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Columbia

PUBLIC SCHOOLS

2024-25 Budget

Approved by the Columbia Board of Education

June 10, 2024

Columbia, Missouri 65203

County of Boone





Columbia

PUBLIC SCHOOLS

2024-25 Budget

**Approved by the
Board of Education
June 10, 2024**

Dr. Brian Yearwood, Superintendent
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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
2024-25 BUDGET

TABLE OF CONTENTS

	<u>Page</u>
EXECUTIVE SUMMARY.....	1
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	18
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

2024-25 BUDGET

Page

ORGANIZATIONAL SECTION	45
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.....	85
General Revenue Explanation	86
General Expenditure Explanation.....	91
Alternative and Other Tax Revenues	96
FINANCIAL SECTION	97
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 – 2024-25 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

2024-25 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 – 2024-25 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 2024-25.....	255
Long Range Capital Improvement and Financing Plan.....	258



COLUMBIA PUBLIC SCHOOLS

2024-25 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 SECTION275

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

2024-25 BUDGET

Page

Special Payroll Hourly Rate Schedule	313
Salary Schedules	315
Work Calendars	341

Supplemental.....	369
Operational Grants by Fund	371
Nutrition Services Meal Prices for 2024-25	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
CPS Balanced Scorecard	426
Demographics.....	427
MAP and End of Course Exam.....	429
ACT.....	430
Advanced Placement.....	431
Graduation and Dropout Rate.....	432
Survey Data	433

Glossary	439
Glossary.....	441

APPENDICES

453

Appendix I: Revenues	455
Revenue Variance Summary - District Operating Funds.....	456
Revenue Variance Summary - Special Funded Programs.....	459
Revenue Variance Summary - Summary All Funds	463

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

2024-25 BUDGET





COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET





COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET



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





COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

Executive Summary A Message from the Superintendent and Finance Department

The 2024-25 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

2024-25 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:

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

(See the glossary for definitions of these funds)



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

The District’s budget for the 2024-25 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 2024-25 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. Columbia is located midway between St. Louis and Kansas City at the crossroads of Interstate 70 and US Highway 63.



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 2024-25, the District will include 21 elementary schools, seven middle schools, three senior high schools, one alternative high school and one career and technical education center. The District also offers Pre-K classrooms in school buildings

and two owned facilities. The Center for Early Learning–North opened in January 2017 housing Pre-K and Early Childhood Special Education classrooms.

K-12 enrollment of the District continues to grow and change, reflecting a more diverse student population. Nearly 45% of our scholars qualify for the free and reduced lunch program and 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 Fall 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

2024-25 BUDGET

Percent of Students Proficient or Advanced on the Missouri Assessment Program (MAP)			
	<u>2021-22</u>	<u>2022-23</u>	<u>Change</u>
All students	43.0%	43.2%	0.2%
African-American students	14.1%	13.9%	(0.2%)
Student eligible for free or reduced lunch	23.1%	21.8%	(1.3%)

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

2024-25 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 2024-25, the SAT is expected to increase to \$6,760 from \$6,375 which is the first increase in the SAT since the pandemic. With the increase, the SAT is only \$643 more per student than in 2006-07 when the formula was first implemented. This results in an average increase per student of only \$36 per year. Failure to meet the SAT as prescribed in the formula reduces funding for 2024-25 for Columbia Public Schools by nearly \$5 million as it is estimated to be over \$7,000.

For 2024-25, 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. This effort increases funding for districts with high student populations in these categories.

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 82.

The 2024-25 budget totals \$292.9 million of operating revenue and transfers in and operating expenditures and transfers out of \$292.7 million, resulting in a increase of operating fund balance by \$177,584. When considering all funds, total revenue and transfers in is budgeted at \$359.6 million and expenditures and transfers out at \$433.9 million for a net decrease in fund balance of \$74.3 million.

As summarized by the schedule below, the District is planning for a total beginning fund balance (all funds) of \$235.7 million at July 1, 2024 and ending fund balance of \$161.3 million at June 30,



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

2025. For District Operating Funds, beginning fund balance at July 1, 2024 is projected to be \$120.9 million and ending fund balance at June 30, 2025 to be \$121.1 million which is 41.38% of budgeted expenditures and transfers. See page 21 for the Summary Budget – All Programs for 2024-25.

	<u>Operating Funds</u>	<u>All Funds</u>
Projected Beginning Fund Balance, July 1	\$ 120,946,364	\$ 235,669,297
Budgeted Revenues plus Transfers	\$ 292,875,064	\$ 359,601,850
Budgeted Expenses plus Transfers	\$ 292,697,480	\$ 433,928,750
Increase (Decrease) in Fund Balance	\$ (177,584)	\$ (74,326,900)
Budgeted Ending Fund Balance, June 30	\$ 121,123,948	\$ 161,342,397

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 and the opening of the new Southwest elementary school in the fall of 2026. The opening and operation of new schools 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 2024-25 budget.

Ms. Heather McArthur, CPA
Chief Financial Officer

Dr. Brian Yearwood
Superintendent of Schools



COLUMBIA PUBLIC SCHOOLS

2024-25 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 2023-24	Budget 2024-25	% of Total Revenue	% Change
General	\$ 104,011,297	\$ 108,485,028	30.17%	4.30%
Special Revenue (Teachers)	\$ 174,998,130	\$ 184,390,036	51.28%	5.37%
Debt Service	\$ 33,972,668	\$ 34,816,939	9.68%	2.49%
Capital Projects	\$ 60,615,001	\$ 14,861,235	4.13%	-75.48%
Other	\$ 14,368,596	\$ 17,048,612	4.74%	18.65%
Total Funds	\$ 387,965,692	\$ 359,601,850	100.00%	-7.31%

The District’s revenue is primarily from local efforts (64%) with greatest portion of revenue from local tax revenue (51%). The assessed valuation is projected to be \$3,321,650,873 for the 2024-25 school year.

Total revenues are budgeted to decrease \$28,363,842 in 2024-25 mostly due to the \$40 million in general obligation bonds issued in 2023-24 offset by increased property tax revenue due to the anticipated increase in assessed valuation and increased state foundation formula revenue due to the increase in the SAT.



