ 7,500	\$ 7,500
Elementary Schools	\$ 84,000	\$ 84,000	\$ 84,000
Middle School	\$ 56,000	\$ 56,000	\$ 56,000
High School	\$ 48,000	\$ 48,000	\$ 48,000
Douglass High School	\$ 3,000	\$ 3,000	\$ 3,000
	<u>\$ 198,500</u>	<u>\$ 198,500</u>	<u>\$ 198,500</u>

Category II Stipends include sponsors of clubs which may be co-curricular and/or enhance the current educational programs. School clubs occur before or after school and are not supported by the supplemental pay plan approved in 2011-12. Principals direct their allocations.

Elementary principals began using a standard formula for calculating a club stipend amount in 2014-15, secondary principals began using the formula in 2017-18, and middle school principals began using the formula in 2018-19.

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



**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

**CATEGORY III STIPENDS**

Stipend	Amount per stipend	Number of employees	Total Compensation	Notes
ACE Program Site Administrator	\$ 3,000	1	\$ 3,000	
Administrative Assistant - Building	\$ 3,000	8	\$ 24,000	AHL, EBE, RWE, SBE, GMS, OMS and WMS and CACC
Athletic Director & Intramural Coordinator	\$ 3,000	7	\$ 21,000	Middle Schools
Book Room Coordinator	\$ 500	21	\$ 10,500	All Elementaries
Building Chair - Douglass High School	\$ 1,000	4	\$ 4,000	Math, Science, LA, Social Studies
Building Chair - High School	\$ 1,000	6	\$ 6,000	Fine Arts and World Languages
Building Department Chair- High School	\$ 1,500	18	\$ 27,000	Math, Science, LA, Social Studies, Physical Education, Special Education
Building Department Chair - English Language	\$ 1,500	11	\$ 16,500	GMS, JMS, LMS, OMS, SMS, WMS, JWMS, HHS, RBHS, BHS, DHS
Career Center Adult Education Coordinator	\$ 2,000	1	\$ 2,000	
Career Education Department Chair	\$ 1,500	3	\$ 4,500	Agriculture, Culinary Arts, Digital Media
Class Sponsor - Freshman	\$ 300	3	\$ 900	
Class Sponsor - Sophomore	\$ 300	3	\$ 900	
Class Sponsor - Junior	\$ 700	3	\$ 2,100	
Class Sponsor - Senior	\$ 1,000	3	\$ 3,000	
Community Leader	\$ 300	4	\$ 1,200	Ridgeway Elementary
Como Ed Mentors	\$ 2,500	4	\$ 10,000	Funded by Teacher Recruitment and Retention Grant
Construction Trade Intern Site Supervisor	\$ 1,200	1	\$ 1,200	
Content Liason - Middle School	\$ 1,500	42	\$ 63,000	Math, Science, LA, Social Studies, Reading, Special Education
Dean	\$ 3,000	5	\$ 15,000	Battle, Hickman
Elementary Lead Teacher	\$ 500	5	\$ 2,500	Grant, Midway, New Haven, Two Mile Prairie, Ridgeway
Elementary Instrumental Music Coordination	\$ 1,500	1	\$ 1,500	
Family Math	\$ 445	1	\$ 445	Ridgeway Elementary
Fine Arts Department Lead	\$ 2,000	7	\$ 14,000	Specialty Area Leadership Stipends
Guidance Director - High School	\$ 3,000	3	\$ 9,000	
Home School Communicator Youth Basketball Program	\$ 250	6	\$ 1,500	
Elementary Instructional Mentors - ELA	\$ 3,000	5	\$ 15,000	Partially funded by Title II
Elementary Instructional Mentors - Math	\$ 3,000	5	\$ 15,000	Partially funded by ESSER
Kindergarten Entry Assessment	\$ 100	68	\$ 6,800	Funded by DESE, Office of Childhood
Literary Magazine	\$ 1,600	3	\$ 4,800	May be split among two faculty members if duties are shared
Lead Outreach Counselor	\$ 1,500	1	\$ 1,500	
MAC Scholar Sponsors - High School and DHS	\$ 1,000	4	\$ 4,000	
MAC Scholar Sponsors - Middle School	\$ 550	7	\$ 3,850	
MAC Scholar Sponsors - Elementary School	\$ 500	13	\$ 6,500	
Math Academic Team Coach	\$ 1,150	10	\$ 11,500	All Secondary Schools
Math Contest Coach - Elementary	\$ 600	21	\$ 12,600	
Model UN Advisory - High School	\$ 500	3	\$ 1,500	



**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

**CATEGORY III STIPENDS**

Stipend	Amount per stipend	Number of employees	Total Compensation	Notes
National Honor Society - High School	\$ 1,500	3	\$ 4,500	
New Teacher Mentor - First Year	\$ 300	60	\$ 18,000	1 per each new teacher funded via Title IIA
New Teacher Mentor - First Year (for each one after one)	\$ 150	20	\$ 3,000	1 per each new teacher
Nurse stipend	\$ 1,000	37	\$ 37,000	Funded by the DHSS Covid Mitigation Grant
On-Line Teacher	Per section	varies	\$ 300,000	
Reading Recovery Certified Lead Teacher	\$ 5,000	1	\$ 5,000	Partially funded by Title I
Reading Specialist Content Liason - High School	\$ 1,500	3	\$ 4,500	
Recording Studio Advisor	\$ 3,200	3	\$ 9,600	
Robotics Team Coach	\$ 1,500	7	\$ 10,500	All Middle Schools
RTI Instructional Mentor - Middle School	\$ 3,000	1	\$ 3,000	
School Psychologist Supervisor	\$ 5,000	1	\$ 5,000	
Science Camp Leaders and Nurses - Local Camp	\$ 400	66	\$ 26,400	Middle School Camps paid per each two night camp trip
Science Camp Leaders and Nurses - Teton Camp	\$ 1,325	75	\$ 99,375	One week camp and camp preparation
Special Education Lead Diagnostician	\$ 1,500	1	\$ 1,500	
Special Education Lead Process Coordinator	\$ 3,000	1	\$ 3,000	
Special Education Liason - DHS	\$ 345	1	\$ 345	
Special Education Liason - Elementary	\$ 345 - \$ 800	21	\$ 11,150	Varies based on student counts
Special Education Liason - Middle School	\$ 1,500	7	\$ 10,500	
Special Education Motor Services Supervisor	\$ 3,000	1	\$ 3,000	
Student Government Advisory - High Schools	\$ 1,500	3	\$ 4,500	
Vocational Teacher SAE Student Visits	\$ 1,080	5	\$ 5,400	CACC Ag Teachers
Website Manager - Building or Department	\$ 500	34	\$ 17,000	21 elementary schools, 7 middle schools, 4 high schools, 1 CACC, 1 Fine Arts

Total Possible	\$ 910,065
----------------	------------



## COLUMBIA PUBLIC SCHOOLS

---

### 2023-24 BUDGET

#### CATEGORY IV STIPENDS

	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
National Board Certification	\$ 3,000	\$ 3,000	\$ 3,000
Certificate of Clinical Competence	\$ 3,000	\$ 3,000	\$ 3,000
Nationally Certified School Psychologist	\$ 3,000	\$ 3,000	\$ 3,000

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



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**CATEGORY V STIPENDS**

<b>Activity</b>	<b>Position</b>	<b># of Employees 2023-24</b>	<b>Individual Stipend Base Rate</b>	<b>2023-24 Total Budget</b>
-----------------	-----------------	-------------------------------	-------------------------------------	-----------------------------

**Career and Technical Education Activity**

Skills USA	Lead Advisor	2	\$ 3,500	\$ 7,000
Skills USA	Assistant Advisor	5	\$ 2,300	\$ 11,500
Skills USA	Associate Advisor	12	\$ 550	\$ 6,600
Educators Rising	Lead Advisor	1	\$ 3,500	\$ 3,500
The FFA	Lead Advisor	3	\$ 3,500	\$ 10,500
The FFA	Assistant Advisor	3	\$ 2,300	\$ 6,900
HOSA	Lead Advisor	1	\$ 3,500	\$ 3,500
HOSA	Assistant Advisor	3	\$ 2,300	\$ 6,900
FBLA	Lead Advisor	1	\$ 3,500	\$ 3,500
FBLA	Assistant Advisor	3	\$ 2,300	\$ 6,900
FBLA	Associate Advisor	3	\$ 550	\$ 1,650
DECA	Lead Advisor	1	\$ 3,500	\$ 3,500
DECA	Assistant Advisor	2	\$ 2,300	\$ 4,600
<b>Total</b>				<b>\$ 76,550</b>



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

---

#### GENERAL SUPERVISION STIPENDS

	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Middle School	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
High Schools *	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000
	<u>\$ 62,000</u>	<u>\$ 62,000</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.

\* \$9,000 per comprehensive high school and \$5,000 for DHS



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

### EXTENDED CONTRACT DAYS

	Extended Contract Position	2022-23 Budget				2022-23 Projected Actual				2023-24 Budget			
		# of Days	# of Positions	Total Days	Total Cost	# of Days	# of Positions	Total Days	Total Cost	# of Days	# of Positions	Total Days	Total Cost
1	Administrative Assistants (GMS, OMS, WMS)	10	4.00	40.00	\$ 9,200	10	3.00	30.00	\$ 6,900	10	3.00	30.00	\$ 9,000
2	Administrative Assistant - CACC	20	1.00	20.00	\$ 4,600	20	1.00	20.00	\$ 4,600	20	1.00	20.00	\$ 6,000
3	Administrative Assistant - AHL	0	-	-	\$ -	10	1.00	10.00	\$ 2,300	10	1.00	10.00	\$ 3,000
4	Administrative Assistant - DRE	10	1.00	10.00	\$ 2,300	10	1.00	10.00	\$ 2,300	10	-	-	\$ -
5	Administrative Assistant - EBE	0	-	-	\$ -	10	1.00	10.00	\$ 2,300	10	1.00	10.00	\$ 3,000
6	Administrative Assistant - RWE	10	1.00	10.00	\$ 2,300	10	1.00	10.00	\$ 2,300	10	1.00	10.00	\$ 3,000
7	Administrative Assistant - SHE	0	-	-	\$ -	10	1.00	10.00	\$ 2,300	10	1.00	10.00	\$ 3,000
8	Dean	30	5.00	150.00	\$ 34,500	30	5.00	150.00	\$ 34,500	30	5.00	150.00	\$ 45,000
9	Early Childhood Special Education Teacher Trainer	6	1.50	9.00	\$ 2,070	6	2.00	12.00	\$ 2,530	6	2.00	12.00	\$ 3,600
10	Family & Consumer Science Teachers	5	16.00	80.00	\$ 22,060	5	16.00	80.00	\$ 21,200	5	16.00	80.00	\$ 24,000
11	Guidance Directors - High School	27	3.00	81.00	\$ 18,630	27	3.00	81.00	\$ 18,630	27	3.00	81.00	\$ 24,300
12	Guidance Counselor - A+ Coordinator	5	3.00	15.00	\$ 3,450	5	3.00	15.00	\$ 3,450	5	3.00	15.00	\$ 4,500
13	Guidance Counselor - High School	10	20.00	200.00	\$ 54,380	10	20.00	200.00	\$ 55,510	10	20.00	200.00	\$ 60,000
14	Guidance Counselor - Middle School	17	17.00	289.00	\$ 74,409	17	18.00	306.00	\$ 78,549	17	18.00	306.00	\$ 91,800
15	Guidance Director - DHS	8	1.00	8.00	\$ 1,840	8	1.00	8.00	\$ 1,840	8	1.00	8.00	\$ 2,400
16	Guidance Counselor - DHS	10	1.00	10.00	\$ 4,000	10	1.00	10.00	\$ 4,160	10	1.00	10.00	\$ 3,000
17	Guidance Counselor - CACC	20	1.00	20.00	\$ 4,600	20	1.00	20.00	\$ 4,600	20	1.00	20.00	\$ 6,000
18	Hospital School	3	1.00	3.00	\$ 690	3	-	-	\$ -	3	1.00	3.00	\$ 900
19	Instruction Mentors - Elementary ELA	20	5.00	100.00	\$ 23,000	20	4.00	80.00	\$ 18,400	20	5.00	100.00	\$ 30,000
20	Instruction Mentors - Elementary Math	20	5.00	100.00	\$ 23,000	20	4.00	80.00	\$ 18,400	20	5.00	100.00	\$ 30,000
21	Instruction Mentor RTI - Middle School	20	1.00	20.00	\$ 4,600	20	1.00	20.00	\$ 4,600	20	7.00	140.00	\$ 42,000
22	Industrial Technology Teachers (middle school)	6	7.00	42.00	\$ 10,614	6	7.00	42.00	\$ 9,444	6	7.00	42.00	\$ 13,344
23	Industrial Technology Teachers (high school)	12	5.00	60.00	\$ 13,800	12	4.00	48.00	\$ 11,040	12	4.00	48.00	\$ 14,400
24	Media Specialists - Elementary, CELN & CORE-Quest	2	26.00	52.00	\$ 12,262	2	24.00	48.00	\$ 12,394	2	26.00	48.00	\$ 14,400
25	Media Specialists - Middle	6	7.00	42.00	\$ 11,058	6	7.00	42.00	\$ 10,380	6	7.00	42.00	\$ 12,600
26	Media Specialists - High	9	6.00	54.00	\$ 14,013	9	6.00	54.00	\$ 12,420	9	6.00	54.00	\$ 16,200
27	Media Specialists - DHS	3	1.00	3.00	\$ 690	3	1.00	3.00	\$ 690	3	1.00	3.00	\$ 900
28	Music Department - Marching Band Dir hired before 7/2016	23	2.00	46.00	\$ 11,945	23	2.00	46.00	\$ 14,415	23	2.00	46.00	\$ 15,815
29	Music Department - Marching Band Dir hired after 7/2016	15	1.00	15.00	\$ 3,450	15	1.00	15.00	\$ 3,450	15	1.00	15.00	\$ 4,500
30	Music Department - High Marching Band Asst	13	3.00	39.00	\$ 8,970	13	3.00	39.00	\$ 8,970	13	3.00	39.00	\$ 11,700
31	Music Department - High Choir Director	8	3.00	24.00	\$ 6,816	8	3.00	24.00	\$ 5,520	8	3.00	24.00	\$ 7,200
32	Music Department - High Orchestra Director	4	3.00	12.00	\$ 2,760	4	3.00	12.00	\$ 2,760	4	3.00	12.00	\$ 3,600
33	Reading Recovery Lead Teacher	10	1.00	10.00	\$ 2,300	10	1.00	10.00	\$ 2,300	10	1.00	10.00	\$ 3,000
34	Science Department - Science Chemical Disposal	2	1.00	2.00	\$ 442	2	-	-	\$ -	2	1.00	2.00	\$ 600
35	Special Education Building Chair - Middle	2	7.00	14.00	\$ 3,220	5	7.00	35.00	\$ 8,050	2	7.00	14.00	\$ 10,500
36	Special Education Building Chair - High	14	3.00	42.00	\$ 14,055	14	3.00	42.00	\$ 13,845	14	3.00	42.00	\$ 13,845
37	Special Education Diagnostician - High	2	3.00	6.00	\$ 1,380	2	3.00	6.00	\$ 1,380	2	3.00	6.00	\$ 1,800
38	Special Education District Psych Examiner	10	1.00	10.00	\$ 4,270	10	1.00	10.00	\$ 4,447	10	1.00	10.00	\$ 4,447
39	Special Education Instructional Mentor	13	1.00	13.00	\$ 2,990	13	1.31	17.03	\$ 3,910	13	1.00	13.00	\$ 3,900
40	Special Education Process Coordinator	2	1.00	2.00	\$ 460	2	1.00	2.00	\$ 460	2	1.00	2.00	\$ 600
41	Special Education SCM Training	2	1.00	2.00	\$ 460	1	2.00	2.00	\$ 460	2	1.00	2.00	\$ 600
42	Vocational Agriculture Teacher	40	5.00	200.00	\$ 51,400	40	4.80	192.00	\$ 50,800	40	5.00	200.00	\$ 60,000
43	Vocational Auto Tech Teacher	18	1.00	18.00	\$ 4,140	18	1.00	18.00	\$ 4,140	18	1.00	18.00	\$ 5,400
44	Vocational Broadcast Journalism Teacher	8	1.00	8.00	\$ 1,840	8	1.00	8.00	\$ 1,840	8	1.00	8.00	\$ 2,400
45	Vocational Business Education Teacher	8	4.00	32.00	\$ 8,584	8	4.00	32.00	\$ 8,680	8	4.00	32.00	\$ 9,600
46	Vocational CAD Teacher	8	3.00	24.00	\$ 7,880	8	3.00	24.00	\$ 8,168	8	3.00	24.00	\$ 8,168
47	Vocational Computer Repair Teacher	8	2.00	16.00	\$ 3,680	8	2.00	16.00	\$ 3,680	8	2.00	16.00	\$ 4,800
48	Vocational Construction Technology Teacher	24	1.00	24.00	\$ 5,520	8	1.00	8.00	\$ 1,840	24	1.00	24.00	\$ 7,200
49	Vocational Culinary Arts Teacher	15	2.00	30.00	\$ 6,900	15	1.00	15.00	\$ 3,450	15	2.00	30.00	\$ 9,000
50	Vocational Culinary Arts Teacher	16	1.00	16.00	\$ 5,721	16	1.00	16.00	\$ 5,942	16	1.00	16.00	\$ 5,942
51	Vocational Culinary Arts Teacher	17	1.00	17.00	\$ 6,205	17	1.00	17.00	\$ 6,511	17	1.00	17.00	\$ 6,511
52	Vocational Digital Media Teacher	8	4.00	32.00	\$ 12,776	8	6.00	48.00	\$ 15,904	8	4.00	32.00	\$ 15,904
53	Vocational Early Childhood Teacher	8	1.00	8.00	\$ 2,704	8	-	-	\$ -	8	1.00	8.00	\$ 2,400
54	Vocational EMT Teacher	8	2.00	16.00	\$ 3,680	8	1.00	8.00	\$ 1,840	8	2.00	16.00	\$ 4,800
55	Vocational Evaluation Counselor	15	1.00	15.00	\$ 6,000	15	1.00	15.00	\$ 6,180	15	1.00	15.00	\$ 6,180
56	Vocational Health Occupations Teacher	8	2.00	16.00	\$ 3,680	8	2.00	16.00	\$ 3,680	8	2.00	16.00	\$ 4,800
57	Vocational Horticulture Teacher	40	1.00	40.00	\$ 16,280	40	1.00	40.00	\$ 16,640	40	1.00	40.00	\$ 16,640
58	Vocational Project Lead the Way - Biomedical	8	3.00	24.00	\$ 6,376	8	3.00	24.00	\$ 6,520	8	3.00	24.00	\$ 7,200
59	Vocational Project Lead the Way - Engineering	8	3.00	24.00	\$ 5,852	8	4.00	32.00	\$ 7,130	8	3.00	24.00	\$ 9,600
60	Vocational Resource Teacher	3	4.00	12.00	\$ 2,760	3	4.00	12.00	\$ 2,760	3	4.00	12.00	\$ 3,600
61	Vocational Welding Teacher	8	3.00	24.00	\$ 6,800	8	3.00	24.00	\$ 6,944	8	3.00	24.00	\$ 7,200
<b>Total</b>		<b>215.50</b>	<b>2,251.00</b>	<b>\$ 584,362</b>		<b>213.11</b>	<b>2,224.03</b>	<b>\$ 578,353</b>		<b>223.00</b>	<b>2,385.00</b>	<b>\$ 745,796</b>	

Effective 6/30/2010, all extra days added, whether to employees with existing extra day assignments or new, are capped at \$230 per day. This rate was increased to \$300 per day starting July 1, 2023.





## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

#### SPECIAL PAYROLL RATE SCHEDULE

Accompanist at School Productions	\$20 per hour
AP Audit Work	\$30 per hour
AVID Tutors	\$13 to \$15 per hour
C.N.A. State Exam Tester (Perkins funded)	\$75 per exam
Community Service Lead Teacher	\$15 per hour
Costume Design and Construction	\$15 per hour
Credit Completion Instruction	\$30 per hour
Curriculum Writing	\$30 per hour
Early Childhood Home Visits	\$30 per hour
Early Childhood Screener & ELL Screener	\$30 per hour
Focus & Priority School Tutoring – Title I funded	\$30 per hour
General Supervision Rate	\$15 per hour
Homebound Teachers	\$20.00 per hour
Homeschool Communicator Basketball Officials	\$20.00 per game
Homeworks Visits – Title I funded – Attempted & Completed	\$15.00 and \$30.00 per visit
Interns – Non-credit earning (if paid)	\$13 - \$15 per hour
Interpreting	\$30 per hour
Missouri Scholars Academy Tester	\$60 per test
Preschool Registration (teacher pay)	\$15 per hour
Orientation & Mobility Services	\$30 per hour
OT/PT Consultation	Rate variable per position & salary schedule
Principal Mentor – Title IIA funded	\$60 per hour
PSAT/ACT Supervision/Administration with Students	\$20 per hour
Saturday Detention Supervision	\$20 per hour



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

---

SB319 Tutor Pay (teaching curriculum)	\$30 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	\$30 per hour
Staff Development Participant	\$30 per hour
Staff Development Presenter	\$35 per hour
Summer School Teacher	\$30 per hour
Temporary/Seasonal Staffing	\$15 per hour
Tutoring for General Instruction	\$20 per hour

#### Athletics

##### Game Supervision Rates:

- Supervision is set at \$15 per hour with a minimum of two hours worked.

##### Video board operator:

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

#### Substitute Rates

Occupational Therapist/Physical Therapist School Psychologists Speech/Language Pathologists Special Education Diagnosticians Special Education District Specialists	Based on salary schedule placement
Nurse Substitutes	\$20 per hour
Substitute Building Administrator	\$350.00 per day



## COLUMBIA PUBLIC SCHOOLS

---

### 2023-24 BUDGET

#### On Call and Call in Pay for Maintenance Staff

Daily pay for carrying pager after hours will be one hour at regular rate.  
Time worked when on call will be paid at a minimum of two hours.



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET



### Teacher Salary Schedule 2023-2024 187 Day

\$ 40,900  
\$ 40,900

Step	I			II			III			Step
	Salary	Index	Incr	Salary	Index	Incr	Salary	Index	Incr	
1	\$ 40,900	1.000		\$ 43,968	1.075		\$ 47,035	1.150		1
2	\$ 41,718	1.020	\$ 818	\$ 44,786	1.095	\$ 818	\$ 47,853	1.170	\$ 818	2
3	\$ 42,536	1.040	\$ 818	\$ 45,604	1.115	\$ 818	\$ 48,671	1.190	\$ 818	3
4	\$ 43,354	1.060	\$ 818	\$ 46,422	1.135	\$ 818	\$ 49,489	1.210	\$ 818	4
5	\$ 44,172	1.080	\$ 818	\$ 47,240	1.155	\$ 818	\$ 50,307	1.230	\$ 818	5
6	\$ 45,000	1.100	\$ 828	\$ 48,068	1.175	\$ 828	\$ 51,175	1.250	\$ 818	6
7	\$ 45,828	1.120	\$ 828	\$ 48,896	1.195	\$ 828	\$ 52,003	1.270	\$ 828	7
8	\$ 46,656	1.140	\$ 828	\$ 49,724	1.215	\$ 828	\$ 52,831	1.290	\$ 828	8
9	\$ 47,484	1.160	\$ 828	\$ 50,552	1.235	\$ 828	\$ 53,659	1.310	\$ 828	9
10	\$ 48,312	1.180	\$ 828	\$ 51,380	1.255	\$ 828	\$ 54,487	1.330	\$ 828	10
11	\$ 49,140	1.200	\$ 828	\$ 52,208	1.275	\$ 828	\$ 55,315	1.350	\$ 828	11
12	\$ 49,968	1.220	\$ 828	\$ 53,036	1.295	\$ 828	\$ 56,143	1.370	\$ 828	12
13	\$ 50,796	1.240	\$ 828	\$ 53,864	1.315	\$ 828	\$ 56,971	1.390	\$ 828	13
14	\$ 51,624	1.260	\$ 828	\$ 54,692	1.335	\$ 828	\$ 57,799	1.410	\$ 828	14
15	\$ 52,452	1.280	\$ 828	\$ 55,520	1.355	\$ 828	\$ 58,627	1.430	\$ 828	15
16	\$ 53,280	1.300	\$ 828	\$ 56,348	1.375	\$ 828	\$ 59,455	1.450	\$ 828	16
17	\$ 54,108	1.320	\$ 828	\$ 57,176	1.395	\$ 828	\$ 60,283	1.470	\$ 828	17
18	\$ 54,936	1.340	\$ 828	\$ 58,004	1.415	\$ 828	\$ 61,111	1.490	\$ 828	18
19	\$ 55,764	1.360	\$ 828	\$ 58,832	1.435	\$ 828	\$ 61,939	1.510	\$ 828	19
20	\$ 56,592	1.380	\$ 828	\$ 59,660	1.455	\$ 828	\$ 62,767	1.530	\$ 828	20
21	\$ 57,420	1.400	\$ 828	\$ 60,488	1.475	\$ 828	\$ 63,595	1.550	\$ 828	21
22	\$ 58,248	1.420	\$ 828	\$ 61,316	1.495	\$ 828	\$ 64,423	1.570	\$ 828	22
23	\$ 59,076	1.440	\$ 828	\$ 62,144	1.515	\$ 828	\$ 65,251	1.590	\$ 828	23
24	\$ 59,904	1.460	\$ 828	\$ 62,972	1.535	\$ 828	\$ 66,079	1.610	\$ 828	24
25	\$ 60,732	1.480	\$ 828	\$ 63,800	1.555	\$ 828	\$ 66,907	1.630	\$ 828	25
26	\$ 61,560	1.500	\$ 828	\$ 64,628	1.575	\$ 828	\$ 67,735	1.650	\$ 828	26
27	\$ 62,388	1.520	\$ 828	\$ 65,456	1.595	\$ 828	\$ 68,563	1.670	\$ 828	27
28	\$ 63,216	1.540	\$ 828	\$ 66,284	1.615	\$ 828	\$ 69,391	1.690	\$ 828	28
29	\$ 64,044	1.560	\$ 828	\$ 67,112	1.635	\$ 828	\$ 70,219	1.710	\$ 828	29
30	\$ 64,872	1.580	\$ 828	\$ 67,940	1.655	\$ 828	\$ 71,047	1.730	\$ 828	30



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**



**Teacher Salary Schedule  
for extra day assignments prior to 07/01/2010  
2023-2024  
187 Day**

\$ 40,900

	I		II		III		
	BS/CTE I		MS/CTE II		Degree/CTE III		
Step	Salary		Salary		Salary		Step
1	\$	219	\$	235	\$	252	1
2	\$	223	\$	239	\$	256	2
3	\$	227	\$	244	\$	260	3
4	\$	232	\$	248	\$	265	4
5	\$	239	\$	256	\$	272	5
6	\$	247	\$	263	\$	280	6
7	\$	254	\$	271	\$	287	7
8	\$	262	\$	278	\$	294	8
9	\$	269	\$	285	\$	302	9
10	\$	276	\$	293	\$	309	10
11	\$	284	\$	300	\$	317	11
12	\$	291	\$	308	\$	324	12
13	\$	299	\$	315	\$	332	13
14	\$	306	\$	323	\$	339	14
15	\$	306	\$	330	\$	346	15
16	\$	306	\$	337	\$	354	16
17	\$	306	\$	345	\$	361	17
18	\$	306	\$	352	\$	369	18
19	\$	306	\$	360	\$	376	19
20	\$	306	\$	367	\$	384	20
21	\$	306	\$	375	\$	391	21
22	\$	306	\$	382	\$	399	22
23	\$	306	\$	390	\$	406	23
24	\$	306	\$	397	\$	413	24
25	\$	306	\$	401	\$	418	25
26	\$	306	\$	406	\$	422	26
27	\$	306	\$	410	\$	426	27
28	\$	306	\$	414	\$	431	28
29	\$	306	\$	419	\$	435	29
30	\$	306	\$	423	\$	440	30



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**



**Teacher Salary Schedule  
for extra day assignments made after 07/01/2010  
2023-2024  
187 Day**

	I		II		III		
	BS/CTE I		MS/CTE II		Degree/CTE III		
Step	Salary		Salary		Salary		Step
1	\$	219	\$	235	\$	252	1
2	\$	223	\$	239	\$	256	2
3	\$	227	\$	244	\$	260	3
4	\$	232	\$	248	\$	265	4
5	\$	239	\$	256	\$	272	5
6	\$	247	\$	263	\$	280	6
7	\$	254	\$	271	\$	287	7
8	\$	262	\$	278	\$	294	8
9	\$	269	\$	285	\$	300	9
10	\$	276	\$	293	\$	300	10
11	\$	284	\$	300	\$	300	11
12	\$	291	\$	300	\$	300	12
13	\$	299	\$	300	\$	300	13
14	\$	300	\$	300	\$	300	14
15	\$	300	\$	300	\$	300	15
16	\$	300	\$	300	\$	300	16
17	\$	300	\$	300	\$	300	17
18	\$	300	\$	300	\$	300	18
19	\$	300	\$	300	\$	300	19
20	\$	300	\$	300	\$	300	20
21	\$	300	\$	300	\$	300	21
22	\$	300	\$	300	\$	300	22
23	\$	300	\$	300	\$	300	23
24	\$	300	\$	300	\$	300	24
25	\$	300	\$	300	\$	300	25
26	\$	300	\$	300	\$	300	26
27	\$	300	\$	300	\$	300	27
28	\$	300	\$	300	\$	300	28
29	\$	300	\$	300	\$	300	29
30	\$	300	\$	300	\$	300	30



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**



**Special Services Specialized Personnel Salary Schedule  
(for special education staff who are not a member of the bargaining unit or on another  
2023-2024  
187 Day**

\$ 40,900  
\$ 40,900

Step	I			II			III			Step
	Salary	Index	Incr	Salary	Index	Incr	Salary	Index	Incr	
1	\$ 40,900	1.000		\$ 43,968	1.075		\$ 47,035	1.150		1
2	\$ 41,718	1.020	\$ 818	\$ 44,786	1.095	\$ 818	\$ 47,853	1.170	\$ 818	2
3	\$ 42,536	1.040	\$ 818	\$ 45,604	1.115	\$ 818	\$ 48,671	1.190	\$ 818	3
4	\$ 43,354	1.060	\$ 818	\$ 46,422	1.135	\$ 818	\$ 49,489	1.210	\$ 818	4
5	\$ 44,745	1.094	\$ 1,391	\$ 47,812	1.169	\$ 1,391	\$ 50,880	1.244	\$ 1,391	5
6	\$ 46,135	1.128	\$ 1,391	\$ 49,203	1.203	\$ 1,391	\$ 52,270	1.278	\$ 1,391	6
7	\$ 47,526	1.162	\$ 1,391	\$ 50,593	1.237	\$ 1,391	\$ 53,661	1.312	\$ 1,391	7
8	\$ 48,916	1.196	\$ 1,391	\$ 51,984	1.271	\$ 1,391	\$ 55,051	1.346	\$ 1,391	8
9	\$ 50,307	1.230	\$ 1,391	\$ 53,375	1.305	\$ 1,391	\$ 56,442	1.380	\$ 1,391	9
10	\$ 51,698	1.264	\$ 1,391	\$ 54,765	1.339	\$ 1,391	\$ 57,833	1.414	\$ 1,391	10
11	\$ 53,088	1.298	\$ 1,391	\$ 56,156	1.373	\$ 1,391	\$ 59,223	1.448	\$ 1,391	11
12	\$ 54,479	1.332	\$ 1,391	\$ 57,546	1.407	\$ 1,391	\$ 60,614	1.482	\$ 1,391	12
13	\$ 55,869	1.366	\$ 1,391	\$ 58,937	1.441	\$ 1,391	\$ 62,004	1.516	\$ 1,391	13
14	\$ 57,260	1.400	\$ 1,391	\$ 60,328	1.475	\$ 1,391	\$ 63,395	1.550	\$ 1,391	14
15	\$ 57,260	1.400	\$ -	\$ 61,718	1.509	\$ 1,391	\$ 64,786	1.584	\$ 1,391	15
16	\$ 57,260			\$ 63,109	1.543	\$ 1,391	\$ 66,176	1.618	\$ 1,391	16
17	\$ 57,260			\$ 64,499	1.577	\$ 1,391	\$ 67,567	1.652	\$ 1,391	17
18	\$ 57,260			\$ 65,890	1.611	\$ 1,391	\$ 68,957	1.686	\$ 1,391	18
19	\$ 57,260			\$ 67,281	1.645	\$ 1,391	\$ 70,348	1.720	\$ 1,391	19
20	\$ 57,260			\$ 68,671	1.679	\$ 1,391	\$ 71,739	1.754	\$ 1,391	20
21	\$ 57,260			\$ 70,062	1.713	\$ 1,391	\$ 73,129	1.788	\$ 1,391	21
22	\$ 57,260			\$ 71,452	1.747	\$ 1,391	\$ 74,520	1.822	\$ 1,391	22
23	\$ 57,260			\$ 72,843	1.781	\$ 1,391	\$ 75,910	1.856	\$ 1,391	23
24	\$ 57,260			\$ 74,234	1.815	\$ 1,391	\$ 77,301	1.890	\$ 1,391	24
25	\$ 57,260			\$ 75,625	1.849	\$ 818	\$ 78,692	1.924	\$ 818	25
26	\$ 57,260			\$ 77,016	1.883	\$ 818	\$ 80,083	1.958	\$ 818	26
27	\$ 57,260			\$ 78,407	1.917	\$ 818	\$ 81,474	1.992	\$ 818	27
28	\$ 57,260			\$ 79,798	1.951	\$ 818	\$ 82,865	2.026	\$ 818	28
29	\$ 57,260			\$ 81,189	1.985	\$ 818	\$ 84,256	2.060	\$ 818	29
30	\$ 57,260			\$ 82,580	2.019	\$ 818	\$ 85,647	2.094	\$ 818	30





**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**



**Special Services  
Process Coordinator**

**7 Hour Contracted Day  
2023-2024 Salary Schedule**

Base Salary \$69,800

Step	I 200 Days Masters Degree			II 210 Days Masters Degree			Step
	Salary	Index	Index	Salary	Index	Index	
1	\$70,847		1.015	\$73,639		1.055	1
2	\$72,243	\$1,396	1.035	\$75,035	\$1,396	1.075	2
3	\$73,639	\$1,396	1.055	\$76,431	\$1,396	1.095	3
4	\$75,035	\$1,396	1.075	\$77,827	\$1,396	1.115	4
5	\$76,431	\$1,396	1.095	\$79,223	\$1,396	1.135	5
6	\$77,827	\$1,396	1.115	\$80,619	\$1,396	1.155	6
7	\$79,223	\$1,396	1.135	\$82,015	\$1,396	1.175	7
8	\$80,619	\$1,396	1.155	\$83,411	\$1,396	1.195	8
9	\$82,015	\$1,396	1.175	\$84,807	\$1,396	1.215	9
10	\$83,411	\$1,396	1.195	\$86,203	\$1,396	1.235	10
11	\$84,807	\$1,396	1.215	\$87,599	\$1,396	1.255	11
12	\$86,203	\$1,396	1.235	\$88,995	\$1,396	1.275	12
13	\$87,599	\$1,396	1.255	\$90,391	\$1,396	1.295	13
14	\$88,995	\$1,396	1.275	\$91,787	\$1,396	1.315	14
15	\$90,391	\$1,396	1.295	\$93,183	\$1,396	1.335	15
16	\$91,787	\$1,396	1.315	\$94,579	\$1,396	1.355	16
17	\$93,183	\$1,396	1.335	\$95,975	\$1,396	1.375	17
18	\$94,579	\$1,396	1.355	\$97,371	\$1,396	1.395	18
19	\$95,975	\$1,396	1.375	\$98,767	\$1,396	1.415	19
20	\$97,371	\$1,396	1.395	\$100,163	\$1,396	1.435	20

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



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET



### Instructional Mentors, Coaches, and Trainers 2023-2024 187 Day

\$ 40,900  
\$ 40,900

Step	I BS/CTE I			II MS/CTE II			III 2nd Masters/Adv Degree/CTE III			Step
	Salary	Index	Incr	Salary	Index	Incr	Salary	Index	Incr	
1	\$ 40,900	1.000		\$ 43,968	1.075		\$ 47,035	1.150		1
2	\$ 41,718	1.020	\$ 818	\$ 44,786	1.095	\$ 818	\$ 47,853	1.170	\$ 818	2
3	\$ 42,536	1.040	\$ 818	\$ 45,604	1.115	\$ 818	\$ 48,671	1.190	\$ 818	3
4	\$ 43,354	1.060	\$ 818	\$ 46,422	1.135	\$ 818	\$ 49,489	1.210	\$ 818	4
5	\$ 44,745	1.094	\$ 1,391	\$ 47,812	1.169	\$ 1,391	\$ 50,880	1.244	\$ 1,391	5
6	\$ 46,135	1.128	\$ 1,391	\$ 49,203	1.203	\$ 1,391	\$ 52,270	1.278	\$ 1,391	6
7	\$ 47,526	1.162	\$ 1,391	\$ 50,593	1.237	\$ 1,391	\$ 53,661	1.312	\$ 1,391	7
8	\$ 48,916	1.196	\$ 1,391	\$ 51,984	1.271	\$ 1,391	\$ 55,051	1.346	\$ 1,391	8
9	\$ 50,307	1.230	\$ 1,391	\$ 53,375	1.305	\$ 1,391	\$ 56,442	1.380	\$ 1,391	9
10	\$ 51,698	1.264	\$ 1,391	\$ 54,765	1.339	\$ 1,391	\$ 57,833	1.414	\$ 1,391	10
11	\$ 53,088	1.298	\$ 1,391	\$ 56,156	1.373	\$ 1,391	\$ 59,223	1.448	\$ 1,391	11
12	\$ 54,479	1.332	\$ 1,391	\$ 57,546	1.407	\$ 1,391	\$ 60,614	1.482	\$ 1,391	12
13	\$ 55,869	1.366	\$ 1,391	\$ 58,937	1.441	\$ 1,391	\$ 62,004	1.516	\$ 1,391	13
14	\$ 57,260	1.400	\$ 1,391	\$ 60,328	1.475	\$ 1,391	\$ 63,395	1.550	\$ 1,391	14
15	\$ 57,260	1.400	\$ -	\$ 61,718	1.509	\$ 1,391	\$ 64,786	1.584	\$ 1,391	15
16	\$ 57,260			\$ 63,109	1.543	\$ 1,391	\$ 66,176	1.618	\$ 1,391	16
17	\$ 57,260			\$ 64,499	1.577	\$ 1,391	\$ 67,567	1.652	\$ 1,391	17
18	\$ 57,260			\$ 65,890	1.611	\$ 1,391	\$ 68,957	1.686	\$ 1,391	18
19	\$ 57,260			\$ 67,281	1.645	\$ 1,391	\$ 70,348	1.720	\$ 1,391	19
20	\$ 57,260			\$ 68,671	1.679	\$ 1,391	\$ 71,739	1.754	\$ 1,391	20
21	\$ 57,260			\$ 70,062	1.713	\$ 1,391	\$ 73,129	1.788	\$ 1,391	21
22	\$ 57,260			\$ 71,452	1.747	\$ 1,391	\$ 74,520	1.822	\$ 1,391	22
23	\$ 57,260			\$ 72,843	1.781	\$ 1,391	\$ 75,910	1.856	\$ 1,391	23
24	\$ 57,260			\$ 74,234	1.815	\$ 1,391	\$ 77,301	1.890	\$ 1,391	24
25	\$ 57,260			\$ 75,052	1.835	\$ 818	\$ 78,119	1.910	\$ 818	25
26	\$ 57,260			\$ 75,870	1.855	\$ 818	\$ 78,937	1.930	\$ 818	26
27	\$ 57,260			\$ 76,688	1.875	\$ 818	\$ 79,755	1.950	\$ 818	27
28	\$ 57,260			\$ 77,506	1.895	\$ 818	\$ 80,573	1.970	\$ 818	28
29	\$ 57,260			\$ 78,324	1.915	\$ 818	\$ 81,391	1.990	\$ 818	29
30	\$ 57,260			\$ 79,142	1.935	\$ 818	\$ 82,209	2.010	\$ 818	30



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET



### Elementary Assistant Principal 2023-2024 Salary Schedule

158A Elementary AP Masters Degree <i>in administration</i>			158B Elementary AP Career Admin Certificate <i>Spec Degree in admin or instr</i>			158C Elementary AP Doctoral Degree <i>in administration or instruction</i>		
Days	210		Days	210		Days	210	
Base	\$ 68,200		Base	\$ 71,200		Base	\$ 74,700	
Min	\$ 72,200		Min	\$ 75,200		Min	\$ 78,700	
Max	\$ 81,499		Max	\$ 96,832		Max	\$ 112,237	
		Index			Index			Index
1	\$ 72,200		1	\$ 75,200		1	\$ 78,700	
2	\$ 72,200	1.0600	2	\$ 75,200	1.0600	2	\$ 78,700	1.0600
3	\$ 73,486	1.0775	3	\$ 76,718	1.0775	3	\$ 80,489	1.0775
4	\$ 74,679	1.0950	4	\$ 77,964	1.0950	4	\$ 81,797	1.0950
5	\$ 76,043	1.1150	5	\$ 79,388	1.1150	5	\$ 83,291	1.1150
6	\$ 77,407	1.1350	6	\$ 80,812	1.1350	6	\$ 84,785	1.1350
7	\$ 78,771	1.1550	7	\$ 82,236	1.1550	7	\$ 86,279	1.1550
8	\$ 80,135	1.1750	8	\$ 83,660	1.1750	8	\$ 87,773	1.1750
9	\$ 81,499	1.1950	9	\$ 85,084	1.1950	9	\$ 89,267	1.1950
10	\$ 81,499		10	\$ 86,686	1.2175	10	\$ 90,947	1.2175
11	\$ 81,499		11	\$ 88,288	1.2400	11	\$ 92,628	1.2400
12	\$ 81,499		12	\$ 89,890	1.2625	12	\$ 94,309	1.2625
13	\$ 81,499		13	\$ 91,492	1.2850	13	\$ 95,990	1.2850
14	\$ 81,499		14	\$ 92,560	1.3000	14	\$ 97,670	1.3075
15	\$ 81,499		15	\$ 93,628	1.3150	15	\$ 99,351	1.3300
16	\$ 81,499		16	\$ 94,696	1.3300	16	\$ 101,032	1.3525
17	\$ 81,499		17	\$ 95,764	1.3450	17	\$ 102,526	1.3725
18	\$ 81,499		18	\$ 96,832	1.3600	18	\$ 104,020	1.3925
19	\$ 81,499		19	\$ 96,832		19	\$ 105,514	1.4125
20	\$ 81,499		20	\$ 96,832		20	\$ 107,008	1.4325
21	\$ 81,499		21	\$ 96,832		21	\$ 108,502	1.4525
22	\$ 81,499		22	\$ 96,832		22	\$ 109,436	1.4650
23	\$ 81,499		23	\$ 96,832		23	\$ 110,369	1.4775
24	\$ 81,499		24	\$ 96,832		24	\$ 111,303	1.4900
25	\$ 81,499		25	\$ 96,832		25	\$ 112,237	1.5025
26			26			26		
27			27			27		
28			28			28		
29			29			29		
30			30			30		



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET



### Elementary Principal 2023-2024 Salary Schedule

162A Elementary Principal Masters Degree in administration		
Days	215	
Base	\$ 78,850	
Min	\$ 81,000	
Max	\$ 94,226	
	Index	
1	\$ 81,000	
2	\$ 83,581	1.060
3	\$ 84,961	1.078
4	\$ 86,341	1.095
5	\$ 87,918	1.115
6	\$ 89,495	1.135
7	\$ 91,072	1.155
8	\$ 92,649	1.175
9	\$ 94,226	1.195
10	\$ 94,226	
11	\$ 94,226	
12	\$ 94,226	
13	\$ 94,226	
14	\$ 94,226	
15	\$ 94,226	
16	\$ 94,226	
17	\$ 94,226	
18	\$ 94,226	
19	\$ 94,226	
20	\$ 94,226	
21	\$ 94,226	
22	\$ 94,226	
23	\$ 94,226	
24	\$ 94,226	
25	\$ 94,226	

162B Elementary Principal Career Admin Certificate Spec Degree in admin or instr		
Days	215	
Base	\$ 81,850	
Min	\$ 84,000	
Max	\$ 112,748	
	Index	
1	\$ 85,943	1.0500
2	\$ 86,761	1.0600
3	\$ 88,193	1.0775
4	\$ 89,626	1.0950
5	\$ 91,263	1.1150
6	\$ 92,900	1.1350
7	\$ 94,537	1.1550
8	\$ 96,174	1.1750
9	\$ 97,811	1.1950
10	\$ 99,652	1.2175
11	\$ 101,494	1.2400
12	\$ 103,336	1.2625
13	\$ 105,177	1.2850
14	\$ 107,019	1.3075
15	\$ 108,656	1.3275
16	\$ 110,293	1.3475
17	\$ 111,521	1.3625
18	\$ 112,748	1.3775
19	\$ 112,748	
20	\$ 112,748	
21	\$ 112,748	
22	\$ 112,748	
23	\$ 112,748	
24	\$ 112,748	
25	\$ 112,748	

162C Elementary Principal Doctoral Degree in administration or instruction		
Days	215	
Base	\$ 85,350	
Min	\$ 87,500	
Max	\$ 129,519	
	Index	
1	\$ 87,500	
2	\$ 90,471	1.060
3	\$ 91,965	1.078
4	\$ 93,458	1.095
5	\$ 95,165	1.115
6	\$ 96,872	1.135
7	\$ 98,579	1.155
8	\$ 100,286	1.175
9	\$ 101,993	1.195
10	\$ 103,914	1.218
11	\$ 105,834	1.240
12	\$ 107,754	1.263
13	\$ 109,675	1.285
14	\$ 111,595	1.308
15	\$ 113,516	1.330
16	\$ 115,436	1.353
17	\$ 117,356	1.375
18	\$ 119,277	1.398
19	\$ 121,197	1.420
20	\$ 122,904	1.440
21	\$ 124,611	1.460
22	\$ 126,318	1.480
23	\$ 127,385	1.493
24	\$ 128,452	1.505
25	\$ 129,519	1.518



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET



### Middle School Assistant Principal 2023-2024 Salary Schedule

160A Middle Asst. Principal Masters Degree <i>in administration</i>		
Days	233	
Base	\$ 78,750	
Min	\$ 81,900	
Max	\$ 95,878	
	Index	
1	\$ 81,900	
2	\$ 84,263	1.070
3	\$ 85,838	1.090
4	\$ 87,413	1.110
5	\$ 88,988	1.130
6	\$ 90,563	1.150
7	\$ 92,334	1.173
8	\$ 94,106	1.195
9	\$ 95,878	1.218
10	\$ 95,878	
11	\$ 95,878	
12	\$ 95,878	
13	\$ 95,878	
14	\$ 95,878	
15	\$ 95,878	
16	\$ 95,878	
17	\$ 95,878	
18	\$ 95,878	
19	\$ 95,878	
20	\$ 95,878	
21	\$ 95,878	
22	\$ 95,878	
23	\$ 95,878	
24	\$ 95,878	
25	\$ 95,878	

160B Middle Asst. Principal Career Admin Certificate <i>Spec Degree in admin or instr</i>		
Days	233	
Base	\$ 81,750	
Min	\$ 84,900	
Max	\$ 114,164	
	Index	
1	\$ 84,900	
2	\$ 87,473	1.070
3	\$ 89,108	1.090
4	\$ 90,743	1.110
5	\$ 92,378	1.130
6	\$ 94,013	1.150
7	\$ 95,852	1.173
8	\$ 97,691	1.195
9	\$ 99,531	1.218
10	\$ 101,574	1.243
11	\$ 103,618	1.268
12	\$ 105,662	1.293
13	\$ 107,624	1.317
14	\$ 109,463	1.339
15	\$ 111,303	1.362
16	\$ 112,733	1.379
17	\$ 114,164	1.397
18	\$ 114,164	
19	\$ 114,164	
20	\$ 114,164	
21	\$ 114,164	
22	\$ 114,164	
23	\$ 114,164	
24	\$ 114,164	
25	\$ 114,164	