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

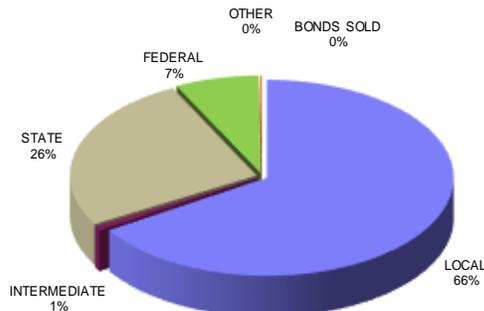
The revenue by source chart below delineates revenue by Total Funds and by Operating Funds. Local property taxes of the District represent 51% of Total and 51% of Operating Revenues.

	Projected Actual 2023-24	Budget 2024-25	% of Total Revenue	% Change
Local	\$ 224,348,672	\$ 231,763,048	64.45%	3.30%
Intermediate	\$ 2,550,324	\$ 2,550,324	0.71%	0.00%
State	\$ 80,706,611	\$ 90,757,167	25.24%	12.45%
Federal	\$ 33,764,161	\$ 25,462,742	7.08%	-24.59%
Other	\$ 46,595,924	\$ 9,068,569	2.52%	-80.54%
Total Funds	\$ 387,965,692	\$ 359,601,850	100.00%	-7.31%

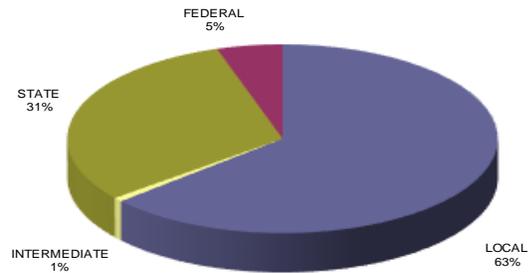
	Total	Operating
Property Taxes	\$ 184,818,547	\$ 149,894,010
Sales Taxes	\$ 28,001,091	\$ 28,001,091
Foundation Formula	\$ 75,700,774	\$ 75,618,076
Other - State	\$ 15,056,393	\$ 14,815,273
Federal	\$ 25,462,742	\$ 14,433,426
Sale of Bonds	\$ -	\$ -
Other	\$ 30,562,303	\$ 10,113,188
	\$ 359,601,850	\$ 292,875,064

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

**TOTAL REVENUES
BUDGET 2024-25**



**OPERATING REVENUES
BUDGET 2024-25**





COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

Total Revenue by Source

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Budget 2024-25
Tax Rate	\$ 6.0984	\$ 5.6932	\$ 5.6661	\$ 5.6731	\$ 5.6731
Assessed Valuation	\$ 2,673,348,589	\$ 2,838,808,374	\$ 3,027,141,699	\$ 3,228,251,134	\$ 3,325,098,668
Revenues					
Local Sources					
Property Taxes	\$ 160,294,860	\$ 158,380,274	\$ 168,577,466	\$ 179,707,249	\$ 184,818,547
Sales Taxes	\$ 20,211,127	\$ 23,204,641	\$ 24,364,764	\$ 25,428,618	\$ 28,001,091
All Other Local	\$ 10,185,130	\$ 9,044,295	\$ 20,072,291	\$ 19,212,805	\$ 18,943,410
County Sources	\$ 4,043,086	\$ 2,227,319	\$ 2,627,547	\$ 2,550,324	\$ 2,550,324
State Sources					
Foundation Formula	\$ 60,581,444	\$ 66,440,198	\$ 65,896,669	\$ 66,097,002	\$ 75,700,774
All Other State	\$ 10,972,860	\$ 10,544,680	\$ 15,749,058	\$ 14,609,609	\$ 15,056,393
Federal Sources	\$ 17,232,214	\$ 19,663,821	\$ 35,575,053	\$ 33,764,161	\$ 25,462,742
Other Sources					
Sale of Bonds	\$ 24,620,000	\$ 10,130,000	\$ 42,500,000	\$ 40,000,000	\$ -
All Other Sources	\$ 1,684,872	\$ 3,156,538	\$ 7,194,864	\$ 6,595,924	\$ 9,068,569
Total All Revenue Sources	\$ 309,825,593	\$ 302,791,766	\$ 382,557,712	\$ 387,965,692	\$ 359,601,850

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 2024-25 by 3.00% to approximately \$3.322 billion based upon current information. Listed below is a summary of the District's tax rates.



	2020-21	2021-22	2022-23	2023-24	Budget 2024-25
Incidental	\$2.0107	\$1.6055	\$1.4969	\$1.4969	\$1.4969
Special Revenue (Teachers)	\$3.0158	\$3.0158	\$3.0973	\$3.1043	\$3.1043
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	\$6.0984	\$5.6932	\$5.6661	\$5.6731	\$5.6731

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



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

1982. The property tax rate is reduced or increased to equal one-half of the adjusted Proposition C revenue received and maintain District revenue because the District does not have a full or partial waiver of the Proposition C approved by voters. The change in the Proposition C rollback between 2023-24 and 2024-25 should not be significant. Property taxes account for over 51% 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 2024-25 Foundation Formula revenue to increase \$9.6 million to \$75.7 million. Formula Weighted Average Daily Attendance (WADA) is anticipated to increase by 369 to 18,793 due to anticipated increase in student enrollment and the change in the additional weighting factors.

The 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 increase to \$6,760 from \$6,375 which is the SAT currently set by the Department of Elementary and Secondary Education. This is the first increase in the SAT in five years. The increase in the SAT is requiring \$120 million in new money to be 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 \$618 for 2024-25, up from \$472 in 2023-24.

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

Sales Taxes

Columbia receives sales tax revenue from the State of Missouri, but this revenue is considered locally generated. A 1% sales tax is collected from all retail sales across Missouri, aggregated by the State, and then distributed back to each school district based on the pupil count of the school district. The District's WADA is estimated to remain flat for 2024-25. In spring 2024, 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 \$1,374 per WADA for 2023-24. Due to this and information from the state for 2024-25, we are projecting the 2024-25 payments per WADA at \$1,513.