160C Middle Asst. Principal Doctoral Degree <i>in administration or instruction</i>		
Days	233	
Base	\$ 85,250	
Min	\$ 88,400	
Max	\$ 131,669	
	Index	
1	\$ 88,400	
2	\$ 91,218	1.070
3	\$ 92,923	1.090
4	\$ 94,628	1.110
5	\$ 96,333	1.130
6	\$ 98,038	1.150
7	\$ 99,956	1.173
8	\$ 101,874	1.195
9	\$ 103,792	1.218
10	\$ 105,923	1.243
11	\$ 108,054	1.268
12	\$ 110,186	1.293
13	\$ 112,232	1.317
14	\$ 114,278	1.341
15	\$ 116,324	1.365
16	\$ 118,370	1.389
17	\$ 120,416	1.413
18	\$ 122,462	1.437
19	\$ 124,508	1.461
20	\$ 126,554	1.485
21	\$ 127,832	1.500
22	\$ 129,111	1.515
23	\$ 129,964	1.525
24	\$ 130,816	1.535
25	\$ 131,669	1.545



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET



### Middle School Principal 2023-2024 Salary Schedule

164A Middle Principal Masters Degree <i>in administration</i>			164B Middle Principal Career Admin Certificate <i>Spec Degree in admin or instr</i>			164C Middle Principal Doctoral Degree <i>in administration or instruction</i>		
Days	233		Days	233		Days	233	
Base	\$	89,425	Base	\$	92,425	Base	\$	95,925
Min	\$	92,825	Min	\$	95,825	Min	\$	99,325
Max	\$	108,875	Max	\$	129,072	Max	\$	148,732
		Index			Index			Index
1	\$	92,825	1	\$	95,825	1	\$	99,325
2	\$	95,685	2	\$	98,895	2	\$	102,640
3	\$	97,473	3	\$	100,743	3	\$	104,558
4	\$	99,262	4	\$	102,592	4	\$	106,477
5	\$	101,050	5	\$	104,440	5	\$	108,395
6	\$	102,839	6	\$	106,289	6	\$	110,314
7	\$	104,851	7	\$	108,368	7	\$	112,472
8	\$	106,863	8	\$	110,448	8	\$	114,630
9	\$	108,875	9	\$	112,527	9	\$	116,789
10	\$	108,875	10	\$	114,838	10	\$	119,187
11	\$	108,875	11	\$	117,149	11	\$	121,585
12	\$	108,875	12	\$	119,459	12	\$	123,983
13	\$	108,875	13	\$	121,678	13	\$	126,285
14	\$	108,875	14	\$	123,757	14	\$	128,587
15	\$	108,875	15	\$	125,837	15	\$	130,746
16	\$	108,875	16	\$	127,454	16	\$	132,904
17	\$	108,875	17	\$	129,072	17	\$	135,062
18	\$	108,875	18	\$	129,072	18	\$	137,221
19	\$	108,875	19	\$	129,072	19	\$	139,139
20	\$	108,875	20	\$	129,072	20	\$	141,058
21	\$	108,875	21	\$	129,072	21	\$	142,976
22	\$	108,875	22	\$	129,072	22	\$	144,415
23	\$	108,875	23	\$	129,072	23	\$	145,854
24	\$	108,875	24	\$	129,072	24	\$	147,293
25	\$	108,875	25	\$	129,072	25	\$	148,732





# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET



### High School Assistant Principal 2023-2024 Salary Schedule

161A High Sch Asst Principal Masters Degree <i>in administration</i>			161B High Sch Asst Principal Career Admin Certificate <i>Spec Degree in admin or instr</i>			161C High Sch Asst Principal Doctoral Degree <i>in administration or instruction</i>		
Days	233		Days	233		Days	233	
Base	\$ 86,850		Base	\$ 89,850		Base	\$ 93,350	
Min	\$ 90,350		Min	\$ 93,350		Min	\$ 96,850	
Max	\$ 105,740		Max	\$ 125,476		Max	\$ 144,739	
		Index			Index			Index
1	\$ 90,350		1	\$ 93,350		1	\$ 96,850	
2	\$ 92,930	1.070	2	\$ 96,140	1.070	2	\$ 99,885	1.070
3	\$ 94,667	1.090	3	\$ 97,937	1.090	3	\$ 101,752	1.090
4	\$ 96,404	1.110	4	\$ 99,734	1.110	4	\$ 103,619	1.110
5	\$ 98,141	1.130	5	\$ 101,531	1.130	5	\$ 105,486	1.130
6	\$ 99,878	1.150	6	\$ 103,328	1.150	6	\$ 107,353	1.150
7	\$ 101,832	1.173	7	\$ 105,349	1.173	7	\$ 109,453	1.173
8	\$ 103,786	1.195	8	\$ 107,371	1.195	8	\$ 111,553	1.195
9	\$ 105,740	1.218	9	\$ 109,392	1.218	9	\$ 113,654	1.218
10	\$ 105,740		10	\$ 111,639	1.243	10	\$ 115,987	1.243
11	\$ 105,740		11	\$ 113,885	1.268	11	\$ 118,321	1.268
12	\$ 105,740		12	\$ 116,131	1.293	12	\$ 120,655	1.293
13	\$ 105,740		13	\$ 118,288	1.317	13	\$ 122,895	1.317
14	\$ 105,740		14	\$ 120,309	1.339	14	\$ 125,136	1.341
15	\$ 105,740		15	\$ 122,331	1.362	15	\$ 127,236	1.363
16	\$ 105,740		16	\$ 123,903	1.379	16	\$ 129,336	1.386
17	\$ 105,740		17	\$ 125,476	1.397	17	\$ 131,437	1.408
18	\$ 105,740		18	\$ 125,476		18	\$ 133,537	1.431
19	\$ 105,740		19	\$ 125,476		19	\$ 135,404	1.451
20	\$ 105,740		20	\$ 125,476		20	\$ 137,271	1.471
21	\$ 105,740		21	\$ 125,476		21	\$ 139,138	1.491
22	\$ 105,740		22	\$ 125,476		22	\$ 140,538	1.506
23	\$ 105,740		23	\$ 125,476		23	\$ 141,939	1.521
24	\$ 105,740		24	\$ 125,476		24	\$ 143,339	1.536
25	\$ 105,740		25	\$ 125,476		25	\$ 144,739	1.551





# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET



### High School Principal 2023-2024 Salary Schedule

165A High School Principal Masters Degree <i>in administration</i>			165B High School Principal Career Admin Certificate <i>Spec Degree in admin or instr</i>			165C High School Principal Doctoral Degree <i>in administration or instruction</i>		
Days	233		Days	233		Days	233	
Base	\$ 96,450		Base	\$ 99,450		Base	\$ 102,950	
Min	\$ 100,450		Min	\$ 103,450		Min	\$ 106,950	
Max	\$ 117,428		Max	\$ 138,882		Max	\$ 159,624	
		Index			Index			Index
1	\$ 100,450		1	\$ 103,450		1	\$ 106,950	
2	\$ 103,202	1.070	2	\$ 106,412	1.070	2	\$ 110,157	1.070
3	\$ 105,131	1.090	3	\$ 108,401	1.090	3	\$ 112,216	1.090
4	\$ 107,060	1.110	4	\$ 110,390	1.110	4	\$ 114,275	1.110
5	\$ 108,989	1.130	5	\$ 112,379	1.130	5	\$ 116,334	1.130
6	\$ 110,918	1.150	6	\$ 114,368	1.150	6	\$ 118,393	1.150
7	\$ 113,088	1.173	7	\$ 116,605	1.173	7	\$ 120,709	1.173
8	\$ 115,258	1.195	8	\$ 118,843	1.195	8	\$ 123,025	1.195
9	\$ 117,428	1.218	9	\$ 121,080	1.218	9	\$ 125,342	1.218
10	\$ 117,428		10	\$ 123,567	1.243	10	\$ 127,915	1.243
11	\$ 117,428		11	\$ 126,053	1.268	11	\$ 130,489	1.268
12	\$ 117,428		12	\$ 128,539	1.293	12	\$ 133,063	1.293
13	\$ 117,428		13	\$ 130,926	1.317	13	\$ 135,534	1.317
14	\$ 117,428		14	\$ 133,164	1.339	14	\$ 138,004	1.341
15	\$ 117,428		15	\$ 135,401	1.362	15	\$ 140,321	1.363
16	\$ 117,428		16	\$ 137,142	1.379	16	\$ 142,637	1.386
17	\$ 117,428		17	\$ 138,882	1.397	17	\$ 144,954	1.408
18	\$ 117,428		18	\$ 138,882		18	\$ 147,270	1.431
19	\$ 117,428		19	\$ 138,882		19	\$ 149,329	1.451
20	\$ 117,428		20	\$ 138,882		20	\$ 151,388	1.471
21	\$ 117,428		21	\$ 138,882		21	\$ 153,447	1.491
22	\$ 117,428		22	\$ 138,882		22	\$ 154,991	1.506
23	\$ 117,428		23	\$ 138,882		23	\$ 156,535	1.521
24	\$ 117,428		24	\$ 138,882		24	\$ 158,080	1.536
25	\$ 117,428		25	\$ 138,882		25	\$ 159,624	1.551



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**



**Douglass High School Principal  
2023-2024 Salary Schedule**

167A Douglass High Principal Masters Degree <i>in administration</i>		
Days	233	
Base	\$ 89,850	
Min	\$ 92,850	
Max	\$ 109,392	
1	\$ 92,850	
2	\$ 96,140	1.070
3	\$ 97,937	1.090
4	\$ 99,734	1.110
5	\$ 101,531	1.130
6	\$ 103,328	1.150
7	\$ 105,349	1.173
8	\$ 107,371	1.195
9	\$ 109,392	1.218
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		

167B Douglass High Principal Career Admin Certificate <i>Spec Degree in admin or instr</i>		
Days	233	
Base	\$ 92,850	
Min	\$ 95,850	
Max	\$ 115,366	
1	\$ 95,850	
2	\$ 99,350	1.070
3	\$ 101,207	1.090
4	\$ 103,064	1.110
5	\$ 104,921	1.130
6	\$ 106,778	1.150
7	\$ 108,867	1.173
8	\$ 110,956	1.195
9	\$ 113,045	1.218
10	\$ 115,366	1.243
11	\$ 117,687	1.268
12	\$ 120,009	1.293
13	\$ 122,237	1.317
14	\$ 124,326	1.339
15	\$ 126,415	1.362
16	\$ 128,040	1.379
17	\$ 129,665	1.397
18		
19		
20		
21		
22		
23		
24		
25		

167C Douglass High Principal Doctoral Degree <i>in administration or instruction</i>		
Days	233	
Base	\$ 96,350	
Min	\$ 99,350	
Max	\$ 119,715	
1	\$ 99,350	
2	\$ 103,095	1.070
3	\$ 105,022	1.090
4	\$ 106,949	1.110
5	\$ 108,876	1.130
6	\$ 110,803	1.150
7	\$ 112,970	1.173
8	\$ 115,138	1.195
9	\$ 117,306	1.218
10	\$ 119,715	1.243
11	\$ 122,124	1.268
12	\$ 124,532	1.293
13	\$ 126,845	1.317
14	\$ 129,157	1.341
15	\$ 131,325	1.363
16	\$ 133,493	1.386
17	\$ 135,661	1.408
18	\$ 137,829	1.431
19	\$ 139,756	1.451
20	\$ 141,683	1.471
21	\$ 143,610	1.491
22	\$ 145,055	1.506
23	\$ 146,500	1.521
24	\$ 147,945	1.536
25	\$ 149,391	1.551



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**



**Curriculum Coordinator  
225 Days  
8 Hour Contracted Day  
2023-2024 Salary Schedule**

		Base Increase			
		\$1,500	2.08%		
Base Salary		\$76,550			
		I		II	
		MS & Ed.S.		Doctorate	
Step	Salary	Index	Salary	Index	Step
1	\$86,119	1.125	\$90,712	1.185	1
2	\$87,650	1.145	\$92,243	1.205	2
3	\$89,181	1.165	\$93,774	1.225	3
4	\$90,712	1.185	\$95,305	1.245	4
5	\$92,243	1.205	\$96,836	1.265	5
6	\$93,582	1.223	\$98,175	1.283	6
7	\$94,922	1.240	\$99,515	1.300	7
8	\$96,262	1.258	\$100,855	1.318	8
9	\$97,410	1.273	\$102,003	1.333	9
10	\$98,558	1.288	\$103,151	1.348	10
11	\$99,706	1.303	\$104,299	1.363	11
12	\$100,855	1.318	\$105,448	1.378	12
13	\$102,003	1.333	\$106,596	1.393	13
14	\$102,768	1.343	\$107,361	1.403	14
15	\$103,534	1.353	\$108,127	1.413	15
16	\$104,299	1.363	\$108,892	1.423	16
17	\$105,065	1.373	\$109,658	1.433	17
18	\$105,830	1.383	\$110,423	1.443	18
19	\$106,596	1.393	\$111,189	1.453	19
20	\$107,361	1.403	\$111,954	1.463	20

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



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**



**School Psychologist and Psychologist Examiner  
190 Days  
2023-2024 Salary Schedule**

Step	I - Examiner		II		III		Step
	Masters	Index	Specialist	Index	Doctorate	Index	
1	\$ 44,600	1.000	\$ 47,276	1.060	\$ 49,952	1.120	1
2	\$ 46,384	1.040	\$ 49,060	1.100	\$ 51,736	1.160	2
3	\$ 48,168	1.080	\$ 50,844	1.140	\$ 53,520	1.200	3
4	\$ 49,952	1.120	\$ 52,628	1.180	\$ 55,304	1.240	4
5	\$ 51,736	1.160	\$ 54,412	1.220	\$ 57,088	1.280	5
6	\$ 53,520	1.200	\$ 56,196	1.260	\$ 58,872	1.320	6
7	\$ 55,304	1.240	\$ 57,980	1.300	\$ 60,656	1.360	7
8	\$ 57,088	1.280	\$ 59,764	1.340	\$ 62,440	1.400	8
9	\$ 58,872	1.320	\$ 61,548	1.380	\$ 64,224	1.440	9
10	\$ 60,656	1.360	\$ 63,332	1.420	\$ 66,008	1.480	10
11	\$ 62,440	1.400	\$ 65,116	1.460	\$ 67,792	1.520	11
12	\$ 64,224	1.440	\$ 66,900	1.500	\$ 69,576	1.560	12
13	\$ 66,008	1.480	\$ 68,684	1.540	\$ 71,360	1.600	13
14	\$ 66,454	1.490	\$ 70,468	1.580	\$ 73,144	1.640	14
15	\$ 66,900	1.500	\$ 72,252	1.620	\$ 74,928	1.680	15
16	\$ 67,346	1.510	\$ 74,036	1.660	\$ 76,712	1.720	16
17	\$ 67,792	1.520	\$ 75,820	1.700	\$ 78,496	1.760	17
18	\$ 68,238	1.530	\$ 76,266	1.710	\$ 80,280	1.800	18
19	\$ 68,238		\$ 76,712	1.720	\$ 82,064	1.840	19
20	\$ 68,238		\$ 77,158	1.730	\$ 83,848	1.880	20
21	\$ 68,238		\$ 77,604	1.740	\$ 85,632	1.920	21
22	\$ 68,238		\$ 78,050	1.750	\$ 86,078	1.930	22
23	\$ 68,238		\$ 78,496	1.760	\$ 86,524	1.940	23
24	\$ 68,238		\$ 78,942	1.770	\$ 86,970	1.950	24
25	\$ 68,238		\$ 79,388	1.780	\$ 87,416	1.960	25
26	\$ 68,238		\$ 79,388		\$ 87,862	1.970	26
27	\$ 68,238		\$ 79,388		\$ 88,308	1.980	27
28	\$ 68,238		\$ 79,388		\$ 88,754	1.990	28
29	\$ 68,238		\$ 79,388		\$ 89,200	2.000	29
30	\$ 68,238		\$ 79,388		\$ 89,646	2.010	30

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



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**



**Occupational Therapist / Physical Therapist  
187 Days  
2023-2024 Salary Schedule**

Occupational Therapist Physical Therapist 187 Days 35 Hours per Week 7 Hours per Day Range		
Base	\$50,800	
Step	Salary	Index
1	\$50,800	1.00
2	\$52,832	1.04
3	\$54,864	1.08
4	\$56,896	1.12
5	\$58,928	1.16
6	\$60,960	1.20
7	\$62,992	1.24
8	\$65,024	1.28
9	\$67,056	1.32
10	\$69,088	1.36
11	\$71,120	1.40
12	\$72,136	1.42
13	\$73,152	1.44
14	\$74,168	1.46
15	\$75,184	1.48
16	\$76,200	1.50
17	\$77,216	1.52
18	\$78,232	1.54
19	\$79,248	1.56
20	\$80,264	1.58
21	\$81,280	1.60

**Steps 1 through 11**

To be eligible for advancement on the OT/PT salary schedule an OT or PT would be employed for at least .75 FTE and obtain 32 contact hours and maintain Missouri Division of Professional Registration or Missouri Board of Healing Arts.

**Steps 12-20**

To be eligible for advancement on the OT/PT salary schedule an OT or PT would be employed for at least .75 FTE and maintain Missouri Division of Professional Registration or Missouri Board of Healing Arts.

FTE less than .75 would be cumulative. Therefore, it may take more than one year to be eligible for advancement on the salary schedule.

Remaining FTE that exceeds .75 FTE will be retained and added to successive years towards the .75 FTE for step advancement.

Contact hours can be accumulated for multiple years to obtain 32 hours for advancement. Contact in excess of 32 hours will be retained and added to the total contact hours attained in successive years.

*Note: Step 13 is the maximum entry level for new OT/PTs.*



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**



**Outreach Counselors  
Hired after 06/30/2010  
2023-2024 Salary Schedule**

Outreach Counselors		
FT Hours	1309	
Days	187	
Hrs/Day	7	
Min	\$	44,000
Index	0.03000	
		Index
1	\$	44,000
2	\$	45,320
3	\$	46,640
4	\$	47,960
5	\$	49,280
6	\$	50,600
7	\$	51,920
8	\$	53,240
9	\$	54,560
10	\$	55,880
11	\$	57,200
12	\$	58,520
13	\$	59,840
14	\$	61,160
15	\$	62,480
16	\$	63,800
17	\$	65,120
18	\$	66,440
19	\$	67,760
20	\$	69,080
21	\$	70,400
22	\$	71,720
23	\$	73,040
24	\$	74,360
<b>25</b>	<b>\$</b>	<b>75,680</b>

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





**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**



**Home School Communicators  
187 Days  
2023-2024 Salary Schedule**

\$ 40,550  
\$ 40,550 Increase of \$500 to the base salary

Step	I BS/CTE I			II MS/CTE II			III 2nd Masters/Doc/CTE III			Step
	Salary	Index	Incr	Salary	Index	Incr	Salary	Index	Incr	
1	\$ 40,550	1.000		\$ 43,591	1.075		\$ 46,633	1.15		1
2	\$ 41,361	1.020	\$ 811	\$ 44,402	1.095	\$ 811	\$ 47,444	1.17	\$ 811	2
3	\$ 42,172	1.040	\$ 811	\$ 45,213	1.115	\$ 811	\$ 48,255	1.19	\$ 811	3
4	\$ 42,983	1.060	\$ 811	\$ 46,024	1.135	\$ 811	\$ 49,066	1.21	\$ 811	4
5	\$ 44,362	1.094	\$ 1,379	\$ 47,403	1.169	\$ 1,379	\$ 50,444	1.244	\$ 1,379	5
6	\$ 45,740	1.128	\$ 1,379	\$ 48,782	1.203	\$ 1,379	\$ 51,823	1.278	\$ 1,379	6
7	\$ 47,119	1.162	\$ 1,379	\$ 50,160	1.237	\$ 1,379	\$ 53,202	1.312	\$ 1,379	7
8	\$ 48,498	1.196	\$ 1,379	\$ 51,539	1.271	\$ 1,379	\$ 54,580	1.346	\$ 1,379	8
9	\$ 49,877	1.230	\$ 1,379	\$ 52,918	1.305	\$ 1,379	\$ 55,959	1.38	\$ 1,379	9
10	\$ 51,255	1.264	\$ 1,379	\$ 54,296	1.339	\$ 1,379	\$ 57,338	1.414	\$ 1,379	10
11	\$ 52,634	1.298	\$ 1,379	\$ 55,675	1.373	\$ 1,379	\$ 58,716	1.448	\$ 1,379	11
12	\$ 54,013	1.332	\$ 1,379	\$ 57,054	1.407	\$ 1,379	\$ 60,095	1.482	\$ 1,379	12
13	\$ 55,391	1.366	\$ 1,379	\$ 58,433	1.441	\$ 1,379	\$ 61,474	1.516	\$ 1,379	13
14	\$ 56,770	1.400	\$ 1,379	\$ 59,811	1.475	\$ 1,379	\$ 62,853	1.55	\$ 1,379	14
15	\$ 56,770	1.400	\$ -	\$ 61,190	1.509	\$ 1,379	\$ 64,231	1.584	\$ 1,379	15
16	\$ 56,770			\$ 62,569	1.543	\$ 1,379	\$ 65,610	1.618	\$ 1,379	16
17	\$ 56,770			\$ 63,947	1.577	\$ 1,379	\$ 66,989	1.652	\$ 1,379	17
18	\$ 56,770			\$ 65,326	1.611	\$ 1,379	\$ 68,367	1.686	\$ 1,379	18
19	\$ 56,770			\$ 66,705	1.645	\$ 1,379	\$ 69,746	1.72	\$ 1,379	19
20	\$ 56,770			\$ 68,083	1.679	\$ 1,379	\$ 71,125	1.754	\$ 1,379	20
21	\$ 56,770			\$ 69,462	1.713	\$ 1,379	\$ 72,503	1.788	\$ 1,379	21
22	\$ 56,770			\$ 70,841	1.747	\$ 1,379	\$ 73,882	1.822	\$ 1,379	22
23	\$ 56,770			\$ 72,220	1.781	\$ 1,379	\$ 75,261	1.856	\$ 1,379	23
24	\$ 56,770			\$ 73,598	1.815	\$ 1,379	\$ 76,640	1.89	\$ 1,379	24
25	\$ 56,770			\$ 74,409	1.835	\$ 811	\$ 77,451	1.91	\$ 811	25
26	\$ 56,770			\$ 75,220	1.855	\$ 811	\$ 78,262	1.93	\$ 811	26
27	\$ 56,770			\$ 76,031	1.875	\$ 811	\$ 79,073	1.95	\$ 811	27
28	\$ 56,770			\$ 76,842	1.895	\$ 811	\$ 79,884	1.97	\$ 811	28
29	\$ 56,770			\$ 77,653	1.915	\$ 811	\$ 80,695	1.99	\$ 811	29
30	\$ 56,770			\$ 78,464	1.935	\$ 811	\$ 81,506	2.01	\$ 811	30





**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**



**Registered Nurse  
2023-2024 Salary Schedule**

	RN		BSN - RN		Masters - RN	
FT Hrs	1496					
Hrs per	8					
Days	187					
Min	\$ 35,000		\$37,000		\$39,000	
Max	\$ 52,325		\$57,017		\$59,261	
Index	0.02750		0.03750		0.03750	
Ed Cr			\$ 2,000		\$ 2,000	
1	\$ 35,000		\$ 37,000		\$ 39,000	
2	\$ 35,963	1.02750	\$ 38,388	1.03750	\$ 40,463	1.03750
3	\$ 36,925	1.05500	\$ 39,775	1.07500	\$ 41,925	1.07500
4	\$ 37,888	1.08250	\$ 41,163	1.11250	\$ 43,388	1.11250
5	\$ 38,850	1.11000	\$ 42,550	1.15000	\$ 44,850	1.15000
6	\$ 39,813	1.13750	\$ 43,938	1.18750	\$ 46,313	1.18750
7	\$ 40,775	1.16500	\$ 45,325	1.22500	\$ 47,775	1.22500
8	\$ 41,738	1.19250	\$ 46,713	1.26250	\$ 49,238	1.26250
9	\$ 42,700	1.22000	\$ 48,100	1.30000	\$ 50,700	1.30000
10	\$ 43,663	1.24750	\$ 49,488	1.33750	\$ 52,163	1.33750
11	\$ 44,625	1.27500	\$ 50,875	1.37500	\$ 53,138	1.36250
12	\$ 45,588	1.30250	\$ 51,800	1.40000	\$ 54,113	1.38750
13	\$ 46,550	1.33000	\$ 52,725	1.42500	\$ 55,088	1.41250
14	\$ 47,513	1.35750	\$ 53,650	1.45000	\$ 56,063	1.43750
15	\$ 48,475	1.38500	\$ 54,575	1.47500	\$ 57,038	1.46250
16	\$ 49,438	1.41250	\$ 55,352	1.49600	\$ 58,013	1.48750
17	\$ 50,400	1.44000	\$ 55,722	1.50600	\$ 58,403	1.49750
18	\$ 51,363	1.46750	\$ 56,092	1.51600	\$ 58,793	1.50750
19	\$ 52,325	1.49500	\$ 56,462	1.52600	\$ 59,183	1.51750
20	\$ 52,325		\$ 56,832	1.53600	\$ 59,222	1.51850
21	\$ 52,325		\$ 57,017	1.54100	\$ 59,261	1.51950
22	\$ 52,325		\$ 57,017		\$ 59,280	1.52000
23	\$ 52,325		\$ 57,017		\$ 59,280	
24	\$ 52,325		\$ 57,017		\$ 59,280	
25	\$ 52,325		\$ 57,017		\$ 59,280	

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



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**



**Parent Educators  
227 Days  
2023-2024 Salary Schedule**

Base \$ 40,550

Step	I		II		III		Step
	B.S.		M.S.		PhD or Advanced Degree		
	Salary	Index	Salary	Index	Salary	Index	
1	\$ 40,550	1.000	\$ 42,983	1.060	\$ 46,227	1.140	1
2	\$ 41,564	1.025	\$ 43,997	1.085	\$ 47,444	1.170	2
3	\$ 42,578	1.050	\$ 45,011	1.110	\$ 48,660	1.200	3
4	\$ 43,591	1.075	\$ 46,024	1.135	\$ 49,877	1.230	4
5	\$ 44,605	1.100	\$ 47,038	1.160	\$ 51,093	1.260	5
6	\$ 45,619	1.125	\$ 48,255	1.190	\$ 52,512	1.295	6
7	\$ 46,633	1.150	\$ 49,471	1.220	\$ 53,932	1.330	7
8	\$ 47,646	1.175	\$ 50,688	1.250	\$ 55,351	1.365	8
9	\$ 48,660	1.200	\$ 51,904	1.280	\$ 56,770	1.400	9
10	\$ 49,674	1.225	\$ 53,121	1.310	\$ 58,189	1.435	10
11	\$ 50,688	1.250	\$ 54,337	1.340	\$ 59,609	1.470	11
12	\$ 51,701	1.275	\$ 55,554	1.370	\$ 61,028	1.505	12
13	\$ 52,715	1.300	\$ 56,770	1.400	\$ 62,447	1.540	13
14	\$ 53,729	1.325	\$ 57,987	1.430	\$ 63,866	1.575	14
15	\$ 54,742	1.350	\$ 59,203	1.460	\$ 65,286	1.610	15
16	\$ 55,756	1.375	\$ 60,420	1.490	\$ 66,705	1.645	16
17	\$ 56,770	1.400	\$ 61,636	1.520	\$ 68,124	1.680	17
18	\$ 57,784	1.425	\$ 62,853	1.550	\$ 69,543	1.715	18
19	\$ 57,784		\$ 64,069	1.580	\$ 70,963	1.750	19
20	\$ 57,784		\$ 65,286	1.610	\$ 72,382	1.785	20
21	\$ 57,784		\$ 66,299	1.635	\$ 73,598	1.815	21
22	\$ 57,784		\$ 67,313	1.660	\$ 74,815	1.845	22
23	\$ 57,784		\$ 68,327	1.685	\$ 76,031	1.875	23
24	\$ 57,784		\$ 69,341	1.710	\$ 77,248	1.905	24
25	\$ 57,784		\$ 70,354	1.735	\$ 78,464	1.935	25
26	\$ 57,784		\$ 70,354		\$ 78,464		26
27	\$ 57,784		\$ 70,354		\$ 78,464		27
28	\$ 57,784		\$ 70,354		\$ 78,464		28
29	\$ 57,784		\$ 70,354		\$ 78,464		29
30	\$ 57,784		\$ 70,354		\$ 78,464		30

*Note: Salaries are paid based on a 7 hours per work day/35 hours per week schedule.  
Step 13 is the maximum entry level for new Parent Educators  
Employees on this schedule do not advance for professional development credit.  
Employees on this schedule do advance for educational credit.  
New hires are placed into the Bachelor's or Master's column commensurate with their education.*



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET



### Classroom Aide / LPN / Instructional Aide 2023-24 Salary Schedule

Classroom Aides			LPN / Instructional Aides		
FT Hours	1302		FT Hours	1323	
# of Days	186		# of Days	189	
Hours per	7		Hours per	7 to 8	
Base Pay	\$15.00		Base Pay	\$17.50	
Index	0.03		Index	0.04	
1	\$ 15.00		1	\$ 17.50	
2	\$ 15.45	1.03	2	\$ 18.20	1.04
3	\$ 15.90	1.06	3	\$ 18.90	1.08
4	\$ 16.35	1.09	4	\$ 19.60	1.12
5	\$ 16.80	1.12	5	\$ 20.30	1.16
6	\$ 17.25	1.15	6	\$ 21.00	1.20
7	\$ 17.70	1.18	7	\$ 21.70	1.24
8	\$ 18.15	1.21	8	\$ 22.40	1.28
9	\$ 18.60	1.24	9	\$ 23.10	1.32
10	\$ 19.05	1.27	10	\$ 23.80	1.36
11	\$ 19.50	1.30	11	\$ 24.50	1.40
12	\$ 19.95	1.33	12	\$ 25.20	1.44
13	\$ 20.40	1.36	13	\$ 25.90	1.48
14	\$ 20.85	1.39	14	\$ 26.60	1.52
15	\$ 21.30	1.42	15	\$ 27.30	1.56
16	\$ 21.75	1.45	16	\$ 28.00	1.60
17	\$ 22.20	1.48	17	\$ 28.70	1.64
18	\$ 22.65	1.51	18	\$ 29.40	1.68
19	\$ 23.10	1.54	19	\$ 30.10	1.72
20	\$ 23.55	1.57	20	\$ 30.80	1.76
21	\$ 24.00	1.60	21	\$ 31.50	1.80
22	\$ 24.45	1.63	22	\$ 32.20	1.84
23	\$ 24.90	1.66	23	\$ 32.90	1.88
24	\$ 25.35	1.69	24	\$ 33.60	1.92
25	\$ 25.80	1.72	25	\$ 34.30	1.96

Notes: Step 11 is the maximum entry level for Classroom Aides, LPNs and Instructional Aides.

Hours per day will vary depending upon assignment.



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET



### Paraprofessional 186 Days 2023-2024 Salary Schedule

Step	Paraprofessional 1						Paraprofessional 2						Paraprofessional 3						Step
	(Basic)						(Based on child's advanced needs)						(Public Separate Day Program - Roseta, Bethel)						
	36 Credit Hours or		Bachelor's Degree		Master's Degree		36 Credit Hours or		Bachelor's Degree		Master's Degree		36 Credit Hours or		Bachelor's Degree		Master's Degree		
	Hrly Rate	Index	Hrly Rate	Index	Hrly Rate	Index	Hrly Rate	Index	Hrly Rate	Index	Hrly Rate	Index	Hrly Rate	Index	Hrly Rate	Index	Hrly Rate	Index	
1	\$17.00	1.0000	\$18.00	1.0000	\$19.50	1.0000	\$17.50	1.0000	\$18.50	1.0000	\$20.00	1.0000	\$18.00	1.0000	\$19.00	1.0000	\$20.50	1.0000	1
2	\$17.51	1.0300	\$18.54	1.0300	\$20.09	1.0300	\$18.03	1.0300	\$19.06	1.0300	\$20.60	1.0300	\$18.54	1.0300	\$19.57	1.0300	\$21.12	1.0300	2
3	\$18.02	1.0600	\$19.08	1.0600	\$20.67	1.0600	\$18.55	1.0600	\$19.61	1.0600	\$21.20	1.0600	\$19.08	1.0600	\$20.14	1.0600	\$21.73	1.0600	3
4	\$18.53	1.0900	\$19.62	1.0900	\$21.26	1.0900	\$19.08	1.0900	\$20.17	1.0900	\$21.80	1.0900	\$19.62	1.0900	\$20.71	1.0900	\$22.35	1.0900	4
5	\$19.04	1.1200	\$20.16	1.1200	\$21.84	1.1200	\$19.60	1.1200	\$20.72	1.1200	\$22.40	1.1200	\$20.16	1.1200	\$21.28	1.1200	\$22.96	1.1200	5
6	\$19.55	1.1500	\$20.70	1.1500	\$22.43	1.1500	\$20.13	1.1500	\$21.28	1.1500	\$23.00	1.1500	\$20.70	1.1500	\$21.85	1.1500	\$23.58	1.1500	6
7	\$20.06	1.1800	\$21.24	1.1800	\$23.01	1.1800	\$20.65	1.1800	\$21.83	1.1800	\$23.60	1.1800	\$21.24	1.1800	\$22.42	1.1800	\$24.19	1.1800	7
8	\$20.57	1.2100	\$21.78	1.2100	\$23.60	1.2100	\$21.18	1.2100	\$22.39	1.2100	\$24.20	1.2100	\$21.78	1.2100	\$22.99	1.2100	\$24.81	1.2100	8
9	\$21.08	1.2400	\$22.32	1.2400	\$24.18	1.2400	\$21.70	1.2400	\$22.94	1.2400	\$24.80	1.2400	\$22.32	1.2400	\$23.56	1.2400	\$25.42	1.2400	9
10	\$21.59	1.2700	\$22.86	1.2700	\$24.77	1.2700	\$22.23	1.2700	\$23.50	1.2700	\$25.40	1.2700	\$22.86	1.2700	\$24.13	1.2700	\$26.04	1.2700	10
11	\$22.10	1.3000	\$23.40	1.3000	\$25.35	1.3000	\$22.75	1.3000	\$24.05	1.3000	\$26.00	1.3000	\$23.40	1.3000	\$24.70	1.3000	\$26.65	1.3000	11
12	\$22.61	1.3300	\$23.94	1.3300	\$25.94	1.3300	\$23.28	1.3300	\$24.61	1.3300	\$26.60	1.3300	\$23.94	1.3300	\$25.27	1.3300	\$27.27	1.3300	12
13	\$23.12	1.3600	\$24.48	1.3600	\$26.52	1.3600	\$23.80	1.3600	\$25.16	1.3600	\$27.20	1.3600	\$24.48	1.3600	\$25.84	1.3600	\$27.88	1.3600	13
14	\$23.63	1.3900	\$25.02	1.3900	\$27.11	1.3900	\$24.33	1.3900	\$25.72	1.3900	\$27.80	1.3900	\$25.02	1.3900	\$26.41	1.3900	\$28.50	1.3900	14
15	\$24.14	1.4200	\$25.56	1.4200	\$27.69	1.4200	\$24.85	1.4200	\$26.27	1.4200	\$28.40	1.4200	\$25.56	1.4200	\$26.98	1.4200	\$29.11	1.4200	15
16	\$24.65	1.4500	\$26.10	1.4500	\$28.28	1.4500	\$25.38	1.4500	\$26.83	1.4500	\$29.00	1.4500	\$26.10	1.4500	\$27.55	1.4500	\$29.73	1.4500	16
17	\$25.16	1.4800	\$26.64	1.4800	\$28.86	1.4800	\$25.90	1.4800	\$27.38	1.4800	\$29.60	1.4800	\$26.64	1.4800	\$28.12	1.4800	\$30.34	1.4800	17
18	\$25.67	1.5100	\$27.18	1.5100	\$29.45	1.5100	\$26.43	1.5100	\$27.94	1.5100	\$30.20	1.5100	\$27.18	1.5100	\$28.69	1.5100	\$30.96	1.5100	18
19	\$26.18	1.5400	\$27.72	1.5400	\$30.03	1.5400	\$26.95	1.5400	\$28.49	1.5400	\$30.90	1.5400	\$27.72	1.5400	\$29.26	1.5400	\$31.57	1.5400	19
20	\$26.69	1.5700	\$28.26	1.5700	\$30.62	1.5700	\$27.48	1.5700	\$29.05	1.5700	\$31.40	1.5700	\$28.26	1.5700	\$29.83	1.5700	\$32.19	1.5700	20
21	\$27.20	1.6000	\$28.80	1.6000	\$31.20	1.6000	\$28.00	1.6000	\$29.60	1.6000	\$32.00	1.6000	\$29.00	1.6000	\$30.40	1.6000	\$32.80	1.6000	21
22	\$27.71	1.6300	\$29.34	1.6300	\$31.79	1.6300	\$28.53	1.6300	\$30.17	1.6300	\$32.60	1.6300	\$29.70	1.6300	\$31.00	1.6300	\$33.40	1.6300	22
23	\$28.22	1.6600	\$29.88	1.6600	\$32.38	1.6600	\$29.06	1.6600	\$30.76	1.6600	\$33.20	1.6600	\$30.20	1.6600	\$31.60	1.6600	\$34.00	1.6600	23
24	\$28.73	1.6900	\$30.42	1.6900	\$32.97	1.6900	\$29.59	1.6900	\$31.35	1.6900	\$33.80	1.6900	\$30.70	1.6900	\$32.20	1.6900	\$34.60	1.6900	24
25	\$29.24	1.7200	\$30.96	1.7200	\$33.56	1.7200	\$30.12	1.7200	\$31.94	1.7200	\$34.40	1.7200	\$31.20	1.7200	\$32.80	1.7200	\$35.20	1.7200	25
26	\$29.75	1.7500	\$31.50	1.7500	\$34.15	1.7500	\$30.65	1.7500	\$32.57	1.7500	\$35.00	1.7500	\$31.70	1.7500	\$33.40	1.7500	\$35.80	1.7500	26
27	\$30.26	1.7800	\$32.04	1.7800	\$34.74	1.7800	\$31.18	1.7800	\$33.14	1.7800	\$35.80	1.7800	\$32.20	1.7800	\$34.00	1.7800	\$36.40	1.7800	27
28	\$30.77	1.8100	\$32.58	1.8100	\$35.33	1.8100	\$31.71	1.8100	\$33.73	1.8100	\$36.70	1.8100	\$32.70	1.8100	\$34.60	1.8100	\$37.00	1.8100	28
29	\$31.28	1.8400	\$33.12	1.8400	\$35.92	1.8400	\$32.24	1.8400	\$34.32	1.8400	\$37.60	1.8400	\$33.20	1.8400	\$35.20	1.8400	\$37.60	1.8400	29
30	\$31.79	1.8700	\$33.66	1.8700	\$36.51	1.8700	\$32.77	1.8700	\$34.91	1.8700	\$38.50	1.8700	\$33.70	1.8700	\$36.20	1.8700	\$38.20	1.8700	30

Notes: Step 11 is the maximum entry level for paraprofessionals.  
Hours worked per day may vary depending on assignment.  
They may be 7, 7.50 or 8.00 for a full time employee.



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**



**Custodial  
261 days (8 hour days)  
2023-24 Salary Schedule**

	\$15.00						
	Day Porter and Substitutes	Night Custodian	Elem Night Lead/ Floater	DHS, Core, Aslin & Small Elem Head	Large Elem & CACC Head	MS Head, HS Lead	
	1	2	3	4	5	6	
	Hrly	Hrly	Hrly	Hrly	Hrly	Hrly	
Step	Rate	Rate	Rate	Rate	Rate	Rate	Step
1	\$15.00	\$15.25	\$15.85	\$16.25	\$16.75	\$17.25	1
2	\$15.45	\$15.71	\$16.33	\$16.74	\$17.25	\$17.77	2
3	\$15.90	\$16.17	\$16.80	\$17.23	\$17.76	\$18.29	3
4	\$16.35	\$16.62	\$17.28	\$17.71	\$18.26	\$18.80	4
5	\$16.80	\$17.08	\$17.75	\$18.20	\$18.76	\$19.32	5
6	\$17.25	\$17.54	\$18.23	\$18.69	\$19.26	\$19.84	6
7	\$17.70	\$18.00	\$18.70	\$19.18	\$19.77	\$20.36	7
8	\$18.15	\$18.45	\$19.18	\$19.66	\$20.27	\$20.87	8
9	\$18.60	\$18.91	\$19.65	\$20.15	\$20.77	\$21.39	9
10	\$19.05	\$19.37	\$20.13	\$20.64	\$21.27	\$21.91	10
11	\$19.50	\$19.83	\$20.61	\$21.13	\$21.78	\$22.43	11
12	\$19.95	\$20.28	\$21.08	\$21.61	\$22.28	\$22.94	12
13	\$20.40	\$20.74	\$21.56	\$22.10	\$22.78	\$23.46	13
14	\$20.85	\$21.20	\$22.03	\$22.59	\$23.28	\$23.98	14
15	\$21.30	\$21.66	\$22.51	\$23.08	\$23.79	\$24.50	15
16	\$21.75	\$22.11	\$22.98	\$23.56	\$24.29	\$25.01	16
17	\$22.20	\$22.57	\$23.46	\$24.05	\$24.79	\$25.53	17
18	\$22.65	\$23.03	\$23.93	\$24.54	\$25.29	\$26.05	18
19	\$23.10	\$23.49	\$24.41	\$25.03	\$25.80	\$26.57	19
20	\$23.55	\$23.94	\$24.88	\$25.51	\$26.30	\$27.08	20
21	\$23.70	\$24.10	\$25.04	\$25.68	\$26.47	\$27.26	21
22	\$23.85	\$24.25	\$25.20	\$25.84	\$26.63	\$27.43	22
23	\$24.00	\$24.40	\$25.36	\$26.00	\$26.80	\$27.60	23
24	\$24.15	\$24.55	\$25.52	\$26.16	\$26.97	\$27.77	24
25	\$24.30	\$24.71	\$25.68	\$26.33	\$27.14	\$27.95	25
26	\$24.30	\$24.86	\$25.84	\$26.49	\$27.30	\$28.12	26
27	\$24.30	\$24.86	\$25.99	\$26.65	\$27.47	\$28.29	27
28	\$24.30	\$24.86	\$25.99	\$26.81	\$27.64	\$28.46	28
29	\$24.30	\$24.86	\$25.99	\$26.81	\$27.81	\$28.64	29
30	\$24.30	\$24.86	\$25.99	\$26.81	\$27.81	\$28.81	30

*Note: Step 11 is the maximum entry level for custodians.  
Number of hours worked per day and days worked per week may vary upon assignment.*





# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET



### Nutrition Services 2023-2024 Salary Schedule

Step	1		2		3		4		5		6		Step
	Hrly Rate	Index	Hrly Rate	Index	Hrly Rate	Index	Hrly Rate	Index	Hrly Rate	Index	Hrly Rate	Index	
	Cooks / Cashiers/ Substitutes		Elementary Non-Cooking Managers, Secondary Assistant Managers, Floating Managers		Elementary Cooking Managers, Middle School Non-Cooking Managers		Middle School Cooking Managers, Warehouse Staff		Training Managers		Warehouse Managers, Regional Cooking Managers, High School Managers		
1	\$15.00	1.0000	\$16.00	1.0000	\$16.50	1.0000	\$17.00	1.0000	\$17.50	1.0000	\$18.00	1.0000	1
2	\$15.45	1.0300	\$16.48	1.0300	\$17.00	1.0300	\$17.51	1.0300	\$18.03	1.0300	\$18.54	1.0300	2
3	\$15.90	1.0600	\$16.96	1.0600	\$17.49	1.0600	\$18.02	1.0600	\$18.55	1.0600	\$19.08	1.0600	3
4	\$16.35	1.0900	\$17.44	1.0900	\$17.99	1.0900	\$18.53	1.0900	\$19.08	1.0900	\$19.62	1.0900	4
5	\$16.80	1.1200	\$17.92	1.1200	\$18.48	1.1200	\$19.04	1.1200	\$19.60	1.1200	\$20.16	1.1200	5
6	\$17.25	1.1500	\$18.40	1.1500	\$18.98	1.1500	\$19.55	1.1500	\$20.13	1.1500	\$20.70	1.1500	6
7	\$17.70	1.1800	\$18.88	1.1800	\$19.47	1.1800	\$20.06	1.1800	\$20.65	1.1800	\$21.24	1.1800	7
8	\$18.15	1.2100	\$19.36	1.2100	\$19.97	1.2100	\$20.57	1.2100	\$21.18	1.2100	\$21.78	1.2100	8
9	\$18.60	1.2400	\$19.84	1.2400	\$20.46	1.2400	\$21.08	1.2400	\$21.70	1.2400	\$22.32	1.2400	9
10	\$19.05	1.2700	\$20.32	1.2700	\$20.96	1.2700	\$21.59	1.2700	\$22.23	1.2700	\$22.86	1.2700	10
11	\$19.50	1.3000	\$20.80	1.3000	\$21.45	1.3000	\$22.10	1.3000	\$22.75	1.3000	\$23.40	1.3000	11
12	\$19.95	1.3300	\$21.28	1.3300	\$21.95	1.3300	\$22.61	1.3300	\$23.28	1.3300	\$23.94	1.3300	12
13	\$20.40	1.3600	\$21.76	1.3600	\$22.44	1.3600	\$23.12	1.3600	\$23.80	1.3600	\$24.48	1.3600	13
14	\$20.85	1.3900	\$22.24	1.3900	\$22.94	1.3900	\$23.63	1.3900	\$24.33	1.3900	\$25.02	1.3900	14
15	\$21.30	1.4200	\$22.72	1.4200	\$23.43	1.4200	\$24.14	1.4200	\$24.85	1.4200	\$25.56	1.4200	15
16	\$21.75	1.4500	\$23.20	1.4500	\$23.93	1.4500	\$24.65	1.4500	\$25.38	1.4500	\$26.10	1.4500	16
17	\$22.20	1.4800	\$23.68	1.4800	\$24.42	1.4800	\$25.16	1.4800	\$25.90	1.4800	\$26.64	1.4800	17
18	\$22.65	1.5100	\$24.16	1.5100	\$24.92	1.5100	\$25.67	1.5100	\$26.43	1.5100	\$27.18	1.5100	18
19	\$23.10	1.5400	\$24.64	1.5400	\$25.41	1.5400	\$26.18	1.5400	\$26.95	1.5400	\$27.72	1.5400	19
20	\$23.55	1.5700	\$25.12	1.5700	\$25.91	1.5700	\$26.69	1.5700	\$27.49	1.5700	\$28.26	1.5700	20
21	\$23.70	1.5800	\$25.28	1.5800	\$26.07	1.5800	\$26.86	1.5800	\$27.65	1.5800	\$28.44	1.5800	21
22	\$23.85	1.5900	\$25.44	1.5900	\$26.24	1.5900	\$27.03	1.5900	\$27.83	1.5900	\$28.62	1.5900	22
23	\$24.00	1.6000	\$25.60	1.6000	\$26.40	1.6000	\$27.20	1.6000	\$28.00	1.6000	\$28.80	1.6000	23
24	\$24.15	1.6100	\$25.76	1.6100	\$26.57	1.6100	\$27.37	1.6100	\$28.18	1.6100	\$28.98	1.6100	24
25	\$24.30	1.6200	\$25.92	1.6200	\$26.73	1.6200	\$27.54	1.6200	\$28.35	1.6200	\$29.16	1.6200	25
26	\$24.30		\$25.92		\$26.73		\$27.54		\$28.35		\$29.16		26
27	\$24.30		\$25.92		\$26.73		\$27.54		\$28.35		\$29.16		27
28	\$24.30		\$25.92		\$26.73		\$27.54		\$28.35		\$29.16		28
29	\$24.30		\$25.92		\$26.73		\$27.54		\$28.35		\$29.16		29
30	\$24.30		\$25.92		\$26.73		\$27.54		\$28.35		\$29.16		30

Notes: Step 11 is the maximum entry level for nutrition services staff.  
Number of hours worked per day and days worked per week may vary upon assignment.



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET



### Hourly Support Staff 2023-2024 Salary Schedule

Step	Salary Grade 26		Salary Grade 27		Salary Grade 28		Salary Grade 29		Salary Grade 30		Step
	Hrly Rate	Index	Hrly Rate	Index	Hrly Rate	Index	Hrly Rate	Index	Hrly Rate	Index	
1	\$15.00		\$16.25		\$18.20		\$19.30		\$20.65		1
2	\$15.45	1.0300	\$16.74	1.0300	\$18.75	1.0300	\$19.88	1.0300	\$21.27	1.0300	2
3	\$15.90	1.0600	\$17.23	1.0600	\$19.29	1.0600	\$20.46	1.0600	\$21.89	1.0600	3
4	\$16.35	1.0900	\$17.71	1.0900	\$19.84	1.0900	\$21.04	1.0900	\$22.51	1.0900	4
5	\$16.80	1.1200	\$18.20	1.1200	\$20.38	1.1200	\$21.62	1.1200	\$23.13	1.1200	5
6	\$17.25	1.1500	\$18.69	1.1500	\$20.93	1.1500	\$22.20	1.1500	\$23.75	1.1500	6
7	\$17.70	1.1800	\$19.18	1.1800	\$21.48	1.1800	\$22.77	1.1800	\$24.37	1.1800	7
8	\$18.15	1.2100	\$19.66	1.2100	\$22.02	1.2100	\$23.35	1.2100	\$24.99	1.2100	8
9	\$18.60	1.2400	\$20.15	1.2400	\$22.57	1.2400	\$23.93	1.2400	\$25.61	1.2400	9
10	\$19.05	1.2700	\$20.64	1.2700	\$23.11	1.2700	\$24.51	1.2700	\$26.23	1.2700	10
11	\$19.50	1.3000	\$21.13	1.3000	\$23.66	1.3000	\$25.09	1.3000	\$26.85	1.3000	11
12	\$19.95	1.3300	\$21.61	1.3300	\$24.21	1.3300	\$25.67	1.3300	\$27.46	1.3300	12
13	\$20.40	1.3600	\$22.10	1.3600	\$24.75	1.3600	\$26.25	1.3600	\$28.08	1.3600	13
14	\$20.85	1.3900	\$22.59	1.3900	\$25.30	1.3900	\$26.83	1.3900	\$28.70	1.3900	14
15	\$21.30	1.4200	\$23.08	1.4200	\$25.84	1.4200	\$27.41	1.4200	\$29.32	1.4200	15
16	\$21.75	1.4500	\$23.56	1.4500	\$26.39	1.4500	\$27.99	1.4500	\$29.94	1.4500	16
17	\$22.20	1.4800	\$24.05	1.4800	\$26.94	1.4800	\$28.56	1.4800	\$30.56	1.4800	17
18	\$22.65	1.5100	\$24.54	1.5100	\$27.48	1.5100	\$29.14	1.5100	\$31.18	1.5100	18
19	\$23.10	1.5400	\$25.03	1.5400	\$28.03	1.5400	\$29.72	1.5400	\$31.80	1.5400	19
20	\$23.55	1.5700	\$25.51	1.5700	\$28.57	1.5700	\$30.30	1.5700	\$33.04	1.6000	20
21	\$23.70	1.5800	\$25.68	1.5800	\$28.76	1.5800	\$30.88	1.6000	\$33.25	1.6100	21
22	\$23.85	1.5900	\$25.84	1.5900	\$28.94	1.5900	\$31.07	1.6100	\$33.45	1.6200	22
23	\$24.06	1.6000	\$26.04	1.6000	\$29.14	1.6000	\$31.28	1.6200	\$33.66	1.6300	23
24	\$24.21	1.6100	\$26.20	1.6100	\$29.32	1.6100	\$31.47	1.6300	\$33.87	1.6400	24
25	\$24.36	1.6200	\$26.37	1.6200	\$29.50	1.6200	\$31.66	1.6400	\$34.07	1.6500	25
26	\$24.36		\$26.37		\$29.50		\$31.66		\$34.07		26
27	\$24.36		\$26.37		\$29.50		\$31.66		\$34.07		27
28	\$24.36		\$26.37		\$29.50		\$31.66		\$34.07		28
29	\$24.36		\$26.37		\$29.50		\$31.66		\$34.07		29
30	\$24.36		\$26.37		\$29.50		\$31.66		\$34.07		30





**Technology Services Hourly  
8 Hour Days for 261 Days  
2023-2024 Salary Schedule**

Step	Index	Level 1	Level 2	Level 3	Step
1	1.00	\$18.88	\$20.20	\$20.65	1
2	1.03	\$19.44	\$20.81	\$21.27	2
3	1.06	\$20.01	\$21.42	\$21.89	3
4	1.09	\$20.58	\$22.02	\$22.51	4
5	1.12	\$21.14	\$22.63	\$23.13	5
6	1.15	\$21.71	\$23.24	\$23.75	6
7	1.18	\$22.28	\$23.84	\$24.37	7
8	1.21	\$22.84	\$24.45	\$24.99	8
9	1.24	\$23.41	\$25.05	\$25.61	9
10	1.27	\$23.97	\$25.66	\$26.23	10
11	1.30	\$24.54	\$26.27	\$26.85	11
12	1.33	\$25.11	\$26.87	\$27.47	12
13	1.36	\$25.67	\$27.48	\$28.09	13
14	1.39	\$26.24	\$28.08	\$28.71	14
15	1.42	\$26.81	\$28.69	\$29.33	15
16	1.44	\$27.18	\$29.09	\$29.74	16
17	1.46	\$27.56	\$29.50	\$30.15	17
18	1.48	\$27.94	\$29.90	\$30.57	18
19	1.50	\$28.32	\$30.31	\$30.98	19
20	1.52	\$28.69	\$30.71	\$31.39	20
21	1.54	\$29.07	\$31.11	\$31.81	21
22	1.56	\$29.45	\$31.52	\$32.22	22
23	1.58	\$29.83	\$31.92	\$32.63	23
24	1.59	\$30.02	\$32.13	\$32.84	24
25	1.60	\$30.20	\$32.33	\$33.05	25

- Key:
- Level 1 - No certifications; Experience only, no certifications
  - Level 2 - A+ Certification Two or more certifications as approved by the technology services department or an associate's degree in technology
  - Level 3 - A+ and Network - Associate's degree in technology plus two certifications as approved by the technology services department or a Bachelor's degree in a technology related field.

*Level changes with certifications/formal education only*

*Step 11 is the maximum entry level for technology services support staff.*



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

### 2023-2024 School Year Calendar

August '23						
Su	M	Tu	W	Th	F	Sa
		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 '23						
Su	M	Tu	W	Th	F	Sa
					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 '23						
Su	M	Tu	W	Th	F	Sa
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 '23						
Su	M	Tu	W	Th	F	Sa
			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 '23						
Su	M	Tu	W	Th	F	Sa
					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 '24						
Su	M	Tu	W	Th	F	Sa
	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			



**Columbia**  
PUBLIC SCHOOLS

- Aug 22 First Day of Classes
- Aug 24 First Day of Kinder & Pre-K
- May 23 Last Day of Classes
- May 30 First Day of Summer School '24
- Jun 26 Last Day of Summer School '24

**School Holidays and Recesses**

- Sep 04 Labor Day
- Nov 22 Start of Thanksgiving Recess
- Nov 24 End of Thanksgiving Recess
- Dec 21 Start of Winter Recess
- Jan 01 End of Winter Recess
- Jan 15 Martin Luther King, Jr. Day
- Feb 19 Presidents' Day
- Mar 25 Start of Spring Recess
- Mar 29 End of Spring Recess
- May 27 Memorial Day
- Jun 19 Juneteenth
- July 4 Independence Day

**Graduation Dates**

- May 17 Douglass High School AM
- May 17 Rock Bridge High School PM
- May 18 Hickman High School AM
- May 18 Battle High School PM

**Key**

- Opening Day of School
- Closing Day of School
- Teacher Work Day-No School
- Early Dismissal : 4/10, 5/8, & 5/23
- School Not in Session
- Teacher Paid Holiday-No School
- Jump Start Day (Gr. 6 & 9) 8/21
- First Day of Kinder & Pre-K
- Red Dates Denotes the end of Parent/Teacher Conferences window for Elementary and Middle Schools 11/10 & 3/1

February '24						
Su	M	Tu	W	Th	F	Sa
				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		

March '24						
Su	M	Tu	W	Th	F	Sa
					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 '24						
Su	M	Tu	W	Th	F	Sa
					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						

May '24						
Su	M	Tu	W	Th	F	Sa
			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 '24						
Su	M	Tu	W	Th	F	Sa
						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 '24						
Su	M	Tu	W	Th	F	Sa
	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			

Board Approved 4/25/22



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET



### 2023-2024 SCHOOL CALENDAR

Secondary Principal / Assistant Principal  
233 Days - Inclement Weather Days are Scheduled Work Days

July 2023		August 2023		August																	
S	M	T	W	T	F	S	S	M	T	W	T	F	S								
JULY														AUGUST							
						1			1	2	3	4	5								
3 - First Day of Employment	2	3	4	5	6	7	8	6	7	8	9	10	11	12							
4 - Independence Day PAID DAY OFF	9	10	11	12	13	14	15	13	14	15	16	17	18	19							
17-21 - UNPAID DAYS OFF	16	17	18	19	20	21	22	20	21	22	23	24	25	26							
24-28 - UNPAID DAYS OFF	23	24	25	26	27	28	29	27	28	29	30	31									
	30	31																			
September 2023		October 2023		October																	
S	M	T	W	T	F	S	S	M	T	W	T	F	S								
SEPTEMBER														OCTOBER							
						1	2	1	2	3	4	5	6	7							
4 - Labor Day UNPAID DAY OFF	3	4	5	6	7	8	9	8	9	10	11	12	13	14							
	10	11	12	13	14	15	16	15	16	17	18	19	20	21							
	17	18	19	20	21	22	23	22	23	24	25	26	27	28							
	24	25	26	27	28	29	30	29	30	31											
November 2023		December 2023		December																	
S	M	T	W	T	F	S	S	M	T	W	T	F	S								
NOVEMBER														DECEMBER							
				1	2	3	4					1	2								
22 - Thanksgiving Break UNPAID DAY OFF	5	6	7	8	9	10	11	3	4	5	6	7	8	9	21-22 - Winter Break UNPAID DAYS OFF						
23 - Thanksgiving Break PAID DAY OFF	12	13	14	15	16	17	18	10	11	12	13	14	15	16	25 - Winter Break PAID DAY OFF						
24 - Thanksgiving Break UNPAID DAY OFF	19	20	21	22	23	24	25	17	18	19	20	21	22	23	26-29 - Winter Break UNPAID DAYS OFF						
	26	27	28	29	30			24	25	26	27	28	29	30							
								31													
January 2024		February 2024		February																	
S	M	T	W	T	F	S	S	M	T	W	T	F	S								
JANUARY														FEBRUARY							
		1	2	3	4	5	6					1	2	3							
1 - Winter Break UNPAID DAY OFF	7	8	9	10	11	12	13	4	5	6	7	8	9	10	18 - Presidents' Day PAID DAY OFF						
15 - Martin L. King's Day UNPAID DAY OFF	14	15	16	17	18	19	20	11	12	13	14	15	16	17							
	21	22	23	24	25	26	27	18	19	20	21	22	23	24							
	28	29	30	31				25	26	27	28	29									
March 2024		April 2024		April																	
S	M	T	W	T	F	S	S	M	T	W	T	F	S								
MARCH														APRIL							
						1	2		1	2	3	4	5	6							
25-29 - Spring Break UNPAID DAYS OFF	3	4	5	6	7	8	9	7	8	9	10	11	12	13							
	10	11	12	13	14	15	16	14	15	16	17	18	19	20							
	17	18	19	20	21	22	23	21	22	23	24	25	26	27							
	24	25	26	27	28	29	30	28	29	30											
	31																				
May 2024		June 2024		June																	
S	M	T	W	T	F	S	S	M	T	W	T	F	S								
MAY														JUNE							
				1	2	3	4						1								
27 - Memorial Day UNPAID DAY OFF	5	6	7	8	9	10	11	2	3	4	5	6	7	8	19 - Juneteenth PAID DAY OFF						
	12	13	14	15	16	17	18	9	10	11	12	13	14	15	28 - Last Day of Employment						
	19	20	21	22	23	24	25	16	17	18	19	20	21	22							
	26	27	28	29	30	31		23	24	25	26	27	28	29							
								30													



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET



### 2023-2024 SCHOOL CALENDAR

Elementary Principal

215 Days - Inclement Weather Days are Scheduled Work Days

July 2023		August 2023	
<b>JULY</b>	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	<b>AUGUST</b>
19 - First Day of Employment			
September 2023		October 2023	
<b>SEPTEMBER</b>	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	<b>OCTOBER</b>
4 - Labor Day UNPAID DAY OFF			
November 2023		December 2023	
<b>NOVEMBER</b>	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	<b>DECEMBER</b>
22 - Thanksgiving Break UNPAID DAY OFF			21-22 - Winter Break UNPAID DAYS OFF
23 - Thanksgiving Break PAID DAY OFF			25 - Winter Break PAID DAY OFF
24 - Thanksgiving Break UNPAID DAY OFF			26-29 - Winter Break UNPAID DAYS OFF
January 2024		February 2024	
<b>JANUARY</b>	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29	<b>FEBRUARY</b>
1 - Winter Break UNPAID DAY OFF			18 - Presidents' Day PAID DAY OFF
15 - Martin L. King's Day UNPAID DAY OFF			
March 2024		April 2024	
<b>MARCH</b>	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	<b>APRIL</b>
25-29 - Spring Break UNPAID DAYS OFF			
May 2024		June 2024	
<b>MAY</b>	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	<b>JUNE</b>
27 - Memorial Day UNPAID DAY OFF			6 - Last Day of Employment





# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET



### 2023-2024 SCHOOL CALENDAR

Elementary Assistant Principal  
210 Days - Inclement Weather Days are Scheduled Work Days

July 2023		August 2023	
<b>JULY</b>	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	<b>AUGUST</b>
19 - First Day of Employment			
<b>September 2023</b>		<b>October 2023</b>	
<b>SEPTEMBER</b>	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	<b>OCTOBER</b>
4 - Labor Day UNPAID DAY OFF			
<b>November 2023</b>		<b>December 2023</b>	
<b>NOVEMBER</b>	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	<b>DECEMBER</b>
22 - Thanksgiving Break UNPAID DAY OFF		21-22 - Winter Break UNPAID DAYS OFF	
23 - Thanksgiving Break PAID DAY OFF		25 - Winter Break PAID DAY OFF	
24 - Thanksgiving Break UNPAID DAY OFF		26-29 - Winter Break UNPAID DAYS OFF	
<b>January 2024</b>		<b>February 2024</b>	
<b>JANUARY</b>	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29	<b>FEBRUARY</b>
1 - Winter Break UNPAID DAY OFF		18 - Presidents' Day PAID DAY OFF	
15 - Martin L. King's Day UNPAID DAY OFF			
<b>March 2024</b>		<b>April 2024</b>	
<b>MARCH</b>	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	<b>APRIL</b>
25-29 - Spring Break UNPAID DAYS OFF			
<b>May 2024</b>		<b>June 2024</b>	
<b>MAY</b>	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	<b>JUNE</b>
27 - Memorial Day UNPAID DAY OFF			
30 - Last Day of Employment			



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET



### 2023-2024 SCHOOL CALENDAR

225 Days

225 Days - Inclement Weather Days are Scheduled Work Days

July 2023		August 2023	
<b>JULY</b>	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	<b>AUGUST</b>
5 - First Day of Employment			
September 2023		October 2023	
<b>SEPTEMBER</b>	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	<b>OCTOBER</b>
4 - Labor Day UNPAID DAY OFF			
November 2023		December 2023	
<b>NOVEMBER</b>	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	<b>DECEMBER</b>
22 - Thanksgiving Break UNPAID DAY OFF		21-22 - Winter Break UNPAID DAYS OFF	
23 - Thanksgiving Break PAID DAY OFF		25 - Winter Break PAID DAY OFF	
24 - Thanksgiving Break UNPAID DAY OFF		26-29 - Winter Break UNPAID DAYS OFF	
January 2024		February 2024	
<b>JANUARY</b>	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29	<b>FEBRUARY</b>
1 - Winter Break UNPAID DAY OFF		19 - Presidents' Day PAID DAY OFF	
15 - Martin L. King's Day UNPAID DAY OFF			
March 2024		April 2024	
<b>MARCH</b>	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	<b>APRIL</b>
25-29 - Spring Break UNPAID DAYS OFF			
May 2024		June 2024	
<b>MAY</b>	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	<b>JUNE</b>
27 - Memorial Day UNPAID DAY OFF		6 - Last Day of Employment	



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET



### 2023-2024 SCHOOL CALENDAR

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

July 2023		August 2023	
<b>JULY</b>	S M T W T F S 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	<b>AUGUST</b> 11 - First Day of Employment
September 2023		October 2023	
<b>SEPTEMBER</b>	S M T W T F S 4 - Labor 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	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	<b>OCTOBER</b>
November 2023		December 2023	
<b>NOVEMBER</b>	S M T W T F S 22 - Thanksgiving Break UNPAID DAY OFF 23 - Thanksgiving Break PAID DAY OFF 24 - Thanksgiving Break UNPAID DAY OFF 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	S M T W T F S 21-22 - Winter Break UNPAID DAYS OFF 25 - Winter Break PAID DAY OFF 26-29 - Winter Break UNPAID DAYS OFF 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	<b>DECEMBER</b>
January 2024		February 2024	
<b>JANUARY</b>	S M T W T F S 1 - Winter Break UNPAID DAY OFF 15 - Martin L. King's Day UNPAID DAY OFF 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 18 - President's Day PAID DAY OFF 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29	<b>FEBRUARY</b>
March 2024		April 2024	
<b>MARCH</b>	S M T W T F S 25-29 - Spring Break UNPAID DAYS OFF 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	<b>APRIL</b>
May 2024		June 2024	
<b>MAY</b>	S M T W T F S 24 - Last Day of Employment 27 - Memorial Day UNPAID DAY OFF 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	<b>JUNE</b>





# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET



### 2023-2024 SCHOOL CALENDAR

Process Coordinator I

200 Days - Inclement Weather Days are Scheduled Work Days

July 2023		August 2023	
JULY	S M T W T F S	S M T W T F S	AUGUST
27 - First Day of Employment	2 3 4 5 6 7 8	6 7 8 9 10 11 12	1-4 - UNPAID DAYS OFF
31 - UNPAID DAY OFF	9 10 11 12 13 14 15	13 14 15 16 17 18 19	
	16 17 18 19 20 21 22	20 21 22 23 24 25 26	
	23 24 25 26 27 28 29	27 28 29 30 31	
	30 31		
September 2023		October 2023	
SEPTEMBER	S M T W T F S	S M T W T F S	OCTOBER
4 - Labor Day UNPAID DAY OFF	3 4 5 6 7 8 9	1 2 3 4 5 6 7	
	10 11 12 13 14 15 16	8 9 10 11 12 13 14	
	17 18 19 20 21 22 23	15 16 17 18 19 20 21	
	24 25 26 27 28 29 30	22 23 24 25 26 27 28	
		29 30 31	
November 2023		December 2023	
NOVEMBER	S M T W T F S	S M T W T F S	DECEMBER
22 - Thanksgiving Break UNPAID DAY OFF	5 6 7 8 9 10 11	3 4 5 6 7 8 9	21-22 - Winter Break UNPAID DAYS OFF
23 - Thanksgiving Break PAID DAY OFF	12 13 14 15 16 17 18	10 11 12 13 14 15 16	25 - Winter Break PAID DAY OFF
24 - Thanksgiving Break UNPAID DAY OFF	19 20 21 22 23 24 25	17 18 19 20 21 22 23	26-29 - Winter Break UNPAID DAYS OFF
	26 27 28 29 30	24 25 26 27 28 29 30	
		31	
January 2024		February 2024	
JANUARY	S M T W T F S	S M T W T F S	FEBRUARY
1 - Winter Break UNPAID DAY OFF	7 8 9 10 11 12 13	4 5 6 7 8 9 10	18 - Presidents' Day PAID DAY OFF
15 - Martin L. King's Day UNPAID DAY OFF	14 15 16 17 18 19 20	11 12 13 14 15 16 17	
	21 22 23 24 25 26 27	18 19 20 21 22 23 24	
	28 29 30 31	25 26 27 28 29	
March 2024		April 2024	
MARCH	S M T W T F S	S M T W T F S	APRIL
25-29 - Spring Break UNPAID DAYS 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 11 12 13	
	17 18 19 20 21 22 23	14 15 16 17 18 19 20	
	24 25 26 27 28 29 30	21 22 23 24 25 26 27	
	31	28 29 30	
May 2024		June 2024	
MAY	S M T W T F S	S M T W T F S	JUNE
27 - Memorial Day UNPAID DAY OFF	5 6 7 8 9 10 11	2 3 4 5 6 7 8	
31 - Last Day of Employment	12 13 14 15 16 17 18	9 10 11 12 13 14 15	
	19 20 21 22 23 24 25	16 17 18 19 20 21 22	
	26 27 28 29 30 31	23 24 25 26 27 28 29	
		30	



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET



### 2023-2024 SCHOOL CALENDAR

Process Coordinator II

210 Days - Inclement Weather Days are Scheduled Work Days

July 2023		August 2023	
<b>JULY</b>	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	<b>AUGUST</b>
27 - First Day of Employment			
September 2023		October 2023	
<b>SEPTEMBER</b>	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	<b>OCTOBER</b>
4 - Labor Day UNPAID DAY OFF			
November 2023		December 2023	
<b>NOVEMBER</b>	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	<b>DECEMBER</b>
22 - Thanksgiving Break UNPAID DAY OFF			21-22 - Winter Break UNPAID DAYS OFF
23 - Thanksgiving Break PAID DAY OFF			25 - Winter Break PAID DAY OFF
24 - Thanksgiving Break UNPAID DAY OFF			26-29 - Winter Break UNPAID DAYS OFF
January 2024		February 2024	
<b>JANUARY</b>	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29	<b>FEBRUARY</b>
1 - Winter Break UNPAID DAY OFF			18 - Presidents' Day PAID DAY OFF
15 - Martin L. King's Day UNPAID DAY OFF			
March 2024		April 2024	
<b>MARCH</b>	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	<b>APRIL</b>
25-29 - Spring Break UNPAID DAYS OFF			
May 2024		June 2024	
<b>MAY</b>	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	<b>JUNE</b>
27 - Memorial Day UNPAID DAY OFF			7 - Last Day of Employment



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET



### 2023-2024 SCHOOL CALENDAR

Nurse

187 Days - Inclement Weather Days are Scheduled Work Days

July 2023		August 2023	
<b>JULY</b>	S M T W T F S 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	<b>AUGUST</b>
		7 - First Day of Employment	
September 2023		October 2023	
<b>SEPTEMBER</b>	S M T W T F S 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	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	<b>OCTOBER</b>
4 - Labor Day UNPAID DAY OFF		2-3 - Teacher Work Day UNPAID DAYS OFF	
13 - Professional Development/Work Day		4 - Professional Development/Work Day	
		26-27 - Teacher Work Day UNPAID DAYS OFF	
November 2023		December 2023	
<b>NOVEMBER</b>	S M T W T F S 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	S M T W T F S 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	<b>DECEMBER</b>
10 - Professional Development/Work Day		21-22 - Winter Break UNPAID DAYS OFF	
22 - Thanksgiving Break UNPAID DAY OFF		25 - Winter Break PAID DAY OFF	
23 - Thanksgiving Break PAID DAY OFF		26-29 - Winter Break UNPAID DAYS OFF	
24 - Thanksgiving Break UNPAID DAY OFF			
January 2024		February 2024	
<b>JANUARY</b>	S M T W T F S 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29	<b>FEBRUARY</b>
1 - Winter Break UNPAID DAY OFF		16 - Teacher Work Day UNPAID DAY OFF	
2 - Teacher Work Day UNPAID DAY OFF		19 - Presidents' Day PAID DAY OFF	
15 - Martin L. King's Day UNPAID DAY OFF			
March 2024		April 2024	
<b>MARCH</b>	S M T W T F S 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	<b>APRIL</b>
1 - Professional Development/Work Day		8 - Professional Development/Work Day	
20 - Professional Development/Work Day			
25-29 - Spring Break UNPAID DAYS OFF			
May 2024		June 2024	
<b>MAY</b>	S M T W T F S 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	<b>JUNE</b>
23 - Last Day of Employment			
27 - Memorial Day UNPAID DAY OFF			



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET



### 2023-2024 SCHOOL CALENDAR

Parent Educator  
227 Days

July 2023		August 2023	
JULY	S M T W T F S	S M T W T F S	AUGUST
3 - First Day of Employment	2 3 4 5 6 7 8	6 7 8 9 10 11 12	
4 - Independence Day PAID DAY OFF	9 10 11 12 13 14 15	13 14 15 16 17 18 19	
	16 17 18 19 20 21 22	20 21 22 23 24 25 26	
	23 24 25 26 27 28 29	27 28 29 30 31	
	30 31		
September 2023		October 2023	
SEPTEMBER	S M T W T F S	S M T W T F S	OCTOBER
4 - Labor Day UNPAID DAY OFF	3 4 5 6 7 8 9	1 2 3 4 5 6 7	
	10 11 12 13 14 15 16	8 9 10 11 12 13 14	
	17 18 19 20 21 22 23	15 16 17 18 19 20 21	
	24 25 26 27 28 29 30	22 23 24 25 26 27 28	
		29 30 31	
November 2023		December 2023	
NOVEMBER	S M T W T F S	S M T W T F S	DECEMBER
22 - Thanksgiving Break UNPAID DAY OFF	5 6 7 8 9 10 11	3 4 5 6 7 8 9	21-22 - Winter Break UNPAID DAYS OFF
23 - Thanksgiving Break PAID DAY OFF	12 13 14 15 16 17 18	10 11 12 13 14 15 16	25 - Winter Break PAID DAY OFF
24 - Thanksgiving Break UNPAID DAY OFF	19 20 21 22 23 24 25	17 18 19 20 21 22 23	26-29 - Winter Break UNPAID DAYS OFF
	26 27 28 29 30	24 25 26 27 28 29 30	
		31	
January 2024		February 2024	
JANUARY	S M T W T F S	S M T W T F S	FEBRUARY
1 - Winter Break UNPAID DAY OFF	7 8 9 10 11 12 13	4 5 6 7 8 9 10	19 - Presidents' Day UNPAID DAY OFF
15 - Martin L. King's Day UNPAID DAY OFF	14 15 16 17 18 19 20	11 12 13 14 15 16 17	
	21 22 23 24 25 26 27	18 19 20 21 22 23 24	
	28 29 30 31	25 26 27 28 29	
March 2024		April 2024	
MARCH	S M T W T F S	S M T W T F S	APRIL
25-29 - Spring Break UNPAID DAYS OFF	3 4 5 6 7 8 9	7 8 9 10 11 12 13	22-26 - UNPAID DAYS OFF
	10 11 12 13 14 15 16	14 15 16 17 18 19 20	
	17 18 19 20 21 22 23	21 22 23 24 25 26 27	
	24 25 26 27 28 29 30	28 29 30	
	31		
May 2024		June 2024	
MAY	S M T W T F S	S M T W T F S	JUNE
27 - Memorial Day UNPAID DAY OFF	5 6 7 8 9 10 11	2 3 4 5 6 7 8	3-7 - UNPAID DAYS OFF
	12 13 14 15 16 17 18	9 10 11 12 13 14 15	10-14 - UNPAID DAYS OFF
	19 20 21 22 23 24 25	16 17 18 19 20 21 22	19 - Juneteenth PAID DAY OFF
	26 27 28 29 30 31	23 24 25 26 27 28 29	28 - Last Day of Employment
		30	





# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET



### 2023-2024 SCHOOL CALENDAR

ADSUP - Salaried

258 Days - Inclement Weather Days are Scheduled Work Days

July 2023		August 2023		August																
S	M	T	W	T	F	S	S	M	T	W	T	F	S							
						1			1	2	3	4	5							
3 - First Day of Employment	2	3	4	5	6	7	8	6	7	8	9	10	11	12						
4 - Independence Day PAID DAY OFF	9	10	11	12	13	14	15	13	14	15	16	17	18	19						
21 - UNPAID DAY OFF	16	17	18	19	20	21	22	20	21	22	23	24	25	26						
28 - UNPAID DAY OFF	23	24	25	26	27	28	29	27	28	29	30	31								
30	31																			
September 2023		October 2023		October																
S	M	T	W	T	F	S	S	M	T	W	T	F	S							
					1	2	1	2	3	4	5	6	7							
4 - Labor Day PAID DAY OFF	3	4	5	6	7	8	9	8	9	10	11	12	13	14						
	10	11	12	13	14	15	16	15	16	17	18	19	20	21						
	17	18	19	20	21	22	23	22	23	24	25	26	27	28						
	24	25	26	27	28	29	30	29	30	31										
November 2023		December 2023		December																
S	M	T	W	T	F	S	S	M	T	W	T	F	S							
			1	2	3	4					1	2								
23-24 - Thanksgiving Break PAID DAYS OFF	5	6	7	8	9	10	11	3	4	5	6	7	8	9	22, 25-26 - Winter Break PAID DAYS OFF					
	12	13	14	15	16	17	18	10	11	12	13	14	15	16						
	19	20	21	22	23	24	25	17	18	19	20	21	22	23						
	26	27	28	29	30			24	25	26	27	28	29	30						
							31													
January 2024		February 2024		February																
S	M	T	W	T	F	S	S	M	T	W	T	F	S							
	1	2	3	4	5	6					1	2	3							
1 - New Year's Day PAID DAY OFF	7	8	9	10	11	12	13	4	5	6	7	8	9	10	18 - Presidents' Day PAID DAY OFF					
15 - Martin L. King's Day PAID DAY OFF	14	15	16	17	18	19	20	11	12	13	14	15	16	17						
	21	22	23	24	25	26	27	18	19	20	21	22	23	24						
	28	29	30	31				25	26	27	28	29								
March 2024		April 2024		April																
S	M	T	W	T	F	S	S	M	T	W	T	F	S							
					1	2		1	2	3	4	5	6							
	3	4	5	6	7	8	9	7	8	9	10	11	12	13						
	10	11	12	13	14	15	16	14	15	16	17	18	19	20						
	17	18	19	20	21	22	23	21	22	23	24	25	26	27						
	24	25	26	27	28	29	30	28	29	30										
	31																			
May 2024		June 2024		June																
S	M	T	W	T	F	S	S	M	T	W	T	F	S							
			1	2	3	4						1								
27 - Memorial Day PAID DAY OFF	5	6	7	8	9	10	11	2	3	4	5	6	7	8	19 - Juneteenth PAID DAY OFF					
	12	13	14	15	16	17	18	9	10	11	12	13	14	15	28 - Last Day of Employment					
	19	20	21	22	23	24	25	16	17	18	19	20	21	22						
	26	27	28	29	30	31		23	24	25	26	27	28	29						
							30													



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET



### 2023-2024 SCHOOL CALENDAR

ADSUP - Hourly

260 Days - Inclement Weather Days are Scheduled Work Days

	July 2023							August 2023							August						
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	AUGUST						
3 - First Day of Employment	2	3	4	5	6	7	8	6	7	8	9	10	11	12							
4 - Independence Day PAID DAY OFF	9	10	11	12	13	14	15	13	14	15	16	17	18	19							
	16	17	18	19	20	21	22	20	21	22	23	24	25	26							
	23	24	25	26	27	28	29	27	28	29	30	31									
	30	31																			
	September 2023							October 2023							October						
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	OCTOBER						
4 - Labor Day PAID DAY OFF	3	4	5	6	7	8	9	1	2	3	4	5	6	7							
	10	11	12	13	14	15	16	8	9	10	11	12	13	14							
	17	18	19	20	21	22	23	15	16	17	18	19	20	21							
	24	25	26	27	28	29	30	22	23	24	25	26	27	28							
								29	30	31											
	November 2023							December 2023							December						
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	DECEMBER						
23-24 - Thanksgiving Break PAID DAYS OFF	5	6	7	8	9	10	11	3	4	5	6	7	8	9	22, 25-26 - Winter Break PAID DAYS OFF						
	12	13	14	15	16	17	18	10	11	12	13	14	15	16							
	19	20	21	22	23	24	25	17	18	19	20	21	22	23							
	26	27	28	29	30			24	25	26	27	28	29	30							
								31													
	January 2024							February 2024							February						
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	FEBRUARY						
1 - New Year's Day PAID DAY OFF	7	8	9	10	11	12	13	4	5	6	7	8	9	10	18 - Presidents' Day PAID DAY OFF						
15 - Martin L. King's Day PAID DAY OFF	14	15	16	17	18	19	20	11	12	13	14	15	16	17							
	21	22	23	24	25	26	27	18	19	20	21	22	23	24							
	28	29	30	31				25	26	27	28	29									
	March 2024							April 2024							April						
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S	APRIL						
					1	2			1	2	3	4	5	6							
	3	4	5	6	7	8	9	7	8	9	10	11	12	13							
	10	11	12	13	14	15	16	14	15	16	17	18	19	20							
	17	18	19	20	21	22	23	21	22	23	24	25	26	27							
	24	25	26	27	28	29	30	28	29	30											
	31																				
	May 2024							June 2024							June						
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	JUNE						
27 - Memorial Day PAID DAY OFF	5	6	7	8	9	10	11	2	3	4	5	6	7	8	19 - Juneteenth PAID DAY OFF						
	12	13	14	15	16	17	18	9	10	11	12	13	14	15	28 - Last Day of Employment						
	19	20	21	22	23	24	25	16	17	18	19	20	21	22							
	26	27	28	29	30	31		23	24	25	26	27	28	29							
								30													



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET



### 2023-2024 SCHOOL CALENDAR

**Student Health Secretary**  
**190 Days - Inclement Weather Days are Scheduled Work Days**

	July 2023							August 2023							August						
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	AUGUST						
							1			1	2	3	4	5	7 - First Day of Employment						
	2	3	4	5	6	7	8	6	7	8	9	10	11	12							
	9	10	11	12	13	14	15	13	14	15	16	17	18	19							
	16	17	18	19	20	21	22	20	21	22	23	24	25	26							
	23	24	25	26	27	28	29	27	28	29	30	31									
	30	31																			
	September 2023							October 2023							October						
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	OCTOBER						
						1	2	1	2	3	4	5	6	7	2-4 - Teacher Work Day UNPAID DAYS OFF						
4 - Labor Day PAID DAY OFF	3	4	5	6	7	8	9	8	9	10	11	12	13	14	26-27 - Teacher Work Day UNPAID DAYS OFF						
13 - Professional Development/Work Day	10	11	12	13	14	15	16	15	16	17	18	19	20	21							
	17	18	19	20	21	22	23	22	23	24	25	26	27	28							
	24	25	26	27	28	29	30	29	30	31											
	November 2023							December 2023							December						
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	DECEMBER						
				1	2	3	4					1	2	21 - Winter Break UNPAID DAY OFF							
10 - Teacher Work Day UNPAID DAY OFF	5	6	7	8	9	10	11	3	4	5	6	7	8	9	22, 25-26 - Winter Break PAID DAYS OFF						
22 - Thanksgiving Break UNPAID DAY OFF	12	13	14	15	16	17	18	10	11	12	13	14	15	16	27-29 - Winter Break UNPAID DAYS OFF						
23-24 - Thanksgiving Break PAID DAYS OFF	19	20	21	22	23	24	25	17	18	19	20	21	22	23							
	26	27	28	29	30			24	25	26	27	28	29	30							
								31													
	January 2024							February 2024							February						
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	FEBRUARY						
		1	2	3	4	5	6					1	2	3	16 - Teacher Work Day UNPAID DAY OFF						
1 - Winter Break PAID DAY OFF	7	8	9	10	11	12	13	4	5	6	7	8	9	10	19 - Presidents' Day PAID DAY OFF						
2 - Teacher Work Day UNPAID DAY OFF	14	15	16	17	18	19	20	11	12	13	14	15	16	17							
15 - Martin L. King's Day PAID DAY OFF	21	22	23	24	25	26	27	18	19	20	21	22	23	24							
	28	29	30	31				25	26	27	28	29									
	March 2024							April 2024							April						
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S	APRIL						
					1	2			1	2	3	4	5	6	8 - Professional Development/Work Day						
1 - Teacher Work Day UNPAID DAY OFF	3	4	5	6	7	8	9	7	8	9	10	11	12	13							
20 - Teacher Work Day UNPAID DAY OFF	10	11	12	13	14	15	16	14	15	16	17	18	19	20							
25-29 - Spring Break UNPAID DAYS OFF	17	18	19	20	21	22	23	21	22	23	24	25	26	27							
	24	25	26	27	28	29	30	28	29	30											
	31																				
	May 2024							June 2024							June						
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	JUNE						
				1	2	3	4						1		23 - Last Day of Employment						
23 - Last Day of Employment	5	6	7	8	9	10	11	2	3	4	5	6	7	8							
27 - Memorial Day PAID DAY OFF	12	13	14	15	16	17	18	9	10	11	12	13	14	15							
	19	20	21	22	23	24	25	16	17	18	19	20	21	22							
	26	27	28	29	30	31		23	24	25	26	27	28	29							
								30													





# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET



### 2023-2024 SCHOOL CALENDAR

Elementary Principal Secretary  
216 Days - Inclement Weather Days are Scheduled Work Days

July 2023		August 2023		August	
JULY	S M T W T F S	S M T W T F S	S M T W T F S		
19 - First Day of Employment	2 3 4 5 6 7 8	6 7 8 9 10 11 12			
	9 10 11 12 13 14 15	13 14 15 16 17 18 19			
	16 17 18 19 20 21 22	20 21 22 23 24 25 26			
	23 24 25 26 27 28 29	27 28 29 30 31			
	30 31				
September 2023		October 2023		October	
SEPTEMBER	S M T W T F S	S M T W T F S	S M T W T F S		
4 - Labor Day PAID DAY OFF	3 4 5 6 7 8 9	1 2 3 4 5 6 7			
	10 11 12 13 14 15 16	8 9 10 11 12 13 14			
	17 18 19 20 21 22 23	15 16 17 18 19 20 21			
	24 25 26 27 28 29 30	22 23 24 25 26 27 28			
		29 30 31			
November 2023		December 2023		December	
NOVEMBER	S M T W T F S	S M T W T F S	S M T W T F S		
22 - Thanksgiving Break UNPAID DAY OFF	5 6 7 8 9 10 11	3 4 5 6 7 8 9	21 - Winter Break UNPAID DAY OFF		
23-24 - Thanksgiving Break PAID DAYS OFF	12 13 14 15 16 17 18	10 11 12 13 14 15 16	22-25-26 - Winter Break PAID DAYS OFF		
	19 20 21 22 23 24 25	17 18 19 20 21 22 23	27-29 - Winter Break UNPAID DAYS OFF		
	26 27 28 29 30	24 25 26 27 28 29 30			
		31			
January 2024		February 2024		February	
JANUARY	S M T W T F S	S M T W T F S	S M T W T F S		
1 - Winter Break PAID DAY OFF	7 8 9 10 11 12 13	4 5 6 7 8 9 10	18 - Presidents Day PAID DAY OFF		
15 - Martin L. King's Day PAID DAY OFF	14 15 16 17 18 19 20	11 12 13 14 15 16 17			
	21 22 23 24 25 26 27	18 19 20 21 22 23 24			
	28 29 30 31	25 26 27 28 29			
March 2024		April 2024		April	
MARCH	S M T W T F S	S M T W T F S	S M T W T F S		
25-29 - Spring Break UNPAID DAYS 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 11 12 13			
	17 18 19 20 21 22 23	14 15 16 17 18 19 20			
	24 25 26 27 28 29 30	21 22 23 24 25 26 27			
	31	28 29 30			
May 2024		June 2024		June	
MAY	S M T W T F S	S M T W T F S	S M T W T F S		
27 - Memorial Day PAID DAY OFF	5 6 7 8 9 10 11	2 3 4 5 6 7 8			
29 - Last Day of Employment	12 13 14 15 16 17 18	9 10 11 12 13 14 15			
	19 20 21 22 23 24 25	16 17 18 19 20 21 22			
	26 27 28 29 30 31	23 24 25 26 27 28 29			
		30			



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET



### 2023-2024 SCHOOL CALENDAR

Secretary 9

190 Days - Inclement Weather Days are Scheduled Work Days

	July 2023							August 2023							AUGUST											
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S												
							1			1	2	3	4	5												
	2	3	4	5	6	7	8	6	7	8	9	10	11	12	7 - First Day of Employment											
	9	10	11	12	13	14	15	13	14	15	16	17	18	19												
	16	17	18	19	20	21	22	20	21	22	23	24	25	26												
	23	24	25	26	27	28	29	27	28	29	30	31														
	30	31																								
	September 2023							October 2023							OCTOBER											
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S												
						1	2	1	2	3	4	5	6	7												
4 - Labor Day PAID DAY OFF	3	4	5	6	7	8	9	8	9	10	11	12	13	14	2-3 - Teacher Work Day UNPAID DAYS OFF											
13 - Teacher Work Day UNPAID DAY OFF	10	11	12	13	14	15	16	15	16	17	18	19	20	21	4 - Professional Development/Work Day											
	17	18	19	20	21	22	23	22	23	24	25	26	27	28	26-27 - Teacher Work Day UNPAID DAYS OFF											
	24	25	26	27	28	29	30	29	30	31																
	November 2023							December 2023							DECEMBER											
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S												
				1	2	3	4					1	2													
10 - Teacher Work Day UNPAID DAY OFF	5	6	7	8	9	10	11	3	4	5	6	7	8	9	21 - Winter Break UNPAID DAY OFF											
22 - Thanksgiving Break UNPAID DAY OFF	12	13	14	15	16	17	18	10	11	12	13	14	15	16	22, 25-26 - Winter Break PAID DAYS OFF											
23-24 - Thanksgiving Break PAID DAYS OFF	19	20	21	22	23	24	25	17	18	19	20	21	22	23	27-29 - Winter Break UNPAID DAYS OFF											
	26	27	28	29	30			24	25	26	27	28	29	30												
								31																		
	January 2024							February 2024							FEBRUARY											
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S												
			1	2	3	4	5	6					1	2	3											
1 - Winter Break PAID DAY OFF	7	8	9	10	11	12	13	4	5	6	7	8	9	10	16 - Teacher Work Day UNPAID DAY OFF											
2 - Teacher Work Day UNPAID DAY OFF	14	15	16	17	18	19	20	11	12	13	14	15	16	17	19 - Presidents' Day PAID DAY OFF											
15 - Martin L. King's Day PAID DAY OFF	21	22	23	24	25	26	27	18	19	20	21	22	23	24												
	28	29	30	31				25	26	27	28	29														
	March 2024							April 2024							APRIL											
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S												
					1	2			1	2	3	4	5	6												
1 - Teacher Work Day UNPAID DAY OFF	3	4	5	6	7	8	9	7	8	9	10	11	12	13	8 - Professional Development/Work Day											
20 - Teacher Work Day UNPAID DAY OFF	10	11	12	13	14	15	16	14	15	16	17	18	19	20												
25-29 - Spring Break UNPAID DAYS OFF	17	18	19	20	21	22	23	21	22	23	24	25	26	27												
	24	25	26	27	28	29	30	28	29	30																
	31																									
	May 2024							June 2024							JUNE											
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S												
				1	2	3	4						1													
23 - Last Day of Employment	5	6	7	8	9	10	11	2	3	4	5	6	7	8												
27 - Memorial Day PAID DAY OFF	12	13	14	15	16	17	18	9	10	11	12	13	14	15												
	19	20	21	22	23	24	25	16	17	18	19	20	21	22												
	26	27	28	29	30	31		23	24	25	26	27	28	29												
								30																		



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET



### 2023-2024 SCHOOL CALENDAR

Secretary 10

205 Days - Inclement Weather Days are Scheduled Work Days

July 2023		August 2023		August																					
S	M	T	W	T	F	S	S	M	T	W	T	F	S												
						1			1	2	3	4	5												
	2	3	4	5	6	7	8	6	7	8	9	10	11	12	3 - First Day of Employment										
	9	10	11	12	13	14	15	13	14	15	16	17	18	19											
	16	17	18	19	20	21	22	20	21	22	23	24	25	26											
	23	24	25	26	27	28	29	27	28	29	30	31													
	30	31																							
September 2023		October 2023		October																					
S	M	T	W	T	F	S	S	M	T	W	T	F	S												
					1	2	1	2	3	4	5	6	7												
4 - Labor Day PAID DAY OFF	3	4	5	6	7	8	9	8	9	10	11	12	13	14											
	10	11	12	13	14	15	16	15	16	17	18	19	20	21											
	17	18	19	20	21	22	23	22	23	24	25	26	27	28											
	24	25	26	27	28	29	30	29	30	31															
November 2023		December 2023		December																					
S	M	T	W	T	F	S	S	M	T	W	T	F	S												
			1	2	3	4					1	2													
22 - Thanksgiving Break UNPAID DAY OFF	5	6	7	8	9	10	11	3	4	5	6	7	8	9	21 - Winter Break UNPAID DAY OFF										
23-24 - Thanksgiving Break PAID DAYS OFF	12	13	14	15	16	17	18	10	11	12	13	14	15	16	22, 25-26 - Winter Break PAID DAYS OFF										
	19	20	21	22	23	24	25	17	18	19	20	21	22	23	27-29 - Winter Break UNPAID DAYS OFF										
	26	27	28	29	30			24	25	26	27	28	29	30											
								31																	
January 2024		February 2024		February																					
S	M	T	W	T	F	S	S	M	T	W	T	F	S												
	1	2	3	4	5	6					1	2	3												
1 - Winter Break PAID DAY OFF	7	8	9	10	11	12	13	4	5	6	7	8	9	10	18 - Presidents' Day PAID DAY OFF										
15 - Martin L. King's Day PAID DAY OFF	14	15	16	17	18	19	20	11	12	13	14	15	16	17											
	21	22	23	24	25	26	27	18	19	20	21	22	23	24											
	28	29	30	31				25	26	27	28	29													
March 2024		April 2024		April																					
S	M	T	W	T	F	S	S	M	T	W	T	F	S												
					1	2		1	2	3	4	5	6												
25-29 - Spring Break UNPAID DAYS OFF	3	4	5	6	7	8	9	7	8	9	10	11	12	13											
	10	11	12	13	14	15	16	14	15	16	17	18	19	20											
	17	18	19	20	21	22	23	21	22	23	24	25	26	27											
	24	25	26	27	28	29	30	28	29	30															
	31																								
May 2024		June 2024		June																					
S	M	T	W	T	F	S	S	M	T	W	T	F	S												
			1	2	3	4						1													
27 - Memorial Day PAID DAY OFF	5	6	7	8	9	10	11	2	3	4	5	6	7	8											
29 - Last Day of Employment	12	13	14	15	16	17	18	9	10	11	12	13	14	15											
	19	20	21	22	23	24	25	16	17	18	19	20	21	22											
	26	27	28	29	30	31		23	24	25	26	27	28	29											
								30																	