Based on these factors, the overall sales tax revenue is expected to increase \$2,572,473 to \$28.0 million in 2024-25. The increase Prop C is requiring an additional \$119 million be put into Prop C funding at the state level. This revenue source equates to over 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 decrease in federal funds projected for the 2024-25 school year are from ESSER III funds received in the current 2023-24 school year and enacted in March 2021



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

through the American Recovery Plan. The District's appropriation was nearly \$24 million, over \$8 million of which was used in the operating funds for personnel and technology related purchases during the 2022-23 and 2023-24 school years and \$16 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 2023-24	Budget 2024-25	% of Total Expenditure	% Change
General	\$ 102,469,485	\$ 114,228,965	26.32%	11.48%
Special Revenue (Teachers)	\$ 166,004,573	\$ 178,468,515	41.13%	7.51%
Debt Service	\$ 30,247,554	\$ 34,163,708	7.87%	12.95%
Capital Projects	\$ 32,631,986	\$ 90,018,950	20.75%	175.86%
Other	\$ 16,152,431	\$ 17,048,612	3.93%	5.55%
Total Funds	\$ 347,506,029	\$ 433,928,750	100.00%	24.87%



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

Total current projected expenditures for the 2023-24 budget is \$347,506,029 and are budgeted to increase approximately 25.00% or \$86,422,721 to \$433,928,750. 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 issued \$40 million in general obligation bonds in the 2022-23 school year with an additional \$40 million in general obligation bonds issued in 2023-24 to be expended in the 2024-25 school year.

Operating expenditures will increase 9.02% or \$24.2 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 66% 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	\$ 192,324,672	\$ 192,324,672
Administration	\$ 35,242,603	\$ 35,242,603
Maintenance	\$ 30,631,270	\$ 30,631,270
Transportation	\$ 14,037,804	\$ 14,037,804
Community Services	\$ 12,088,422	\$ 12,088,422
Other Financing Uses	\$ 8,372,709	\$ 8,372,709
Debt Services	\$ 34,163,708	\$ -
Capital Projects	\$ 90,018,950	\$ -
Nutrition Services	\$ 11,846,761	\$ -
Student Activities	\$ 2,122,000	\$ -
Adult Education	\$ 89,351	\$ -
Grants and Donations	\$ 2,990,500	\$ -
Total All Functions	\$ 433,928,750	\$ 292,697,480

Expenditures by Object

Total expenditures by object show how the District actually spends the dollars budgeted. Salaries and Benefits account for nearly 54% of total expenditures. The increase in salaries and benefits for 2024-25 can be attributed to improved compensation schedules and continued 100% fully funded benefits for all full-time staff.

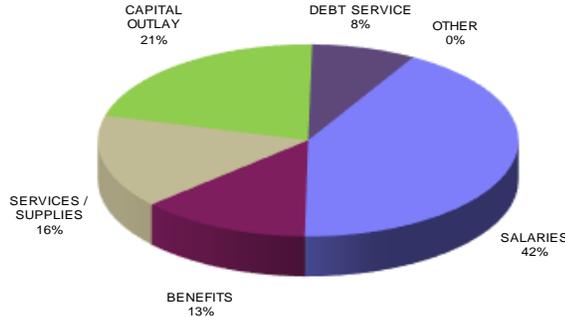


COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

Expenditure Object Category	Actual	Actual	Actual	Original	Projected	Budget
	2020-21	2021-22	2022-23	Budget 2023-24	Actual 2023-24	Budget 2024-25
Salaries	\$ 147,248,853	\$ 152,873,150	\$ 156,916,059	\$ 164,901,257	\$ 164,596,063	\$ 178,390,297
Employee Benefits	\$ 47,369,695	\$ 48,310,169	\$ 50,623,151	\$ 52,725,121	\$ 52,955,598	\$ 55,726,945
Services/Supplies/Capital Outlay	\$ 68,427,542	\$ 84,317,219	\$ 97,736,548	\$ 170,841,802	\$ 96,951,261	\$ 157,275,091
Debt Service/Lease Purchase	\$ 63,631,490	\$ 47,127,114	\$ 29,416,002	\$ 30,247,820	\$ 30,247,554	\$ 34,163,708
Other Financing Uses	\$ 16,441,888	\$ 1,653,509	\$ 3,757,076	\$ 746,751	\$ 2,755,554	\$ 8,372,709
Total	\$ 343,119,468	\$ 334,281,161	\$ 338,448,836	\$ 419,462,751	\$ 347,506,030	\$ 433,928,750

EXPENDITURES BUDGET 2024-25



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.

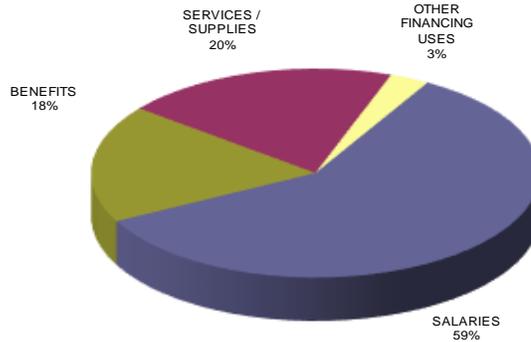
Expenditure Object Category	Actual	Actual	Actual	Original	Projected	Budget
	2020-21	2021-22	2022-23	Budget 2023-24	Actual 2023-24	Budget 2024-25
Salaries	\$ 142,950,655	\$ 148,246,208	\$ 152,214,358	\$ 159,969,206	\$ 159,482,724	\$ 172,756,543
Employee Benefits	\$ 45,737,099	\$ 46,636,518	\$ 48,725,119	\$ 50,718,893	\$ 50,807,575	\$ 53,468,119
Services/Supplies	\$ 44,530,941	\$ 51,999,136	\$ 52,597,321	\$ 58,373,847	\$ 55,428,206	\$ 58,100,109
Other Financing Uses	\$ 16,441,888	\$ 1,653,509	\$ 3,757,076	\$ 746,751	\$ 2,755,554	\$ 8,372,709
Total	\$ 249,660,583	\$ 248,535,371	\$ 257,293,874	\$ 269,808,697	\$ 268,474,059	\$ 292,697,480