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET



### 2023-2024 SCHOOL CALENDAR

Secretary 11

224 Days - Inclement Weather Days are Scheduled Work Days

	July 2023							August 2023							
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	AUGUST
							1			1	2	3	4	5	
	2	3	4	5	6	7	8	6	7	8	9	10	11	12	1 - First Day of Employment
	9	10	11	12	13	14	15	13	14	15	16	17	18	19	
	16	17	18	19	20	21	22	20	21	22	23	24	25	26	
	23	24	25	26	27	28	29	27	28	29	30	31			
	30	31													
	September 2023							October 2023							
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	OCTOBER
						1	2	1	2	3	4	5	6	7	
4 - Labor Day PAID DAY OFF	3	4	5	6	7	8	9	8	9	10	11	12	13	14	
	10	11	12	13	14	15	16	15	16	17	18	19	20	21	
	17	18	19	20	21	22	23	22	23	24	25	26	27	28	
	24	25	26	27	28	29	30	29	30	31					
	November 2023							December 2023							
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	DECEMBER
				1	2	3	4					1	2		
22 - Thanksgiving Break UNPAID DAY OFF	5	6	7	8	9	10	11	3	4	5	6	7	8	9	21 - Winter Break UNPAID DAY OFF
23-24 - Thanksgiving Break PAID DAYS OFF	12	13	14	15	16	17	18	10	11	12	13	14	15	16	22, 25-26 - Winter Break PAID DAYS OFF
	19	20	21	22	23	24	25	17	18	19	20	21	22	23	27-29 - Winter Break UNPAID DAYS OFF
	26	27	28	29	30			24	25	26	27	28	29	30	
								31							
	January 2024							February 2024							
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	FEBRUARY
		1	2	3	4	5	6					1	2	3	
1 - Winter Break PAID DAY OFF	7	8	9	10	11	12	13	4	5	6	7	8	9	10	18 - Presidents' Day PAID DAY OFF
15 - Martin L. King's Day PAID DAY OFF	14	15	16	17	18	19	20	11	12	13	14	15	16	17	
	21	22	23	24	25	26	27	18	19	20	21	22	23	24	
	28	29	30	31				25	26	27	28	29			
	March 2024							April 2024							
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S	APRIL
						1	2		1	2	3	4	5	6	
25-29 - Spring Break UNPAID DAYS OFF	3	4	5	6	7	8	9	7	8	9	10	11	12	13	
	10	11	12	13	14	15	16	14	15	16	17	18	19	20	
	17	18	19	20	21	22	23	21	22	23	24	25	26	27	
	24	25	26	27	28	29	30	28	29	30					
	31														
	May 2024							June 2024							
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	JUNE
				1	2	3	4						1		
27 - Memorial Day PAID DAY OFF	5	6	7	8	9	10	11	2	3	4	5	6	7	8	19 - Juneteenth PAID DAY OFF
	12	13	14	15	16	17	18	9	10	11	12	13	14	15	21 - Last Day of Employment
	19	20	21	22	23	24	25	16	17	18	19	20	21	22	
	26	27	28	29	30	31		23	24	25	26	27	28	29	
								30							





# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET



### 2023-2024 SCHOOL CALENDAR

Secretary 12

250 Days - Inclement Weather Days are Scheduled Work Days

July 2023		August 2023		August	
JULY	S M T W T F S	S M T W T F S	S M T W T F S	AUGUST	
3 - First Day of Employment	2 3 4 5 6 7 8	6 7 8 9 10 11 12			
4 - Independence Day PAID DAY OFF	9 10 11 12 13 14 15	13 14 15 16 17 18 19			
	16 17 18 19 20 21 22	20 21 22 23 24 25 26			
	23 24 25 26 27 28 29	27 28 29 30 31			
	30 31				
September 2023		October 2023		October	
SEPTEMBER	S M T W T F S	S M T W T F S	S M T W T F S	OCTOBER	
4 - Labor Day PAID DAY OFF	3 4 5 6 7 8 9	1 2 3 4 5 6 7			
	10 11 12 13 14 15 16	8 9 10 11 12 13 14			
	17 18 19 20 21 22 23	15 16 17 18 19 20 21			
	24 25 26 27 28 29 30	22 23 24 25 26 27 28			
		29 30 31			
November 2023		December 2023		December	
NOVEMBER	S M T W T F S	S M T W T F S	S M T W T F S	DECEMBER	
22 - Thanksgiving Break UNPAID DAY OFF	5 6 7 8 9 10 11	3 4 5 6 7 8 9	21 - Winter Break UNPAID DAY OFF		
23-24 - Thanksgiving Break PAID DAYS OFF	12 13 14 15 16 17 18	10 11 12 13 14 15 16	22, 25-26 - Winter Break PAID DAYS OFF		
	19 20 21 22 23 24 25	17 18 19 20 21 22 23	27-29 - Winter Break UNPAID DAYS OFF		
	26 27 28 29 30	24 25 26 27 28 29 30			
		31			
January 2024		February 2024		February	
JANUARY	S M T W T F S	S M T W T F S	S M T W T F S	FEBRUARY	
1 - Winter Break PAID DAY OFF	7 8 9 10 11 12 13	4 5 6 7 8 9 10	18 - Presidents' Day PAID DAY OFF		
15 - Martin L. King's Day PAID DAY OFF	14 15 16 17 18 19 20	11 12 13 14 15 16 17			
	21 22 23 24 25 26 27	18 19 20 21 22 23 24			
	28 29 30 31	25 26 27 28 29			
March 2024		April 2024		April	
MARCH	S M T W T F S	S M T W T F S	S M T W T F S	APRIL	
25-29 - Spring Break UNPAID DAYS 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 11 12 13			
	17 18 19 20 21 22 23	14 15 16 17 18 19 20			
	24 25 26 27 28 29 30	21 22 23 24 25 26 27			
	31	28 29 30			
May 2024		June 2024		June	
MAY	S M T W T F S	S M T W T F S	S M T W T F S	JUNE	
27 - Memorial Day PAID DAY OFF	5 6 7 8 9 10 11	2 3 4 5 6 7 8	19 - Juneteenth PAID DAY OFF		
	12 13 14 15 16 17 18	9 10 11 12 13 14 15	28 - Last Day of Employment		
	19 20 21 22 23 24 25	16 17 18 19 20 21 22			
	26 27 28 29 30 31	23 24 25 26 27 28 29			
		30			



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET



### 2023-2024 SCHOOL CALENDAR

Middle/Senior High School Media Clerk  
190 Days - Inclement Weather Days are Scheduled Work Days

	July 2023							August 2023							August						
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S							
							1			1	2	3	4	5	8 - First Day of Employment						
	2	3	4	5	6	7	8	6	7	8	9	10	11	12							
	9	10	11	12	13	14	15	13	14	15	16	17	18	19							
	16	17	18	19	20	21	22	20	21	22	23	24	25	26							
	23	24	25	26	27	28	29	27	28	29	30	31									
	30	31																			
	September 2023							October 2023							October						
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S							
						1	2	1	2	3	4	5	6	7	2-3 - Teacher Work Day UNPAID DAYS OFF						
4 - Labor Day PAID DAY OFF	3	4	5	6	7	8	9	8	9	10	11	12	13	14	4 - Professional Development/Work Day						
13 - Teacher Work Day UNPAID DAY OFF	10	11	12	13	14	15	16	15	16	17	18	19	20	21	26 - Professional Development/Work Day						
	17	18	19	20	21	22	23	22	23	24	25	26	27	28	27 - Teacher Work Day UNPAID DAY OFF						
	24	25	26	27	28	29	30	29	30	31											
	November 2023							December 2023							December						
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S							
				1	2	3	4					1	2	21 - Winter Break UNPAID DAY OFF							
10 - Teacher Work Day UNPAID DAY OFF	5	6	7	8	9	10	11	3	4	5	6	7	8	9	22, 25-26 - Winter Break PAID DAYS OFF						
22 - Thanksgiving Break UNPAID DAY OFF	12	13	14	15	16	17	18	10	11	12	13	14	15	16	27-29 - Winter Break UNPAID DAYS OFF						
23-24 - Thanksgiving Break PAID DAYS OFF	19	20	21	22	23	24	25	17	18	19	20	21	22	23							
	26	27	28	29	30			24	25	26	27	28	29	30							
								31													
	January 2024							February 2024							February						
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S							
		1	2	3	4	5	6					1	2	3	16 - Teacher Work Day UNPAID DAY OFF						
1 - Winter Break PAID DAY OFF	7	8	9	10	11	12	13	4	5	6	7	8	9	10	19 - Presidents' Day PAID DAY OFF						
2 - Teacher Work Day UNPAID DAY OFF	14	15	16	17	18	19	20	11	12	13	14	15	16	17							
15 - Martin L. King's Day PAID DAY OFF	21	22	23	24	25	26	27	18	19	20	21	22	23	24							
	28	29	30	31				25	26	27	28	29									
	March 2024							April 2024							April						
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S							
					1	2			1	2	3	4	5	6	8 - Teacher Work Day UNPAID DAY OFF						
1 - Teacher Work Day UNPAID DAY OFF	3	4	5	6	7	8	9	7	8	9	10	11	12	13							
20 - Teacher Work Day UNPAID DAY OFF	10	11	12	13	14	15	16	14	15	16	17	18	19	20							
25-29 - Spring Break UNPAID DAYS OFF	17	18	19	20	21	22	23	21	22	23	24	25	26	27							
	24	25	26	27	28	29	30	28	29	30											
	31																				
	May 2024							June 2024							June						
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S							
				1	2	3	4						1		24 - Last Day of Employment						
24 - Last Day of Employment	5	6	7	8	9	10	11	2	3	4	5	6	7	8	27 - Memorial Day PAID DAY OFF						
27 - Memorial Day PAID DAY OFF	12	13	14	15	16	17	18	9	10	11	12	13	14	15							
	19	20	21	22	23	24	25	16	17	18	19	20	21	22							
	26	27	28	29	30	31		23	24	25	26	27	28	29							
								30													



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET



### 2023-2024 SCHOOL CALENDAR

Elementary School Media Clerk  
185 Days - Inclement Weather Days are Scheduled Work Days

July 2023		August 2023	
<b>JULY</b>	S M T W T F S 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	<b>AUGUST</b> 14 - First Day of Employment
September 2023		October 2023	
<b>SEPTEMBER</b>	S M T W T F S 4 - Labor Day PAID DAY OFF 13 - Teacher Work Day UNPAID DAY OFF	S M T W T F S 2-4 - Teacher Work Day UNPAID DAYS OFF 26 - Professional Development/Work Day 27 - Teacher Work Day UNPAID DAY OFF	<b>OCTOBER</b>
November 2023		December 2023	
<b>NOVEMBER</b>	S M T W T F S 10 - Teacher Work Day UNPAID DAY OFF 22 - Thanksgiving Break UNPAID DAY OFF 23-24 - Thanksgiving Break PAID DAYS OFF	S M T W T F S 21 - Winter Break UNPAID DAY OFF 22, 25-26 - Winter Break PAID DAYS OFF 27-29 - Winter Break UNPAID DAYS OFF	<b>DECEMBER</b>
January 2024		February 2024	
<b>JANUARY</b>	S M T W T F S 1 - Winter Break PAID DAY OFF 2 - Teacher Work Day UNPAID DAY OFF 15 - Martin L. King's Day PAID DAY OFF	S M T W T F S 16 - Teacher Work Day UNPAID DAY OFF 19 - Presidents' Day PAID DAY OFF	<b>FEBRUARY</b>
March 2024		April 2024	
<b>MARCH</b>	S M T W T F S 1 - Teacher Work Day UNPAID DAY OFF 20 - Teacher Work Day UNPAID DAY OFF 25-29 - Spring Break UNPAID DAYS OFF	S M T W T F S 8 - Teacher Work Day UNPAID DAY OFF	<b>APRIL</b>
May 2024		June 2024	
<b>MAY</b>	S M T W T F S 24 - Last Day of Employment 27 - Memorial Day PAID DAY OFF	S M T W T F S	<b>JUNE</b>





# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET



### 2023-2024 SCHOOL CALENDAR

LPN

189 Days - Inclement Weather Days are Scheduled Work Days

July 2023		August 2023	
<b>JULY</b>	S M T W T F S 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	<b>AUGUST</b>
			7 - First Day of Employment
September 2023		October 2023	
<b>SEPTEMBER</b>	S M T W T F S 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	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	<b>OCTOBER</b>
4 - Labor Day PAID DAY OFF			24 - Teacher Work Day UNPAID DAYS OFF
13 - Teacher Work Day UNPAID DAY OFF			26-27 - Teacher Work Day UNPAID DAYS OFF
November 2023		December 2023	
<b>NOVEMBER</b>	S M T W T F S 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	S M T W T F S 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	<b>DECEMBER</b>
10 - Teacher Work Day UNPAID DAY OFF			21 - Winter Break UNPAID DAY OFF
22 - Thanksgiving Break UNPAID DAY OFF			22, 25-26 - Winter Break PAID DAYS OFF
23-24 - Thanksgiving Break PAID DAYS OFF			27-29 - Winter Break UNPAID DAYS OFF
January 2024		February 2024	
<b>JANUARY</b>	S M T W T F S 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29	<b>FEBRUARY</b>
1 - Winter Break PAID DAY OFF			16 - Teacher Work Day UNPAID DAY OFF
2 - Teacher Work Day UNPAID DAY OFF			19 - Presidents' Day PAID DAY OFF
15 - Martin L. King's Day PAID DAY OFF			
March 2024		April 2024	
<b>MARCH</b>	S M T W T F S 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	<b>APRIL</b>
1 - Teacher Work Day UNPAID DAY OFF			8 - Professional Development/Work Day
20 - Teacher Work Day UNPAID DAY OFF			
25-29 - Spring Break UNPAID DAYS OFF			
May 2024		June 2024	
<b>MAY</b>	S M T W T F S 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	<b>JUNE</b>
23 - Last Day of Employment			
27 - Memorial Day PAID DAY OFF			



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET



### 2023-2024 SCHOOL CALENDAR

#### Instructional Aide

189 Days - Inclement Weather Days are Scheduled Work Days

	July 2023							August 2023							
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	AUGUST
							1			1	2	3	4	5	
	2	3	4	5	6	7	8	6	7	8	9	10	11	12	15 - First Day of Employment
	9	10	11	12	13	14	15	13	14	15	16	17	18	19	
	16	17	18	19	20	21	22	20	21	22	23	24	25	26	
	23	24	25	26	27	28	29	27	28	29	30	31			
	30	31													
	September 2023							October 2023							
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	OCTOBER
						1	2	1	2	3	4	5	6	7	
4 - Labor Day PAID DAY OFF	3	4	5	6	7	8	9	8	9	10	11	12	13	14	24 - Professional Development/Work Days
13 - Professional Development/Work Day	10	11	12	13	14	15	16	15	16	17	18	19	20	21	26 - Professional Development/Work Day
	17	18	19	20	21	22	23	22	23	24	25	26	27	28	27 - Teacher Work Day UNPAID DAY OFF
	24	25	26	27	28	29	30	29	30	31					
	November 2023							December 2023							
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	DECEMBER
				1	2	3	4					1	2		
10 - Teacher Work Day UNPAID DAY OFF	5	6	7	8	9	10	11	3	4	5	6	7	8	9	21 - Winter Break UNPAID DAY OFF
22 - Thanksgiving Break UNPAID DAY OFF	12	13	14	15	16	17	18	10	11	12	13	14	15	16	22, 25-26 - Winter Break PAID DAYS OFF
23-24 - Thanksgiving Break PAID DAYS OFF	19	20	21	22	23	24	25	17	18	19	20	21	22	23	27-29 - Winter Break UNPAID DAYS OFF
	26	27	28	29	30			24	25	26	27	28	29	30	
								31							
	January 2024							February 2024							
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	FEBRUARY
		1	2	3	4	5	6					1	2	3	
1 - Winter Break PAID DAY OFF	7	8	9	10	11	12	13	4	5	6	7	8	9	10	16 - Teacher Work Day UNPAID DAY OFF
2 - Teacher Work Day UNPAID DAY OFF	14	15	16	17	18	19	20	11	12	13	14	15	16	17	19 - Presidents' Day PAID DAY OFF
15 - Martin L. King's Day PAID DAY OFF	21	22	23	24	25	26	27	18	19	20	21	22	23	24	
	28	29	30	31				25	26	27	28	29			
	March 2024							April 2024							
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S	APRIL
					1	2			1	2	3	4	5	6	
1 - Teacher Work Day UNPAID DAY OFF	3	4	5	6	7	8	9	7	8	9	10	11	12	13	8 - Professional Development/Work Day
20 - Professional Development/Work Day	10	11	12	13	14	15	16	14	15	16	17	18	19	20	
25-29 - Spring Break UNPAID DAYS OFF	17	18	19	20	21	22	23	21	22	23	24	25	26	27	
	24	25	26	27	28	29	30	28	29	30					
	31														
	May 2024							June 2024							
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	JUNE
				1	2	3	4							1	
23 - Last Day of Employment	5	6	7	8	9	10	11	2	3	4	5	6	7	8	
27 - Memorial Day PAID DAY OFF	12	13	14	15	16	17	18	9	10	11	12	13	14	15	
	19	20	21	22	23	24	25	16	17	18	19	20	21	22	
	26	27	28	29	30	31		23	24	25	26	27	28	29	
								30							



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET



### 2023-2024 SCHOOL CALENDAR

#### Classroom Aide

186 Days - Inclement Weather Days are Scheduled Work Days

July 2023		August 2023	
JULY	S M T W T F S	S M T W T F S	AUGUST
	2 3 4 5 6 7 8	6 7 8 9 10 11 12	15 - First Day of Employment
	9 10 11 12 13 14 15	13 14 15 16 17 18 19	
	16 17 18 19 20 21 22	20 21 22 23 24 25 26	
	23 24 25 26 27 28 29	27 28 29 30 31	
	30 31		
September 2023		October 2023	
SEPTEMBER	S M T W T F S	S M T W T F S	OCTOBER
4 - Labor Day PAID DAY OFF	3 4 5 6 7 8 9	1 2 3 4 5 6 7	2-3 - Teacher Work Day UNPAID DAYS OFF
13 - Professional Development/Work Day	10 11 12 13 14 15 16	8 9 10 11 12 13 14	4 - Professional Development/Work Day
	17 18 19 20 21 22 23	15 16 17 18 19 20 21	26 - Professional Development/Work Day
	24 25 26 27 28 29 30	22 23 24 25 26 27 28	27 - Teacher Work Day UNPAID DAY OFF
		29 30 31	
November 2023		December 2023	
NOVEMBER	S M T W T F S	S M T W T F S	DECEMBER
10 - Teacher Work Days UNPAID DAY OFF	5 6 7 8 9 10 11	3 4 5 6 7 8 9	21 - Winter Break UNPAID DAY OFF
22 - Thanksgiving Break UNPAID DAY OFF	12 13 14 15 16 17 18	10 11 12 13 14 15 16	22, 25-26 - Winter Break PAID DAYS OFF
23-24 - Thanksgiving Break PAID DAYS OFF	19 20 21 22 23 24 25	17 18 19 20 21 22 23	27-29 - Winter Break UNPAID DAYS OFF
	26 27 28 29 30	24 25 26 27 28 29 30	
		31	
January 2024		February 2024	
JANUARY	S M T W T F S	S M T W T F S	FEBRUARY
1 - Winter Break PAID DAY OFF	7 8 9 10 11 12 13	4 5 6 7 8 9 10	16 - Teacher Work Day UNPAID DAY OFF
2 - Teacher Work Day UNPAID DAY OFF	14 15 16 17 18 19 20	11 12 13 14 15 16 17	19 - Presidents' Day PAID DAY OFF
15 - Martin L. King's Day PAID DAY OFF	21 22 23 24 25 26 27	18 19 20 21 22 23 24	
	28 29 30 31	25 26 27 28 29	
March 2024		April 2024	
MARCH	S M T W T F S	S M T W T F S	APRIL
1 - Teacher Work Day UNPAID DAY OFF	3 4 5 6 7 8 9	7 8 9 10 11 12 13	8 - Teacher Work Day UNPAID DAY OFF
20 - Professional Development/Work Day	10 11 12 13 14 15 16	14 15 16 17 18 19 20	
25-29 - Spring Break UNPAID DAYS OFF	17 18 19 20 21 22 23	21 22 23 24 25 26 27	
	24 25 26 27 28 29 30	28 29 30	
	31		
May 2024		June 2024	
MAY	S M T W T F S	S M T W T F S	JUNE
23 - Last Day of Employment	5 6 7 8 9 10 11	2 3 4 5 6 7 8	
27 - Memorial Day PAID DAY OFF	12 13 14 15 16 17 18	9 10 11 12 13 14 15	
	19 20 21 22 23 24 25	16 17 18 19 20 21 22	
	26 27 28 29 30 31	23 24 25 26 27 28 29	
		30	



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET



### 2023-2024 SCHOOL CALENDAR

#### Paraprofessional

186 Days - Inclement Weather Days are Scheduled Work Days

July 2023		August 2023																																																																																																			
<b>JULY</b>	<table border="1"> <thead> <tr><th>S</th><th>M</th><th>T</th><th>W</th><th>T</th><th>F</th><th>S</th></tr> </thead> <tbody> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td>1</td></tr> <tr><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td></tr> <tr><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td></tr> <tr><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td></tr> <tr><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td></tr> <tr><td>30</td><td>31</td><td></td><td></td><td></td><td></td><td></td></tr> </tbody> </table>	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						<table border="1"> <thead> <tr><th>S</th><th>M</th><th>T</th><th>W</th><th>T</th><th>F</th><th>S</th></tr> </thead> <tbody> <tr><td></td><td></td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr> <tr><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td></tr> <tr><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td><td>18</td><td>19</td></tr> <tr><td>20</td><td>21</td><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td></tr> <tr><td>27</td><td>28</td><td>29</td><td>30</td><td>31</td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </tbody> </table>	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										<b>AUGUST</b>
S	M	T	W	T	F	S																																																																																															
						1																																																																																															
2	3	4	5	6	7	8																																																																																															
9	10	11	12	13	14	15																																																																																															
16	17	18	19	20	21	22																																																																																															
23	24	25	26	27	28	29																																																																																															
30	31																																																																																																				
S	M	T	W	T	F	S																																																																																															
		1	2	3	4	5																																																																																															
6	7	8	9	10	11	12																																																																																															
13	14	15	16	17	18	19																																																																																															
20	21	22	23	24	25	26																																																																																															
27	28	29	30	31																																																																																																	
		15 - First Day of Employment																																																																																																			
September 2023		October 2023																																																																																																			
<b>SEPTEMBER</b>	<table border="1"> <thead> <tr><th>S</th><th>M</th><th>T</th><th>W</th><th>T</th><th>F</th><th>S</th></tr> </thead> <tbody> <tr><td></td><td></td><td></td><td></td><td></td><td>1</td><td>2</td></tr> <tr><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td></tr> <tr><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td></tr> <tr><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td></tr> <tr><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td><td>30</td></tr> </tbody> </table>	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	<table border="1"> <thead> <tr><th>S</th><th>M</th><th>T</th><th>W</th><th>T</th><th>F</th><th>S</th></tr> </thead> <tbody> <tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td></tr> <tr><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td></tr> <tr><td>15</td><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td></tr> <tr><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td></tr> <tr><td>29</td><td>30</td><td>31</td><td></td><td></td><td></td><td></td></tr> </tbody> </table>	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					<b>OCTOBER</b>														
S	M	T	W	T	F	S																																																																																															
					1	2																																																																																															
3	4	5	6	7	8	9																																																																																															
10	11	12	13	14	15	16																																																																																															
17	18	19	20	21	22	23																																																																																															
24	25	26	27	28	29	30																																																																																															
S	M	T	W	T	F	S																																																																																															
1	2	3	4	5	6	7																																																																																															
8	9	10	11	12	13	14																																																																																															
15	16	17	18	19	20	21																																																																																															
22	23	24	25	26	27	28																																																																																															
29	30	31																																																																																																			
4 - Labor Day PAID DAY OFF		2-3 - Teacher Work Day UNPAID DAYS OFF																																																																																																			
13 - Professional Development/Work Day		4 - Professional Development/Work Day																																																																																																			
		26 - Professional Development/Work Day																																																																																																			
		27 - Teacher Work Day UNPAID DAY OFF																																																																																																			
November 2023		December 2023																																																																																																			
<b>NOVEMBER</b>	<table border="1"> <thead> <tr><th>S</th><th>M</th><th>T</th><th>W</th><th>T</th><th>F</th><th>S</th></tr> </thead> <tbody> <tr><td></td><td></td><td></td><td>1</td><td>2</td><td>3</td><td>4</td></tr> <tr><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td></tr> <tr><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td><td>18</td></tr> <tr><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td><td>24</td><td>25</td></tr> <tr><td>26</td><td>27</td><td>28</td><td>29</td><td>30</td><td></td><td></td></tr> </tbody> </table>	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			<table border="1"> <thead> <tr><th>S</th><th>M</th><th>T</th><th>W</th><th>T</th><th>F</th><th>S</th></tr> </thead> <tbody> <tr><td></td><td></td><td></td><td></td><td></td><td>1</td><td>2</td></tr> <tr><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td></tr> <tr><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td></tr> <tr><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td></tr> <tr><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td><td>30</td></tr> <tr><td>31</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </tbody> </table>	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							<b>DECEMBER</b>							
S	M	T	W	T	F	S																																																																																															
			1	2	3	4																																																																																															
5	6	7	8	9	10	11																																																																																															
12	13	14	15	16	17	18																																																																																															
19	20	21	22	23	24	25																																																																																															
26	27	28	29	30																																																																																																	
S	M	T	W	T	F	S																																																																																															
					1	2																																																																																															
3	4	5	6	7	8	9																																																																																															
10	11	12	13	14	15	16																																																																																															
17	18	19	20	21	22	23																																																																																															
24	25	26	27	28	29	30																																																																																															
31																																																																																																					
10 - Teacher Work Day UNPAID DAY OFF		21 - Winter Break UNPAID DAY OFF																																																																																																			
22 - Thanksgiving Break UNPAID DAY OFF		22, 25-26 - Winter Break PAID DAYS OFF																																																																																																			
23-24 - Thanksgiving Break PAID DAYS OFF		27-29 - Winter Break UNPAID DAYS OFF																																																																																																			
January 2024		February 2024																																																																																																			
<b>JANUARY</b>	<table border="1"> <thead> <tr><th>S</th><th>M</th><th>T</th><th>W</th><th>T</th><th>F</th><th>S</th></tr> </thead> <tbody> <tr><td></td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td></tr> <tr><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td></tr> <tr><td>14</td><td>15</td><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td></tr> <tr><td>21</td><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td></tr> <tr><td>28</td><td>29</td><td>30</td><td>31</td><td></td><td></td><td></td></tr> </tbody> </table>	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				<table border="1"> <thead> <tr><th>S</th><th>M</th><th>T</th><th>W</th><th>T</th><th>F</th><th>S</th></tr> </thead> <tbody> <tr><td></td><td></td><td></td><td></td><td>1</td><td>2</td><td>3</td></tr> <tr><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td></tr> <tr><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td></tr> <tr><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td><td>24</td></tr> <tr><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td><td></td><td></td></tr> </tbody> </table>	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			<b>FEBRUARY</b>														
S	M	T	W	T	F	S																																																																																															
	1	2	3	4	5	6																																																																																															
7	8	9	10	11	12	13																																																																																															
14	15	16	17	18	19	20																																																																																															
21	22	23	24	25	26	27																																																																																															
28	29	30	31																																																																																																		
S	M	T	W	T	F	S																																																																																															
				1	2	3																																																																																															
4	5	6	7	8	9	10																																																																																															
11	12	13	14	15	16	17																																																																																															
18	19	20	21	22	23	24																																																																																															
25	26	27	28	29																																																																																																	
1 - Winter Break PAID DAY OFF		16 - Teacher Work Day UNPAID DAY OFF																																																																																																			
2 - Teacher Work Day UNPAID DAY OFF		19 - Presidents' Day PAID DAY OFF																																																																																																			
15 - Martin L. King's Day PAID DAY OFF																																																																																																					
March 2024		April 2024																																																																																																			
<b>MARCH</b>	<table border="1"> <thead> <tr><th>S</th><th>M</th><th>T</th><th>W</th><th>T</th><th>F</th><th>S</th></tr> </thead> <tbody> <tr><td></td><td></td><td></td><td></td><td>1</td><td>2</td><td></td></tr> <tr><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td></tr> <tr><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td></tr> <tr><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td></tr> <tr><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td><td>30</td></tr> <tr><td>31</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </tbody> </table>	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							<table border="1"> <thead> <tr><th>S</th><th>M</th><th>T</th><th>W</th><th>T</th><th>F</th><th>S</th></tr> </thead> <tbody> <tr><td></td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td></tr> <tr><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td></tr> <tr><td>14</td><td>15</td><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td></tr> <tr><td>21</td><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td></tr> <tr><td>28</td><td>29</td><td>30</td><td></td><td></td><td></td><td></td></tr> </tbody> </table>	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					<b>APRIL</b>							
S	M	T	W	T	F	S																																																																																															
				1	2																																																																																																
3	4	5	6	7	8	9																																																																																															
10	11	12	13	14	15	16																																																																																															
17	18	19	20	21	22	23																																																																																															
24	25	26	27	28	29	30																																																																																															
31																																																																																																					
S	M	T	W	T	F	S																																																																																															
	1	2	3	4	5	6																																																																																															
7	8	9	10	11	12	13																																																																																															
14	15	16	17	18	19	20																																																																																															
21	22	23	24	25	26	27																																																																																															
28	29	30																																																																																																			
1 - Teacher Work Day UNPAID DAY OFF		8 - Teacher Work Day UNPAID DAY OFF																																																																																																			
20 - Professional Development/Work Day																																																																																																					
25-29 - Spring Break UNPAID DAYS OFF																																																																																																					
May 2024		June 2024																																																																																																			
<b>MAY</b>	<table border="1"> <thead> <tr><th>S</th><th>M</th><th>T</th><th>W</th><th>T</th><th>F</th><th>S</th></tr> </thead> <tbody> <tr><td></td><td></td><td></td><td>1</td><td>2</td><td>3</td><td>4</td></tr> <tr><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td></tr> <tr><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td><td>18</td></tr> <tr><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td><td>24</td><td>25</td></tr> <tr><td>26</td><td>27</td><td>28</td><td>29</td><td>30</td><td>31</td><td></td></tr> </tbody> </table>	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		<table border="1"> <thead> <tr><th>S</th><th>M</th><th>T</th><th>W</th><th>T</th><th>F</th><th>S</th></tr> </thead> <tbody> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td>1</td></tr> <tr><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td></tr> <tr><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td></tr> <tr><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td></tr> <tr><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td></tr> <tr><td>30</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </tbody> </table>	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							<b>JUNE</b>							
S	M	T	W	T	F	S																																																																																															
			1	2	3	4																																																																																															
5	6	7	8	9	10	11																																																																																															
12	13	14	15	16	17	18																																																																																															
19	20	21	22	23	24	25																																																																																															
26	27	28	29	30	31																																																																																																
S	M	T	W	T	F	S																																																																																															
						1																																																																																															
2	3	4	5	6	7	8																																																																																															
9	10	11	12	13	14	15																																																																																															
16	17	18	19	20	21	22																																																																																															
23	24	25	26	27	28	29																																																																																															
30																																																																																																					
23 - Last Day of Employment																																																																																																					
27 - Memorial Day PAID DAY OFF																																																																																																					





# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET



### 2023-2024 SCHOOL CALENDAR

CPS TV

218 Days - Inclement Weather Days are Scheduled Work Days

July 2023		August 2023	
<b>JULY</b>	S M T W T F S 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	<b>AUGUST</b> 1 - First Day of Employment
September 2023		October 2023	
<b>SEPTEMBER</b>	S M T W T F S 4 - Labor 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	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	<b>OCTOBER</b>
November 2023		December 2023	
<b>NOVEMBER</b>	S M T W T F S 22 - Thanksgiving Break UNPAID DAY OFF 23 - Thanksgiving Break PAID DAY OFF 24 - Thanksgiving Break UNPAID DAY OFF 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	S M T W T F S 31 - Winter Break UNPAID DAYS OFF 25 - Winter Break PAID DAY OFF 26-29 - Winter Break UNPAID DAYS OFF 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	<b>DECEMBER</b>
January 2024		February 2024	
<b>JANUARY</b>	S M T W T F S 1 - Winter Break UNPAID DAY OFF 15 - Martin L. King's Day UNPAID DAY OFF 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 18 - President's Day PAID DAY OFF 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29	<b>FEBRUARY</b>
March 2024		April 2024	
<b>MARCH</b>	S M T W T F S 25-29 - Spring Break UNPAID DAYS OFF 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	<b>APRIL</b>
May 2024		June 2024	
<b>MAY</b>	S M T W T F S 27 - Memorial Day UNPAID DAY OFF 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 19 - Juneteenth PAID DAY OFF 24 - Last Day of Employment 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	<b>JUNE</b>



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET



### 2023-2024 SCHOOL CALENDAR

#### Nutrition Services

186 Days - Inclement Weather Days are Scheduled Work Days

	July 2023							August 2023							August								
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S		
							1			1	2	3	4	5									
	2	3	4	5	6	7	8	6	7	8	9	10	11	12	15 - First Day of Employment/Prof Dev Day								
	9	10	11	12	13	14	15	13	14	15	16	17	18	19	18 - UNPAID DAY OFF								
	16	17	18	19	20	21	22	20	21	22	23	24	25	26									
	23	24	25	26	27	28	29	27	28	29	30	31											
	30	31																					
SEPTEMBER	September 2023							October 2023							OCTOBER								
	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S		
						1	2	1	2	3	4	5	6	7									
4 - Labor Day PAID DAY OFF	3	4	5	6	7	8	9	8	9	10	11	12	13	14	2 - Teacher Work Day UNPAID DAY OFF								
13 - Teacher Work Day UNPAID DAY OFF	10	11	12	13	14	15	16	15	16	17	18	19	20	21	3-4 - Professional Development/Work Days								
	17	18	19	20	21	22	23	22	23	24	25	26	27	28	26 - Professional Development/Work Day								
	24	25	26	27	28	29	30	29	30	31					27 - Teacher Work Day UNPAID DAY OFF								
NOVEMBER	November 2023							December 2023							DECEMBER								
	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S		
					1	2	3	4					1	2									
10 - Teacher Work Day UNPAID DAY OFF	5	6	7	8	9	10	11	3	4	5	6	7	8	9	21 - Winter Break UNPAID DAY OFF								
22 - Thanksgiving Break UNPAID DAY OFF	12	13	14	15	16	17	18	10	11	12	13	14	15	16	22, 25-26 - Winter Break PAID DAYS OFF								
23-24 - Thanksgiving Break PAID DAYS OFF	19	20	21	22	23	24	25	17	18	19	20	21	22	23	27-29 - Winter Break UNPAID DAYS OFF								
	26	27	28	29	30			24	25	26	27	28	29	30									
								31															
JANUARY	January 2024							February 2024							FEBRUARY								
	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S		
			1	2	3	4	5	6					1	2	3								
1 - Winter Break PAID DAY OFF	7	8	9	10	11	12	13	4	5	6	7	8	9	10	16 - Teacher Work Day UNPAID DAY OFF								
2 - Professional Development/Work Day	14	15	16	17	18	19	20	11	12	13	14	15	16	17	19 - Presidents' Day PAID DAY OFF								
15 - Martin L. King's Day PAID DAY OFF	21	22	23	24	25	26	27	18	19	20	21	22	23	24									
	28	29	30	31				25	26	27	28	29											
MARCH	March 2024							April 2024							APRIL								
	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S		
						1	2			1	2	3	4	5	6								
1 - Teacher Work Day UNPAID DAY OFF	3	4	5	6	7	8	9	7	8	9	10	11	12	13	8 - Teacher Work Day UNPAID DAY OFF								
20 - Teacher Work Day UNPAID DAY OFF	10	11	12	13	14	15	16	14	15	16	17	18	19	20									
25-29 - Spring Break UNPAID DAYS OFF	17	18	19	20	21	22	23	21	22	23	24	25	26	27									
	24	25	26	27	28	29	30	28	29	30													
	31																						
MAY	May 2024							June 2024							JUNE								
	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S		
					1	2	3	4						1									
24 - Last Day of Employment/Prof Dev Day	5	6	7	8	9	10	11	2	3	4	5	6	7	8									
27 - Memorial Day PAID DAY OFF	12	13	14	15	16	17	18	9	10	11	12	13	14	15									
	19	20	21	22	23	24	25	16	17	18	19	20	21	22									
	26	27	28	29	30	31		23	24	25	26	27	28	29									
								30															





# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET



### 2023-2024 SCHOOL CALENDAR

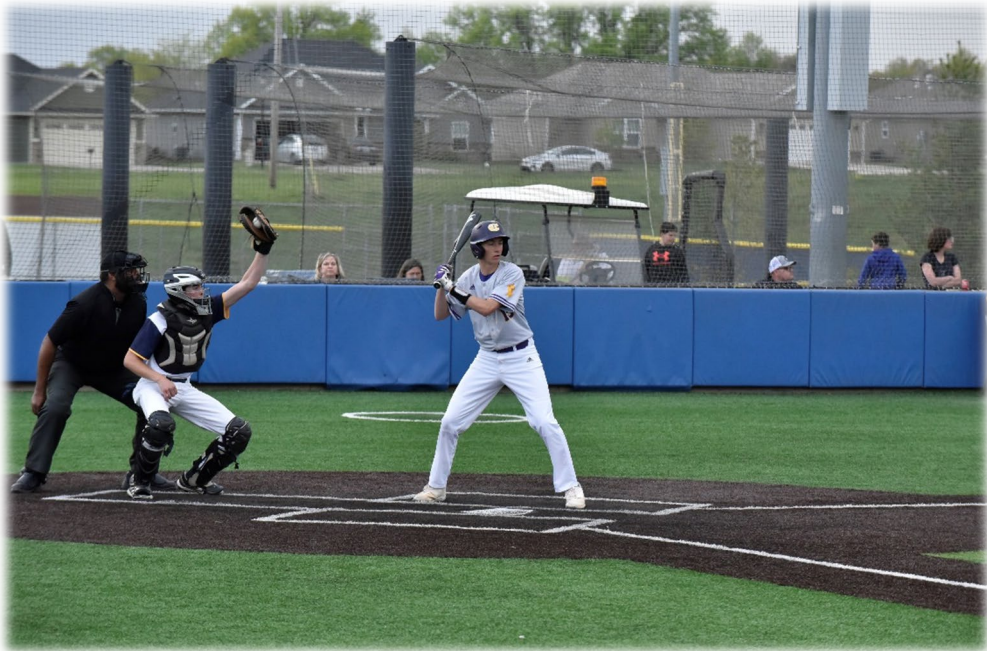
Adult Learning Center

190 Days - Inclement Weather Days are Scheduled Work Days

July 2023		August 2023	
<b>JULY</b>	S M T W T F S 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	<b>AUGUST</b>
		1-3 - Professional Development Days 4, 7-11, 14 - UNPAID DAYS OFF 15 - First Day of Employment	
September 2023		October 2023	
<b>SEPTEMBER</b>	S M T W T F S 4 - Labor 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	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	<b>OCTOBER</b>
November 2023		December 2023	
<b>NOVEMBER</b>	S M T W T F S 22 - Thanksgiving Break UNPAID DAY OFF 23 - Thanksgiving Break PAID DAY OFF 24 - Thanksgiving Break UNPAID DAY OFF 26 27 28 29 30	S M T W T F S 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	<b>DECEMBER</b>
		21-22 - Winter Break UNPAID DAYS OFF 25 - Winter Break PAID DAY OFF 26-29 - Winter Break UNPAID DAYS OFF	
January 2024		February 2024	
<b>JANUARY</b>	S M T W T F S 1 - Winter Break UNPAID DAY OFF 15 - Martin L. King's Day UNPAID DAY OFF 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29	<b>FEBRUARY</b>
		18 - Presidents' Day PAID DAY OFF	
March 2024		April 2024	
<b>MARCH</b>	S M T W T F S 25-29 - Spring Break UNPAID DAYS OFF 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	<b>APRIL</b>
May 2024		June 2024	
<b>MAY</b>	S M T W T F S 23 - Last Day of Employment 27 - Memorial Day UNPAID DAY OFF 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	<b>JUNE</b>



# Supplemental





## COLUMBIA PUBLIC SCHOOLS

---

### 2023-24 BUDGET





**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**OPERATIONAL GRANTS BY FUND**

Approved by Budget Adoption for 2023-24

	Revenue <u>Object</u>	<u>Fund Impacted by Operational Grant Funding</u>				
		<u>Incidental</u>	<u>Teachers</u>	<u>Capital</u>	<u>Adult Ed</u>	<u>Grant</u>
Adult Basic Education	5436, 5337					X
ARP - Elementary and Secondary School Emergency Relief Fund (ESSER III)	5422	X	X	X		
CRRSA - Elementary and Secondary School Emergency Relief Fund (ESSER II)	5423	X	X	X		
CARES - Elementary and Secondary School Emergency Relief Fund (ESSER)	5424	X	X	X		
CARES - Governor's Emergency Relief Fund (GEER)	5425	X				
Coronavirus Relief Fund (CRF)	5428	X	X			
Child Care Development	5472					X
Early Childhood Special Education	5314, 5442	X	X			
Moving on Together (MOT)	5397					X
National School Lunch Program Equipment Grant	5444			X		
Special Education Part B Entitlement	5441	X	X			
Title I - Improving Academic Achievement of the Disadvantaged	5451	X	X			
Title II A - Improving Teacher Quality	5465	X	X			
Perkins Basic Grant, Career Education	5427	X	X			
Title III - English Language Learners	5462					X
Title IV - Student Support & Academic Enrichment	5461	X				X
State Career and Technical Education	5332	X	X	X		
Vocational Enhancement & 50/50 Grants	5359			X		X

Many grants are provided through state and federal sources as ongoing funding for specific supports and programs for students. Those listed on this page are considered crucial and significant to continuance of these programs and supports and are, therefore, approved for application and included in the budget annually.



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

#### NUTRITION SERVICES MEAL PRICES FOR 2023-24

Effective July 1, 2011, Section 205 of the Healthy Hunger-Free Kids Act of 2010 requires Local Education Agencies (LEAs) participating in the National School Lunch Program to provide the same level of support for lunches served to paid students as for students eligible for free or reduced-price lunches. The act directs LEAs that currently charge less than a free meal reimbursement rate minus the paid meal reimbursement rate to gradually increase their prices over time until they meet the requirement. Schools may choose to cover the difference in revenue with non-Federal funds instead of raising paid prices. This provision was created to help ensure schools have funding available to support serving nutritious meals.

Each April, USDA Food Nutrition Service (FNS) issue a memo (SP 11-2023) indicating that only school food authorities that had a negative balance in the non-profit school food service account will be required to establish prices for paid lunches according to the Paid Lunch Equity (PLE) provision in section 12(p) of the Richard B. Russell National School Lunch Act, 42 U.S.C. 1760(p) and implemented in national School Lunch Program regulations 7CFR 210.14(e). The memo also serves to remind LEAs that for SY 2023-24, LEAs which, on a weighted average, charged less than \$3.56 for paid lunches in SY 2022-23 are required to adjust their weighted average lunch price or add non-federal funds to the non-profit food service account. The amount increase per meal will be calculated using 2 percent plus 2.64 percent, or 4.64 percent total. SFAs are reminded that they must use their unrounded adjusted average paid lunch price requirement from SY 2022-2023 when calculating the weighted average paid lunch price increase for SY 2023-24. This results in a required 5-10 cent meal price increase at a minimum for Columbia Public Schools for 2023-24.

Columbia Public Schools was under a Covid-19 relief waiver that allowed for an increased reimbursement for free meals and allowed all students in the district to eat free during the 2020-21 and 2021-22 regular term, ending May 26, 2022. Therefore, historical reimbursement rates were not consistent with usual rates. Currently the waiver has not been renewed for the 2022-23 SY. The estimated difference between the full price reimbursement rate for lunch (\$.87) and the free reimbursement rate for lunch (\$4.43) would be \$3.56. Current meal prices are \$2.95 for grades Pre-K-5 and \$3.15 for grades 6-12 with an average price difference of \$ .51.