COLUMBIA PUBLIC SCHOOLS

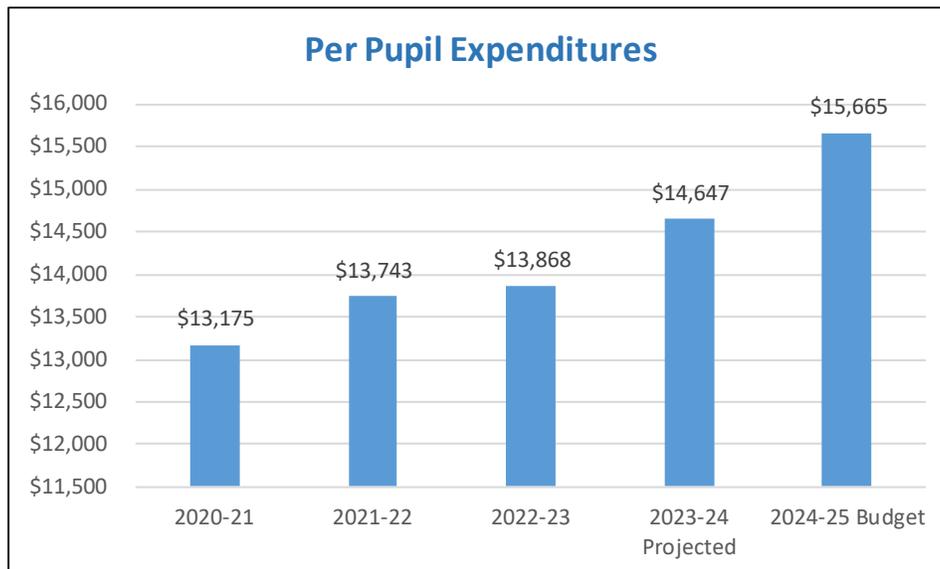
2024-25 BUDGET

OPERATING EXPENDITURES BUDGET 2024-25



District Per Pupil Expenditures

	2020-21	2021-22	2022-23	2023-24 Projected	2024-25 Budget
Membership	17,391.64	17,748.37	17,837.67	18,141.00	18,150.00
Per Pupil Expenditures	\$ 13,175	\$ 13,743	\$ 13,868	\$ 14,647	\$ 15,665



Membership decreased between 2019-20 and 2020-21 due to the drop in enrollment due to COVID-19. The enrollment has rebounded slightly since the pandemic for the 2021-22, 2022-23 and 2023-24 school years. We expect the enrollment for 2024-25 to remain relatively stable. Based on the chart above, you can see as operating expenditures increase due to improvements to compensation and other recurring additions, the per pupil expenditures also increase.



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

Debt Service

The Debt Service Fund balance is projected to be at \$34.7 million as of June 30, 2025, compared to \$34.1 as of June 30, 2024. Current state law limits the bonded indebtedness to a maximum of 15% of assessed valuation or \$498.8 million (2024-25 estimated assessed value is \$3,325,098,668). At June 30, 2024, the District currently has an outstanding bonded debt level of \$329.2 million, within the legal limits for school districts. The 2024-25 budget for Debt Service includes \$22,165,000 in principal payments and \$11,983,708 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.



Boone County Nature School

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>
2025	\$ 22,165,000	\$ 11,983,708	\$ 34,148,708
2026	23,465,000	11,004,970	34,469,970
2027	23,280,000	9,875,270	33,155,270
2028	22,820,000	8,965,255	31,785,255
2029	13,350,000	8,164,873	21,514,873
2030-2034	123,715,000	30,657,429	154,372,429
2035-2039	79,035,000	11,202,425	90,237,425
2040-2044	21,405,000	2,048,150	23,453,150
	<u>\$ 329,235,000</u>	<u>\$ 93,902,080</u>	<u>\$ 423,137,080</u>



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

All District bonds are general obligation bonds with maturities from 2024 to 2044 and average net interest rates at issue from 1.00% to 6.00%. General obligation bonds outstanding at June 30, 2024 as are follows:

General Obligation Bonds	Sale Date	Original Borrowing	Interest Rates to Maturity	Final Maturity	Outstanding June 30, 2024
Public Improvements	2010	6,465,000	5.19%	2030	6,465,000
Public Improvements	2014	50,000,000	3.00-5.00%	2034	8,155,000
Public Improvements	2015	71,485,000	2.00-4.00%	2035	45,590,000
Public Improvements/Refunding	2016	36,575,000	2.00-5.00%	2036	26,880,000
Public Improvements/Refunding	2017	10,000,000	2.00-5.00%	2037	9,250,000
Refunding	2017	37,955,000	2.10-5.00%	2030	26,195,000
Public Improvements	2018	35,000,000	3.00-5.00%	2038	28,905,000
Public Improvements	2019	35,000,000	3.00-5.00%	2039	26,135,000
Public Improvements/Refunding	2020	54,410,000	1.65-3.00%	2034	53,375,000
Public Improvements	2020	20,000,000	1.00-5.00%	2039	14,500,000
Public Improvements/Refunding	2020	4,620,000	1.00-4.00%	2033	3,195,000
Public Improvements/Refunding	2022	10,130,000	4.00-5.00%	2027	6,790,000
Public Improvements	2022	40,000,000	4.25-6.00%	2042	33,800,000
Public Improvements	2024	40,000,000	4.25-6.00%	2044	<u>40,000,000</u>
					\$ <u>329,235,000</u>

Certificates of Participation

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

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

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



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

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>
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	385,000	51,275	436,275
2030-2034	2,075,000	171,350	2,246,350
2035-2036	1,365,000	31,013	1,396,013
	<u>\$ 5,215,000</u>	<u>\$ 567,488</u>	<u>\$ 5,782,488</u>

Total Ending Fund Balance Comparison

	<u>Projected Actual 2023-24</u>	<u>Budget 2024-25</u>	<u>% of Total Budget</u>	<u>% Change</u>
General	\$ 95,413,124	\$ 89,669,187	55.58%	-6.02%
Special Revenue (Teachers)	\$ 25,533,240	\$ 31,454,761	19.50%	23.19%
Debt Service	\$ 34,083,811	\$ 34,737,042	21.53%	1.92%
Capital Projects	\$ 75,506,509	\$ 348,794	0.22%	-99.54%
Other	\$ 5,114,613	\$ 5,114,613	3.17%	0.00%
Total Funds	\$ 235,651,297	\$ 161,324,397	100.00%	-31.54%

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 \$74.3 million in 2024-25. The largest fund balance decrease is in the Capital Projects Fund and 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.

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, 2025 meets this requirement at \$121.1 million or 41.38% of budgeted fund expenditures and the equivalent of 3.00 months in reserves in the five year model.



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

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 2024-25 through 2028-29, 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 2024-25 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 2024-25 BUDGET

SUMMARY BUDGET 2024-25 - 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 2024-25 TOTAL
<i>Projected Beginning Fund Balance as of 07/01/2024</i>	\$ 95,413,124	\$ 25,533,240	\$ 120,946,364	\$ 34,083,811	\$ 75,506,509	\$ -	\$ 1,769,912	\$ 87,812	\$ 3,256,889	\$ 114,704,933	\$ 235,651,297
REVENUES:											
LOCAL	\$ 71,089,059	\$ 114,826,274	\$ 185,915,333	\$ 34,029,497	\$ 4,636,477	\$ 3,329,890	\$ 2,122,000	\$ 89,351	\$ 1,640,500	\$ 45,847,715	\$ 231,763,048
INTERMEDIATE	1,316,430	756,526	2,072,956	457,996	19,372	-	-	-	-	477,368	2,550,324
STATE	28,834,085	61,599,264	90,433,349	-	82,698	41,120	-	-	200,000	323,818	90,757,167
FEDERAL	7,225,454	7,207,972	14,433,426	329,446	4,370,000	5,179,870	-	-	1,150,000	11,029,316	25,462,742
OTHER	20,000	-	20,000	-	-	675,860	-	-	-	675,860	695,860
BONDS SOLD	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	\$ 108,485,028	\$ 184,390,036	\$ 292,875,064	\$ 34,816,939	\$ 9,108,547	\$ 9,226,740	\$ 2,122,000	\$ 89,351	\$ 2,990,500	\$ 58,354,077	\$ 351,229,141
EXPENDITURES:											
SALARIES	\$ 36,639,541	\$ 136,117,002	\$ 172,756,543	-	-	\$ 4,703,034	-	\$ 52,016	\$ 878,704	\$ 5,633,754	\$ 178,390,297
BENEFITS	11,516,606	41,951,513	53,468,119	-	-	1,980,052	-	17,335	261,439	2,258,826	55,726,945
SERVICES / SUPPLIES	57,700,109	400,000	58,100,109	-	-	5,163,675	2,122,000	20,000	1,850,357	9,156,032	67,256,141
CAPITAL OUTLAY	-	-	-	-	90,018,950	-	-	-	-	90,018,950	90,018,950
DEBT SERVICE	-	-	-	34,163,708	-	-	-	-	-	34,163,708	34,163,708
TOTAL EXPENDITURES	\$ 105,856,256	\$ 178,468,515	\$ 284,324,771	\$ 34,163,708	\$ 90,018,950	\$ 11,846,761	\$ 2,122,000	\$ 89,351	\$ 2,990,500	\$ 141,231,270	\$ 425,556,041
EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES	\$ 2,628,772	\$ 5,921,521	\$ 8,550,293	\$ 653,231	\$ (80,910,403)	\$ (2,620,021)	\$ -	\$ -	\$ -	\$ (82,877,193)	\$ (74,326,900)
INTERFUND TRANSFERS	\$ (8,372,709)	\$ -	\$ (8,372,709)	\$ -	\$ 5,752,688	\$ 2,620,021	\$ -	\$ -	\$ -	\$ 8,372,709	\$ -
<i>Projected Ending Fund Balance as of 06/30/2025</i>	\$ 89,669,187	\$ 31,454,761	\$ 121,123,948	\$ 34,737,042	\$ 348,794	\$ -	\$ 1,769,912	\$ 87,812	\$ 3,256,889	\$ 40,200,449	\$ 161,324,397

Note: The 06/30/25 Projected combined balance of the Operating and Teachers Funds, \$121,123,948 represents 41.38% of the budgeted expenditures and transfers for 2024-25, as compared to 45.05%, projected for 06/30/24.