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

#### 2021-2022 Meal Counts



Full Price Lunches	11,239
Reimbursable Reduced-Price Lunches	685
Reimbursable Free Lunches	1,855,495
Full Price Breakfast	2,566
Reimbursable Reduced-Price Breakfast Basic	55
Reimbursable Reduced-Price Breakfast Severe	196
Reimbursable Free Price Breakfast Basic	106,759
Reimbursable Free Price Breakfast Severe	806,050
Total Student Meals Served	<u>2,783,045</u>





**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

The meal count decreased by 43,710

Adult Lunches	179
Adult Breakfast	0
Total Adult Meals Served	179

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

- Alpha Hart Lewis Elementary School
- West Boulevard Elementary School
- Benton Elementary School
- Frederick Douglass High School



**Annual Meal Pricing Authorization**

	2020-21	2021-22	2022-23	2023-2024
Federal free lunch reimbursement	\$3.54	\$4.32	\$4.43	\$4.60 Est.
Reduced price lunch reimbursement	\$3.14	N/A	\$4.03	\$4.07 Est.
Paid reimbursement	\$ .43	N/A	\$ .87	\$ .87 Est.
<b>Federal breakfast reimbursement</b>	<b><u>Free/Reduced</u></b>	<b><u>Free/Reduced</u></b>	<b><u>Free/Reduced</u></b>	<b><u>Free/Reduced</u></b>
• Non-severe need schools	\$1.84/\$1.54	\$2.46	\$2.26/\$1.96	\$2.30/\$2.00 Est.
• Severe need schools	\$2.20/\$1.90	\$0.00	\$2.67/\$2.37	\$2.71/\$2.41 Est.
<b>District charges for paid meals are:</b>				
• Elementary student	\$2.80	\$2.95	\$2.95	\$3.00
• Secondary student	\$3.00	\$3.15	\$3.15	\$3.20
• Adult lunch	\$3.75	\$3.90	\$3.90	\$4.45
<b>Breakfast prices</b>				
• Students	\$1.85	\$2.00	\$2.00	\$2.10
• Adults	\$2.25	\$2.40	\$2.40	\$2.70

The current 2023-24 meal price recommendations are to raise lunch 5 cents for full price lunch and raise breakfast by 10 cents, while also increasing adult meals by 30 cents to meet USDA adult meal expectations. New meal prices would reflect as follows:

- Reduce-price lunch remains \$.40
- Full-price lunch changes grades K-5 to \$3.00
- Full-price lunch changes grades 6-12 to \$3.20
- Adult lunch \$4.45

- Reduced-price breakfast remains \$.30
- Full-price breakfast changes to \$2.10
- Adult breakfast \$2.70





**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

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

	<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Budget 2022-23</u>	<u>Projected Actual 2022-23</u>	<u>Budget 2023-24</u>
<b>Projected Beginning Fund Balance</b>	\$ 6,673,595	\$ 8,186,053	\$ 9,431,624	\$ 9,934,416	\$ 10,376,576	\$ 13,441,740	\$ 16,440,729
<b>Revenue</b>							
Plan Payments	\$ 29,545,702	\$ 30,501,181	\$ 28,627,725	\$ 30,479,425	\$ 31,910,000	\$ 33,768,635	\$ 34,415,000
Interest Income	270,084	182,103	35,864	44,047	30,300	541,000	560,000
Federal Program Reimb	149,295	126,452	-	-	65,000	55,968	60,000
Total Program Revenue	<u>\$ 29,965,081</u>	<u>\$ 30,809,736</u>	<u>\$ 28,663,589</u>	<u>\$ 30,523,472</u>	<u>\$ 32,005,300</u>	<u>\$ 34,365,603</u>	<u>\$ 35,035,000</u>
<b>Expenditure</b>							
Salaries	\$ 232,845	\$ 227,433	\$ 202,935	\$ 226,867	\$ 235,839	\$ 268,488	\$ 277,869
Employee Benefits	70,347	71,918	68,478	95,049	60,422	72,126	\$ 77,129
Services/Supplies	28,149,431	29,264,814	27,889,384	29,759,396	28,643,875	31,026,000	31,348,850
Total Expenditures	<u>\$ 28,452,623</u>	<u>\$ 29,564,165</u>	<u>\$ 28,160,797</u>	<u>\$ 30,081,312</u>	<u>\$ 28,940,136</u>	<u>\$ 31,366,614</u>	<u>\$ 31,703,848</u>
Excess or Deficit	\$ 1,512,458	\$ 1,245,571	\$ 502,792	\$ 442,160	\$ 3,065,164	\$ 2,998,989	\$ 3,331,152
<b>Projected Ending Fund Balance</b>	\$ 8,186,053	\$ 9,431,624	\$ 9,934,416	\$ 10,376,576	\$ 13,441,740	\$ 16,440,729	\$ 19,771,881

<b>Program Data:</b>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2022-23</u>	<u>2023-24</u>
FTE	4.00	4.00	3.00	3.00	4.00	4.00	4.00

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





**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**



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

	<u>Actual</u> <u>2018-19</u>	<u>Actual</u> <u>2019-20</u>	<u>Actual</u> <u>2020-21</u>	<u>Actual</u> <u>2021-22</u>	<u>Budget</u> <u>2022-23</u>	<u>Projected</u> <u>Actual</u> <u>2022-23</u>	<u>Budget</u> <u>2023-24</u>
<b>Projected Beginning Fund Balance</b>	\$ 4,477,970	\$ 5,046,686	\$ 5,368,121	\$ 6,551,761	\$ 7,661,586	\$ 7,661,586	\$ 9,730,009
<b>Revenue</b>							
Plan Payments	\$ 26,375,714	\$ 27,238,550	\$ 26,889,641	\$ 28,695,819	\$ 28,560,000	\$ 30,223,635	\$ 30,815,000
Interest Income	201,490	123,471	21,705	30,265	15,300	441,000	455,000
Federal Program Reimb	149,295	126,452	-	-	65,000	55,968	60,000
Total Program Revenue	<u>\$ 26,726,499</u>	<u>\$ 27,488,473</u>	<u>\$ 26,911,346</u>	<u>\$ 28,726,084</u>	<u>\$ 28,640,300</u>	<u>\$ 30,720,603</u>	<u>\$ 31,330,000</u>
<b>Expenditure</b>							
Salaries	\$ 100,972	\$ 95,564	\$ 82,435	\$ 83,950	\$ 87,205	\$ 120,155	\$ 124,345
Employee Benefits	32,944	37,155	37,567	56,970	21,355	32,025	36,211
Services/Supplies	26,023,867	27,034,319	25,607,704	27,475,339	26,023,750	28,500,000	28,665,000
Total Expenditures	<u>\$ 26,157,783</u>	<u>\$ 27,167,038</u>	<u>\$ 25,727,706</u>	<u>\$ 27,616,259</u>	<u>\$ 26,132,310</u>	<u>\$ 28,652,180</u>	<u>\$ 28,825,556</u>
Excess or Deficit	\$ 568,716	\$ 321,435	\$ 1,183,640	\$ 1,109,825	\$ 2,507,990	\$ 2,068,423	\$ 2,504,444
<b>Projected Ending Fund Balance</b>	\$ 5,046,686	\$ 5,368,121	\$ 6,551,761	\$ 7,661,586	\$ 10,169,576	\$ 9,730,009	\$ 12,234,453

<b>Program Data:</b>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2022-23</u>	<u>2023-24</u>
FTE supporting program	2.00	2.00	1.50	1.50	2.00	2.00	2.00
<b>Number Covered</b>							
Full Time Employees	2,533	2,657	2,845	2,719	2,744	2,688	2,700
Part Time Employees	44	22	24	22	22	22	22
Retirees	431	280	343	277	277	281	281
Dependents	1,049	1,084	929	1,110	1,115	1,018	1,018
Cost of Employee Assistance Program	\$ 67,104	\$ 72,696	\$ 72,696	\$ 84,978	\$ 84,978	\$ 84,978	\$ 84,978
Cost of Stop Loss Coverage	\$ 1,192,304	\$ 1,275,667	\$ 1,315,407	\$ 1,393,391	\$ 1,450,000	\$ 1,408,265	\$ 1,450,000
Annual Amount of Stop Loss	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
Healthcare Reform Fees	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
<b>Portion of Plan Payment Revenue from Employees who Purchase</b>							
Supplemental Life Insurance	\$ 63,631	\$ 62,479	\$ 65,387	\$ 93,697	\$ 95,000	\$ 128,000	\$ 134,000
Short or Long Term Disability	\$ 193,552	\$ 216,222	\$ 259,309	\$ 264,229	\$ 260,000	\$ 280,000	\$ 285,000
Voluntary Vision	\$ 116,158	\$ 126,419	\$ 140,690	\$ 153,717	\$ 160,000	\$ 165,000	\$ 167,500



**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**



**EMPLOYEE BENEFITS**  
**Dental - Fund 87**

	<u>Actual</u> <u>2018-19</u>	<u>Actual</u> <u>2019-20</u>	<u>Actual</u> <u>2020-21</u>	<u>Actual</u> <u>2021-22</u>	<u>Budget</u> <u>2022-23</u>	<u>Projected</u> <u>Actual</u> <u>2022-23</u>	<u>Budget</u> <u>2023-24</u>
<b>Projected Beginning Fund Balance</b>	\$ 123,970	\$ 201,954	\$ 526,715	\$ 735,356	\$ 1,051,761	\$ 1,203,805	\$ 1,494,908
<b>Revenue</b>							
Plan Payments	\$ 1,727,886	\$ 1,755,980	\$ 1,738,084	\$ 1,769,371	\$ 1,800,000	\$ 1,795,000	\$ 1,800,000
Interest Income	11,053	8,188	3,757	7,740	5,000	55,000	60,000
Total Program Revenue	<u>\$ 1,738,939</u>	<u>\$ 1,764,168</u>	<u>\$ 1,741,841</u>	<u>\$ 1,777,111</u>	<u>\$ 1,805,000</u>	<u>\$ 1,850,000</u>	<u>\$ 1,860,000</u>
<b>Expenditure</b>							
Salaries	\$ 5,998	\$ 11,266	\$ 4,685	\$ 6,474	\$ 6,733	\$ 6,703	\$ 6,937
Employee Benefits	1,785	1,808	807	1,802	1,848	1,894	1,931
Services/Supplies	1,653,172	1,426,333	1,527,708	1,452,430	1,644,375	1,550,300	1,650,350
Total Expenditures	<u>\$ 1,660,955</u>	<u>\$ 1,439,407</u>	<u>\$ 1,533,200</u>	<u>\$ 1,460,706</u>	<u>\$ 1,652,956</u>	<u>\$ 1,558,897</u>	<u>\$ 1,659,218</u>
Excess or Deficit	\$ 77,984	\$ 324,761	\$ 208,641	\$ 316,405	\$ 152,044	\$ 291,103	\$ 200,782
<b>Projected Ending Fund Balance</b>	\$ 201,954	\$ 526,715	\$ 735,356	\$ 1,051,761	\$ 1,203,805	\$ 1,494,908	\$ 1,695,690

<b>Program Data:</b>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2022-23</u>	<u>2023-24</u>
FTE supporting program	0.10	0.10	0.05	0.05	0.10	0.10	0.10
<b>Number Covered</b>							
Employees (Full and PT)	2,136	2,656	2,738	2,743	2,719	2,759	2,759
Retirees	722	737	1,016	1,066	778	796	796
Dependents	722	1,556	1,302	1,307	1,598	1,296	1,296

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



**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**



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

	<u>Actual</u> <u>2018-19</u>	<u>Actual</u> <u>2019-20</u>	<u>Actual</u> <u>2020-21</u>	<u>Actual</u> <u>2021-22</u>	<u>Budget</u> <u>2022-23</u>	<u>Projected</u> <u>Actual</u> <u>2022-23</u>	<u>Budget</u> <u>2023-24</u>
<b>Projected Beginning Fund Balance</b>	\$ 2,071,655	\$ 2,937,413	\$ 3,536,788	\$ 2,647,299	\$ 1,663,229	\$ 2,068,359	\$ 2,707,822
<b>Revenue</b>							
Plan Payments	\$ 1,442,102	\$ 1,506,651	\$ -	\$ 14,235	\$ 1,550,000	\$ 1,750,000	\$ 1,800,000
Interest Income	57,541	50,444	10,402	6,042	10,000	45,000	45,000
Total Program Revenue	<u>\$ 1,499,643</u>	<u>\$ 1,557,095</u>	<u>\$ 10,402</u>	<u>\$ 20,277</u>	<u>\$ 1,560,000</u>	<u>\$ 1,795,000</u>	<u>\$ 1,845,000</u>
<b>Expenditure</b>							
Salaries	\$ 125,875	\$ 120,603	\$ 115,815	\$ 136,443	\$ 141,901	\$ 141,630	\$ 146,587
Employee Benefits	35,618	32,955	30,104	36,277	37,219	38,207	38,987
Services/Supplies	472,392	804,162	753,972	831,627	975,750	975,700	1,033,500
Total Expenditures	<u>\$ 633,885</u>	<u>\$ 957,720</u>	<u>\$ 899,891</u>	<u>\$ 1,004,347</u>	<u>\$ 1,154,870</u>	<u>\$ 1,155,537</u>	<u>\$ 1,219,074</u>
Excess or Deficit	\$ 865,758	\$ 599,375	\$ (889,489)	\$ (984,070)	\$ 405,130	\$ 639,463	\$ 625,926
<b>Projected Ending Fund Balance</b>	\$ 2,937,413	\$ 3,536,788	\$ 2,647,299	\$ 1,663,229	\$ 2,068,359	\$ 2,707,822	\$ 3,333,748

<b>Program Data:</b>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2022-23</u>	<u>2023-24</u>
FTE supporting program	1.90	1.90	1.45	1.45	1.90	1.90	1.90
Cost of Stop Loss Coverage	\$ 87,673	\$ 94,103	\$ 94,103	\$ 101,497	\$ 101,497	\$ 101,497	\$ 101,719
Annual Amount of Stop Loss	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000

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



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

### Board of Education Paid Employee Benefits

<b>Per Participant:</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
<u>Retirement:</u>										
Teachers	14.50%	14.50%	14.50%	14.50%	14.50%	14.50%	14.50%	14.50%	14.50%	14.50%
Increase from prior year	-	-	-	-	-	-	-	-	-	-
Non-teachers (non-teachers also pay FICA)	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%
Increase from prior year	-	-	-	-	-	-	-	-	-	-
Section 218 (Certificated staff in non-certificated roles)	9.67%	9.67%	9.67%	9.67%	9.67%	9.67%	9.67%	9.67%	9.67%	9.67%
Increase from prior year	-	-	-	-	-	-	-	-	-	-
FICA - Social Security	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%
<u>Medical - Basic Plan (monthly avg fiscal year)</u>	\$ 498	\$ 554	\$ 611	\$ 641	\$ 658	\$ 663	\$ 663	\$ 663	\$ 663	\$ 663
Increase (monthly) from prior year	\$ 18	\$ 56	\$ 57	\$ 31	\$ 17	\$ 5	\$ -	\$ -	\$ -	\$ -
January Rate	\$ 516	\$ 591	\$ 630	\$ 652	\$ 663	\$ 663	\$ 663	\$ 663	\$ 7,956	\$ 7,956
<u>Medical - Plus Plan (high ded) (monthly avg fiscal year)</u>	\$ 448	\$ 504	\$ 559	\$ 587	\$ 602	\$ 607	\$ 607	\$ 607	\$ 607	\$ 607
Increase from prior year	\$ 18	\$ 56	\$ 55	\$ 28	\$ 16	\$ 5	\$ -	\$ -	\$ -	\$ -
January Rate	\$ 466	\$ 541	\$ 576	\$ 597	\$ 607	\$ 607	\$ 607	\$ 607	\$ 7,284	\$ 7,284
<u>Board Contribution to Health Savings Account</u>	\$ 50	\$ 50	\$ 54	\$ 56	\$ 56	\$ 56	\$ 56	\$ 56	\$ 56	\$ 56
Increase from prior year	\$ -	\$ -	\$ 4	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(the Board contributes an amount equal to the difference in annual cost between the Basic and Plus Plan to Plus Plan participants)										
<u>Dental (monthly)</u>	\$ 27	\$ 31	\$ 31	\$ 31	\$ 31	\$ 31	\$ 31	\$ 31	\$ 31	\$ 31
Increase from prior year	\$ 2	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Life &amp; ADD (per \$1000 to 2016, per month after)</u>	\$ 0.18	\$ 0.09	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50
Increase from prior year	\$ -	\$ (0.09)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
The Board of Education provides \$25k in coverage for full time employees										
<u>Administrative Fees Flexible Benefits Plan</u>	\$ 2.15	\$ 2.15	\$ 2.15	\$ 2.15	\$ 2.15	\$ 2.15	\$ 2.15	\$ 2.15	\$ 2.15	\$ 2.15
(per participant monthly)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Increase from prior year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

378

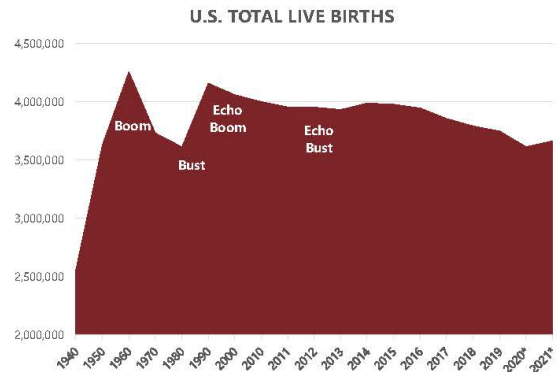
Approval of the 2023-24 budget document will also authorize the proposed rates for medical basic and plus plans, the H.S.A. contribution and dental rates for 2024.



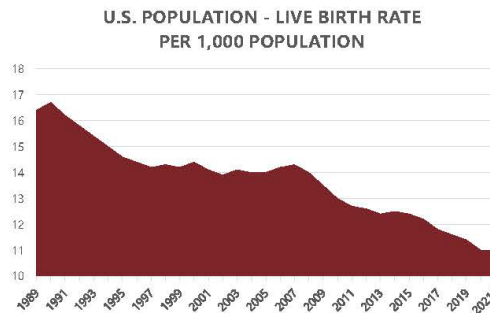
## ENROLLMENT PROJECTION METHODOLOGY

### Introduction

Tracing the landscape of the country’s public school enrollment back over the past fifty years reveals demographic, economic, and social changes. The United States as a whole continues to undergo major shifts in public student enrollment, due in large part to past events including the baby boom, the availability and use of birth control, and the development of suburbs. The baby boom of the late 1940s and 50s was followed by the baby bust of the 1960s and 70s. This gave rise to the echo baby boom of the 1980s.



Source: CDC, National Vital Statistics Report; \*CDC, National Vital Statistics System



Source: CDC, National Vital Statistics Report; CDC, National Vital Statistics System

Nationwide, districts have experienced the effects of the echo baby bust of the 1990s. From the 1950s to the 1970s, a dramatic downsizing of the family unit occurred. A direct result was the declining school enrollment of the 1970s and 1980s. As of the 2010 Census, the size of a family was at an all-time low of 3.14 persons. The live birth rate increased for the first time in several years in 1998 and increased again in 2000 and 2006. However, the birth rate resumed a descending pattern in 2008 and reached an all-time low of 11.0 (per 1,000) in 2020 and remained at 11.0 in 2021.

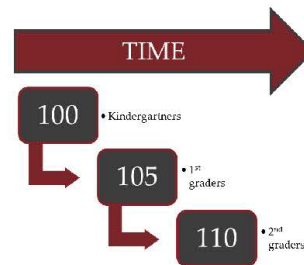




### Cohort Survival Method

The cohort survival methodology (sometimes referred to as the grade progression ratio method) is a widely used enrollment projection model that is used by many school districts and state and federal agencies to project K-12 enrollment.

A cohort is a group of persons [in this case, students]. The cohort survival enrollment projection methodology uses historic live birth data and historic student enrollment to “age” a known population or cohort throughout the school grades. For instance, a cohort begins when a group of kindergarteners enrolls in grade K and moves to first grade the following year, second grade the next year, and so on.



A “survival ratio” is developed to track how this group of students increased or decreased in number as they moved through the grade levels. By developing survival ratios for each grade transition [i.e. 2nd to 3rd grade] over a ten year period of time, patterns emerge. A projection ratio for each grade transition is developed based on analysis of the survival ratios. The projection ratios are used as a multiplier in determining future enrollment.

For example, if student enrollment has consistently increased from the 8th to the 9th grade over the past ten years, the survival ratio would be greater than 100% and could be multiplied by the current 8th grade enrollment to develop a projection for next year’s 9th grade. This methodology can be carried through to develop ten years of projection figures. Because there is not a grade cohort to follow for students coming into kindergarten, resident live birth counts are used to develop a birth-to-kindergarten survival ratio. Babies born five years previous to the kindergarten class are compared in number, and a ratio can be developed to project future kindergarten enrollments.

The cohort survival method is useful in areas where population is stable [relatively flat, growing steadily, or declining steadily], and where there have been no significant fluctuations in enrollment, births, and housing patterns from year to year. The cohort survival methodology inherently considers the net effects of factors such as migration, housing, dropouts, transfers to and from charter schools, open enrollment, and deaths. This methodology does not assume changes in policies, program offerings, or future changes in housing and migration patterns.



## **U.S. CENSUS**

This section presents data from the United States Census Bureau and estimates from the American Community Survey (ACS) to demonstrate the demographic characteristics and historic trends of the population within the District boundary. While the Census is conducted every 10 years, the American Community Survey collects social, housing, educational, occupational, financial, and other demographic data from over 3.5 million households throughout the nation monthly and is compiled yearly, as mandated by the U.S. Constitution. This data helps public officials, federal/state/local agencies, school districts, etc. assess historic trends and plan for the future.

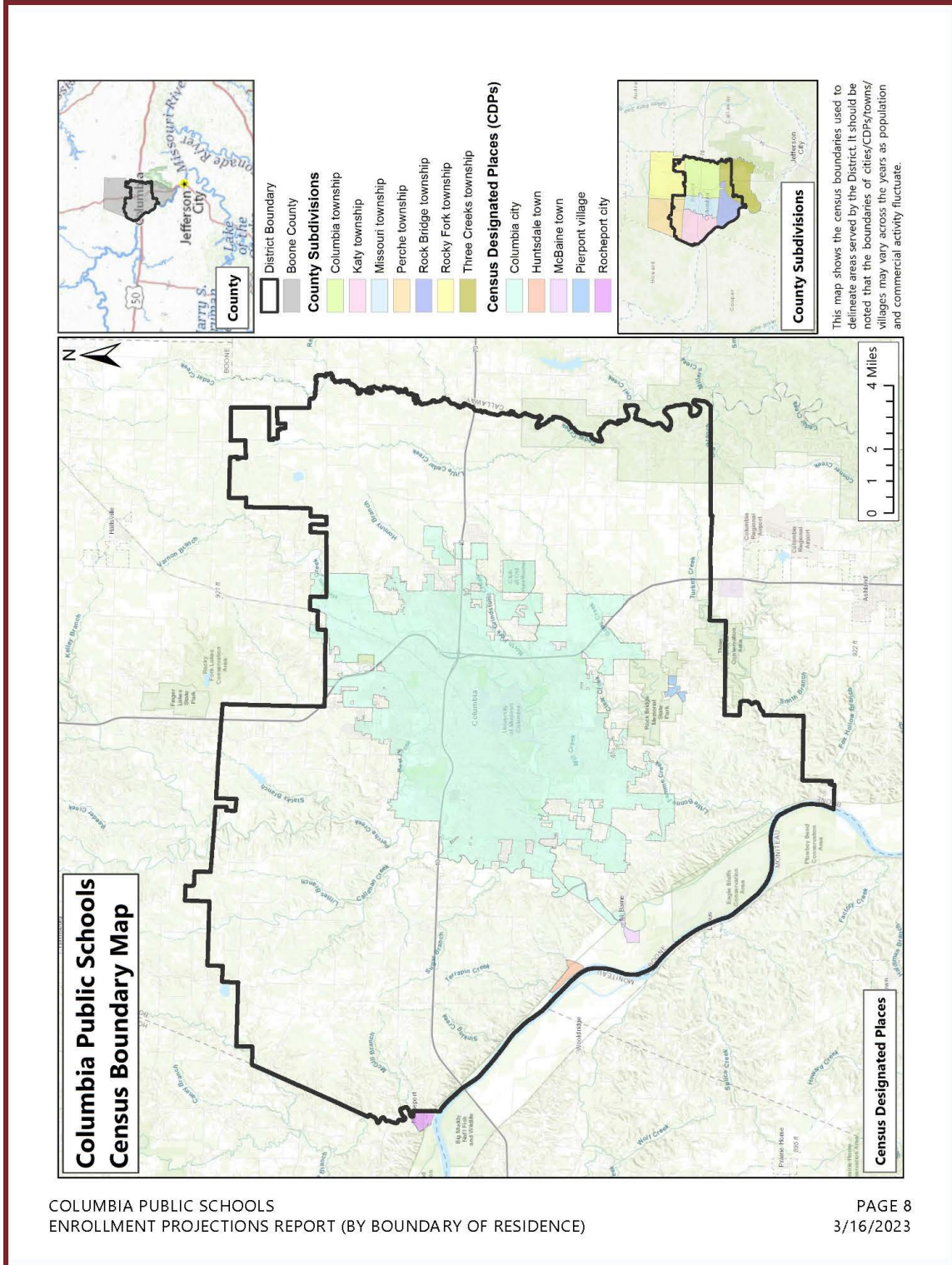
The Columbia Public Schools is located in Boone County, Missouri. It serves parts or all of Columbia township, Katy township, Missouri township, Perche township, Rock Bridge township, Rocky Fork township, Three Creeks township, Columbia city, Huntsdale town, McBaine town, Pierpont village, and Rocheport city. The data on the following pages is aggregated and color-coordinated by the boundaries shown in the map on the following page.

It should be noted that the District does not necessarily serve whole municipalities but data presented by municipality is for the whole municipality.



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET







# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

### Students by Municipality

The table below and pie charts on the following page show how many Columbia Public Schools students live in each municipality, by year, according to 2013-14 through 2022-23 student data.<sup>^</sup> The percentages for each municipality are based on the total students in the Columbia Public Schools. The total at the bottom of the table indicates the total number of students in the District, not the sum of the students living in the municipalities.

Historical Enrollment by Census Municipality	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
<b>Columbia Public Schools Boundary</b>	17,033	17,144	17,114	17,233	17,617	17,814	18,171	17,598	17,850	18,080
	99.4%	99.4%	99.4%	99.4%	99.4%	99.4%	99.4%	99.4%	99.3%	99.2%
<b>Boone County</b>	17,061	17,171	17,140	17,254	17,643	17,841	18,197	17,624	17,880	18,136
	99.5%	99.6%	99.6%	99.5%	99.5%	99.6%	99.5%	99.5%	99.5%	99.5%
<b>Columbia township</b>	6,103	6,232	6,263	6,270	6,408	6,457	6,647	6,494	6,654	6,737
	35.6%	36.1%	36.4%	36.2%	36.2%	36.0%	36.4%	36.7%	37.0%	37.0%
<b>Katy township</b>	614	604	596	594	575	552	543	509	545	520
	3.6%	3.5%	3.5%	3.4%	3.2%	3.1%	3.0%	2.9%	3.0%	2.9%
<b>Missouri township</b>	8,088	8,066	7,977	7,966	8,129	8,236	8,427	8,207	8,240	8,371
	47.2%	46.8%	46.3%	46.0%	45.9%	46.0%	46.1%	46.4%	45.9%	45.9%
<b>Perche township</b>	274	269	264	259	271	284	285	272	255	252
	1.6%	1.6%	1.5%	1.5%	1.5%	1.6%	1.6%	1.5%	1.4%	1.4%
<b>Rock Bridge township</b>	1,637	1,650	1,692	1,845	1,941	1,983	1,995	1,862	1,927	1,981
	9.5%	9.6%	9.8%	10.6%	11.0%	11.1%	10.9%	10.5%	10.7%	10.9%
<b>Rocky Fork township</b>	125	136	138	120	121	127	118	120	101	96
	0.7%	0.8%	0.8%	0.7%	0.7%	0.7%	0.6%	0.7%	0.6%	0.5%
<b>Three Creeks township</b>	213	208	205	193	188	192	170	146	145	145
	1.2%	1.2%	1.2%	1.1%	1.1%	1.1%	0.9%	0.8%	0.8%	0.8%
<b>Columbia city</b>	12,370	12,463	12,504	12,679	13,069	13,340	13,700	13,419	13,660	13,954
	72.2%	72.3%	72.6%	73.1%	73.7%	74.5%	74.9%	75.8%	76.0%	76.5%
<b>Huntsdale town</b>	-	-	1	2	2	2	2	2	2	2
	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>McBaine town</b>	1	1	2	2	2	2	2	2	2	2
	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Pierpont village</b>	10	9	7	8	8	8	8	7	4	4
	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Rocheport city</b>	-	-	-	1	1	-	-	-	-	-
	-	-	-	0.0%	0.0%	-	-	-	-	-
<b>Total Students*</b>	17,143	17,248	17,212	17,333	17,724	17,913	18,282	17,706	17,967	18,232

Source: Columbia Public Schools Student Data

\*This total reflects the amount of District students, not a total of the values in the table.

<sup>^</sup> Student data and official enrollment are taken at different points in the year, so student data counts do not necessarily match official enrollment counts.



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

### Projected Enrollment - Recommended - by School Boundary

School Boundary	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	Trend
Alpha Hart Lewis Elementary Boundary	509	500	477	466	458	472	469	468	473	473	
Battle Elementary Boundary	432	439	454	457	437	428	426	423	428	428	
Benton Elementary Boundary	168	178	185	192	185	184	183	183	184	184	
Beulah Ralph Elementary Boundary	654	642	633	641	609	617	617	615	617	617	
Blue Ridge Elementary Boundary	432	439	428	419	422	410	407	405	410	410	
Cedar Ridge Elementary Boundary	515	517	503	502	493	507	505	503	506	506	
Derby Ridge Elementary Boundary	392	401	401	397	383	369	366	365	369	369	
Fairview Elementary Boundary	537	535	524	527	513	510	510	508	510	510	
Grant Elementary Boundary	328	315	318	329	323	326	326	325	326	326	
Locust Street Expressive Arts Elementary Boundary	131	140	142	144	142	136	137	136	137	137	
Mary Paxton Keeley Elementary Boundary	627	615	602	590	575	589	587	585	588	588	
Midway Heights Elementary Boundary	258	265	265	263	265	257	256	255	257	257	
Mill Creek Elementary Boundary	583	592	597	605	584	578	578	576	578	578	
New Haven Elementary Boundary	264	255	250	251	244	245	244	244	244	244	
Parkade Elementary Boundary	410	401	396	401	403	401	398	397	401	401	
Rock Bridge Elementary Boundary	552	545	546	545	543	541	542	540	541	541	
Russell Boulevard Elementary Boundary	459	455	444	440	443	431	431	429	430	430	
Shepard Boulevard Elementary Boundary	576	569	559	567	566	572	569	570	574	574	
Two Mile Prairie Elementary Boundary	156	149	144	152	153	152	151	149	151	151	
West Boulevard Elementary Boundary	371	377	376	379	380	371	369	368	370	370	
Gentry Middle Boundary	665	713	731	754	743	733	733	719	715	718	
Jefferson Middle Boundary	319	330	344	338	347	372	384	386	366	365	
John Warner Middle Boundary	508	527	510	503	547	547	566	515	515	513	
Lange Middle Boundary	671	647	672	635	677	689	702	673	654	645	
Oakland Middle Boundary	609	607	631	623	635	608	607	604	599	597	
Smithton Middle Boundary	508	527	529	550	560	558	537	529	527	524	
West Middle Boundary	760	807	815	792	772	771	781	775	743	735	
Battle High Boundary	1,752	1,749	1,730	1,738	1,722	1,712	1,747	1,758	1,758	1,761	
Hickman High Boundary	2,198	2,172	2,144	2,138	2,199	2,280	2,281	2,297	2,316	2,306	
Rock Bridge High Boundary	1,802	1,767	1,749	1,701	1,745	1,785	1,760	1,868	1,830	1,822	
Unmatched*	12	12	12	12	11	11	11	11	11	11	
Out of District	114	115	114	113	114	113	116	113	115	114	
<b>Total</b>	<b>18,272</b>	<b>18,302</b>	<b>18,225</b>	<b>18,164</b>	<b>18,193</b>	<b>18,275</b>	<b>18,296</b>	<b>18,292</b>	<b>18,243</b>	<b>18,205</b>	

Source: Cooperative Strategies

\*Unmatched indicates students that were not able to be geocoded (matched to a point on a map).



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

### COLUMBIA PUBLIC SCHOOLS PROJECTED ENROLLMENT—MODERATE

Based on the Moderate projected enrollment, student enrollment in the Columbia Public Schools is projected to decrease from 18,232 in the 2022-23 school year to 17,489 students in the 2032-33 school year.

**Projected Enrollment - Moderate - District-wide**

Grade	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
K	1,313	1,336	1,267	1,306	1,306	1,306	1,306	1,306	1,306	1,306
1	1,361	1,337	1,361	1,291	1,330	1,330	1,330	1,330	1,330	1,330
2	1,490	1,361	1,337	1,361	1,291	1,330	1,330	1,330	1,330	1,330
3	1,338	1,489	1,360	1,336	1,361	1,290	1,329	1,329	1,329	1,329
4	1,396	1,333	1,483	1,355	1,331	1,355	1,285	1,324	1,324	1,324
5	1,429	1,396	1,333	1,484	1,355	1,332	1,356	1,286	1,324	1,324
6	1,375	1,410	1,377	1,315	1,463	1,337	1,313	1,337	1,268	1,306
7	1,351	1,379	1,414	1,381	1,319	1,468	1,341	1,317	1,341	1,272
8	1,328	1,361	1,389	1,424	1,391	1,329	1,479	1,350	1,327	1,351
9	1,403	1,375	1,408	1,438	1,474	1,439	1,375	1,530	1,397	1,373
10	1,509	1,401	1,373	1,406	1,435	1,472	1,437	1,373	1,528	1,395
11	1,479	1,508	1,400	1,372	1,405	1,435	1,471	1,436	1,372	1,527
12	1,403	1,425	1,452	1,349	1,321	1,354	1,382	1,417	1,384	1,322
<b>Grand Total</b>	<b>18,175</b>	<b>18,111</b>	<b>17,954</b>	<b>17,818</b>	<b>17,782</b>	<b>17,777</b>	<b>17,734</b>	<b>17,665</b>	<b>17,560</b>	<b>17,489</b>

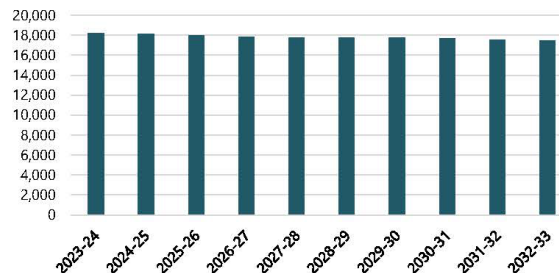
Source: Cooperative Strategies

**Projected Enrollment - Moderate - District-wide**

Grade	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
K - 5	8,327	8,252	8,141	8,133	7,974	7,943	7,936	7,905	7,943	7,943
6 - 8	4,054	4,150	4,180	4,120	4,173	4,134	4,133	4,004	3,936	3,929
9 - 12	5,794	5,709	5,633	5,565	5,635	5,700	5,665	5,756	5,681	5,617
<b>Grand Total</b>	<b>18,175</b>	<b>18,111</b>	<b>17,954</b>	<b>17,818</b>	<b>17,782</b>	<b>17,777</b>	<b>17,734</b>	<b>17,665</b>	<b>17,560</b>	<b>17,489</b>

Source: Cooperative Strategies

**PROJECTED ENROLLMENT - MODERATE - DISTRICT-WIDE**



The varying shades of color in the table represent statistically significant cohort sizes. The darker blue represents smaller cohorts, while the darker red represents larger cohorts, comparatively.





# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

### COLUMBIA PUBLIC SCHOOLS PROJECTED ENROLLMENT—LOW

Based on the Low projected enrollment, student enrollment in the Columbia Public Schools is projected to decrease from 18,232 in the 2022-23 school year to 16,038 students in the 2032-33 school year.

**Projected Enrollment - Low- District-wide**

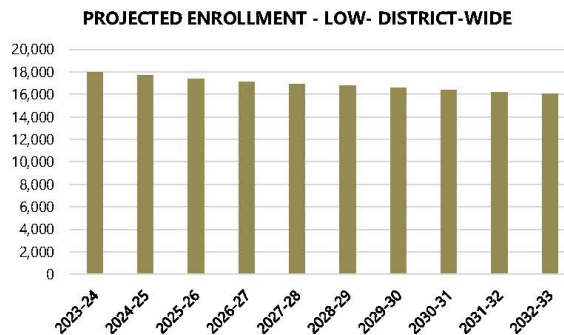
Grade	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
K	1,277	1,300	1,233	1,270	1,270	1,270	1,270	1,270	1,270	1,270
1	1,327	1,269	1,292	1,225	1,262	1,262	1,262	1,262	1,262	1,262
2	1,473	1,312	1,254	1,277	1,211	1,248	1,248	1,248	1,248	1,248
3	1,322	1,455	1,296	1,239	1,261	1,196	1,232	1,232	1,232	1,232
4	1,382	1,304	1,435	1,278	1,222	1,244	1,179	1,215	1,215	1,215
5	1,417	1,370	1,293	1,423	1,267	1,212	1,233	1,170	1,205	1,205
6	1,365	1,387	1,341	1,266	1,393	1,241	1,186	1,207	1,145	1,179
7	1,342	1,360	1,382	1,337	1,261	1,388	1,236	1,182	1,203	1,141
8	1,322	1,346	1,363	1,386	1,340	1,265	1,392	1,239	1,185	1,206
9	1,387	1,353	1,377	1,395	1,418	1,371	1,294	1,424	1,268	1,212
10	1,498	1,375	1,341	1,365	1,382	1,405	1,359	1,282	1,411	1,257
11	1,464	1,482	1,361	1,327	1,350	1,368	1,391	1,345	1,269	1,396
12	1,394	1,402	1,418	1,302	1,270	1,292	1,309	1,331	1,287	1,215
<b>Grand Total</b>	<b>17,970</b>	<b>17,715</b>	<b>17,386</b>	<b>17,090</b>	<b>16,907</b>	<b>16,762</b>	<b>16,591</b>	<b>16,407</b>	<b>16,200</b>	<b>16,038</b>

Source: Cooperative Strategies

**Projected Enrollment - Low- District-wide**

Grade	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
K - 5	8,198	8,010	7,803	7,712	7,493	7,432	7,424	7,397	7,432	7,432
6 - 8	4,029	4,093	4,086	3,989	3,994	3,894	3,814	3,628	3,533	3,526
9 - 12	5,743	5,612	5,497	5,389	5,420	5,436	5,353	5,382	5,235	5,080
<b>Grand Total</b>	<b>17,970</b>	<b>17,715</b>	<b>17,386</b>	<b>17,090</b>	<b>16,907</b>	<b>16,762</b>	<b>16,591</b>	<b>16,407</b>	<b>16,200</b>	<b>16,038</b>

Source: Cooperative Strategies



The varying shades of color in the table represent statistically significant cohort sizes. The darker blue represents smaller cohorts, while the darker red represents larger cohorts, comparatively.



**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

**COLUMBIA PUBLIC SCHOOLS**  
**PROJECTED ENROLLMENT—HIGH**

Based on the High projected enrollment, student enrollment in the Columbia Public Schools is projected to increase from 18,232 in the 2022-23 school year to 19,055 students in the 2032-33 school year.

**Projected Enrollment - High - District-wide**

Grade	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
K	1,348	1,373	1,302	1,341	1,341	1,341	1,341	1,341	1,341	1,341
1	1,395	1,408	1,433	1,359	1,400	1,400	1,400	1,400	1,400	1,400
2	1,507	1,411	1,424	1,449	1,374	1,416	1,416	1,416	1,416	1,416
3	1,354	1,524	1,427	1,440	1,466	1,390	1,432	1,432	1,432	1,432
4	1,409	1,362	1,533	1,435	1,448	1,475	1,398	1,441	1,441	1,441
5	1,441	1,421	1,374	1,546	1,448	1,461	1,487	1,410	1,453	1,453
6	1,385	1,432	1,412	1,365	1,536	1,438	1,451	1,478	1,401	1,443
7	1,360	1,399	1,446	1,426	1,379	1,552	1,453	1,466	1,492	1,415
8	1,335	1,377	1,416	1,463	1,443	1,395	1,570	1,470	1,483	1,510
9	1,419	1,397	1,441	1,481	1,531	1,510	1,460	1,643	1,538	1,552
10	1,520	1,427	1,405	1,449	1,490	1,540	1,519	1,468	1,652	1,547
11	1,494	1,534	1,440	1,418	1,462	1,504	1,555	1,533	1,482	1,668
12	1,412	1,448	1,487	1,396	1,375	1,418	1,458	1,507	1,486	1,437
<b>Grand Total</b>	<b>18,379</b>	<b>18,513</b>	<b>18,540</b>	<b>18,568</b>	<b>18,693</b>	<b>18,840</b>	<b>18,940</b>	<b>19,005</b>	<b>19,017</b>	<b>19,055</b>

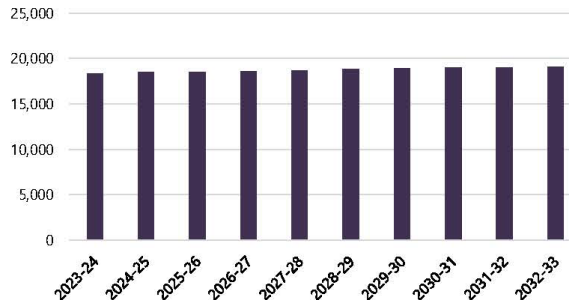
Source: Cooperative Strategies

**Projected Enrollment - High - District-wide**

Grade	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
K - 5	8,454	8,499	8,493	8,570	8,477	8,483	8,474	8,440	8,483	8,483
6 - 8	4,080	4,208	4,274	4,254	4,358	4,385	4,474	4,414	4,376	4,368
9 - 12	5,845	5,806	5,773	5,744	5,858	5,972	5,992	6,151	6,158	6,204
<b>Grand Total</b>	<b>18,379</b>	<b>18,513</b>	<b>18,540</b>	<b>18,568</b>	<b>18,693</b>	<b>18,840</b>	<b>18,940</b>	<b>19,005</b>	<b>19,017</b>	<b>19,055</b>

Source: Cooperative Strategies

**PROJECTED ENROLLMENT - HIGH - DISTRICT-WIDE**



The varying shades of color in the table represent statistically significant cohort sizes. The darker blue represents smaller cohorts, while the darker red represents larger cohorts, comparatively.



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

### ENROLLMENT BY BOUNDARY

The following pages illustrate historical and projected enrollment by boundary of residence.

ALPHA HART LEWIS ELEMENTARY BOUNDARY .....	42
BATTLE ELEMENTARY BOUNDARY .....	43
BENTON ELEMENTARY BOUNDARY.....	44
BEULAH RALPH ELEMENTARY BOUNDARY.....	45
BLUE RIDGE ELEMENTARY BOUNDARY .....	46
CEDAR RIDGE ELEMENTARY BOUNDARY.....	47
DERBY RIDGE ELEMENTARY BOUNDARY .....	48
FAIRVIEW ELEMENTARY BOUNDARY.....	49
GRANT ELEMENTARY BOUNDARY.....	50
LOCUST STREET EXPRESIVE ARTS ELEMENTARY BOUNDARY .....	51
MARY PAXTON KEELEY ELEMENTARY BOUNDARY .....	52
MIDWAY HEIGHTS ELEMENTARY BOUNDARY .....	53
MILL CREEK ELEMENTARY BOUNDARY .....	54
NEW HAVEN ELEMENTARY BOUNDARY.....	55
PARKADE ELEMENTARY BOUNDARY.....	56
ROCK BRIDGE ELEMENTARY BOUNDARY.....	57
RUSSELL BOULEVARD ELEMENTARY BOUNDARY .....	58
SHEPARD BOULEVARD ELEMENTARY BOUNDARY .....	59
TWO MILE PRAIRIE ELEMENTARY BOUNDARY .....	60
WEST BOULEVARD ELEMENTARY BOUNDARY .....	61
GENTRY MIDDLE BOUNDARY .....	62
JEFFERSON MIDDLE BOUNDARY.....	63
JOHN WARNER MIDDLE BOUNDARY .....	64
LANGE MIDDLE BOUNDARY .....	65
OAKLAND MIDDLE BOUNDARY.....	66
SMITHTON MIDDLE BOUNDARY .....	67
WEST MIDDLE BOUNDARY .....	68
BATTLE HIGH BOUNDARY.....	69



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

HICKMAN HIGH BOUNDARY .....	70
ROCK BRIDGE HIGH BOUNDARY .....	71
UNMATCHED* .....	72
OUT OF DISTRICT .....	73



**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

**ALPHA HART LEWIS ELEMENTARY BOUNDARY**

The Alpha Hart Lewis Elementary Boundary feeds into the West Middle Boundary and Lange Middle Boundary.

**Historical Enrollment - Alpha Hart Lewis Elementary Boundary**

Grade	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
K	117	114	95	83	115	98	93	89	87	65
1	118	118	110	88	90	104	94	89	96	90
2	115	116	108	104	85	88	101	91	93	91
3	102	112	109	117	102	84	80	95	92	95
4	100	107	108	109	114	99	79	86	90	91
5	96	103	105	110	105	109	98	79	78	88
<b>Grand Total</b>	<b>648</b>	<b>670</b>	<b>635</b>	<b>611</b>	<b>611</b>	<b>582</b>	<b>545</b>	<b>529</b>	<b>536</b>	<b>520</b>

Source: Columbia Public Schools Student Data

**Projected Enrollment - Recommended - Alpha Hart Lewis Elementary Boundary**

Grade	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
K	84	84	76	81	81	81	81	81	81	81
1	64	84	83	75	81	81	81	81	81	81
2	88	64	82	82	74	79	79	79	79	79
3	90	87	63	81	81	73	78	78	78	78
4	94	89	86	63	80	80	72	78	78	78
5	89	92	87	84	61	78	78	71	76	76
<b>Grand Total</b>	<b>509</b>	<b>500</b>	<b>477</b>	<b>466</b>	<b>458</b>	<b>472</b>	<b>469</b>	<b>468</b>	<b>473</b>	<b>473</b>

Source: Cooperative Strategies

The varying shades of color in the table represent statistically significant cohort sizes. The darker blue represents smaller cohorts, while the darker red represents larger cohorts, comparatively.



**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

**BATTLE ELEMENTARY BOUNDARY**

The Battle Elementary Boundary feeds into the Lange Middle Boundary.

**Historical Enrollment - Battle Elementary Boundary**

Grade	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
K	64	61	79	55	71	70	56	53	81	73
1	56	63	61	78	51	72	75	49	67	88
2	55	58	60	60	72	51	75	67	52	70
3	61	53	54	54	57	76	53	72	72	54
4	46	58	53	54	57	59	77	53	66	68
5	42	47	58	51	47	59	50	78	56	73
<b>Grand Total</b>	<b>324</b>	<b>340</b>	<b>365</b>	<b>352</b>	<b>355</b>	<b>387</b>	<b>386</b>	<b>372</b>	<b>394</b>	<b>426</b>

Source: Columbia Public Schools Student Data

**Projected Enrollment - Recommended - Battle Elementary Boundary**

Grade	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
K	67	67	61	65	65	65	65	65	65	65
1	78	72	71	65	69	69	69	69	69	69
2	92	81	74	74	67	72	72	72	72	72
3	73	95	84	77	77	70	75	75	75	75
4	52	70	92	81	75	75	68	72	72	72
5	70	54	72	95	84	77	77	70	75	75
<b>Grand Total</b>	<b>432</b>	<b>439</b>	<b>454</b>	<b>457</b>	<b>437</b>	<b>428</b>	<b>426</b>	<b>423</b>	<b>428</b>	<b>428</b>

Source: Cooperative Strategies

*The varying shades of color in the table represent statistically significant cohort sizes. The darker blue represents smaller cohorts, while the darker red represents larger cohorts, comparatively.*





**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

**BENTON ELEMENTARY BOUNDARY**

The Benton Elementary Boundary feeds into the Jefferson Middle Boundary.

**Historical Enrollment - Benton Elementary Boundary**

Grade	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
K	29	26	22	19	23	15	22	26	30	28
1	31	30	28	25	21	25	18	21	26	34
2	30	27	34	31	27	20	29	17	23	23
3	24	31	28	32	31	30	21	24	22	25
4	34	24	30	28	34	28	29	25	27	25
5	17	32	25	30	26	35	31	28	24	24
<b>Grand Total</b>	<b>165</b>	<b>170</b>	<b>167</b>	<b>165</b>	<b>162</b>	<b>153</b>	<b>150</b>	<b>141</b>	<b>152</b>	<b>159</b>

Source: Columbia Public Schools Student Data

**Projected Enrollment - Recommended - Benton Elementary Boundary**

Grade	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
K	27	28	26	27	27	27	27	27	27	27
1	30	29	30	28	29	29	29	29	29	29
2	34	30	30	30	28	29	29	29	29	29
3	24	36	32	31	31	30	31	31	31	31
4	28	27	40	36	35	35	33	34	34	34
5	25	28	27	40	35	34	34	33	34	34
<b>Grand Total</b>	<b>168</b>	<b>178</b>	<b>185</b>	<b>192</b>	<b>185</b>	<b>184</b>	<b>183</b>	<b>183</b>	<b>184</b>	<b>184</b>

Source: Cooperative Strategies

The varying shades of color in the table represent statistically significant cohort sizes. The darker blue represents smaller cohorts, while the darker red represents larger cohorts, comparatively.



**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

**BEULAH RALPH ELEMENTARY BOUNDARY**

The Beulah Ralph Elementary Boundary feeds into the John Warner Middle Boundary.

**Historical Enrollment - Beulah Ralph Elementary Boundary**

Grade	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
K	82	89	83	102	99	122	118	92	133	95
1	70	76	87	91	111	99	122	104	90	128
2	77	73	82	92	92	116	101	132	110	96
3	84	68	78	87	90	90	114	88	117	110
4	79	84	74	81	90	103	94	109	92	116
5	62	77	81	83	84	95	104	85	111	95
<b>Grand Total</b>	<b>454</b>	<b>467</b>	<b>485</b>	<b>536</b>	<b>566</b>	<b>625</b>	<b>653</b>	<b>610</b>	<b>653</b>	<b>640</b>

*Source: Columbia Public Schools Student Data*

**Projected Enrollment - Recommended - Beulah Ralph Elementary Boundary**

Grade	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
K	102	103	100	102	102	102	102	102	102	102
1	92	99	100	97	99	99	99	99	99	99
2	135	97	105	106	102	104	104	104	104	104
3	93	131	94	101	102	99	101	101	101	101
4	114	96	136	98	105	106	103	105	105	105
5	118	116	98	137	99	107	108	104	106	106
<b>Grand Total</b>	<b>654</b>	<b>642</b>	<b>633</b>	<b>641</b>	<b>609</b>	<b>617</b>	<b>617</b>	<b>615</b>	<b>617</b>	<b>617</b>

*Source: Cooperative Strategies*

*The varying shades of color in the table represent statistically significant cohort sizes. The darker blue represents smaller cohorts, while the darker red represents larger cohorts, comparatively.*



**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

**BLUE RIDGE ELEMENTARY BOUNDARY**

The Blue Ridge Elementary Boundary feeds into the Oakland Middle Boundary.

**Historical Enrollment - Blue Ridge Elementary Boundary**

Grade	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
K	63	82	83	62	78	59	73	56	58	76
1	69	73	81	86	68	76	61	67	80	64
2	66	72	80	78	79	60	75	58	75	77
3	82	62	75	69	78	80	60	72	65	77
4	59	85	65	66	67	80	76	58	75	64
5	69	60	82	59	64	73	78	79	66	74
<b>Grand Total</b>	<b>408</b>	<b>434</b>	<b>466</b>	<b>420</b>	<b>434</b>	<b>428</b>	<b>423</b>	<b>390</b>	<b>419</b>	<b>432</b>

Source: Columbia Public Schools Student Data

**Projected Enrollment - Recommended - Blue Ridge Elementary Boundary**

Grade	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
K	66	66	60	64	64	64	64	64	64	64
1	82	71	71	65	69	69	69	69	69	69
2	63	81	70	70	63	68	68	68	68	68
3	79	64	83	72	71	65	69	69	69	69
4	76	78	64	82	71	71	64	69	69	69
5	66	79	80	66	84	73	73	66	71	71
<b>Grand Total</b>	<b>432</b>	<b>439</b>	<b>428</b>	<b>419</b>	<b>422</b>	<b>410</b>	<b>407</b>	<b>405</b>	<b>410</b>	<b>410</b>

Source: Cooperative Strategies

The varying shades of color in the table represent statistically significant cohort sizes. The darker blue represents smaller cohorts, while the darker red represents larger cohorts, comparatively.



**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

**CEDAR RIDGE ELEMENTARY BOUNDARY**

The Cedar Ridge Elementary Boundary feeds into the Oakland Middle Boundary.