COLUMBIA PUBLIC SCHOOLS
2024-25 BUDGET

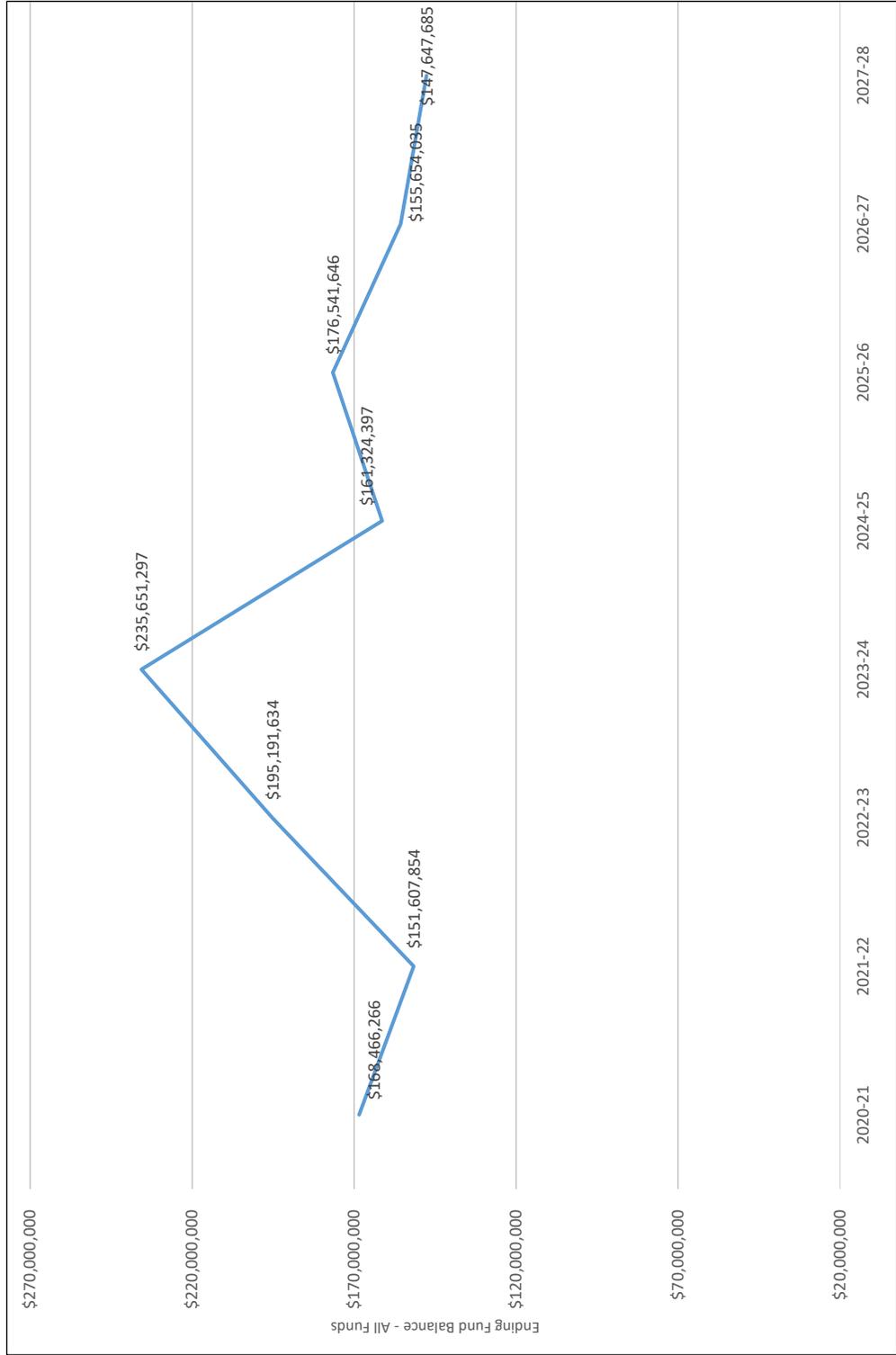
SUMMARY OF ALL FUNDS

	ACTUAL			BUDGET			FORECAST		
	2020-21	2021-22	2022-23	Projected 2023-24	Budget 2024-25	Forecast 2025-26	Forecast 2026-27	Forecast 2027-28	
Beginning Fund Balance - All Funds Revenues	\$ 185,322,549	\$ 168,466,266	\$ 151,607,854	\$ 195,191,634	\$ 235,651,297	\$ 161,324,397	\$ 176,541,646	\$ 155,654,035	
Local revenue	\$ 190,686,824	\$ 193,195,700	\$ 212,520,887	\$ 224,348,672	\$ 231,763,048	\$ 237,658,973	\$ 243,501,388	\$ 249,449,647	
Intermediate revenue	\$ 1,716,885	\$ 2,227,320	\$ 2,636,643	\$ 2,550,323	\$ 2,550,323	\$ 2,550,323	\$ 2,550,323	\$ 2,550,323	
State revenue	\$ 71,554,304	\$ 77,063,491	\$ 81,645,727	\$ 80,706,611	\$ 90,757,167	\$ 93,211,578	\$ 90,211,578	\$ 89,211,578	
Federal revenue	\$ 19,596,873	\$ 31,274,746	\$ 35,534,324	\$ 33,731,237	\$ 25,429,818	\$ 20,895,502	\$ 21,050,502	\$ 21,200,502	
Other revenues	\$ 736,007	\$ 1,877,985	\$ 3,423,876	\$ 3,601,917	\$ 728,785	\$ 652,925	\$ 652,925	\$ 652,925	
Sale of Bonds	\$ 24,620,000	\$ 10,130,000	\$ 42,500,000	\$ 40,000,000	\$ -	\$ 40,000,000	\$ -	\$ 40,000,000	
Other Financing Sources	\$ 5,224,872	\$ 1,729,883	\$ 3,883,702	\$ 3,026,932	\$ 8,372,709	\$ 2,762,183	\$ 2,762,183	\$ 2,761,258	
Total Revenue	\$ 314,135,765	\$ 317,499,125	\$ 382,145,159	\$ 387,965,692	\$ 359,601,850	\$ 397,731,484	\$ 360,728,899	\$ 405,826,233	
change in revenue from prior year	25.56% (67)	3.36% (360)	64.64% (034)	5.82% (533)	28.36% (842)	38.12% (634)	37.00% (585)	45.09% (334)	
	-7.52%	1.07%	20.36%	1.52%	-7.31%	10.60%	-9.30%	12.50%	
Expenditures	\$ 147,248,853	\$ 152,873,150	\$ 156,895,025	\$ 164,596,063	\$ 178,390,297	\$ 186,159,178	\$ 195,057,935	\$ 200,628,502	
Salaries	\$ 47,369,695	\$ 48,310,169	\$ 50,616,279	\$ 52,955,597	\$ 55,726,945	\$ 56,957,795	\$ 59,126,013	\$ 61,042,459	
Total Salaries & Benefits	\$ 194,618,548	\$ 201,183,319	\$ 207,511,304	\$ 217,551,660	\$ 234,117,242	\$ 243,116,973	\$ 254,183,948	\$ 261,670,961	
Total Service/Supply	\$ 49,875,037	\$ 61,205,680	\$ 63,378,447	\$ 64,319,275	\$ 67,256,141	\$ 72,150,109	\$ 71,500,109	\$ 72,600,109	
Capital Outlay	\$ 18,552,506	\$ 23,111,539	\$ 34,369,857	\$ 32,631,986	\$ 90,018,950	\$ 30,000,000	\$ 20,000,000	\$ 45,000,000	
Debt Service	\$ 63,631,490	\$ 47,127,114	\$ 29,416,002	\$ 30,247,554	\$ 34,163,708	\$ 34,484,970	\$ 33,170,270	\$ 31,800,255	
Total Expenditures	\$ 326,677,581	\$ 332,627,652	\$ 334,675,610	\$ 344,750,475	\$ 425,556,041	\$ 379,752,052	\$ 378,854,327	\$ 411,071,325	
Transfers (to) from other funds	\$ (4,314,467)	\$ (1,729,885)	\$ (3,885,769)	\$ (2,755,554)	\$ (8,372,709)	\$ (2,762,183)	\$ (2,762,183)	\$ (2,761,258)	
Total Expenditures + Transfers	\$ 330,992,048	\$ 334,357,537	\$ 338,561,379	\$ 347,506,029	\$ 433,928,750	\$ 382,514,235	\$ 381,616,510	\$ 413,832,583	
Increase (decrease) in fund balance	\$ (16,856,283)	\$ (16,858,412)	\$ 43,583,780	\$ 40,459,663	\$ (74,326,900)	\$ 15,217,249	\$ (20,887,611)	\$ (8,006,350)	
Ending Fund Balance - All Funds	\$ 188,466,266	\$ 151,607,854	\$ 195,191,634	\$ 235,651,297	\$ 161,324,397	\$ 176,541,646	\$ 155,654,035	\$ 147,647,685	



**COLUMBIA PUBLIC SCHOOLS
2024-25 BUDGET**

SUMMARY OF ALL FUNDS





A Message from the Superintendent

The 2024-25 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

2024-25 BUDGET



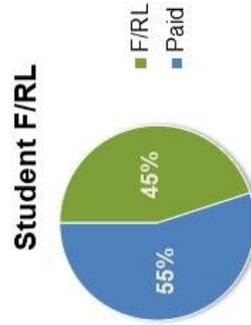
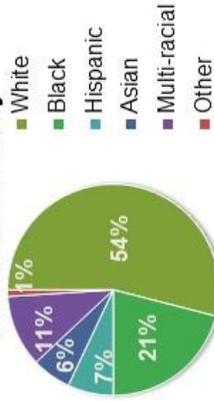
CPS By the Numbers



Student Membership

Oct 2023	Feb 2024	Average
18,827	18,946	18,887

Student Ethnicity



Buildings



FTE

Teachers	1,568.37
Other professional school staff	164.16
Building administrators	79.00
Support staff	878.22
Central office staff	200.34

68% of teachers have a master's degree

Instructional Programs

Program	% Students Served
A+ (grades 9-12)	12.09%
AVID (grades 7-12)	7.04%
EL	8.20%
Gifted	8.40%
Special Services	11.40%
Title I	18.80%

Columbia Public Schools



COLUMBIA PUBLIC SCHOOLS 2024-25 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>2021-22</u>	<u>2022-23</u>	<u>2021-22</u>	<u>2022-23</u>	
	43.6%	43.2%		35.4%	36.5%
	43.3%	43.7%		39.2%	40.5%

ACT

	<u>2021-22</u>	<u>2022-23</u>
AVERAGE SCORE FOR COLUMBIA	21.5	21.0
AVERAGE SCORE FOR MISSOURI	20.3	20.1
AVERAGE SCORE NATIONWIDE	19.8	19.5

Advanced Placement (AP) Courses

Scores of 3 or higher

	<u>2021-22</u>	<u>2022-23</u>
	78.5%	80.0%
	Not Available	Not Available
	Not Available	Not Available

DIFFERENT ADVANCED PLACEMENT (AP) EXAMS IN CPS IN 2022-23
29

OF AP EXAMS TAKEN IN 2022-23 (1,647 in 2019-20)
1,795

OF STUDENTS WHO TOOK AP EXAMS IN 2022-23 (885 in 2021-22)
986





COLUMBIA PUBLIC SCHOOLS 2024-25 BUDGET

Highly Qualified Staff

Teacher and Staff Awards

- Missouri Association of School Personnel Administrators (MOASPA) HR Office Professional of the Year
- National Certified School Nurse Recognition and Distinction
- 2024 David B. Goodwin Outstanding Young Educator Award
- Missouri Association of School Psychologists (MASP) School Psychologist of the Year
- Missouri Association of Elementary School Principals (MAESP) Outstanding Assistant Principal of the Year
- EduStaff Missouri Substitute Teacher of the Year Award

District Awards



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



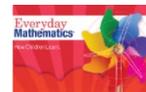
Certificate of Achievement for Excellence in Financial Reporting by Government Finance Officials Association



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

919 teachers hold a master's degree—that is 68% of the total teaching staff

24 teachers hold a doctorate degree



11 teachers hold National Board Professional Teaching Certification

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

10 employees hold National Certification in School Psychology



COLUMBIA PUBLIC SCHOOLS 2024-25 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.



John Lyman, Board of Education Vice President, 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.



Alvin Cobbins, Board of Education member, was elected to the Columbia Board of Education in 2024. He holds a B.A. in Theatre from the University of Missouri, Columbia.



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.



Jeanne Snodgrass, Board of Education member, was reelected to the Columbia Board of Education in 2024. 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 Mizzou Hillel at the Jewish Campus Center. She is married and has three daughters who are students in Columbia Public Schools.



Blake Willoughby, Board of Education Member, was reelected to the Columbia Board of Education in 2023. 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.