**Historical Enrollment - Cedar Ridge Elementary Boundary**

Grade	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
K	99	99	86	95	96	85	104	73	94	72
1	91	96	95	93	95	98	84	91	91	94
2	94	94	92	87	90	95	102	74	96	85
3	90	97	93	90	84	85	97	97	76	95
4	98	89	88	91	90	80	86	92	98	83
5	101	103	91	93	86	89	88	89	93	95
<b>Grand Total</b>	<b>573</b>	<b>578</b>	<b>545</b>	<b>549</b>	<b>541</b>	<b>532</b>	<b>561</b>	<b>516</b>	<b>548</b>	<b>524</b>

Source: Columbia Public Schools Student Data

**Projected Enrollment - Recommended - Cedar Ridge Elementary Boundary**

Grade	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
K	86	87	82	85	85	85	85	85	85	85
1	73	87	88	83	86	86	86	86	86	86
2	92	71	85	86	81	84	84	84	84	84
3	84	91	71	84	85	80	83	83	83	83
4	95	84	91	71	84	86	80	83	83	83
5	85	97	86	93	72	86	87	82	85	85
<b>Grand Total</b>	<b>515</b>	<b>517</b>	<b>503</b>	<b>502</b>	<b>493</b>	<b>507</b>	<b>505</b>	<b>503</b>	<b>506</b>	<b>506</b>

Source: Cooperative Strategies

The varying shades of color in the table represent statistically significant cohort sizes. The darker blue represents smaller cohorts, while the darker red represents larger cohorts, comparatively.



**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

**DERBY RIDGE ELEMENTARY BOUNDARY**

The Derby Ridge Elementary Boundary feeds into the West Middle Boundary and Lange Middle Boundary.

**Historical Enrollment - Derby Ridge Elementary Boundary**

Grade	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
K	57	74	64	51	61	58	64	60	62	70
1	57	57	70	66	52	65	57	56	54	65
2	64	57	53	69	68	54	72	57	62	68
3	56	62	56	52	62	72	63	71	52	60
4	64	55	60	48	59	61	77	59	77	59
5	81	65	59	54	52	52	63	68	55	80
<b>Grand Total</b>	<b>379</b>	<b>370</b>	<b>362</b>	<b>340</b>	<b>354</b>	<b>362</b>	<b>396</b>	<b>371</b>	<b>362</b>	<b>402</b>

Source: Columbia Public Schools Student Data

**Projected Enrollment - Recommended - Derby Ridge Elementary Boundary**

Grade	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
K	60	59	54	58	58	58	58	58	58	58
1	69	59	59	53	56	56	56	56	56	56
2	72	76	65	65	59	62	62	62	62	62
3	68	72	75	65	63	58	62	62	62	62
4	63	72	76	79	68	67	61	66	66	66
5	60	63	72	77	79	68	67	61	65	65
<b>Grand Total</b>	<b>392</b>	<b>401</b>	<b>401</b>	<b>397</b>	<b>383</b>	<b>369</b>	<b>366</b>	<b>365</b>	<b>369</b>	<b>369</b>

Source: Cooperative Strategies

The varying shades of color in the table represent statistically significant cohort sizes. The darker blue represents smaller cohorts, while the darker red represents larger cohorts, comparatively.



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

### FAIRVIEW ELEMENTARY BOUNDARY

The Fairview Elementary Boundary feeds into the Gentry Middle Boundary, Smithton Middle Boundary, and the West Middle Boundary.

#### Historical Enrollment - Fairview Elementary Boundary

Grade	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
K	100	90	73	90	86	83	95	74	90	83
1	87	112	99	74	93	85	91	90	82	100
2	90	86	110	101	79	98	81	89	88	84
3	81	95	80	104	106	78	99	76	91	96
4	95	80	101	79	101	101	81	91	74	90
5	85	100	85	98	83	100	92	75	83	72
<b>Grand Total</b>	<b>538</b>	<b>563</b>	<b>548</b>	<b>546</b>	<b>548</b>	<b>545</b>	<b>539</b>	<b>495</b>	<b>508</b>	<b>525</b>

Source: Columbia Public Schools Student Data

#### Projected Enrollment - Recommended - Fairview Elementary Boundary

Grade	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
K	81	82	79	81	81	81	81	81	81	81
1	88	87	87	84	86	86	86	86	86	86
2	101	89	87	88	85	87	87	87	87	87
3	85	102	91	88	89	85	88	88	88	88
4	95	85	100	90	87	88	85	86	86	86
5	87	90	80	96	85	83	83	80	82	82
<b>Grand Total</b>	<b>537</b>	<b>535</b>	<b>524</b>	<b>527</b>	<b>513</b>	<b>510</b>	<b>510</b>	<b>508</b>	<b>510</b>	<b>510</b>

Source: Cooperative Strategies

The varying shades of color in the table represent statistically significant cohort sizes. The darker blue represents smaller cohorts, while the darker red represents larger cohorts, comparatively.





**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

**GRANT ELEMENTARY BOUNDARY**

The Grant Elementary Boundary feeds into the Gentry Middle Boundary and Jefferson Middle Boundary.

**Historical Enrollment - Grant Elementary Boundary**

Grade	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
K	71	56	47	60	63	73	53	40	59	51
1	57	76	55	46	63	66	75	44	47	62
2	54	59	76	57	47	61	63	72	50	43
3	62	64	64	87	64	48	61	57	69	50
4	52	68	61	65	81	60	55	53	60	67
5	55	56	66	64	66	82	54	54	59	58
<b>Grand Total</b>	<b>351</b>	<b>379</b>	<b>369</b>	<b>379</b>	<b>384</b>	<b>390</b>	<b>361</b>	<b>320</b>	<b>344</b>	<b>331</b>

Source: Columbia Public Schools Student Data

**Projected Enrollment - Recommended - Grant Elementary Boundary**

Grade	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
K	54	55	53	54	54	54	54	54	54	54
1	53	55	56	54	55	55	55	55	55	55
2	62	51	55	55	54	55	55	55	55	55
3	42	61	51	54	54	53	54	54	54	54
4	50	43	61	51	55	55	53	54	54	54
5	67	50	42	61	51	54	55	53	54	54
<b>Grand Total</b>	<b>328</b>	<b>315</b>	<b>318</b>	<b>329</b>	<b>323</b>	<b>326</b>	<b>326</b>	<b>325</b>	<b>326</b>	<b>326</b>

Source: Cooperative Strategies

The varying shades of color in the table represent statistically significant cohort sizes. The darker blue represents smaller cohorts, while the darker red represents larger cohorts, comparatively.



**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

**LOCUST STREET EXPRESSIVE ARTS ELEMENTARY BOUNDARY**

The Locust Street Expressive Arts Elementary Boundary feeds into the Jefferson Middle Boundary.

**Historical Enrollment - Locust Street Expressive Arts Elementary Boundary**

Grade	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
K	14	16	21	20	26	16	18	19	22	27
1	16	19	15	23	17	24	14	15	22	23
2	14	11	17	13	23	18	22	12	21	23
3	16	10	10	19	19	18	18	19	13	19
4	11	16	10	10	23	11	15	18	22	16
5	7	11	12	9	11	20	10	15	21	23
<b>Grand Total</b>	<b>78</b>	<b>83</b>	<b>85</b>	<b>94</b>	<b>119</b>	<b>107</b>	<b>97</b>	<b>98</b>	<b>121</b>	<b>131</b>

Source: Columbia Public Schools Student Data

**Projected Enrollment - Recommended - Locust Street Expressive Arts Elementary Boundary**

Grade	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
K	22	22	22	22	22	22	22	22	22	22
1	27	22	22	22	22	22	22	22	22	22
2	24	29	23	24	23	23	23	23	23	23
3	23	24	28	23	23	23	23	23	23	23
4	19	23	24	28	23	23	23	23	23	23
5	16	20	23	25	29	23	24	23	24	24
<b>Grand Total</b>	<b>131</b>	<b>140</b>	<b>142</b>	<b>144</b>	<b>142</b>	<b>136</b>	<b>137</b>	<b>136</b>	<b>137</b>	<b>137</b>

Source: Cooperative Strategies

The varying shades of color in the table represent statistically significant cohort sizes. The darker blue represents smaller cohorts, while the darker red represents larger cohorts, comparatively.



**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

**MARY PAXTON KEELEY ELEMENTARY BOUNDARY**

The Mary Paxton Keeley Elementary Boundary feeds into the Smithton Middle Boundary and West Middle Boundary.

**Historical Enrollment - Mary Paxton Keeley Elementary Boundary**

Grade	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
K	110	99	85	113	107	123	107	93	119	86
1	110	111	101	87	124	118	119	100	105	112
2	111	114	110	103	89	117	118	110	103	112
3	105	105	118	116	99	100	114	112	112	109
4	117	104	102	110	113	102	95	100	115	110
5	110	110	111	103	116	109	100	90	102	111
<b>Grand Total</b>	<b>663</b>	<b>643</b>	<b>627</b>	<b>632</b>	<b>648</b>	<b>669</b>	<b>653</b>	<b>605</b>	<b>656</b>	<b>640</b>

Source: Columbia Public Schools Student Data

**Projected Enrollment - Recommended - Mary Paxton Keeley Elementary Boundary**

Grade	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
K	100	101	95	99	99	99	99	99	99	99
1	86	100	101	96	99	99	99	99	99	99
2	111	85	99	100	94	98	98	98	98	98
3	114	112	86	100	101	97	99	99	99	99
4	107	111	111	85	98	99	94	97	97	97
5	109	106	110	110	84	97	98	93	96	96
<b>Grand Total</b>	<b>627</b>	<b>615</b>	<b>602</b>	<b>590</b>	<b>575</b>	<b>589</b>	<b>587</b>	<b>585</b>	<b>588</b>	<b>588</b>

Source: Cooperative Strategies

The varying shades of color in the table represent statistically significant cohort sizes. The darker blue represents smaller cohorts, while the darker red represents larger cohorts, comparatively.



**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

**MIDWAY HEIGHTS ELEMENTARY BOUNDARY**

The Midway Heights Elementary Boundary feeds into the Smithton Middle Boundary.

**Historical Enrollment - Midway Heights Elementary Boundary**

Grade	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
K	37	31	34	36	41	40	44	35	45	49
1	41	40	34	36	36	41	45	37	45	41
2	38	47	37	31	33	38	44	42	41	47
3	48	36	52	37	30	31	37	42	40	42
4	59	48	35	55	39	31	33	35	41	34
5	31	57	50	39	48	38	32	31	38	42
<b>Grand Total</b>	<b>254</b>	<b>259</b>	<b>242</b>	<b>234</b>	<b>227</b>	<b>219</b>	<b>235</b>	<b>222</b>	<b>250</b>	<b>255</b>

*Source: Columbia Public Schools Student Data*

**Projected Enrollment - Recommended - Midway Heights Elementary Boundary**

Grade	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
K	42	42	39	41	41	41	41	41	41	41
1	51	43	44	41	43	43	43	43	43	43
2	43	53	45	46	43	45	45	45	45	45
3	46	41	52	44	44	41	43	43	43	43
4	41	44	40	50	43	43	40	42	42	42
5	35	42	45	41	51	44	44	41	43	43
<b>Grand Total</b>	<b>258</b>	<b>265</b>	<b>265</b>	<b>263</b>	<b>265</b>	<b>257</b>	<b>256</b>	<b>255</b>	<b>257</b>	<b>257</b>

*Source: Cooperative Strategies*

*The varying shades of color in the table represent statistically significant cohort sizes. The darker blue represents smaller cohorts, while the darker red represents larger cohorts, comparatively.*



**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

**MILL CREEK ELEMENTARY BOUNDARY**

The Mill Creek Elementary Boundary feeds into the Gentry Middle Boundary and John Warner Middle Boundary.

**Historical Enrollment - Mill Creek Elementary Boundary**

Grade	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
K	95	87	95	100	93	91	92	79	97	95
1	96	96	89	93	103	98	97	84	87	118
2	101	90	102	95	96	115	106	88	84	87
3	102	98	91	104	103	106	112	102	87	90
4	91	97	104	98	108	106	111	108	92	93
5	98	88	100	110	99	113	113	104	106	96
<b>Grand Total</b>	<b>583</b>	<b>556</b>	<b>581</b>	<b>600</b>	<b>602</b>	<b>629</b>	<b>631</b>	<b>565</b>	<b>553</b>	<b>579</b>

*Source: Columbia Public Schools Student Data*

**Projected Enrollment - Recommended - Mill Creek Elementary Boundary**

Grade	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
K	89	91	88	89	89	89	89	89	89	89
1	103	97	97	94	96	96	96	96	96	96
2	119	104	97	98	95	97	97	97	97	97
3	88	119	104	98	99	96	98	98	98	98
4	91	89	121	105	99	100	97	98	98	98
5	93	92	90	121	106	100	101	98	100	100
<b>Grand Total</b>	<b>583</b>	<b>592</b>	<b>597</b>	<b>605</b>	<b>584</b>	<b>578</b>	<b>578</b>	<b>576</b>	<b>578</b>	<b>578</b>

*Source: Cooperative Strategies*

*The varying shades of color in the table represent statistically significant cohort sizes. The darker blue represents smaller cohorts, while the darker red represents larger cohorts, comparatively.*



**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

**NEW HAVEN ELEMENTARY BOUNDARY**

The New Haven Elementary Boundary feeds into the Gentry Middle Boundary and Oakland Middle Boundary.

**Historical Enrollment - New Haven Elementary Boundary**

Grade	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
K	41	39	42	38	27	51	36	38	47	39
1	36	42	38	39	39	28	51	35	35	47
2	31	39	42	41	40	41	29	48	35	42
3	28	33	35	47	43	36	40	21	47	41
4	38	31	29	36	48	41	37	29	24	52
5	28	38	30	36	36	43	41	36	34	22
<b>Grand Total</b>	<b>202</b>	<b>222</b>	<b>216</b>	<b>237</b>	<b>233</b>	<b>240</b>	<b>234</b>	<b>207</b>	<b>222</b>	<b>243</b>

*Source: Columbia Public Schools Student Data*

**Projected Enrollment - Recommended - New Haven Elementary Boundary**

Grade	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
K	40	40	39	40	40	40	40	40	40	40
1	39	40	40	40	40	40	40	40	40	40
2	48	40	40	41	41	41	41	41	41	41
3	41	47	38	39	40	39	39	39	39	39
4	44	44	50	41	42	43	42	42	42	42
5	52	44	43	50	41	42	42	42	42	42
<b>Grand Total</b>	<b>264</b>	<b>255</b>	<b>250</b>	<b>251</b>	<b>244</b>	<b>245</b>	<b>244</b>	<b>244</b>	<b>244</b>	<b>244</b>

*Source: Cooperative Strategies*

*The varying shades of color in the table represent statistically significant cohort sizes. The darker blue represents smaller cohorts, while the darker red represents larger cohorts, comparatively.*





**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

**PARKADE ELEMENTARY BOUNDARY**

The Parkade Elementary Boundary feeds into the West Middle Boundary.

**Historical Enrollment - Parkade Elementary Boundary**

Grade	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
K	77	60	52	70	75	82	74	56	70	69
1	89	62	57	56	73	83	79	68	58	65
2	76	84	65	58	62	69	80	77	65	59
3	55	67	83	65	61	64	79	76	79	69
4	69	56	68	78	57	62	63	77	80	78
5	63	64	53	74	76	65	62	63	80	82
<b>Grand Total</b>	<b>429</b>	<b>393</b>	<b>378</b>	<b>401</b>	<b>404</b>	<b>425</b>	<b>437</b>	<b>417</b>	<b>432</b>	<b>422</b>

*Source: Columbia Public Schools Student Data*

**Projected Enrollment - Recommended - Parkade Elementary Boundary**

Grade	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
K	69	69	63	67	67	67	67	67	67	67
1	68	68	68	62	66	66	66	66	66	66
2	64	67	68	67	61	65	65	65	65	65
3	61	67	69	70	70	63	68	68	68	68
4	68	60	66	68	69	69	62	67	67	67
5	80	70	62	67	70	71	70	64	68	68
<b>Grand Total</b>	<b>410</b>	<b>401</b>	<b>396</b>	<b>401</b>	<b>403</b>	<b>401</b>	<b>398</b>	<b>397</b>	<b>401</b>	<b>401</b>

*Source: Cooperative Strategies*

*The varying shades of color in the table represent statistically significant cohort sizes. The darker blue represents smaller cohorts, while the darker red represents larger cohorts, comparatively.*



**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

**ROCK BRIDGE ELEMENTARY BOUNDARY**

The Rock Bridge Elementary Boundary feeds into the Gentry Middle Boundary.

**Historical Enrollment - Rock Bridge Elementary Boundary**

Grade	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
K	77	87	95	75	88	87	90	73	87	86
1	96	81	83	97	85	91	94	83	84	89
2	103	98	82	84	103	83	92	90	85	90
3	105	95	99	83	85	103	82	84	95	90
4	92	102	98	104	88	93	97	81	88	102
5	80	93	106	103	113	88	94	89	90	87
<b>Grand Total</b>	<b>553</b>	<b>556</b>	<b>563</b>	<b>546</b>	<b>562</b>	<b>545</b>	<b>549</b>	<b>500</b>	<b>529</b>	<b>544</b>

*Source: Columbia Public Schools Student Data*

**Projected Enrollment - Recommended - Rock Bridge Elementary Boundary**

Grade	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
K	84	86	84	84	84	84	84	84	84	84
1	90	87	89	88	88	88	88	88	88	88
2	90	91	89	91	89	89	89	89	89	89
3	92	92	93	90	92	90	91	91	91	91
4	93	95	95	96	93	96	94	94	94	94
5	103	94	96	96	97	94	96	94	95	95
<b>Grand Total</b>	<b>552</b>	<b>545</b>	<b>546</b>	<b>545</b>	<b>543</b>	<b>541</b>	<b>542</b>	<b>540</b>	<b>541</b>	<b>541</b>

*Source: Cooperative Strategies*

*The varying shades of color in the table represent statistically significant cohort sizes. The darker blue represents smaller cohorts, while the darker red represents larger cohorts, comparatively.*



**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

**RUSSELL BOULEVARD ELEMENTARY BOUNDARY**

The Russell Boulevard Elementary Boundary feeds into the Gentry Middle Boundary and West Middle Boundary.

**Historical Enrollment - Russell Boulevard Elementary Boundary**

Grade	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
K	77	73	66	76	63	80	89	68	70	85
1	78	68	67	67	80	67	84	84	79	74
2	62	84	70	74	61	68	69	75	82	76
3	80	63	86	72	76	63	69	64	73	79
4	97	73	63	85	73	75	68	64	67	73
5	94	90	79	63	85	76	77	67	67	68
<b>Grand Total</b>	<b>488</b>	<b>451</b>	<b>431</b>	<b>437</b>	<b>438</b>	<b>429</b>	<b>456</b>	<b>422</b>	<b>438</b>	<b>455</b>

*Source: Columbia Public Schools Student Data*

**Projected Enrollment - Recommended - Russell Boulevard Elementary Boundary**

Grade	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
K	73	74	72	73	73	73	73	73	73	73
1	88	76	76	73	75	75	75	75	75	75
2	71	84	72	73	71	72	72	72	72	72
3	74	68	82	70	70	69	70	70	70	70
4	79	73	68	82	70	71	69	69	69	69
5	74	80	74	69	84	71	72	70	71	71
<b>Grand Total</b>	<b>459</b>	<b>455</b>	<b>444</b>	<b>440</b>	<b>443</b>	<b>431</b>	<b>431</b>	<b>429</b>	<b>430</b>	<b>430</b>

*Source: Cooperative Strategies*

*The varying shades of color in the table represent statistically significant cohort sizes. The darker blue represents smaller cohorts, while the darker red represents larger cohorts, comparatively.*



**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

**SHEPARD BOULEVARD ELEMENTARY BOUNDARY**

The Shepard Boulevard Elementary Boundary feeds into the Jefferson Middle Boundary, Oakland Middle Boundary, and the Lange Middle Boundary.

**Historical Enrollment - Shepard Boulevard Elementary Boundary**

Grade	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
K	108	104	83	103	107	105	114	71	93	86
1	93	107	98	90	97	101	99	111	86	100
2	88	92	105	93	82	95	106	92	104	85
3	89	92	84	107	102	79	98	104	103	104
4	88	88	91	82	112	100	80	89	100	106
5	78	80	89	86	86	109	103	74	89	102
<b>Grand Total</b>	<b>544</b>	<b>563</b>	<b>550</b>	<b>561</b>	<b>586</b>	<b>589</b>	<b>600</b>	<b>541</b>	<b>575</b>	<b>583</b>

Source: Columbia Public Schools Student Data

**Projected Enrollment - Recommended - Shepard Boulevard Elementary Boundary**

Grade	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
K	94	95	88	92	92	92	92	92	92	92
1	90	99	101	93	98	98	98	98	98	98
2	97	88	96	97	91	95	95	95	95	95
3	88	101	91	99	100	93	98	98	98	98
4	101	85	98	89	97	98	90	96	96	96
5	106	101	85	97	88	96	96	91	95	95
<b>Grand Total</b>	<b>576</b>	<b>569</b>	<b>559</b>	<b>567</b>	<b>566</b>	<b>572</b>	<b>569</b>	<b>570</b>	<b>574</b>	<b>574</b>

Source: Cooperative Strategies

The varying shades of color in the table represent statistically significant cohort sizes. The darker blue represents smaller cohorts, while the darker red represents larger cohorts, comparatively.



**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

**TWO MILE PRAIRIE ELEMENTARY BOUNDARY**

The Two Mile Prairie Elementary Boundary feeds into the Lange Middle Boundary.

**Historical Enrollment - Two Mile Prairie Elementary Boundary**

Grade	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
K	33	26	38	21	32	36	32	18	26	27
1	29	35	22	39	20	30	35	27	20	26
2	33	30	36	24	36	24	28	26	27	17
3	40	32	28	36	21	36	21	25	29	28
4	17	41	30	26	34	17	35	21	27	34
5	35	17	39	29	25	30	18	30	18	25
<b>Grand Total</b>	<b>187</b>	<b>181</b>	<b>193</b>	<b>175</b>	<b>168</b>	<b>173</b>	<b>169</b>	<b>147</b>	<b>147</b>	<b>157</b>

*Source: Columbia Public Schools Student Data*

**Projected Enrollment - Recommended - Two Mile Prairie Elementary Boundary**

Grade	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
K	27	27	24	26	26	26	26	26	26	26
1	27	27	26	24	26	26	26	26	26	26
2	25	26	26	26	24	25	25	25	25	25
3	17	25	26	26	26	24	25	25	25	25
4	28	17	26	26	26	26	24	25	25	25
5	32	27	16	24	25	25	25	22	24	24
<b>Grand Total</b>	<b>156</b>	<b>149</b>	<b>144</b>	<b>152</b>	<b>153</b>	<b>152</b>	<b>151</b>	<b>149</b>	<b>151</b>	<b>151</b>

*Source: Cooperative Strategies*

*The varying shades of color in the table represent statistically significant cohort sizes. The darker blue represents smaller cohorts, while the darker red represents larger cohorts, comparatively.*



**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

**WEST BOULEVARD ELEMENTARY BOUNDARY**

The West Boulevard Elementary Boundary feeds into the West Middle Boundary.

**Historical Enrollment - West Boulevard Elementary Boundary**

Grade	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
K	78	83	59	59	60	60	70	48	51	67
1	92	81	85	59	53	61	58	65	59	60
2	59	91	77	78	63	60	63	52	65	59
3	67	59	91	70	81	63	64	64	56	62
4	70	66	59	88	76	81	58	58	66	58
5	67	69	69	60	89	78	77	56	61	66
<b>Grand Total</b>	<b>433</b>	<b>449</b>	<b>440</b>	<b>414</b>	<b>422</b>	<b>403</b>	<b>390</b>	<b>343</b>	<b>358</b>	<b>372</b>

Source: Columbia Public Schools Student Data

**Projected Enrollment - Recommended - West Boulevard Elementary Boundary**

Grade	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
K	59	59	56	58	58	58	58	58	58	58
1	71	63	63	59	62	62	62	62	62	62
2	60	71	63	63	59	62	62	62	62	62
3	60	61	72	64	64	60	62	62	62	62
4	63	60	61	73	64	64	60	63	63	63
5	58	63	61	62	73	65	65	61	63	63
<b>Grand Total</b>	<b>371</b>	<b>377</b>	<b>376</b>	<b>379</b>	<b>380</b>	<b>371</b>	<b>369</b>	<b>368</b>	<b>370</b>	<b>370</b>

Source: Cooperative Strategies

The varying shades of color in the table represent statistically significant cohort sizes. The darker blue represents smaller cohorts, while the darker red represents larger cohorts, comparatively.





**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

**GENTRY MIDDLE BOUNDARY**

The Gentry Middle Boundary feeds from the Fairview Elementary Boundary, Grant Elementary Boundary, Mill Creek Elementary Boundary, New Haven Elementary Boundary, Rock Bridge Elementary Boundary, and the Russell Boulevard Elementary Boundary; and into the Rock Bridge High Boundary.

**Historical Enrollment - Gentry Middle Boundary**

Grade	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
6	218	216	240	254	248	280	243	246	222	228
7	239	222	221	250	265	252	281	242	247	219
8	221	238	229	227	247	263	267	279	248	237
<b>Grand Total</b>	<b>678</b>	<b>676</b>	<b>690</b>	<b>731</b>	<b>760</b>	<b>795</b>	<b>791</b>	<b>767</b>	<b>717</b>	<b>684</b>

*Source: Columbia Public Schools Student Data*

**Projected Enrollment - Recommended - Gentry Middle Boundary**

Grade	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
6	218	265	247	240	254	237	237	241	235	238
7	227	219	266	248	240	255	240	237	242	237
8	220	229	218	266	249	241	256	241	238	243
<b>Grand Total</b>	<b>665</b>	<b>713</b>	<b>731</b>	<b>754</b>	<b>743</b>	<b>733</b>	<b>733</b>	<b>719</b>	<b>715</b>	<b>718</b>

*Source: Cooperative Strategies*

*The varying shades of color in the table represent statistically significant cohort sizes. The darker blue represents smaller cohorts, while the darker red represents larger cohorts, comparatively.*



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

### JEFFERSON MIDDLE BOUNDARY

The Jefferson Middle Boundary feeds from the Benton Elementary Boundary, Grant Elementary Boundary, Locust Street Expressive Arts Elementary Boundary, and the Shepard Boulevard Elementary Boundary; and into the Hickman High Boundary.

**Historical Enrollment - Jefferson Middle Boundary**

Grade	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
6	77	77	97	104	87	91	126	89	99	102
7	67	78	79	95	104	91	100	127	95	103
8	77	67	79	78	96	102	91	101	123	91
<b>Grand Total</b>	<b>221</b>	<b>222</b>	<b>255</b>	<b>277</b>	<b>287</b>	<b>284</b>	<b>317</b>	<b>317</b>	<b>317</b>	<b>296</b>

Source: Columbia Public Schools Student Data

**Projected Enrollment - Recommended - Jefferson Middle Boundary**

Grade	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
6	112	110	115	106	121	136	120	122	117	120
7	105	116	114	118	109	125	141	124	126	120
8	102	104	115	114	117	111	123	140	123	125
<b>Grand Total</b>	<b>319</b>	<b>330</b>	<b>344</b>	<b>338</b>	<b>347</b>	<b>372</b>	<b>384</b>	<b>386</b>	<b>366</b>	<b>365</b>

Source: Cooperative Strategies

The varying shades of color in the table represent statistically significant cohort sizes. The darker blue represents smaller cohorts, while the darker red represents larger cohorts, comparatively.



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

### JOHN WARNER MIDDLE BOUNDARY

The John Warner Middle Boundary feeds from the Beulah Ralph Elementary Boundary and the Mill Creek Elementary Boundary; and into the Rock Bridge High Boundary.

**Historical Enrollment - John Warner Middle Boundary**

Grade	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
6	136	125	130	140	159	155	164	173	150	185
7	161	133	120	149	146	165	152	161	176	162
8	142	153	139	123	153	149	163	151	169	173
<b>Grand Total</b>	<b>439</b>	<b>411</b>	<b>389</b>	<b>412</b>	<b>458</b>	<b>469</b>	<b>479</b>	<b>485</b>	<b>495</b>	<b>520</b>

Source: Columbia Public Schools Student Data

**Projected Enrollment - Recommended - John Warner Middle Boundary**

Grade	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
6	156	178	169	150	220	168	169	171	166	169
7	189	159	181	172	154	225	171	173	175	169
8	163	190	160	181	173	154	226	171	174	175
<b>Grand Total</b>	<b>508</b>	<b>527</b>	<b>510</b>	<b>503</b>	<b>547</b>	<b>547</b>	<b>566</b>	<b>515</b>	<b>515</b>	<b>513</b>

Source: Cooperative Strategies

The varying shades of color in the table represent statistically significant cohort sizes. The darker blue represents smaller cohorts, while the darker red represents larger cohorts, comparatively.



**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

**LANGE MIDDLE BOUNDARY**

The Lange Middle Boundary feeds from the Alpha Hart Lewis Elementary Boundary, Battle Elementary Boundary, Derby Ridge Elementary Boundary, Shepard Boulevard Elementary Boundary, and the Two Mile Prairie Elementary Boundary; and into the Battle High Boundary.

**Historical Enrollment - Lange Middle Boundary**

Grade	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
6	223	219	226	220	219	221	235	218	229	187
7	208	217	219	234	217	217	227	233	204	241
8	239	212	218	227	233	216	224	226	230	208
<b>Grand Total</b>	<b>670</b>	<b>648</b>	<b>663</b>	<b>681</b>	<b>669</b>	<b>654</b>	<b>686</b>	<b>677</b>	<b>663</b>	<b>636</b>

Source: Columbia Public Schools Student Data

**Projected Enrollment - Recommended - Lange Middle Boundary**

Grade	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
6	241	213	211	209	254	221	223	223	204	217
7	188	244	216	211	211	256	222	226	224	203
8	242	190	245	215	212	212	257	224	226	225
<b>Grand Total</b>	<b>671</b>	<b>647</b>	<b>672</b>	<b>635</b>	<b>677</b>	<b>689</b>	<b>702</b>	<b>673</b>	<b>654</b>	<b>645</b>

Source: Cooperative Strategies

The varying shades of color in the table represent statistically significant cohort sizes. The darker blue represents smaller cohorts, while the darker red represents larger cohorts, comparatively.



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

### OAKLAND MIDDLE BOUNDARY

The Oakland Middle Boundary feeds from the Blue Ridge Elementary Boundary, Cedar Ridge Elementary Boundary, New Haven Elementary Boundary, and the Shepard Boulevard Elementary Boundary; and into the Battle High Boundary.

**Historical Enrollment - Oakland Middle Boundary**

Grade	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
6	188	201	203	209	207	193	220	214	201	193
7	205	190	196	197	207	216	197	221	216	202
8	178	203	192	197	197	207	224	198	228	226
<b>Grand Total</b>	<b>571</b>	<b>594</b>	<b>591</b>	<b>603</b>	<b>611</b>	<b>616</b>	<b>641</b>	<b>633</b>	<b>645</b>	<b>621</b>

Source: Columbia Public Schools Student Data

**Projected Enrollment - Recommended - Oakland Middle Boundary**

Grade	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
6	208	197	215	201	209	188	200	203	187	198
7	194	210	200	217	204	210	191	203	204	190
8	207	200	216	205	222	210	216	198	208	209
<b>Grand Total</b>	<b>609</b>	<b>607</b>	<b>631</b>	<b>623</b>	<b>635</b>	<b>608</b>	<b>607</b>	<b>604</b>	<b>599</b>	<b>597</b>

Source: Cooperative Strategies

*The varying shades of color in the table represent statistically significant cohort sizes. The darker blue represents smaller cohorts, while the darker red represents larger cohorts, comparatively.*



**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

**SMITHTON MIDDLE BOUNDARY**

The Smithton Middle Boundary feeds from the Fairview Elementary Boundary, Mary Paxton Keeley Elementary Boundary, and the Midway Heights Elementary Boundary; and into the Hickman High Boundary.

**Historical Enrollment - Smithton Middle Boundary**

Grade	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
6	180	170	210	181	188	188	182	177	147	177
7	195	181	160	202	180	184	187	176	171	153
8	205	187	184	169	202	177	183	190	172	179
<b>Grand Total</b>	<b>580</b>	<b>538</b>	<b>554</b>	<b>552</b>	<b>570</b>	<b>549</b>	<b>552</b>	<b>543</b>	<b>490</b>	<b>509</b>

*Source: Columbia Public Schools Student Data*

**Projected Enrollment - Recommended - Smithton Middle Boundary**

Grade	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
6	177	173	180	197	185	177	176	178	171	176
7	176	176	172	179	196	184	176	175	178	170
8	155	178	177	174	179	197	185	176	178	178
<b>Grand Total</b>	<b>508</b>	<b>527</b>	<b>529</b>	<b>550</b>	<b>560</b>	<b>558</b>	<b>537</b>	<b>529</b>	<b>527</b>	<b>524</b>

*Source: Cooperative Strategies*

*The varying shades of color in the table represent statistically significant cohort sizes. The darker blue represents smaller cohorts, while the darker red represents larger cohorts, comparatively.*





**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

**WEST MIDDLE BOUNDARY**

The West Middle Boundary feeds from the Alpha Hart Lewis Elementary Boundary, Derby Ridge Elementary Boundary, Fairview Elementary Boundary, Mary Paxton Keeley Elementary Boundary, Parkade Elementary Boundary, Russell Boulevard Elementary Boundary, and the West Boulevard Elementary Boundary; and into the Hickman High Boundary.

**Historical Enrollment - West Middle Boundary**

Grade	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
6	220	251	235	219	236	279	273	249	230	266
7	197	226	246	226	216	233	287	254	239	231
8	239	201	225	243	231	230	237	284	252	235
<b>Grand Total</b>	<b>656</b>	<b>678</b>	<b>706</b>	<b>688</b>	<b>683</b>	<b>742</b>	<b>797</b>	<b>787</b>	<b>721</b>	<b>732</b>

Source: Columbia Public Schools Student Data

**Projected Enrollment - Recommended - West Middle Boundary**

Grade	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
6	265	280	272	242	263	267	256	256	236	247
7	264	263	278	269	241	263	265	254	253	235
8	231	264	265	281	268	241	260	265	254	253
<b>Grand Total</b>	<b>760</b>	<b>807</b>	<b>815</b>	<b>792</b>	<b>772</b>	<b>771</b>	<b>781</b>	<b>775</b>	<b>743</b>	<b>735</b>

Source: Cooperative Strategies

*The varying shades of color in the table represent statistically significant cohort sizes. The darker blue represents smaller cohorts, while the darker red represents larger cohorts, comparatively.*



**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

**BATTLE HIGH BOUNDARY**

The Battle High Boundary feeds from the Lange Middle Boundary and the Oakland Middle Boundary.

**Historical Enrollment - Battle High Boundary**

Grade	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
9	410	416	407	398	443	448	448	461	431	463
10	406	391	420	413	407	424	461	456	450	415
11	380	393	375	405	411	390	424	451	434	458
12	323	363	378	354	391	375	357	396	422	410
<b>Grand Total</b>	<b>1,519</b>	<b>1,563</b>	<b>1,580</b>	<b>1,570</b>	<b>1,652</b>	<b>1,637</b>	<b>1,690</b>	<b>1,764</b>	<b>1,737</b>	<b>1,746</b>

*Source: Columbia Public Schools Student Data*

**Projected Enrollment - Recommended - Battle High Boundary**

Grade	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
9	445	461	400	471	428	445	434	485	433	448
10	461	442	459	397	469	427	444	432	483	428
11	411	456	439	455	394	467	426	437	427	480
12	435	390	432	415	431	373	443	404	415	405
<b>Grand Total</b>	<b>1,752</b>	<b>1,749</b>	<b>1,730</b>	<b>1,738</b>	<b>1,722</b>	<b>1,712</b>	<b>1,747</b>	<b>1,758</b>	<b>1,758</b>	<b>1,761</b>

*Source: Cooperative Strategies*

*The varying shades of color in the table represent statistically significant cohort sizes. The darker blue represents smaller cohorts, while the darker red represents larger cohorts, comparatively.*



**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

**HICKMAN HIGH BOUNDARY**

The Hickman High Boundary feeds from the Jefferson Middle Boundary, Smithton Middle Boundary and the West Middle Boundary.

**Historical Enrollment - Hickman High Boundary**

Grade	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
9	506	523	459	487	514	550	535	516	574	581
10	489	493	513	463	490	507	546	536	499	591
11	462	507	480	521	466	511	499	550	522	524
12	440	437	487	450	502	437	479	480	529	497
<b>Grand Total</b>	<b>1,897</b>	<b>1,960</b>	<b>1,939</b>	<b>1,921</b>	<b>1,972</b>	<b>2,005</b>	<b>2,059</b>	<b>2,082</b>	<b>2,124</b>	<b>2,193</b>

*Source: Columbia Public Schools Student Data*

**Projected Enrollment - Recommended - Hickman High Boundary**

Grade	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
9	519	496	560	571	579	578	560	582	597	566
10	581	518	499	562	572	580	582	564	588	600
11	596	587	524	504	567	576	584	587	568	591
12	502	571	561	501	481	546	555	564	563	549
<b>Grand Total</b>	<b>2,198</b>	<b>2,172</b>	<b>2,144</b>	<b>2,138</b>	<b>2,199</b>	<b>2,280</b>	<b>2,281</b>	<b>2,297</b>	<b>2,316</b>	<b>2,306</b>

*Source: Cooperative Strategies*

*The varying shades of color in the table represent statistically significant cohort sizes. The darker blue represents smaller cohorts, while the darker red represents larger cohorts, comparatively.*



**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

**ROCK BRIDGE HIGH BOUNDARY**

The Rock Bridge High Boundary feeds from the Gentry Middle Boundary and the John Warner Middle Boundary.

**Historical Enrollment - Rock Bridge High Boundary**

Grade	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
9	358	382	397	404	395	430	448	429	448	449
10	366	356	379	410	405	399	435	444	432	459
11	397	382	362	390	387	403	421	438	430	448
12	425	406	360	365	402	395	387	421	433	445
<b>Grand Total</b>	<b>1,546</b>	<b>1,526</b>	<b>1,498</b>	<b>1,569</b>	<b>1,589</b>	<b>1,627</b>	<b>1,691</b>	<b>1,732</b>	<b>1,743</b>	<b>1,801</b>

*Source: Columbia Public Schools Student Data*

**Projected Enrollment - Recommended - Rock Bridge High Boundary**

Grade	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
9	433	403	439	399	474	444	417	506	434	435
10	454	438	407	444	404	477	449	422	513	439
11	463	459	440	413	450	408	482	455	425	518
12	452	467	463	445	417	456	412	485	458	430
<b>Grand Total</b>	<b>1,802</b>	<b>1,767</b>	<b>1,749</b>	<b>1,701</b>	<b>1,745</b>	<b>1,785</b>	<b>1,760</b>	<b>1,868</b>	<b>1,830</b>	<b>1,822</b>

*Source: Cooperative Strategies*

*The varying shades of color in the table represent statistically significant cohort sizes. The darker blue represents smaller cohorts, while the darker red represents larger cohorts, comparatively.*



**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

**UNMATCHED \***

Unmatched includes students who were unable to be geocoded (matched to a point on a map).

**Historical Enrollment - Unmatched\***

Grade	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
K	0	2	0	0	4	0	0	0	1	2
1	1	0	1	0	0	4	0	0	0	1
2	0	0	0	0	0	0	2	0	0	1
3	1	0	0	0	0	0	0	2	0	0
4	0	0	0	0	0	1	0	0	0	1
5	1	0	1	0	0	1	1	0	0	1
6	0	0	0	0	0	0	0	0	1	0
7	0	0	0	0	0	0	0	0	0	2
8	0	0	0	0	0	0	0	0	0	0
9	0	0	0	0	0	0	0	0	0	1
10	0	0	0	0	0	0	0	0	1	0
11	0	0	0	0	0	0	0	0	0	1
12	0	0	0	0	0	0	2	0	1	0
<b>Grand Total</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>4</b>	<b>6</b>	<b>5</b>	<b>2</b>	<b>4</b>	<b>10</b>

*Source: Columbia Public Schools Student Data*

**Projected Enrollment - Recommended - Unmatched\***

Grade	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
K	2	2	2	2	2	2	2	2	2	2
1	2	2	2	2	2	2	2	2	2	2
2	2	2	2	2	1	1	1	1	1	1
3	0	0	0	0	0	0	0	0	0	0
4	1	1	1	1	1	1	1	1	1	1
5	1	1	1	1	1	1	1	1	1	1
6	0	0	0	0	0	0	0	0	0	0
7	2	2	2	2	2	2	2	2	2	2
8	0	0	0	0	0	0	0	0	0	0
9	1	1	1	1	1	1	1	1	1	1
10	0	0	0	0	0	0	0	0	0	0
11	1	1	1	1	1	1	1	1	1	1
12	0	0	0	0	0	0	0	0	0	0
<b>Grand Total</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>

*Source: Cooperative Strategies*



**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

**OUT OF DISTRICT**

Out of District includes students who reside outside of the District.

**Historical Enrollment - Out of District**

Grade	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
K	12	6	5	9	6	8	7	4	6	5
1	10	14	7	5	10	7	8	6	4	9
2	10	9	16	5	4	10	7	6	7	4
3	10	11	10	11	5	5	11	6	9	6
4	6	12	11	7	10	4	6	11	7	9
5	5	6	12	11	6	11	6	5	9	10
6	8	6	4	12	12	5	12	5	5	9
7	3	7	7	3	13	11	5	14	8	6
8	8	3	5	9	5	14	13	7	10	7
9	8	10	5	8	13	5	16	11	9	17
10	8	4	9	7	5	10	7	16	17	15
11	13	5	2	11	6	4	8	7	16	25
12	8	10	4	2	10	3	3	8	7	22
<b>Grand Total</b>	<b>109</b>	<b>103</b>	<b>97</b>	<b>100</b>	<b>105</b>	<b>97</b>	<b>109</b>	<b>106</b>	<b>114</b>	<b>144</b>

*Source: Columbia Public Schools Student Data*

**Projected Enrollment - Recommended - Out of District**

Grade	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
K	5	6	5	5	5	5	5	5	5	5
1	7	7	7	6	6	6	6	6	6	6
2	7	7	7	7	6	7	7	7	7	7
3	7	8	7	7	7	7	7	7	7	7
4	9	8	9	8	8	8	8	8	8	8
5	9	9	8	9	9	8	9	8	8	8
6	7	7	7	7	8	7	7	7	7	7
7	8	8	9	9	8	9	9	8	9	8
8	8	8	8	9	9	8	9	8	8	8
9	10	10	10	11	11	11	11	12	11	11
10	14	13	13	13	14	14	14	13	15	14
11	15	16	15	14	15	15	16	15	15	17
12	8	8	9	8	8	8	8	9	9	8
<b>Grand Total</b>	<b>114</b>	<b>115</b>	<b>114</b>	<b>113</b>	<b>114</b>	<b>113</b>	<b>116</b>	<b>113</b>	<b>115</b>	<b>114</b>

*Source: Cooperative Strategies*





## **CONCLUSION**

As with any projection, the District should pay close attention to live birth counts, enrollment in elementary schools, open enrollment, non-public enrollment, in / out migration patterns, and any housing growth. It is recommended that this document be reviewed on an annual basis to determine how more recent growth and enrollment trends will impact the enrollment projections.

Cooperative Strategies is pleased to have had the opportunity to provide the District with this demographic study. We hope this document will provide the necessary information to make informed decisions about the future of the Columbia Public Schools.



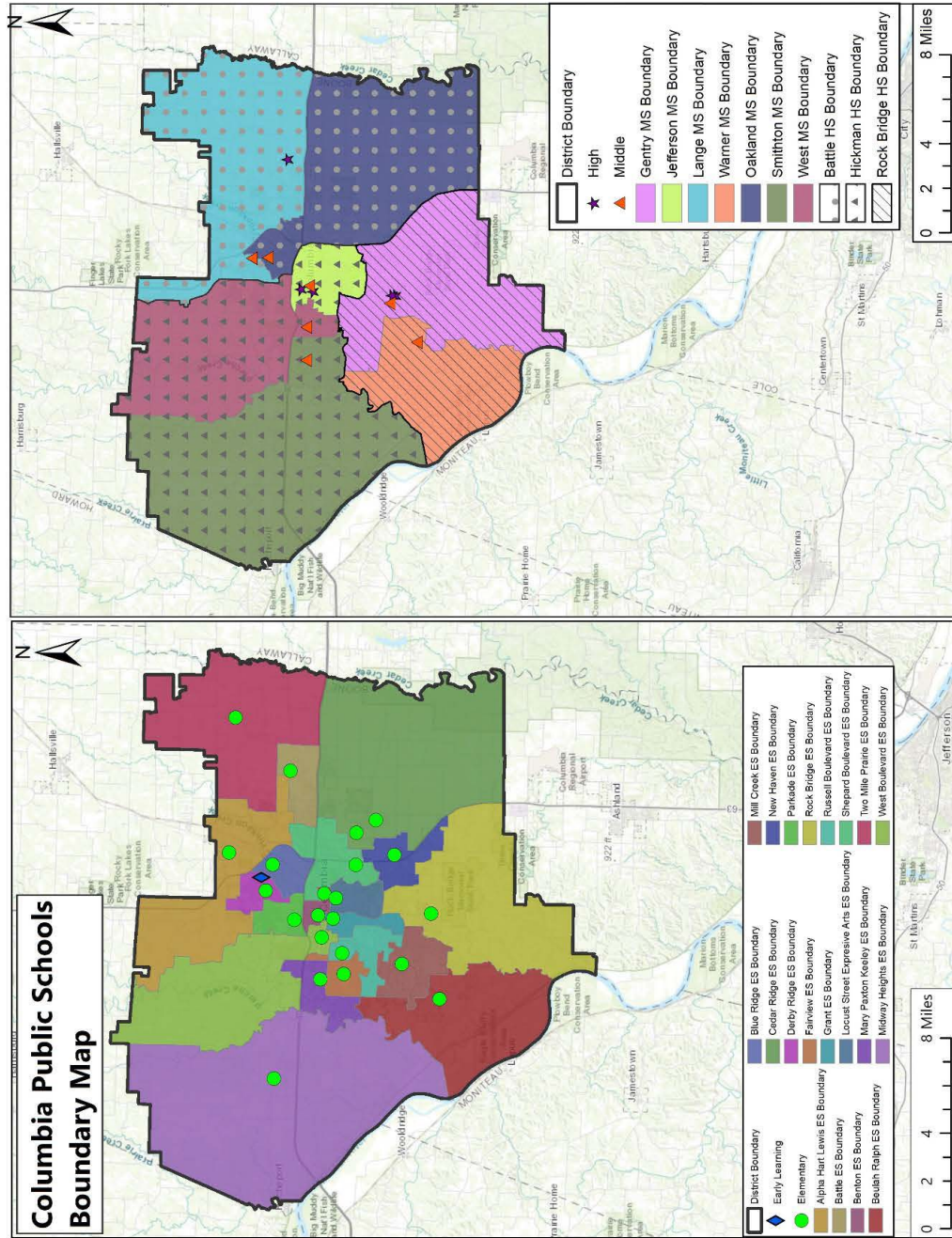
**APPENDIX  
SCHOOL BOUNDARY MAP**

The map on the following page illustrates the school boundaries in Columbia Public Schools



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET





# Performance Indicators



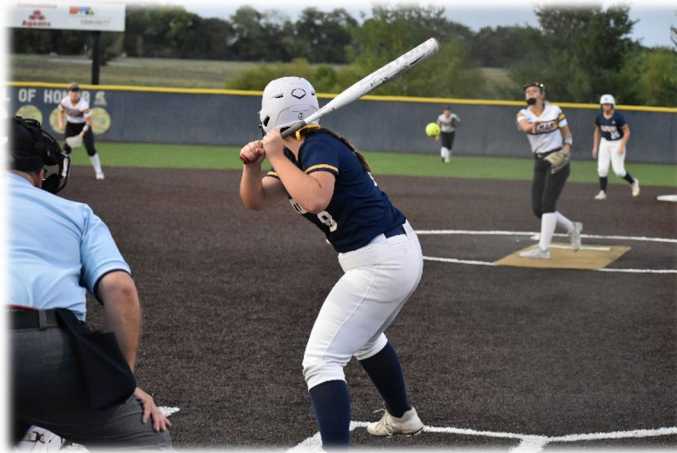




# COLUMBIA PUBLIC SCHOOLS

---

## 2023-24 BUDGET





# COLUMBIA PUBLIC SCHOOLS

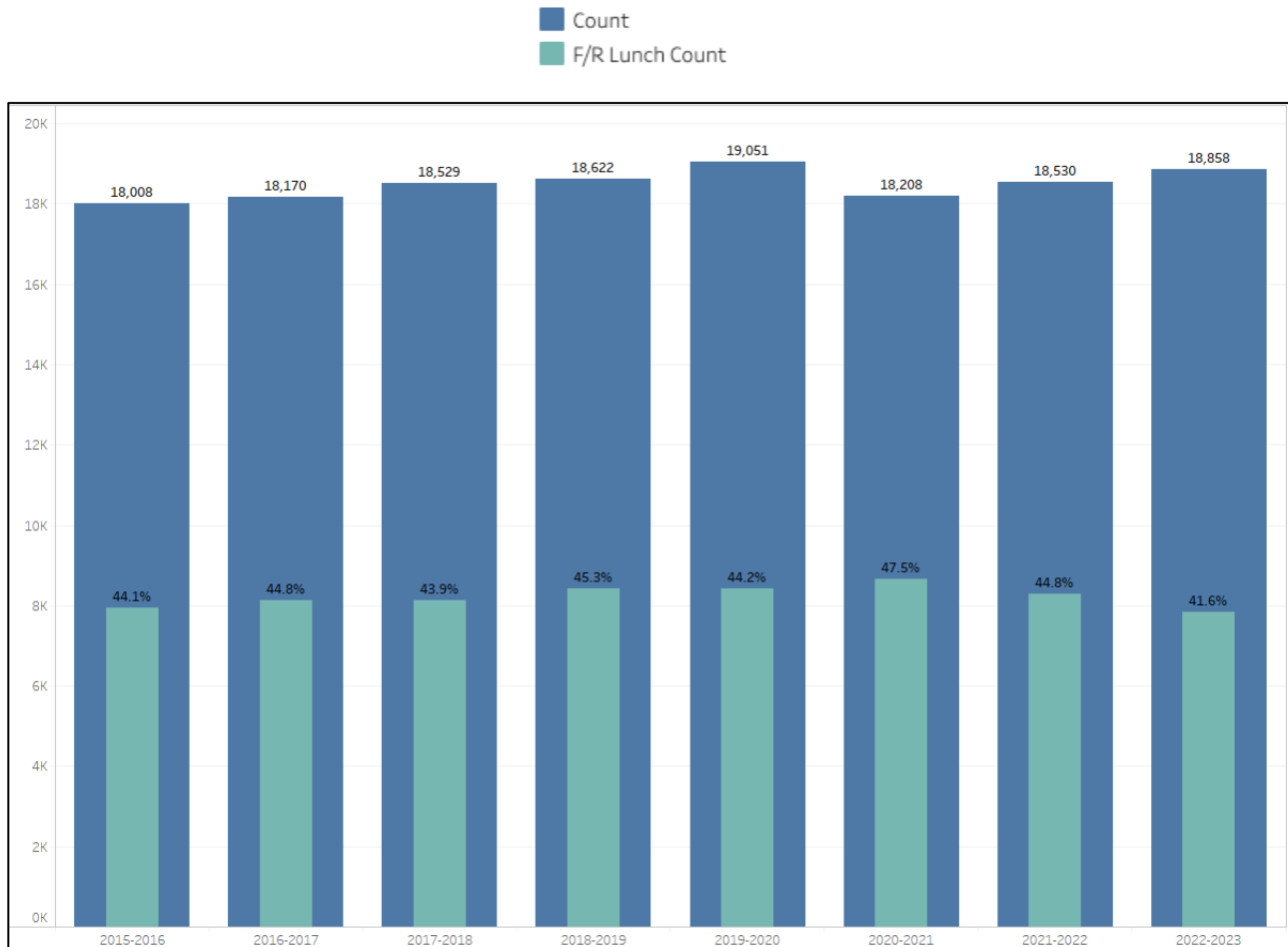
## 2023-24 BUDGET

### **DEMOGRAPHICS**

Columbia has a diverse population. The University of Missouri brings in many families from all over the world, creating an environment where many cultures are represented. In addition, Columbia's social and medical resources welcome and serve refugees experiencing the United States for the first time.

As seen in the charts below, Columbia has a steadily growing population. Poverty, as measured through entitlement to a free or reduced lunch, and the stress often associated with it is an increasing risk factor.

### **K-12 Population with Free & Reduced Lunch Percentage**





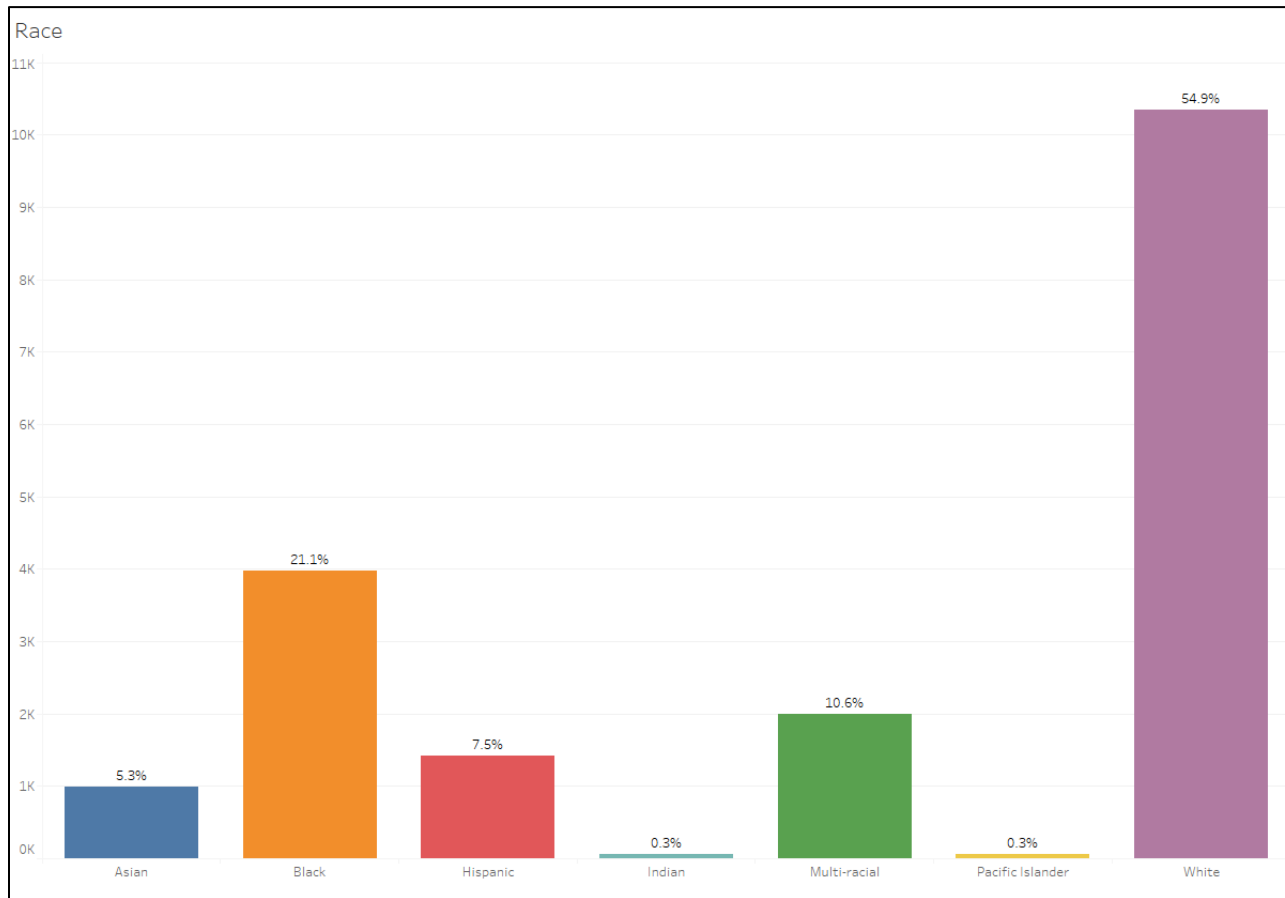


# COLUMBIA PUBLIC SCHOOLS

---

## 2023-24 BUDGET

### Racial Demographics for 2022-23





## COLUMBIA PUBLIC SCHOOLS

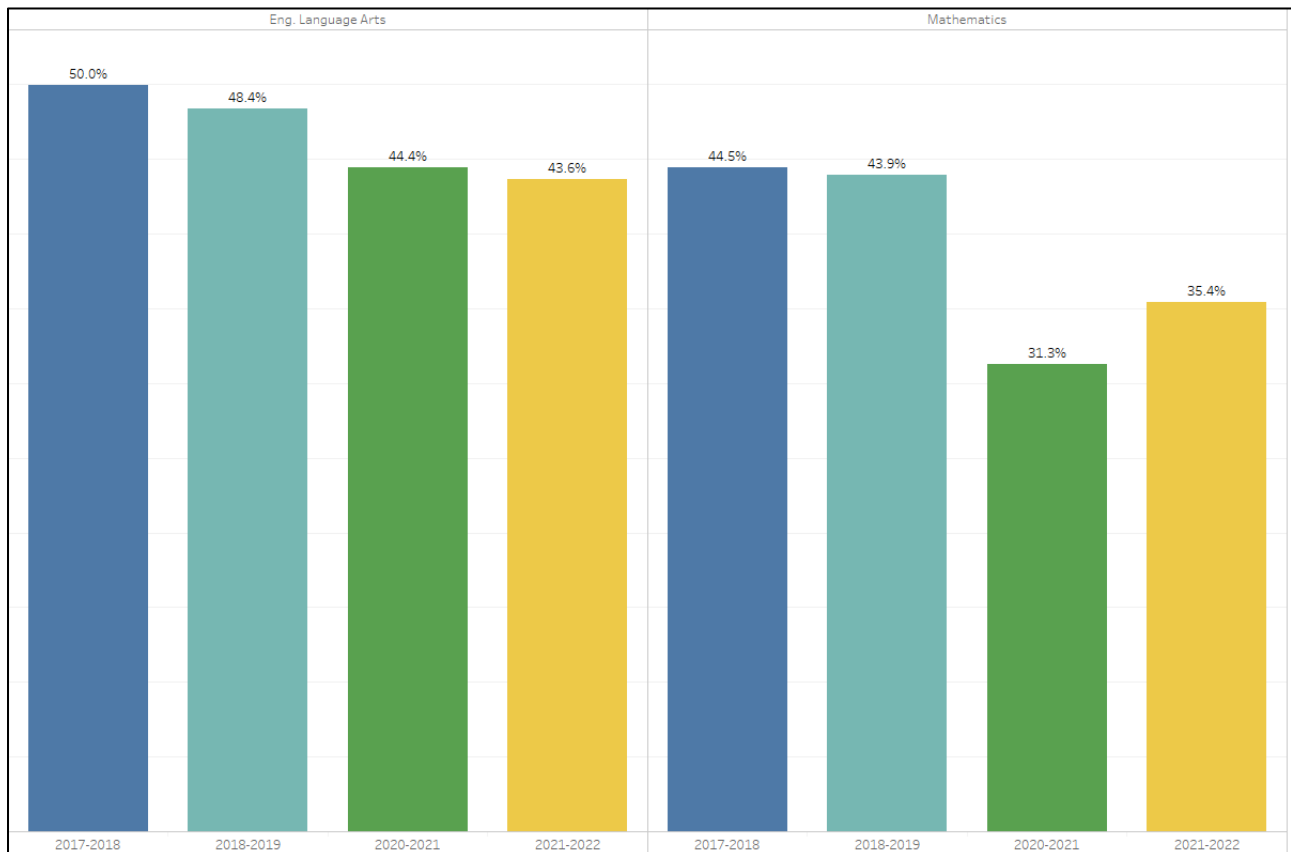
### 2023-24 BUDGET

#### **MAP AND END OF COURSE EXAMS**

The Missouri Assessment Program (MAP) is one of several educational reforms mandated by the Outstanding Schools Act of 1993. As a result of this Act, the State Board of Education directed the Missouri Department of Elementary and Secondary Education (DESE) to identify the knowledge, skills and competencies that Missouri students should acquire by the time they complete high school and to assess student progress toward those academic standards. Students in grades 3-8 take the MAP Grade Level Assessments annually in the spring in the areas of Communication Arts and Mathematics. At the secondary level, students take required End of Course Exams (EOC) upon completing courses such as Algebra I, Algebra II, and English II.

#### **MAP and EOC Percent Proficient**

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





## COLUMBIA PUBLIC SCHOOLS

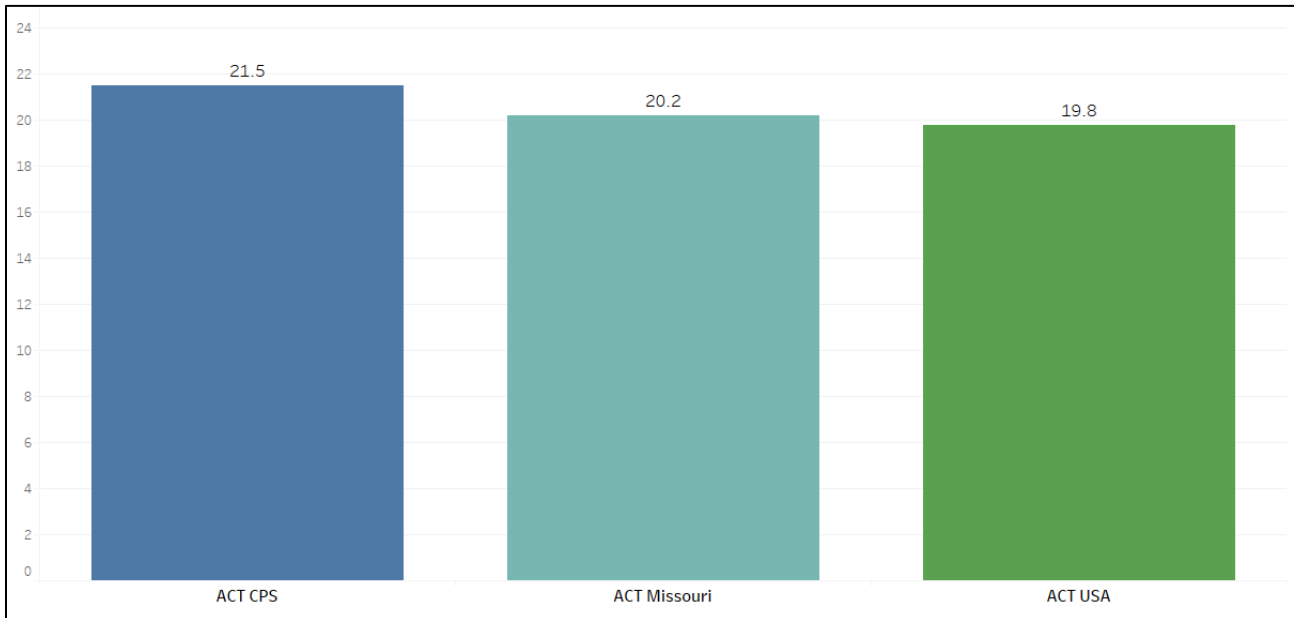
### 2023-24 BUDGET

#### **ACT**

Starting in the 2014-2015 school year, all 11th grade students were eligible for a free administration of the ACT. The ACT assesses high school students' general educational development and their ability to complete college-level work. The ACT Program is a comprehensive system for collecting and reporting information about students planning to enter post-secondary education. It consists of five major components: English, Math, Reading, Scientific Reasoning, and Writing.

Students in Columbia Public Schools had always exceeded state and national averages on the ACT before all students took the assessment. With the addition of all students taking the ACT, students in Columbia Public Schools continue to outperform other students across Missouri and the United States.

#### **Average ACT**





## COLUMBIA PUBLIC SCHOOLS

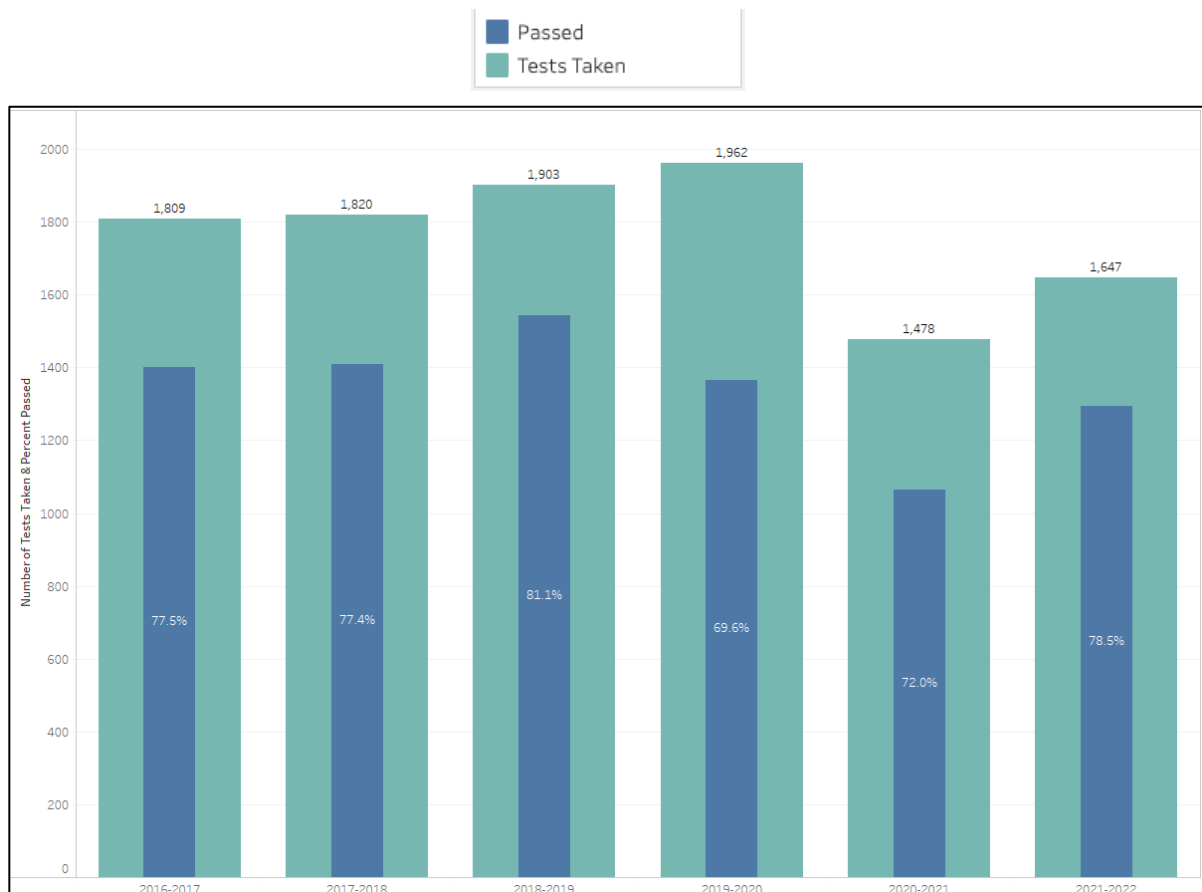
### 2023-24 BUDGET

#### **ADVANCED PLACEMENT**

The Advanced Placement Program (AP) is a cooperative educational endeavor among secondary schools and colleges and universities that provides high school students the opportunity to take college-level courses in a high school setting. Students who participate in the AP program gain college-level skills and may earn college credit while they are still in high school.

Columbia Public Schools offers 30 different Advanced Placement courses, giving students the opportunity to get a head start on college. Through the AVID program, Columbia Public Schools has encouraged more students to take AP courses, especially among disadvantaged students and continues to enjoy a high success rate among its students.

#### **Advanced Placement Tests Taken and Passed**





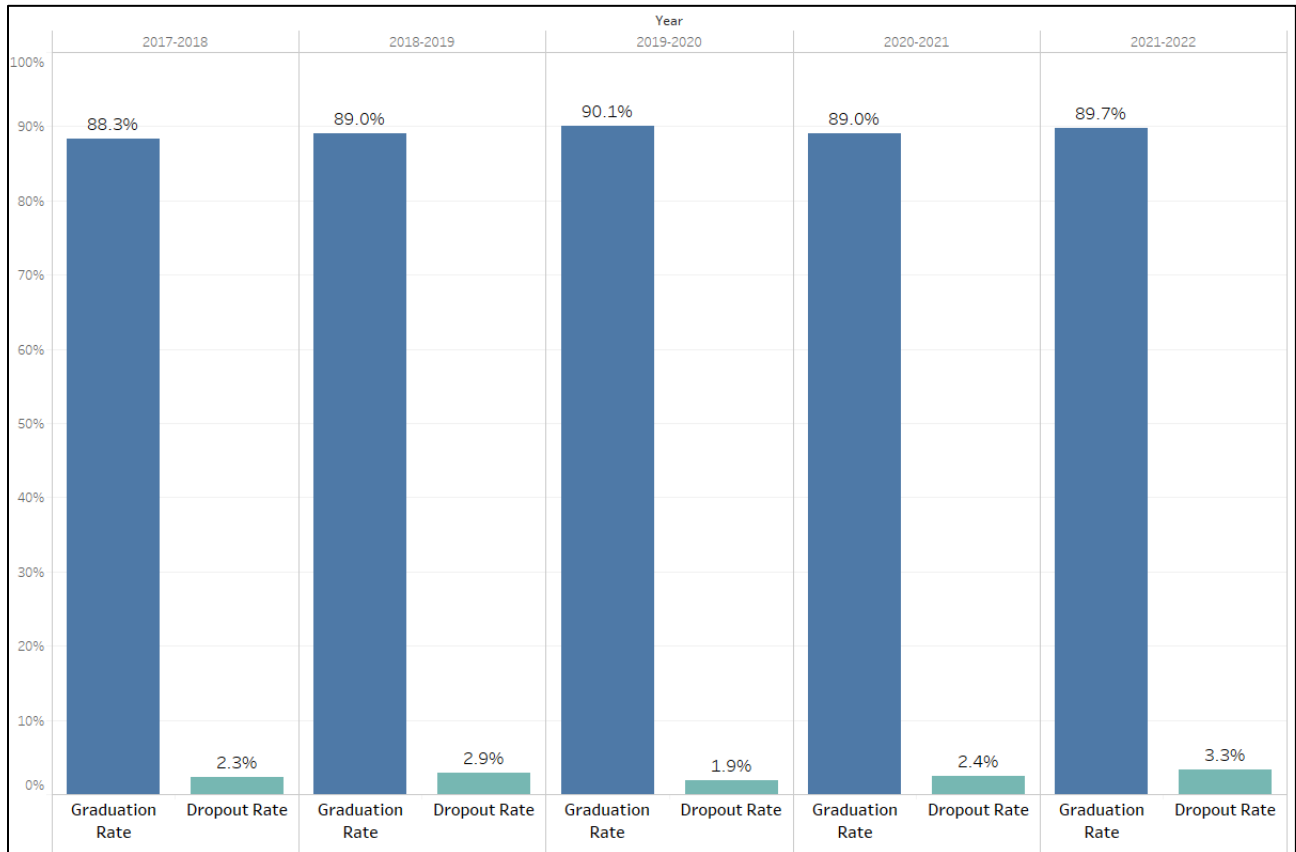
# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

### GRADUATION AND DROPOUT RATE

The percentage of students graduating is one of the most important statistics a school district measures. The graduation rate of students in Columbia Public Schools is high and continuously exceeds state averages while maintaining a remarkably low dropout rate.

**Graduation and Dropout Rate**





**COLUMBIA PUBLIC SCHOOLS**

---

**2023-24 BUDGET**

## **Climate Survey**





# COLUMBIA PUBLIC SCHOOLS

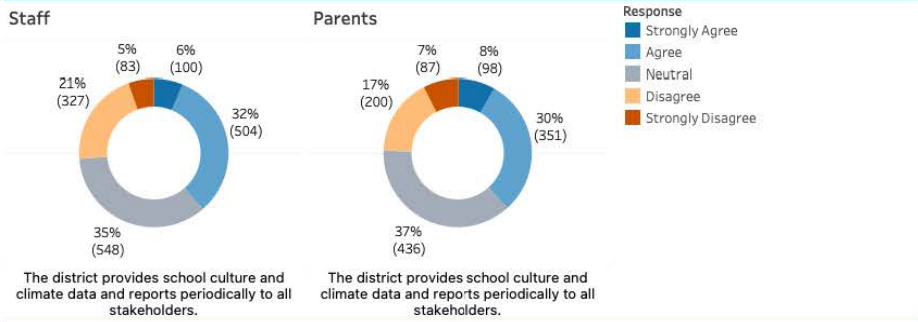
## 2023-24 BUDGET

### Climate Survey

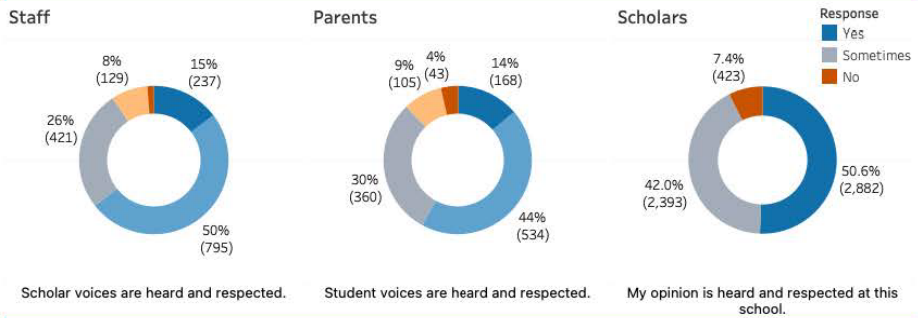
The Climate Survey was developed locally. The staff and parent survey was done via the Thought Exchange platform, which allows traditional survey questions rated 1-5 along with one open-ended question. The open-ended responses were shown to other respondents who then rated their level of agreement. The scholar survey was conducted via Survey Monkey and consisted of traditional survey questions rated 1-5. It was administered to scholars in 5th, 8th, and 11th grade.

### Climate Survey

The school system provides school culture and climate data and reports periodically to all stakeholders.

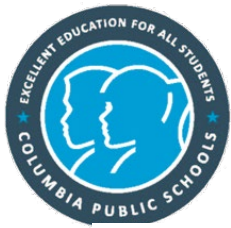


The school system assures student voices are heard and respected.



Educator teams address positive classroom learning environments.





## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET



#### Parent Survey Results

Survey question	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
I feel informed about what is going on in my scholar's school.	26%	41%	16%	12%	5%
My scholar's school is meeting his or her needs.	26%	38%	18%	12%	6%
My scholar's teachers are good teachers.	38%	41%	16%	3%	1%
Student voices are heard and respected.	14%	44%	30%	9%	4%
The curriculum is challenging and engaging.	17%	45%	24%	11%	4%
The discipline policies are fair to all scholars.	13%	28%	37%	14%	8%
The district provides school culture and climate data and reports periodically to all stakeholders.	8%	30%	37%	17%	7%
The teachers treat my scholar with respect.	36%	43%	15%	4%	2%
When I have a concern or a problem, it is taken seriously.	24%	35%	24%	10%	7%

#### Parent Top Rated Comments

What are we doing well and what can we do better to ensure a positive climate and culture in our school?

Comments	Rating out of 5
Retaining, listening to, and rewarding high quality teachers is of the utmost importance. Teachers are the backbone of any decent or good educational setting.	4.6
So many excellent teachers! Our kids' educations depend on competent teachers who are passionate and really care.	4.5
The nature and outdoor activities are awesome. You can't beat hands-on learning and building a connection with our environment	4.5
Communicating daily announce'ts and important events via email is helpful for parents to keep updated. Thank you for sharing that info regularly That allows parents to know and plan for events and feel like we know something about what is going on & what's offered at HHS	4.4
The daily announcements are very helpful! Keeps us apprised of important events happening at HHS	4.4
Absolutely love the STEM focus. Science is even more important than it ever was .	4.4
Thank you to Sharon in the office for sending out daily announcements. There is so much going on and it is a lot to keep track of.	4.4
The Zoo is amazing. It provides learning opportunities for sure. I think the socioemotional benefits can not be overstated!!! My child struggles at school. The Zoo motivates them to get there each day and get connected to the school despite not playing school sports.	4.4
Our school has a Zoo! We love our school! Thank you to the Sydlowski's for providing such an experience. My daughter loves JMS because of the Zoo. I know it has to be a lot of work.	4.4
The elective course options are fantastic It's great to have a wide range of options and new topics that are current	4.4



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET



#### Staff Survey Results

Survey question	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
I feel informed about what is going on in my school.	24%	44%	18%	10%	3%
My school ensures that schools and classrooms are positive learning environments.	27%	44%	17%	9%	3%
Scholar voices are heard and respected.	15%	50%	26%	8%	1%
Scholars are generally well-behaved.	6%	40%	26%	19%	9%
Scholars feel welcome at school.	30%	49%	17%	3%	1%
The curriculum is challenging and engaging.	14%	47%	28%	9%	2%
The discipline policies are fair to all scholars.	10%	34%	27%	22%	7%
The district provides school culture and climate data and reports periodically to all stakeholders.	6%	32%	35%	21%	5%

#### Staff Top Rated Comments

What are we doing well and what can we do better to ensure a positive climate and culture in our school?

Comments	Rating out of 5
Sub Shortage is real Teachers are still being stretched too thin and covering colleagues classes. Our secretary is amazing at finding coverage, but she shouldn't have to.	4.7
We MUST get more FTE in every building of this district. Class sizes are too big, teachers are stretched too thin, and morale is at an all time low.	4.6
Pay teachers to sub WHAT THEY ARE WORTH. By this I mean their hourly pay if broken down.	4.6
To improve climate ask for teacher feedback more It is important that teachers feel heard and that they are contributing to the improvements	4.6
Positive: Teachers are working their hardest for scholars. Do better: The sub situation is atrocious. Teachers can only do so much. With kids behavior and having to cover absences, we are at the end of our ropes.	4.6
The district needs to do more to address the substitute shortage. The constant threat of needing to give up plan time to cover other teachers casts a negative light on our workday.	4.6
Hickman is a great building to be at but the district climate overall has declined. The sub situation is DIRE! Teachers are losing the drive to reach with the behaviors and lack of support	4.5
Over and over, we have heard that the other schools do it this way and we must follow. Our culture and community is very different. We need resources that the other schools don't necessarily need. Our free and reduced numbers are high and our needs are a reflection of that.	4.5
PD days where teachers get to work in their rooms are great. Class sizes are too large at the high school level Smaller class sizes would be best for learning	4.5
We have some subs... But we need more. Teachers should not be tapped to teach. We have our own work to do.	4.5



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET



### Scholar Survey Results

Questions	Yes	Sometimes	No
Bullying is NOT tolerated at my school.	70%	21%	9%
Everyone has a chance to succeed at my school.	81%	17%	2%
I think that my teachers are good teachers.	68%	31%	2%
I think that students in my school are encouraged to do their best every day.	57%	36%	7%
If I am having trouble learning something, my teacher helps me understand.	66%	30%	3%
Most of the time, my school work is interesting.	33%	53%	14%
My opinion is heard and respected at this school.	51%	42%	7%
My principal tells me that learning is important.	72%	18%	11%
My teachers treat me with respect.	73%	25%	2%
Teachers in my school really care about me.	63%	33%	4%
The school's discipline rules are fair.	51%	39%	9%
When I have a concern or a problem, it is taken seriously by my teachers.	66%	29%	5%





# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

---





# Glossary







**COLUMBIA PUBLIC SCHOOLS**  
**2023-24 BUDGET**

---





## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

---

## GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

**AGENCY FUND** – Funds which are custodial in nature (assets equal liabilities) and do not involve measurement or results of operations. The District's only agency fund is the Student Activity Fund which accounts for financial activities of various student groups.



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

---

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

**ALLOWANCE FOR UNCOLLECTIBLE TAXES** – A provision of tax revenues for that portion of taxes receivable which it is estimated will not be collected. The account is shown on the balance sheet as a deduction from the Taxes Receivable account in order to arrive at the net taxes receivable. Separate accounts may be maintained on the basis of tax roll year and/or delinquent taxes.

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

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

**ASSESS** – To value property officially for the purpose of taxation. The term is also sometimes used to denote the levy of taxes, but such usage is not correct because it fails to distinguish between the valuation process and the tax levy process.

**ASSESSED VALUATION (A/V)** – A valuation set upon real estate and personal property by a government as a basis for levying taxes. In Missouri, the assessed valuation is a percentage of the appraised value as follows: residential (19%), personal property (33-1/3%), Commercial (32%), and Agriculture (12%).

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

**AVERAGE DAILY ATTENDANCE (ADA)** – The total hours attended in a term by resident pupils between the ages of five and twenty-one divided by the actual number of hours school was in session (actual calendar) PLUS the summer school average daily attendance (ADA) (hours attended divided by 1,044 hours). Summer school ADA is a part of the immediate preceding school year's total ADA.

**ADVANCEMENT VIA INDIVIDUAL DETERMINATION (AVID)** – Rigorous curriculum and support with a goal to provide college and career readiness for all students, with a focus on students in the academic middle.

**BOARD OF SCHOOL DIRECTORS** – The elected or appointed body which has been created according to state law and vested with responsibilities for educational activities in a given geographical area. These bodies are sometimes called school boards, governing boards, board of directors, school committees, school trustees, etc.

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



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

---

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

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

**BOND PROCEEDS RECEIVABLE** – An account used to designate the amount receivable upon sale of bonds. Revenue from bond sales is placed in the Capital Projects Fund, not in the Debt Service Fund.

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

**BONDS AUTHORIZED AND ISSUED** – The part of the school district debt that is covered by outstanding bonds of the district.

**BONDS AUTHORIZED AND UNISSUED** – Bonds which have been legally authorized but not issued and which can be issued and sold without further authorization.

**BONDS PAYABLE** – The face value of bonds issued and outstanding.

**BOOK VALUE** – Carrying amount as shown on the books.

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

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

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

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

**BUILDINGS** – A fixed asset account which reflects the acquisition value of permanent structures used to house person and property owned by the local education agency. If the buildings are purchased and



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

---

constructed, this amount includes the purchase or contract price of all permanent building and fixtures attached to and forming a permanent part of such buildings. If building are acquired by gift, the account reflects their appraised value at the time of acquisition.

**CAPITAL IMPROVEMENT PLAN** – A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the local education agency is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

**CAPITAL OUTLAY** – An expenditure which results in the acquisition of fixed assets or additions to fixed assets which are presumed to have benefits for more than one year. It is an expenditure for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or initial, additional, and replacement of equipment.

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

**CASH BASIS** – The basis of accounting under which revenues are recorded only when actually received, and only cash disbursements are recorded as expenditures.

**CATEGORICAL AID** – Support funds provided from a higher governmental level and specifically limited to (earmarked for) a given purpose, e.g., special education, transportation, or vocational education.

**CERTIFICATES OF PARTICIPATION (COPS)** – A type of financing where an investor purchases a share of the lease revenues of a program rather than the bond being secured by those revenues.

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

**CLASSIFICATION FUNCTION** – As applied to expenditures, this term has reference to an activity or services aimed at accomplishing a certain purpose or end, such as regular instruction, special education, vocational education, or administration.

**CLASSIFICATION OBJECT** – As applied to expenditures, this term has reference to an article or service received, such as salaries, employee benefits, or supplies.

**CLASSROOM TRUST FUND** – This is a state formula category for the gaming money paid to the districts through the formula. The districts have the option to recognize this revenue in the fund they wish to spend it in the manner they chose.

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



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

---

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

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

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

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

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

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

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

**CONTINUING SCHOOL IMPROVEMENT PLAN (CSIP)** – Model which provides framework for staff development to be aligned with the intended, taught, and assessed curriculum as well as with the goals of the Board of Education.

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

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

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

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

**CURRENT EXPENDITURES PER PUPIL** – Current expenditures for a given period of time divided by pupil unit of measure.

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





## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

---

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

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

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

**DEBT** – An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants, notes, etc.

**DEBIT LIMIT** – The maximum amount or gross or net debt that is legally permitted by law (In Missouri, the debit limit for school district is 15% of assessed valuation).

**DEBT SERVICE** – Expenditures for the retirement of debt and expenditures for interest on debt, except principal and interest of current loans. Per Section 165.011, RSMo, if a balance remains in the Debt Service Fund after total outstanding indebtedness for which the fund was levied is paid, the board MAY transfer the unexpended amount to the Capital Projects Fund. The Debt Service Fund must be maintained as a separate bank account.

**DEBT SERVICE FUND** – The Debt Service Fund accounts for expenditures for the revenue collected from local taxation and allocated state aid for the payment of principal and interest on bonded indebtedness.

**DELINQUENT TAXES** – Taxes remaining unpaid on and after the date on which they become delinquent by statute.

**DOLLAR VALUE MODIFIER (DVM)** – Used within the Foundation Formula calculation as introduced by SB287. This modifier will alter the dollar amount received by a school district based on a variable for the relative purchasing power of a district in the various areas of the state. The modifier uses the state's median wage-per-job and a standard deviation from that point to increase or decrease the base amount to be received by each district.

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

**ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND (ESSER)** – Funds set aside in the CARES Act for grants to states for the purpose of providing local educational agencies (LEAs) with emergency relief funds to address the impact that COVID-19 had on elementary and secondary schools.

**ENGLISH LANGUAGE LEARNERS (ELL)** – Curriculum designed to support students who do not speak English as their primary language. Special services are provided to limited English proficient students.

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



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

---

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

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

**ENTERPRISE FUND** – Enterprise funds may use to account for any activity for which a fee is charged to external users for goods and services. The Nutrition Services and Adult Education Funds are enterprise funds.

**ENTITLEMENT GRANT** – A formula grant program that establishes a specific amount of funds to be distributed to each agency. Recipients of such funds determine how the funds are to be used according to the purposes authorized by the program.

**EQUALIZED ASSESSED VALUATION (EAV)** – The district assessed valuation adjusted for the county average sales ratio. The calculation to equalize the assessed valuation only adjusts real property assessed valuation. To calculate equalized assessed valuation: (Real Property AV x .3333 = County Sales Ratio).

**ESTIMATED REVENUE** – When the accounts are kept on an accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether or not it is all to be collected during the period.

**EXPENDITURES** – Total charges incurred, whether paid or unpaid, for current costs, capital outlay, and debt service.

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

**FAMILY AND CONSUMER STUDIES (FACS)** – Formerly home economics curriculum.

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

**FIDUCIARY FUND** – Fund that focus on net position and changes in net position. There are four categories of fiduciary funds: pension trust funds, investment trust funds, private-purpose trust funds, and agency funds.

**FISCAL PERIOD** – Any period at the end of which a local education agency determines its financial position and the results of its operations. The period may be a month, a quarter, or a year, depending upon the scope of the operation and requirements for managerial control and spending. The fiscal year for the Columbia Public School District is July 1 to June 30.

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



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

---

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

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

**FUND ACCOUNTING** – An accounting system emphasizing accountability rather than profitability, used by non-profit organizations and governments. In this system, a fund is a self-balancing set of accounts, segregated for specific purposes in accordance with laws and regulations or special restrictions and limitations.

**FUND BALANCE** – The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves and appropriations for the period.

**FUNDING** – The conversion of judgments and other floating debt into bonded debt.

**GAIN OR LOSS ON SALE OF INVESTMENTS** – Gains or losses realized from the sale of bonds or stocks. Gains represent the excess of the sales proceeds over cost or other basis at date of sale (cost less amortization of premium in the case of long-term bonds purchased at a premium over par value or cost plus amortization of discount on long-term bonds purchased at a discount under par value); gains realized from sale of U.S. Treasury bills represent interest income. Losses represent the excess of the cost or other basis at date of sale (as described above) over the sales proceeds.

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

**GIFTED** – Separate curriculum for students displaying above average ability through testing, sustained grade point average, and measure of intelligence (IQ).

**GUARANTEED TAX BASE** – The amount of equalized assessed valuation per eligible pupil guaranteed each school district by the state in the computation of state aid.

**HEATING, VENTILATION, AND AIR CONDITIONING (HVAC)** – Projects handled by the facilities department to improve the interior air quality of the District's buildings.

**INCLEMENT WEATHER** – If school is dismissed because of inclement weather after it has been in session for three hours, that day shall count as a school day towards the minimum requirement of 174 days. This includes the afternoon session kindergarten (K-PM). If the aggregate hours lost in a term due to inclement weather decreases the total hours of the term below the required minimum of 1,044 hours by more than twelve hours for all day students or six hours for one-half day kindergarten students, all such hours below the minimum must be made up in one half day or full day additions to the term except as provided in Section 171.033, RSMo.



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

---

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

**INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)** – Federal program protecting the rights of special education students in public schools.

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

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

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

**INTERMEDIATE REVENUE** – Revenues received from County Sources

**INTERNAL SERVICE FUNDS** – Funds used to report an activity that provides services or goods to other funds, departments, or agencies to the county, the school system, or component unit on a cost-reimbursement basis. These funds were established to account for the District's self-funded employee benefits programs, which are medical, dental and worker's compensation.

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

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

**MEMBERSHIP** – A pupil is a member of a class or school from the date the pupil presents himself/herself at school and is placed on the current roll until the pupil permanently leaves the class or school for one of the causes recognized as sufficient by the State. Membership for state aid purposes shall be the count of students taken the last Wednesday in September and January who were enrolled on the count day AND in attendance at least one of the previous ten school days. Part-time students are reported on a full-time equivalent (FTE) basis.

**MISSOURI ASSESSMENT PROGRAM (MAP)** – State criterion-based achievement program designated to test the student in Math, Communication Arts, Social Studies, and Science at certain grade levels.



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

---

**MISSOURI SCHOOL IMPROVEMENT PLAN (MSIP)** – The State of Missouri’s accreditation review for Missouri school districts.

**OPERATING LEVY** – The levy association with the Incidental, Teachers’, and Capital Projects Funds.

**OPERATING LEVY FOR SCHOOL PURPOSES** – The sum of the adjusted tax rates levied in the General (Incidental) Fund and Special Revenue (Teachers) Funds.

**PARENTS AS TEACHERS (PAT)** – Preschool child focused program utilizing parents as teachers under the guidance of training professional staff members.

**PAYMENTS IN LIEU OF TAXES (PILT)** – Payments made out of general revenues by a governmental unit to the LEA in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the local LEA on the same basis as other privately owned property or other tax base. It would include payment made for privately owned property which is not subject to taxation on the same basis as other privately owned property due to action by the governmental unit owning or responsible for the property.

**PAYROLL** – A list of individual employees entitled to pay, with the amounts due to each for personal services rendered. Payments are also made for such payroll-associated costs as federal and state income tax withholdings, retirement, and social security.

**PARTNERS IN EDUCATION (PIE)** – A cooperative program with businesses in the District to further the future of students in the corporate setting or environment.

**PROPERTY INSURANCE** – Expenditures for all forms of insurance covering the loss of, or damage to, property of the LEA from fire, theft, storm, or any other cause. Also recorded here are costs for appraisals of property for insurance purposes.

**PROPOSITION C** – A one-cent sales tax for education. Fifty percent of the amount received is used to reduce the operating levy. Hence the term Prop C rollback, which in the Columbia School District is used to reduce the Incidental Fund Levy.

**PROPRIETARY FUND** – Funds that focus on the determination of changes in net position, financial position, and cash flows. There are two types of propriety funds: Enterprise and Internal Service Funds.

**PURCHASED SERVICES** – Personal services rendered by personnel who are not on the payroll of the LEA, and other services which may be purchased by the LEA.

**QUALIFIED SCHOOL CONSTRUCTION BOND (QSCB)** – U.S. debt instrument created by Section 1521 of the American Recovery and Reinvestment Act of 2009 that authorized tax credit bonds for school construction.

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

**REFUNDING BONDS** – Bonds issued to pay off outstanding bonds.

**RESIDENT STUDENT** – Generally a student whose legal residence is within the geographic area served (district boundary) by a specified school, LEA, or institution. It includes all children between the ages of five and twenty-one who are attending kindergarten through grade twelve. If a child is attending in a



## COLUMBIA PUBLIC SCHOOLS

### 2023-24 BUDGET

---

district other than the domicile (district of residence) district AND the child's parent is teaching in the district the child is attending, then that child shall be considered a resident pupil of that district for the period of time when that district of residence is not otherwise liable for tuition.

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

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

**SPECIAL FUNDED PROGRAMS** – The District refers to those funds outside of the District Operating Funds (General and Teachers' Fund) as special funded programs. The funds included in this category are Debt Service, Capital Projects, Nutrition Services, Adult Education, Student Activities, and Grants and Donations.

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

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

**STATE ADEQUACY TARGET (SAT)** – An amount of expenditure per student that is the based for the Foundation Formula put into law by SB287. The adequacy target is the amount per year spent by certain high performing districts in the state and is subject to change every two years.

**SUPPLEMENT** – To add to that which the District is already providing due to a specific requirement or as a matter of previous practice. The LEA must be able to document that federal/state funds were used to increase the level of funding for an existing service or to begin a new service.

**TAX ANTICIPATION NOTES (TAN)** – Short-term loan issued in the amount to not exceed 50 percent of the taxes levied by the respective school district. The loan may bear an interest rate not exceeding ten percent unless advertised; if advertised, fourteen percent. The loan does not count against any statutory debt limitation and the loan must mature within six months.

**TAX ASSESSMENT AND COLLECTION** – Activities concerned with assigning and recording equitable values to real and personal property, assigning a mileage rate (dollars yield per thousand dollars), and receiving yield in a central office.

**TAX RATE CEILING** – The highest tax rate ceiling in effect subsequent to the 1980 tax year or any subsequent year. Such tax rate ceiling shall not contain any tax levy for debt service.

**TAXES** – Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

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





## COLUMBIA PUBLIC SCHOOLS

---

### 2023-24 BUDGET

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

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

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

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

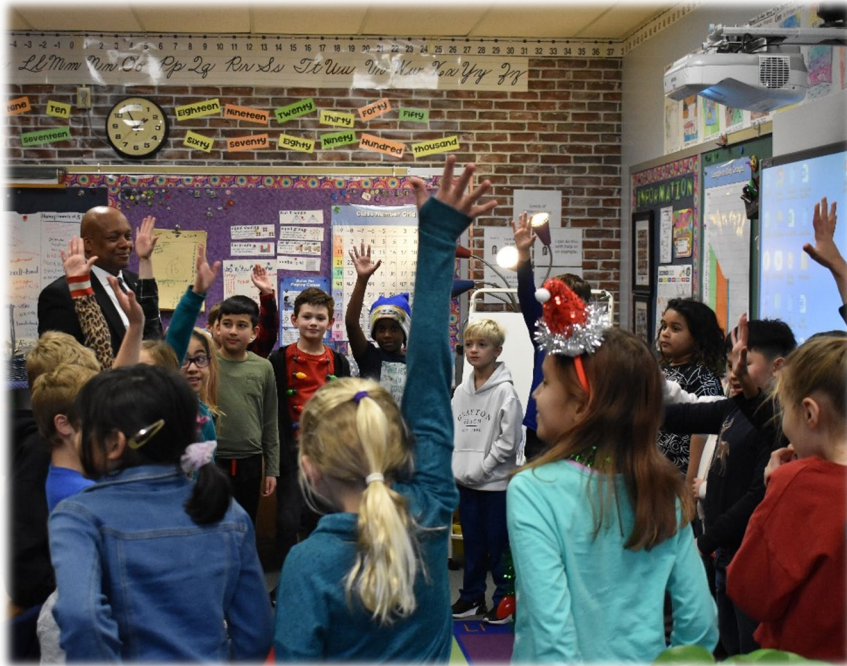
**WEIGHTED AVERAGE DAILY ATTENDANCE (WADA)** – The current basis for distribution with the Foundation Formula calculations as introduced by SB289. The ADA is weighted for specific student characteristics such as free and reduced lunch (poverty), special education, and limited English language proficiency.





# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET





# Appendix I

## Revenues



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

### DISTRICT OPERATING FUNDS REVENUE SUMMARY

Revenue Object Category	Actual 2019-20	Actual 2020-21	Actual 2021-22	Original Budget 2022-23	Projected Actual 2022-23	Budget 2023-24	1 Year Variance 2023-24 vs 2022-23	
							\$ Increase (Decrease) 2023-24	% Increase (Decrease) 2023-24
<b>District Operating Funds</b>								
<i>General Operating and Teachers Funds</i>								
5100 Local Sources								
5111 Current Tax	\$ 125,514,443	\$ 127,466,987	\$ 124,456,028	\$ 130,494,360	\$ 131,826,589	\$ 135,932,397	\$ 4,105,808	3.11%
5112 Delinquent Tax	3,418,936	4,633,489	4,107,194	4,350,000	4,350,000	4,350,000	-	-
5113 Proposition C Sales Tax	18,460,443	20,211,127	23,204,641	23,263,299	23,244,792	25,169,520	1,924,728	8.28%
5114 Intangible Tax	439,176	134,885	365,530	365,531	196,390	196,390	-	-
5115 Surtax	1,991,523	1,977,170	1,935,288	1,935,288	2,058,726	2,058,726	-	-
5116 In Lieu of Tax Payments	-	1,463,498	1,224,303	1,224,303	1,070,219	1,070,219	-	-
5121 Tuition - K-12	-	-	-	-	6,000	-	(6,000)	(100.00%)
5122 Summer School Tuition	1,558	8,925	16,375	30,000	30,000	30,000	-	-
5141 Interest - Daily Account	74,111	44,237	29,546	40,000	205,000	255,000	50,000	24.39%
5142 Interest - Investments	1,480,270	513,414	253,062	420,000	820,000	770,000	(50,000)	(6.10%)
5144 Interest - Collector	113,312	15,311	13,264	50,000	42,841	42,841	-	-
5191 Rentals	94,377	19,930	118,931	100,000	100,000	100,000	-	-
5192 Donations	4,700	7	11,963	-	-	-	-	-
5193 Offset Printing	144,209	122,247	162,240	175,000	175,000	175,000	-	-
5195 Refund of Expenditure	136,645	265,115	91,453	45,000	30,000	30,000	-	-
5197 Sale of Misc. Items	15,670	8,313	417,185	50,000	50,000	50,000	-	-
5198 Fundraising Activities	6,797	-	26,750	-	-	-	-	-
5199 Misc. Local Revenue	183,112	120,859	377,918	100,000	200,000	200,000	-	-
<b>51XX Local Sources</b>	<b>\$ 152,079,282</b>	<b>\$ 157,005,514</b>	<b>\$ 156,811,671</b>	<b>\$ 162,642,781</b>	<b>\$ 164,405,557</b>	<b>\$ 170,430,093</b>	<b>\$ 6,024,536</b>	<b>3.66%</b>
5200 Intermediate Sources								
5211 Fines and Forfeitures	\$ 750,789	\$ -	\$ 353,857	\$ 353,857	\$ 357,894	\$ 357,894	\$ -	-
5221 State Assessed Utilities	1,078,441	1,157,035	1,122,636	1,122,636	1,227,850	1,227,850	-	-



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

### DISTRICT OPERATING FUNDS REVENUE SUMMARY

Revenue Object Category	Actual 2019-20	Actual 2020-21	Actual 2021-22	Original Budget 2022-23	Projected Actual 2022-23	Budget 2023-24	1 Year Variance 2023-24 vs 2022-23	
							Increase (Decrease) 2023-24	% Increase (Decrease) 2023-24
5200 Intermediate Sources (cont.)								
5234 County Stock Insurance	472,314	189,524	333,180	338,319	558,585	558,585	-	-
<b>52XX Intermediate Sources</b>	<b>\$ 2,301,544</b>	<b>\$ 1,346,559</b>	<b>\$ 1,809,673</b>	<b>\$ 1,814,812</b>	<b>\$ 2,144,329</b>	<b>\$ 2,144,329</b>	<b>\$ -</b>	<b>-</b>
5300 State Sources								
5311 Basic Formula - State Aid	\$ 56,648,256	\$ 53,292,635	\$ 58,877,945	\$ 58,880,831	\$ 58,186,889	\$ 57,843,957	\$ (342,932)	(0.59%)
5312 Transportation	2,059,772	1,942,073	1,677,252	5,000,000	5,617,206	6,117,206	500,000	8.90%
5314 Early Childhood, Spec Ed	4,427,091	4,543,285	5,173,244	4,400,000	5,276,007	5,276,007	-	-
5319 Classroom Trust Fund	5,605,420	7,200,353	7,474,812	7,474,066	7,403,606	7,746,538	342,932	4.63%
5324 Parents as Teachers	696,630	720,492	785,171	682,755	785,181	785,181	-	-
5332 State Career and Technical Education	629,509	561,664	534,288	575,000	575,000	575,000	-	-
5369 Resid Place/Excess Cost	211,622	206,665	214,871	214,871	290,628	290,628	-	-
5371 Readers for the Blind	-	2,252	-	-	-	-	-	-
5381 Extraordinary Cost	1,335,121	1,531,415	792,122	1,035,930	668,678	668,678	-	-
5397 Other State Revenue	134,355	13,093	47,854	-	964	964	964	100.00%
<b>53XX State Sources</b>	<b>\$ 71,747,776</b>	<b>\$ 70,013,927</b>	<b>\$ 75,577,559</b>	<b>\$ 78,263,453</b>	<b>\$ 78,804,159</b>	<b>\$ 79,304,159</b>	<b>\$ 500,000</b>	<b>0.63%</b>
5400 Federal Sources								
5412 Medicaid	\$ 825,812	\$ 879,915	\$ 1,434,536	\$ 1,500,000	\$ 2,100,000	\$ 2,100,000	\$ -	-
5422 ARP ESSER III	-	-	-	8,070,000	5,770,000	2,300,000	(3,470,000)	(60.14%)
5423 CRRSA - Elementary and Secondary Scho	-	-	3,879,238	-	-	-	-	-
5424 CARES - ESSER	-	2,604,708	79,479	-	-	-	-	-
5425 CARES - Governor's Emergency Education	-	331,771	-	-	-	-	-	-
			11,766	-	-	-	-	-
5427 Career Education Federal Perkins Grant	296,530	297,988	371,619	371,620	394,274	394,274	-	-
5428 Coronavirus Relief Fund (OA CRF)	-	1,549,518	-	-	-	-	-	-
5437 IDEA Grant	84,001	64,184	18,935	18,935	12,312	12,312	-	-





# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

### DISTRICT OPERATING FUNDS REVENUE SUMMARY

Revenue Object Category	Actual 2019-20	Actual 2020-21	Actual 2021-22	Original Budget 2022-23	Projected Actual 2022-23	Budget 2023-24	1 Year Variance 2023-24 vs 2022-23	
							\$ Increase (Decrease) 2023-24	% Increase (Decrease) 2023-24
5400 Federal Sources (cont.)								
5441 Entitlement PL 94-142	3,734,226	3,887,914	4,025,523	4,000,000	4,100,000	4,150,000	50,000	1.22%
5442 Early Childhood, Spec Ed	464,014	500,013	455,736	450,000	546,839	546,839	-	-
5451 Title I	2,823,238	1,282,484	4,968,986	3,500,000	4,481,204	4,631,204	150,000	3.35%
5461 Title IV A	135,273	56,476	183,241	120,000	185,000	185,000	-	-
5462 Title III	8,127	6,516	4,903	5,000	5,000	5,000	-	-
5465 Title II	553,336	278,638	877,864	1,014,915	1,495,249	1,510,249	15,000	1.00%
5472 Child Care Development	4,087	-	-	-	-	-	-	-
5484 Pell Funds	125	-	-	-	-	-	-	-
5496 E Rate Funds	136,327	92,467	95,899	100,000	100,000	100,000	-	-
5497 Other Federal Revenue	36	2,364,658	211,345	-	220	220	-	-
<b>54XX Federal Sources</b>	<b>\$ 9,065,132</b>	<b>\$ 14,197,250</b>	<b>\$ 16,619,070</b>	<b>\$ 19,150,470</b>	<b>\$ 19,190,098</b>	<b>\$ 15,935,098</b>	<b>\$ (3,255,000)</b>	<b>(16.96%)</b>
5600 Other Sources								
5631 Insurance Recoveries	\$ 41,966	\$ 33,798	\$ -	\$ -	\$ 81,083	\$ -	\$ 81,083	100.00%
<b>56XX Other Sources</b>	<b>\$ 41,966</b>	<b>\$ 33,798</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 81,083</b>	<b>\$ -</b>	<b>\$ 81,083</b>	<b>100.00%</b>
5800 Tuition								
5810 Tuition - Other Districts	\$ 119,968	\$ 87,167	\$ 121,714	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	-
5820 Tuition - Area Voc Fees	24,500	7,500	12,500	24,500	20,000	20,000	-	-
<b>58XX Tuition</b>	<b>\$ 144,468</b>	<b>\$ 94,667</b>	<b>\$ 134,214</b>	<b>\$ 174,500</b>	<b>\$ 170,000</b>	<b>\$ 170,000</b>	<b>\$ -</b>	<b>-</b>
5900 Other Financing Sources								
5999 Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>59XX Other Financing Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**DISTRICT OPERATING FUNDS REVENUE SUMMARY**

Revenue Object Category	Actual 2019-20	Actual 2020-21	Actual 2021-22	Original Budget 2022-23	Projected Actual 2022-23	Budget 2023-24	1 Year Variance 2023-24 vs 2022-23	
							\$ Increase (Decrease) 2023-24	% Increase (Decrease) 2023-24
District Operating Funds - Revenues	\$ 235,380,168	\$ 242,691,715	\$ 250,952,187	\$ 262,046,016	\$ 264,795,226	\$ 267,983,679	\$ 3,188,453	1.20%



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

### SPECIAL FUNDED PROGRAMS REVENUE SUMMARY

Revenue Object Category	Actual 2019-20	Actual 2020-21	Actual 2021-22	Original Budget 2022-23	Projected Actual 2022-23	Budget 2023-24	1 Year Variance 2023-24 vs 2022-23	
							\$ Increase (Decrease) 2023-24	% Increase (Decrease) 2023-24
<b>Special Funded Programs</b>								
<i>Debt Services, Capital Projects, Food Services, Student Activities, Adult Education and Grants and Donations Funds</i>								
5100 Local Sources								
5111 Current Tax	\$ 26,783,295	\$ 27,205,233	\$ 28,897,943	\$ 29,564,159	\$ 30,793,956	\$ 31,715,193	\$ 921,237	2.99%
5112 Delinquent Tax	729,744	989,153	919,011	890,000	940,000	890,000	(50,000)	(5.32%)
5114 Intangible Tax	96,407	29,610	80,241	80,241	43,110	43,110	-	-
5115 Surtax	424,658	421,631	448,886	448,886	480,333	480,333	-	-
5116 In Lieu of Tax Payments	1,503,383	332,436	268,749	268,749	249,511	249,511	-	-
5121 Tuition - K-12	28,449	860	8,765	50,000	-	-	-	-
5123 Tuition - Adult Ed	197,331	67,003	83,205	126,864	73,245	84,423	11,178	15.26%
5141 Interest - Daily Account	75,990	33,694	15,382	36,500	155,500	155,500	-	-
5142 Interest - Investments	1,369,253	418,062	173,270	356,000	578,000	578,000	-	-
5144 Interest - Collector	24,204	3,277	2,993	2,783	-	-	-	-
5145 Interest - Escrow Agent	477,271	1,225,298	-	200,000	16,066	16,066	-	-
5151 Food Sales - Program	1,366,154	17,634	89,442	1,500,000	1,950,000	2,000,000	50,000	2.56%
5165 Food Sales - Non Program	737,325	174,491	508,366	750,000	1,050,000	1,000,000	(50,000)	(4.76%)
5171 Student Activities	2,598,379	993,049	2,425,935	2,912,561	2,262,580	2,300,000	37,420	1.65%
5172 Vending Revenue	15,964	1,662	5,376	80,682	80,682	5,000	(75,682)	(93.80%)
5190 Other Local	106,200	7,909	10,912	259,980	10,000	10,000	-	-
5192 Donations	837,513	753,064	1,556,451	1,038,924	2,839,863	1,260,000	(1,579,863)	(55.63%)
5195 Refund of Expenditure	26,705	24,087	44,009	-	-	-	-	-
5197 Sale of Misc Items	13,846	-	261,884	85,280	85,280	10,000	(75,280)	(88.27%)
5198 Fundraising Activities	88,086	43,974	173,619	75,000	9,310	-	(9,310)	(100.00%)
5199 Misc. Local Revenue	502,179	793,963	400,178	161,001	227,561	225,000	(2,561)	(1.13%)
- Project Construct	113,515	149,515	-	-	115,000	-	(115,000)	(100.00%)
- Moving on Together	-	-	-	298,072	298,072	200,000	(98,072)	(32.90%)
- Sports Marketing	-	-	-	-	400,000	250,000	(150,000)	(37.50%)
<b>51XX Local Sources</b>	<b>\$ 38,115,851</b>	<b>\$ 33,685,605</b>	<b>\$ 36,374,617</b>	<b>\$ 39,185,682</b>	<b>\$ 42,658,069</b>	<b>\$ 41,472,136</b>	<b>\$ (1,185,933)</b>	<b>(2.78%)</b>



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

### SPECIAL FUNDED PROGRAMS REVENUE SUMMARY

Revenue Object Category	Actual 2019-20	Actual 2020-21	Actual 2021-22	Original Budget 2022-23	Projected Actual 2022-23	Budget 2023-24	1 Year Variance 2023-24 vs 2022-23	
							\$ Increase (Decrease) 2023-24	% Increase (Decrease) 2023-24
5200 Intermediate Sources								
5221 State Assessed Utilities	\$ 321,062	\$ 329,913	\$ 340,367	\$ 340,367	\$ 364,110	\$ 364,110	\$ -	-
5234 County Stock Insurance	100,713	40,413	77,280	72,141	119,109	119,109	-	-
<b>52XX Intermediate Sources</b>	<b>\$ 421,775</b>	<b>\$ 370,326</b>	<b>\$ 417,647</b>	<b>\$ 412,508</b>	<b>\$ 483,219</b>	<b>\$ 483,219</b>	<b>\$ -</b>	<b>-</b>
5300 State Sources								
5319 Classroom Trust Fund	\$ 64,990	\$ 88,455	\$ 87,441	\$ 82,698	\$ 82,698	\$ 82,698	\$ -	-
5332 State Career and Technical Education	279,209	331,823	222,578	-	-	-	-	-
5333 School Lunch Assistance	67,196	63,271	78,614	65,000	65,000	65,000	-	-
5337 Adult Basic Education	-	64,511	84,825	60,000	65,000	65,000	-	-
5397 Other State Revenue	4,534	-	1,012,475	-	-	-	-	-
- Project Construct/Moving on Together	2,013,213	986,004	-	850,000	251,850	245,000	(6,850)	(2.72%)
- Conservation Grants	21,110	6,314	-	-	-	-	-	-
<b>53XX State Sources</b>	<b>\$ 2,450,252</b>	<b>\$ 1,540,378</b>	<b>\$ 1,485,933</b>	<b>\$ 1,057,698</b>	<b>\$ 464,548</b>	<b>\$ 457,698</b>	<b>\$ (6,850)</b>	<b>(1.47%)</b>
5400 Federal Sources								
5422 ARP ESSER III	\$ -	\$ -	\$ -	\$ 5,800,000	\$ -	\$ -	\$ -	-
5423 CRRSA - Elementary and Secondary School Emergency Relief (ESSER II)	-	-	2,159,318	13,340,000	3,605,000	13,915,000	10,310,000	285.99%
5424 CARES - ESSER	-	-	12,271	-	-	-	-	-
5426 CRRSA - Governor's Emergency Relief Fund (GEER II)	-	-	45,338	-	-	-	-	-
5436 Adult Basic Education	278,893	232,451	219,310	275,000	230,662	45,000	(185,662)	(80.49%)
5437 IDEA Grants	22,883	-	27,339	25,000	18,705	20,000	1,295	6.92%
5444 NLSP Federal Revenue	5,468	1,432	13,620	-	-	-	-	-
5445 School Lunch - Federal	2,707,622	3,055,302	8,580,285	4,500,000	4,000,000	4,200,000	200,000	5.00%
5446 School Breakfast	929,564	1,142,781	2,316,178	1,500,000	1,275,000	1,300,000	25,000	1.96%



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

### SPECIAL FUNDED PROGRAMS REVENUE SUMMARY

462

Revenue Object Category	Actual 2019-20	Actual 2020-21	Actual 2021-22	Original Budget 2022-23	Projected Actual 2022-23	Budget 2023-24	1 Year Variance 2023-24 vs 2022-23	
							\$ Increase (Decrease) 2023-24	% Increase (Decrease) 2023-24
5400 Federal Sources (cont.)								
5448 After School Snacks	11,257	-	42,518	50,000	50,000	50,000	-	-
5449 School Fruits & Veggies	43,959	-	4,168	5,000	-	5,000	5,000	-
5461 Drug Program	50,642	82,021	77,975	60,000	-	60,000	60,000	-
5462 Title III	233,252	158,989	146,748	195,000	189,038	195,000	5,962	3.15%
5471 Child Nutrition Program Emergency Funds	-	-	593,435	-	-	-	-	-
5472 Child Care Development	63,826	-	-	-	-	-	-	-
5473 CARES - School Lunch Program	263,253	233,314	-	-	-	-	-	-
5474 CARES - School Breakfast Program	165,517	146,000	-	-	-	-	-	-
5481 USDA-Summer Program	333,819	5,738	74,340	75,000	-	-	-	-
5497 Other Federal Revenue	7,398	24,804	342,832	-	53,269	-	(53,269)	(100.00%)
- Interest on Qualified School Construction Bonds	315,173	316,790	-	316,790	316,348	316,348	-	-
<b>54XX Federal Sources</b>	<b>\$ 5,432,526</b>	<b>\$ 5,399,622</b>	<b>\$ 14,655,675</b>	<b>\$ 28,126,988</b>	<b>\$ 9,738,022</b>	<b>\$ 20,106,348</b>	<b>\$ 10,368,326</b>	<b>106.47%</b>
5500 Donated Commodities								
5510 Donated Commodities	\$ 615,099	\$ 173,507	\$ 452,726	\$ 500,000	\$ 500,000	\$ 500,000	\$ -	\$ -
<b>55XX Donated Commodities</b>	<b>\$ 615,099</b>	<b>\$ 173,507</b>	<b>\$ 452,726</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ -</b>
5600 Other Sources								
5611 Sale of Bonds	\$ -	\$ 20,000,000	\$ -	\$ 40,000,000	\$ 40,000,000	\$ 40,000,000	\$ -	\$ -
5692 Proceeds - Bond Refunding	54,410,000	4,620,000	10,130,000	-	-	-	-	-
<b>56XX Other Sources</b>	<b>\$ 54,410,000</b>	<b>\$ 24,620,000</b>	<b>\$ 10,130,000</b>	<b>\$ 40,000,000</b>	<b>\$ 42,500,000</b>	<b>\$ 40,000,000</b>	<b>\$ (2,500,000)</b>	<b>(5.88%)</b>



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

### SPECIAL FUNDED PROGRAMS REVENUE SUMMARY

Revenue Object Category	Actual 2019-20	Actual 2020-21	Actual 2021-22	Original Budget 2022-23	Projected Actual 2022-23	Budget 2023-24	1 Year Variance 2023-24 vs 2022-23	
							\$ Increase (Decrease) 2023-24	% Increase (Decrease) 2023-24
5800 Tuition								
5820 Tuition - Area Voc Fees	\$ 21,281	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>58XX Tuition</b>	<b>\$ 21,281</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
5900 Other Financing Sources								
5999 Other Financing Sources	\$ 2,846,880	\$ 1,344,440	\$ 1,291,045	\$ 642,740	\$ 6,030,042	\$ 746,751	\$ (5,283,291)	(87.62%)
<b>59XX Other Financing Sources</b>	<b>\$ 2,846,880</b>	<b>\$ 1,344,440</b>	<b>\$ 1,291,045</b>	<b>\$ 642,740</b>	<b>\$ 6,030,042</b>	<b>\$ 746,751</b>	<b>\$ (5,283,291)</b>	<b>(87.62%)</b>
<b>Special Funded Programs - Revenues</b>	<b>\$ 104,313,664</b>	<b>\$ 67,133,878</b>	<b>\$ 64,807,643</b>	<b>\$ 109,925,616</b>	<b>\$ 102,373,900</b>	<b>\$ 103,766,152</b>	<b>\$ 1,392,252</b>	<b>1.36%</b>





# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

### SUMMARY REVENUE ALL FUNDS

461

Revenue Object Category	Actual 2019-20	Actual 2020-21	Actual 2021-22	Original Budget 2022-23	Projected Actual 2022-23	Budget 2023-24	1 Year Variance 2023-24 vs 2022-23	
							\$ Increase (Decrease) 2023-24	% Increase (Decrease) 2023-24
<b>All Funds - Revenues</b>								
5100 Local Sources								
5111 Current Tax	\$ 152,297,738	\$ 154,672,220	\$ 153,353,971	\$ 160,058,519	\$ 162,620,545	\$ 167,647,590	\$ 5,027,045	3.09%
5112 Delinquent Tax	4,148,680	5,622,642	5,026,205	5,240,000	5,290,000	5,240,000	(50,000)	(0.95%)
5113 Proposition C Sales Tax	18,460,443	20,211,127	23,204,641	23,263,299	23,244,792	25,169,520	1,924,728	8.28%
5114 Intangible Tax	535,583	164,495	445,771	445,772	239,500	239,500	-	-
5115 Surtax	2,416,181	2,398,801	2,384,174	2,384,174	2,539,059	2,539,059	-	-
5116 In Lieu of Tax Payments	1,503,383	1,795,934	1,493,052	1,493,052	1,319,730	1,319,730	-	-
5121 Tuition - K-12	28,449	860	8,765	50,000	6,000	-	(6,000)	(100.00%)
5122 Summer School Tuition	1,558	8,925	16,375	30,000	30,000	30,000	-	-
5123 Tuition - Adult Ed	197,331	67,003	83,205	126,864	73,245	84,423	11,178	15.26%
5141 Interest - Daily Account	150,101	77,931	44,928	76,500	360,500	410,500	50,000	13.87%
5142 Interest - Investments	2,849,523	931,476	426,332	776,000	1,398,000	1,348,000	(50,000)	(3.58%)
5144 Interest - Collector	137,516	18,588	16,257	52,783	42,841	42,841	-	-
5145 Interest - Escrow Agent	477,271	1,225,298	-	200,000	16,066	16,066	-	-
5151 Food Sales - Program	1,366,154	17,634	89,442	1,500,000	1,950,000	2,000,000	50,000	2.56%
5165 Food Sales - Non Program	737,325	174,491	508,366	750,000	1,050,000	1,000,000	(50,000)	(4.76%)
5171 Student Activities	2,598,379	993,049	2,425,935	2,912,561	2,262,580	2,300,000	37,420	1.65%
5172 Vending Revenue	15,964	1,662	5,376	80,682	80,682	5,000	(75,682)	(93.80%)
5190 Other Local	106,200	7,909	10,912	259,980	10,000	10,000	-	-
5191 Rentals	94,377	19,930	118,931	100,000	100,000	100,000	-	-
5192 Donations	842,213	753,071	1,568,414	1,038,924	2,839,863	1,260,000	(1,579,863)	(55.63%)
5193 Offset Printing	144,209	122,247	162,240	175,000	175,000	175,000	-	-
5195 Refund of Expenditure	163,350	289,202	135,462	130,280	115,280	40,000	(75,280)	(65.30%)
5197 Sale of Misc. Items	29,516	8,313	679,069	125,000	59,310	50,000	(9,310)	(15.70%)
5198 Fundraising Activities	94,883	43,974	200,369	161,001	227,561	225,000	(2,561)	(1.13%)
5199 Misc. Local Revenue	685,291	914,822	778,096	100,000	315,000	200,000	(115,000)	(36.51%)
- Project Construct	113,515	149,515	-	298,072	298,072	200,000	(98,072)	(32.90%)



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

### SUMMARY REVENUE ALL FUNDS

Revenue Object Category	Actual 2019-20	Actual 2020-21	Actual 2021-22	Original Budget 2022-23	Projected Actual 2022-23	Budget 2023-24	1 Year Variance 2023-24 vs 2022-23	
							\$ Increase (Decrease) 2023-24	% Increase (Decrease) 2023-24
5100 Local Sources (cont.)								
- Sports Marketing	-	-	-	-	400,000	250,000	(150,000)	(37.50%)
<b>51XX Local Sources</b>	<b>\$ 190,195,133</b>	<b>\$ 190,691,119</b>	<b>\$ 193,186,288</b>	<b>\$ 201,828,463</b>	<b>\$ 207,063,626</b>	<b>\$ 211,902,229</b>	<b>\$ 4,838,603</b>	<b>2.34%</b>
5200 Intermediate Sources								
5211 Fines and Forfeitures	\$ 750,789	\$ -	\$ 353,857	\$ 353,857	\$ 357,894	\$ 357,894	\$ -	-
5221 State Assessed Utilities	1,399,503	1,486,948	1,463,003	1,463,003	1,591,960	1,591,960	-	-
5234 County Stock Insurance	573,027	229,937	410,460	410,460	677,694	677,694	-	-
<b>52XX Intermediate Sources</b>	<b>\$ 2,723,319</b>	<b>\$ 1,716,885</b>	<b>\$ 2,227,320</b>	<b>\$ 2,227,320</b>	<b>\$ 2,627,548</b>	<b>\$ 2,627,548</b>	<b>\$ -</b>	<b>-</b>
5300 State Sources								
5311 Basic Formula - State Aid	\$ 56,648,256	\$ 53,292,635	\$ 58,877,945	\$ 58,880,831	\$ 58,186,889	\$ 57,843,957	\$ (342,932)	(0.59%)
5312 Transportation	2,059,772	1,942,073	1,677,252	5,000,000	5,617,206	6,117,206	500,000	8.90%
5314 Early Childhood, Spec Ed	4,427,091	4,543,285	5,173,244	4,400,000	5,276,007	5,276,007	-	-
5319 Classroom Trust Fund	5,670,410	7,288,808	7,562,253	7,556,764	7,486,304	7,829,236	342,932	4.58%
5324 Parents as Teachers	696,630	720,492	785,171	682,755	785,181	785,181	-	-
5332 State Career and Technical Education	908,718	893,487	756,866	575,000	575,000	575,000	-	-
5333 School Lunch Assistance	67,196	63,271	78,614	65,000	65,000	65,000	-	-
5337 Adult Basic Education	-	64,511	84,825	60,000	65,000	65,000	-	-
5369 Resid Place/Excess Cost	211,622	206,665	214,871	214,871	290,628	290,628	-	-
5371 Readers for the Blind	-	2,252	-	-	-	-	-	-
5381 Extraordinary Cost	1,335,121	1,531,415	792,122	1,035,930	668,678	668,678	-	-
5397 Other State Revenue	138,889	13,093	1,060,329	-	964	964	-	-
- Project Construct/Moving on Together	2,013,213	986,004	-	850,000	251,850	245,000	(6,850)	(2.72%)
- Conservation Grants	21,110	6,314	-	-	-	-	-	-
<b>53XX State Sources</b>	<b>\$ 74,198,028</b>	<b>\$ 71,554,305</b>	<b>\$ 77,063,492</b>	<b>\$ 79,321,151</b>	<b>\$ 79,268,707</b>	<b>\$ 79,761,857</b>	<b>\$ 493,150</b>	<b>0.62%</b>



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

### SUMMARY REVENUE ALL FUNDS

408

Revenue Object Category	Actual 2019-20	Actual 2020-21	Actual 2021-22	Original Budget 2022-23	Projected Actual 2022-23	Budget 2023-24	1 Year Variance 2023-24 vs 2022-23	
							\$ Increase (Decrease) 2023-24	% Increase (Decrease) 2023-24
5400 Federal Sources								
5412 Medicaid	\$ 825,812	\$ 879,915	\$ 1,434,536	\$ 1,500,000	\$ 2,100,000	\$ 2,100,000	\$ -	-
5421 Vocational Education - Special Project	\$ -	\$ -	\$ -	\$ 5,800,000	\$ -	\$ -	\$ 5,800,000	-
5422 ARP ESSER III	-	-	-	8,070,000	5,770,000	2,300,000	(3,470,000)	(60.14%)
5423 CRRSA - Elementary and Secondary School Emergency Relief (ESSER II)	-	-	6,038,556	13,340,000	3,605,000	13,915,000	10,310,000	285.99%
5424 CARES - ESSER	-	2,604,708	79,479	-	-	-	-	-
5425 CARES - Governor's Emergency Education Relief Fund (GEER)	-	331,771	-	-	-	-	-	-
5426 - CRRSA Governor's Emergency Relief Fund (GEER II)	-	-	11,766	-	-	-	-	-
5427 Career Education Federal Perkins Grant	296,530	297,988	371,619	371,620	394,274	394,274	-	-
5428 Coronavirus Relief Fund (OA CRF)	-	1,549,518	-	-	-	-	-	-
5436 Adult Basic Education	278,893	232,451	219,310	275,000	230,662	45,000	(185,662)	(80.49%)
5437 IDEA Grants	106,884	64,184	46,274	43,935	31,017	32,312	1,295	4.18%
5441 Entitlement PL 94-142	3,734,226	3,887,914	4,025,523	4,000,000	4,100,000	4,150,000	50,000	1.22%
5442 Early Childhood, Spec Ed	464,014	500,013	455,736	450,000	546,839	546,839	-	-
5444 NLSF Federal Revenue	5,468	1,432	13,620	-	-	-	-	-
5445 School Lunch - Federal	2,707,622	3,055,302	8,580,285	4,500,000	4,000,000	4,200,000	200,000	5.00%
5446 School Breakfast	929,564	1,142,781	2,316,178	1,500,000	1,275,000	1,300,000	25,000	1.96%
5448 After School Snacks	11,257	-	42,518	50,000	50,000	50,000	-	-
5449 School Fruits & Veggies	43,959	-	4,168	5,000	-	5,000	5,000	-
5451 Title I	2,823,238	1,282,484	4,968,986	3,500,000	4,481,204	4,631,204	150,000	3.35%
5461 Drug Program	185,915	138,497	261,216	180,000	185,000	245,000	60,000	32.43%
5462 Title III	241,379	165,505	151,651	200,000	194,038	200,000	5,962	3.07%
5465 Title II	553,336	278,638	877,864	1,014,915	1,495,249	1,510,249	15,000	1.00%
5468 Title IID - ARRA	-	-	593,435	-	-	-	-	-
5472 Child Care Development	67,913	-	-	-	-	-	-	-
5473 CARES - School Lunch Program	263,253	233,314	-	-	-	-	-	-
5474 CARES - School Breakfast Program	165,517	146,000	-	-	-	-	-	-
5481 USDA-Summer Program	333,819	5,738	74,340	75,000	-	-	-	-
5484 Pell Funds	125	-	-	-	-	-	-	-
5496 E Rate Funds	136,327	92,467	95,899	2,085,198	100,000	100,000	-	-



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

### SUMMARY REVENUE ALL FUNDS

467

Revenue Object Category	Actual 2019-20	Actual 2020-21	Actual 2021-22	Original Budget 2022-23	Projected Actual 2022-23	Budget 2023-24	1 Year Variance 2023-24 vs 2022-23	
							\$ Increase (Decrease) 2023-24	% Increase (Decrease) 2023-24
5400 Federal Sources (cont.)								
5497 Other Federal Revenue	7,434	2,389,462	554,177	-	53,489	220	(53,269)	(99.59%)
- Interest on Qualified School Construction Bonds	315,173	316,790	-	316,790	316,348	316,348	-	-
<b>54XX Federal Sources</b>	<b>\$ 14,497,658</b>	<b>\$ 19,596,872</b>	<b>\$ 31,217,136</b>	<b>\$ 47,277,458</b>	<b>\$ 28,928,120</b>	<b>\$ 36,041,446</b>	<b>\$ 7,113,326</b>	<b>24.59%</b>
5500 Donated Commodities								
5510 Donated Commodities	\$ 615,099	\$ 173,507	\$ 452,726	\$ 500,000	\$ 500,000	\$ 500,000	\$ -	-
<b>55XX Donated Commodities</b>	<b>\$ 615,099</b>	<b>\$ 173,507</b>	<b>\$ 452,726</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>-</b>
5600 Other Sources								
5611 Sale of Bonds	\$ -	\$ 20,000,000	\$ -	\$ 40,000,000	\$ 40,000,000	\$ 40,000,000	\$ -	-
5631 Insurance Recoveries	41,966	33,798	-	-	81,083	-	(81,083)	(100.00%)
5692 Proceeds - Bond Refunding	54,410,000	4,620,000	10,130,000	-	-	-	-	-
<b>56XX Other Sources</b>	<b>\$ 54,451,966</b>	<b>\$ 24,653,798</b>	<b>\$ 10,130,000</b>	<b>\$ 40,000,000</b>	<b>\$ 42,581,083</b>	<b>\$ 40,000,000</b>	<b>\$ (2,581,083)</b>	<b>(6.06%)</b>
5800 Tuition								
5810 Tuition - Other Districts	\$ 119,968	\$ 87,167	\$ 121,714	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	-
5820 Tuition - Area Voc Fees	45,781	7,500	12,500	24,500	20,000	20,000	-	-
<b>58XX Tuition</b>	<b>\$ 165,749</b>	<b>\$ 94,667</b>	<b>\$ 134,214</b>	<b>\$ 174,500</b>	<b>\$ 170,000</b>	<b>\$ 170,000</b>	<b>\$ -</b>	<b>-</b>



# COLUMBIA PUBLIC SCHOOLS

## 2023-24 BUDGET

### SUMMARY REVENUE ALL FUNDS

Revenue Object Category	Actual 2019-20	Actual 2020-21	Actual 2021-22	Original Budget 2022-23	Projected Actual 2022-23	Budget 2023-24	1 Year Variance 2023-24 vs 2022-23	
							\$ Increase (Decrease) 2023-24	% Increase (Decrease) 2023-24
5900 Other Financing Sources								
5999 Other Financing Sources	\$ 2,846,880	\$ 1,344,440	\$ 1,291,045	\$ 642,740	\$ 6,030,042	\$ 746,751	\$ (5,283,291)	(87.62%)
<b>59XX Other Financing Sources</b>	<b>\$ 2,846,880</b>	<b>\$ 1,344,440</b>	<b>\$ 1,291,045</b>	<b>\$ 642,740</b>	<b>\$ 6,030,042</b>	<b>\$ 746,751</b>	<b>\$ (5,283,291)</b>	<b>(87.62%)</b>
<b>All Funds - Revenues</b>	<b>\$ 339,693,832</b>	<b>\$ 309,825,593</b>	<b>\$ 315,702,221</b>	<b>\$ 371,971,632</b>	<b>\$ 367,169,126</b>	<b>\$ 371,749,831</b>	<b>\$ 4,580,705</b>	<b>1.25%</b>



# Appendix II

## Expenditures





**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**DISTRICT OPERATING FUNDS EXPENDITURES SUMMARY**

470

<u>Function</u>	<u>Program</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Original Budget 2022-23</u>	<u>Projected Actual 2022-23</u>	<u>Budget 2023-24</u>	<u>1 year Variance 2023-24 vs 2022-23</u>	
								<u>\$ Increase (Decrease) 2023-24</u>	<u>% Increase (Decrease) 2023-24</u>
<b>District Operating Funds</b>									
<i>General Operating and Teachers Funds</i>									
1111-1129	Elementary Instruction	\$ 38,552,869	\$ 41,245,083	\$ 38,453,890	\$ 40,320,421	\$ 39,814,459	\$ 41,379,526	\$ 1,565,067	3.93%
1130-1149	Middle Instruction	21,050,326	22,123,072	23,601,068	22,984,045	22,007,314	23,223,757	1,216,443	5.53%
1150-1189	Senior High Instruction	22,741,800	25,826,368	23,951,138	25,493,615	24,970,393	25,146,732	176,339	0.71%
1191	Summer School Instruction	776,654	1,817,780	3,763,823	4,247,967	2,693,708	3,100,128	406,420	15.09%
1195	Douglass High Instruction	968,666	964,445	1,007,390	1,077,186	1,095,544	1,110,286	14,742	1.35%
1192-1199	At Risk Programs	1,068,793	1,029,958	1,009,624	1,108,753	1,039,231	1,161,203	121,972	11.74%
1210	Special Education Instruction	15,984,142	16,677,155	18,390,032	19,236,367	18,795,842	19,554,507	758,665	4.04%
1292	Early Childhood Special Education	2,835,530	3,099,881	3,324,615	3,495,548	3,395,266	3,528,844	133,578	3.93%
1211	Gifted Program	1,483,405	1,584,960	1,627,825	1,660,806	1,623,927	1,679,108	55,181	3.40%
1250-1255	Title I (K-12)	1,752,281	1,876,301	2,217,578	2,229,923	2,615,198	2,735,510	120,312	4.60%
1271	English Language Learners	2,817,256	3,066,857	3,004,761	3,341,559	3,252,451	3,436,515	184,064	5.66%
1301-1399	Vocational Instruction	4,230,397	4,157,292	4,366,106	4,646,856	4,521,557	4,711,971	190,414	4.21%
1420-1499	Student Activities & Athletics	2,409,349	2,480,848	2,928,925	2,755,309	3,238,235	2,834,123	(404,112)	(12.48%)
1601-1699	Adult Basic Education	12,901	39	22,000	13,980	13,980	13,980	-	-
1901-1999	Supplemental Education (Tuition) Services	1,899,351	1,407,080	1,578,765	1,600,060	1,525,865	2,313,365	787,500	51.61%
2122	Guidance & Counseling Services	5,385,883	5,959,553	5,977,488	6,637,146	6,521,457	7,759,593	1,238,136	18.99%
2100-2199	Pupil Services	15,444,903	16,717,238	17,371,500	18,235,875	18,046,267	19,339,139	1,292,872	7.16%
2221	Educational Media Services	642,895	674,187	681,220	732,920	671,446	793,281	121,835	18.15%
2201-2299	Support Services and Instructional Staff	14,373,612	14,570,489	20,584,636	22,258,406	19,368,832	18,846,155	(522,677)	(2.70%)
2301-2399	Administrative Services	9,790,148	10,229,486	11,058,345	11,521,565	11,082,115	13,927,080	2,844,965	25.67%
2401-2499	Other Administrative Services	14,249,343	15,327,403	15,703,432	16,422,180	16,330,050	17,178,218	848,168	5.19%
2525	Business Services	1,407,409	1,461,056	1,482,607	1,482,229	1,582,231	1,673,239	91,008	5.75%
2542	Maintenance Services	21,028,093	21,898,467	22,296,911	24,294,205	24,247,599	26,478,344	2,230,745	9.20%
2546	Security Services	1,004,143	965,716	1,164,712	1,315,557	1,385,044	1,479,110	94,066	6.79%



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**DISTRICT OPERATING FUNDS EXPENDITURES SUMMARY**

<u>Function</u>	<u>Program</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Original Budget 2022-23</u>	<u>Projected Actual 2022-23</u>	<u>Budget 2023-24</u>	<u>1 year Variance 2023-24 vs 2022-23</u>	
								<u>\$ Increase (Decrease) 2023-24</u>	<u>% Increase (Decrease) 2023-24</u>
2550-2559	Transportation Services	10,224,003	9,230,205	12,068,827	12,594,224	12,895,048	13,967,583	1,072,535	8.32%
2600-2699	Research and Information Systems	2,051,805	2,622,731	2,756,091	3,231,704	3,370,237	3,246,387	(123,850)	(3.67%)
3001-3999	Community Services	831,094	1,014,004	1,048,566	4,091,674	1,675,328	2,235,618	560,290	33.44%
3512, 3525, 3912	Early Childhood Education	3,671,484	3,984,778	4,123,715	4,420,210	4,256,716	4,673,981	417,265	9.80%
3842	Parents As Teachers	1,288,642	1,206,263	1,316,272	1,379,792	1,413,136	1,534,663	121,527	8.60%
6999	Other Financing Uses	2,674,219	16,441,888	1,653,509	642,740	3,753,529	746,751	(3,006,778)	(80.11%)
<b>Total - District Operating Funds</b>		<b>\$ 222,651,396</b>	<b>\$ 249,660,583</b>	<b>\$ 248,535,371</b>	<b>\$ 263,472,822</b>	<b>\$ 257,202,005</b>	<b>\$ 269,808,697</b>	<b>\$ 12,606,692</b>	<b>4.90%</b>



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**SPECIAL FUNDED PROGRAMS EXPENDITURES SUMMARY**

<b>Programs</b>	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Original Budget 2022-23</b>	<b>Projected Actual 2022-23</b>	<b>Budget 2023-24</b>	<b>1 year Variance 2023-24 vs 2022-23</b>	
							<b>\$ Increase (Decrease) 2023-24</b>	<b>% Increase (Decrease) 2023-24</b>
<b>Special Funded Programs</b>								
<i>Debt Services, Capital Projects, Nutrition Services, Student Activities, Adult Education, and Grants and Donations Funds</i>								
Debt Services	\$ 84,188,448	\$ 63,631,490	\$ 35,807,114	\$ 25,508,393	\$ 29,416,398	\$ 30,247,820	\$ 831,422	2.83%
Capital Projects	36,086,085	18,552,506	23,111,539	76,800,166	20,541,615	103,312,228	82,770,613	402.94%
Nutrition Services	9,074,934	7,400,894	10,346,517	10,433,778	10,496,702	11,071,083	574,381	5.47%
Student Activities	1,893,162	942,763	1,867,467	2,160,000	2,255,140	2,300,000	44,860	1.99%
Adult Education	513,676	184,087	108,656	128,364	86,055	87,923	1,868	2.17%
Grants and Donations Fund	4,613,285	2,747,145	3,184,497	4,266,500	2,665,255	2,635,000	(30,255)	(1.14%)
<b>Total - Special Funded Programs</b>	<b>\$ 136,369,590</b>	<b>\$ 93,458,885</b>	<b>\$ 74,425,790</b>	<b>\$ 119,297,201</b>	<b>\$ 65,461,165</b>	<b>\$ 149,654,054</b>	<b>\$ 84,192,889</b>	<b>128.62%</b>



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**SUMMARY EXPENDITURES ALL FUNCTIONS**

473

<u>Programs</u>	<u>Actual</u> <u>2019-20</u>	<u>Actual</u> <u>2020-21</u>	<u>Actual</u> <u>2021-22</u>	<u>Original</u> <u>Budget</u> <u>2022-23</u>	<u>Projected</u> <u>Actual</u> <u>2022-23</u>	<u>Budget</u> <u>2023-24</u>	<u>1 year Variance</u> <u>2023-24 vs 2022-23</u>	
							<u>\$</u> <u>Increase</u> <u>(Decrease)</u> <u>2023-24</u>	<u>%</u> <u>Increase</u> <u>(Decrease)</u> <u>2023-24</u>
Elementary Instruction	\$ 38,552,869	\$ 41,245,083	\$ 38,453,890	\$ 40,320,421	\$ 39,814,459	\$ 41,379,526	\$ 1,565,067	3.93%
Middle Instruction	21,050,326	22,123,072	23,601,068	22,984,045	22,007,314	23,223,757	1,216,443	5.53%
Senior High Instruction	22,741,800	25,826,368	23,951,138	25,493,615	24,970,393	25,146,732	176,339	0.71%
Summer School Instruction	776,654	1,817,780	3,763,823	4,247,967	2,693,708	3,100,128	406,420	15.09%
Douglass High Instruction	968,666	964,445	1,007,390	1,077,186	1,095,544	1,110,286	14,742	1.35%
At Risk Programs	1,068,793	1,029,958	1,009,624	1,108,753	1,039,231	1,161,203	121,972	11.74%
Special Education Instruction	15,984,142	16,677,155	18,390,032	19,236,367	18,795,842	19,554,507	758,665	4.04%
Early Childhood Special Education	2,835,530	3,099,881	3,324,615	3,495,548	3,395,266	3,528,844	133,578	3.93%
Gifted Program	1,483,405	1,584,960	1,627,825	1,660,806	1,623,927	1,679,108	55,181	3.40%
Title I	1,752,281	1,876,301	2,217,578	2,229,923	2,615,198	2,735,510	120,312	4.60%
English Language Learners	2,817,256	3,066,857	3,004,761	3,341,559	3,252,451	3,436,515	184,064	5.66%
Vocational Instruction	4,230,397	4,157,292	4,366,106	4,646,856	4,521,557	4,711,971	190,414	4.21%
Student Activities & Athletics	2,409,349	2,480,848	2,928,925	2,755,309	3,238,235	2,834,123	(404,112)	(12.48%)
Adult Basic Education	12,901	39	22,000	13,980	13,980	13,980	-	-
Supplemental Education (Tuition) Services	1,899,351	1,407,080	1,578,765	1,600,060	1,525,865	2,313,365	787,500	51.61%
Guidance & Counseling Services	5,385,883	5,959,553	5,977,488	6,637,146	6,521,457	7,759,593	1,238,136	18.99%
Pupil Services	15,444,903	16,717,238	17,371,500	18,235,875	18,046,267	19,339,139	1,292,872	7.16%
Educational Media Services	642,895	674,187	681,220	732,920	671,446	793,281	121,835	18.15%
Support Services and Instructional Staff	14,373,612	14,570,489	20,584,636	22,258,406	19,368,832	18,846,155	(522,677)	(2.70%)



**COLUMBIA PUBLIC SCHOOLS**

**2023-24 BUDGET**

**SUMMARY EXPENDITURES ALL FUNCTIONS**

474

<u>Programs</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Original Budget 2022-23</u>	<u>Projected Actual 2022-23</u>	<u>Budget 2023-24</u>	<b>1 year Variance 2023-24 vs 2022-23</b>	
							<b>\$ Increase (Decrease) 2023-24</b>	<b>% Increase (Decrease) 2023-24</b>
Administrative Services	9,790,148	10,229,486	11,058,345	11,521,565	11,082,115	13,927,080	2,844,965	25.67%
Other Administrative Services	14,249,343	15,327,403	15,703,432	16,422,180	16,330,050	17,178,218	848,168	5.19%
Business Services	1,407,409	1,461,056	1,482,607	1,482,229	1,582,231	1,673,239	91,008	5.75%
Maintenance Services	21,028,093	21,898,467	22,296,911	24,294,205	24,247,599	26,478,344	2,230,745	9.20%
Security Services	1,004,143	965,716	1,164,712	1,315,557	1,385,044	1,479,110	94,066	6.79%
Transportation Services	10,224,003	9,230,205	12,068,827	12,594,224	12,895,048	13,967,583	1,072,535	8.32%
Research and Information Systems	2,051,805	2,622,731	2,756,091	3,231,704	3,370,237	3,246,387	(123,850)	(3.67%)
Community Services	831,094	1,014,004	1,048,566	4,091,674	1,675,328	2,235,618	560,290	33.44%
Early Childhood Education	3,671,484	3,984,778	4,123,715	4,420,210	4,256,716	4,673,981	417,265	9.80%
Parents as Teachers	1,288,642	1,206,263	1,316,272	1,379,792	1,413,136	1,534,663	121,527	8.60%
Other Financing Uses	2,674,219	16,441,888	1,653,509	642,740	3,753,529	746,751	(3,006,778)	(80.11%)
Debt Services	84,188,448	63,631,490	35,807,114	25,508,393	29,416,398	30,247,820	831,422	2.83%
Capital Projects	36,086,085	18,552,506	23,111,539	76,800,166	20,541,615	103,312,228	82,770,613	402.94%
Nutrition Services	9,074,934	7,400,894	10,346,517	10,433,778	10,496,702	11,071,083	574,381	5.47%
Student Activities	1,893,162	942,763	1,867,467	2,160,000	2,255,140	2,300,000	44,860	1.99%
Adult Education	513,676	184,087	108,656	128,364	86,055	87,923	1,868	2.17%
Grants and Donations Fund	4,613,285	2,747,145	3,184,497	4,266,500	2,665,255	2,635,000	(30,255)	(1.14%)
<b>Total</b>	<b>\$ 359,020,986</b>	<b>\$ 343,119,468</b>	<b>\$ 322,961,161</b>	<b>\$ 382,770,023</b>	<b>\$ 322,663,170</b>	<b>\$ 419,462,751</b>	<b>\$ 96,799,581</b>	<b>30.00%</b>