2024-25 Organization

Columbia Board of Education

- **Suzette Waters**, President
- **John Lyman**, Vice President
- **Alvin Cobbins**, Member
- **April Ferrao**, Member
- **Paul Harper**, Member
- **Jeanne Snodgrass**, 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
- **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
- **Jack Woodbury**, Director, Custodial Services
- **Dr. Seth Woods**, Director, Professional Development

Superintendent and Cabinet

- **Dr. Brian Yearwood**, Superintendent
- **Michelle Baumstark**, Chief Communications Officer
- **Carla London**, Chief Equity Officer
- **Heather McArthur**, Chief Financial Officer
- **Dr. Jeffrey Klein**, Chief Academic Officer
- **Lazell Ofield II**, Chief Operations Officer
- **Dr. Helen Porter**, Chief of Schools
- **Dr. Michelle Holz**, Chief Human Resource Officer

Executive Directors

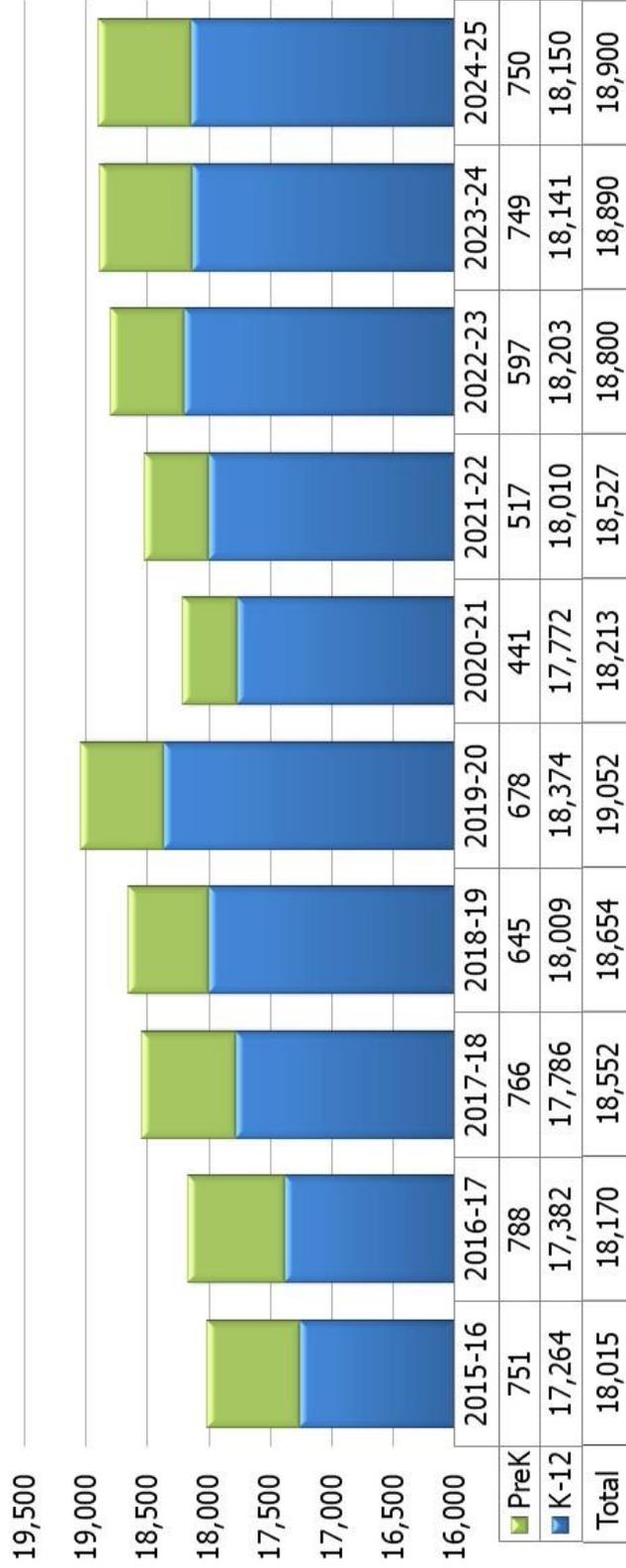
- **Shelli Adams**, Executive Director, School Improvement
- **Dr. Ryan Day**, Executive Director, Elementary Education
- **Elizabeth McCracken**, Executive Director, Curriculum and Instruction
- **Dr. Adam Taylor**, Executive Director, Secondary Education
- **Dr. Dave Wilson**, Executive Director, Assessment, 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
- **Dr. Andrew Kinslow**, Coordinator, Science
- **Jessica Lucas**, Coordinator, Secondary Language Arts
- **Melissa Fike**, 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
- **Alexander Terwelp**, Coordinator, World Languages
- **Matthew Leuchtman**, Coordinator, Secondary Gifted



COLUMBIA PUBLIC SCHOOLS
2024-25 BUDGET



Projected

**Enrollment dropped in 2020-21 due to the pandemic.
 We project enrollment will increase again in the 2024-25 school year**



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET



Per-Pupil Cost and Tax Levy for Comparison Districts, 2022-23



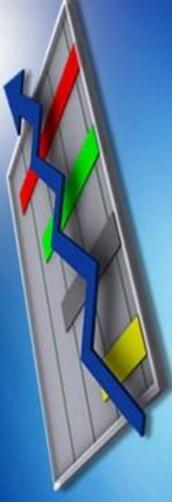
District	ADA	Expenditures per Pupil	Tax Levy	Assessed Valuation per ADA	Assessed Valuation
Francis Howell	15,181.31	\$12,160	\$4.4605	\$216	\$3,276,499,453
Hazelwood	13,562.23	\$13,647	\$6.1920	\$158	\$2,147,110,910
Columbia	17,098.18	\$13,898	\$5.6661	\$177	\$3,023,693,904
Park Hill	11,034.50	\$15,062	\$5.3955	\$198	\$2,182,994,392
Fort Zumwalt	15,726.73	\$13,107	\$4.5894	\$199	\$3,130,420,213
North Kansas City	19,547.03	\$13,468	\$5.6945	\$151	\$2,943,299,629
Independence	12,655.06	\$12,074	\$5.4371	\$101	\$1,272,981,352
Blue Springs	13,659.37	\$12,692	\$5.7286	\$141	\$1,920,168,983
Wentzville	16,173.12	\$12,285	\$5.0428	\$173	\$2,798,254,815
Jefferson City	7,721.43	\$12,171	\$4.7593	\$189	\$1,460,403,643
Springfield	21,820.99	\$13,333	\$4.0767	\$199	\$4,336,244,880
Average of all schools above	14,925.45	\$13,082	\$5.1857	\$173	
St. Louis Public	14,431.05	\$18,721	\$4.8711	\$334	\$4,824,773,731
Kansas City	11,846.62	\$19,327	\$4.9599	\$352	\$4,164,056,206



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

Average Class Size and Teacher Student Ratio for Comparison Districts, 2022-23

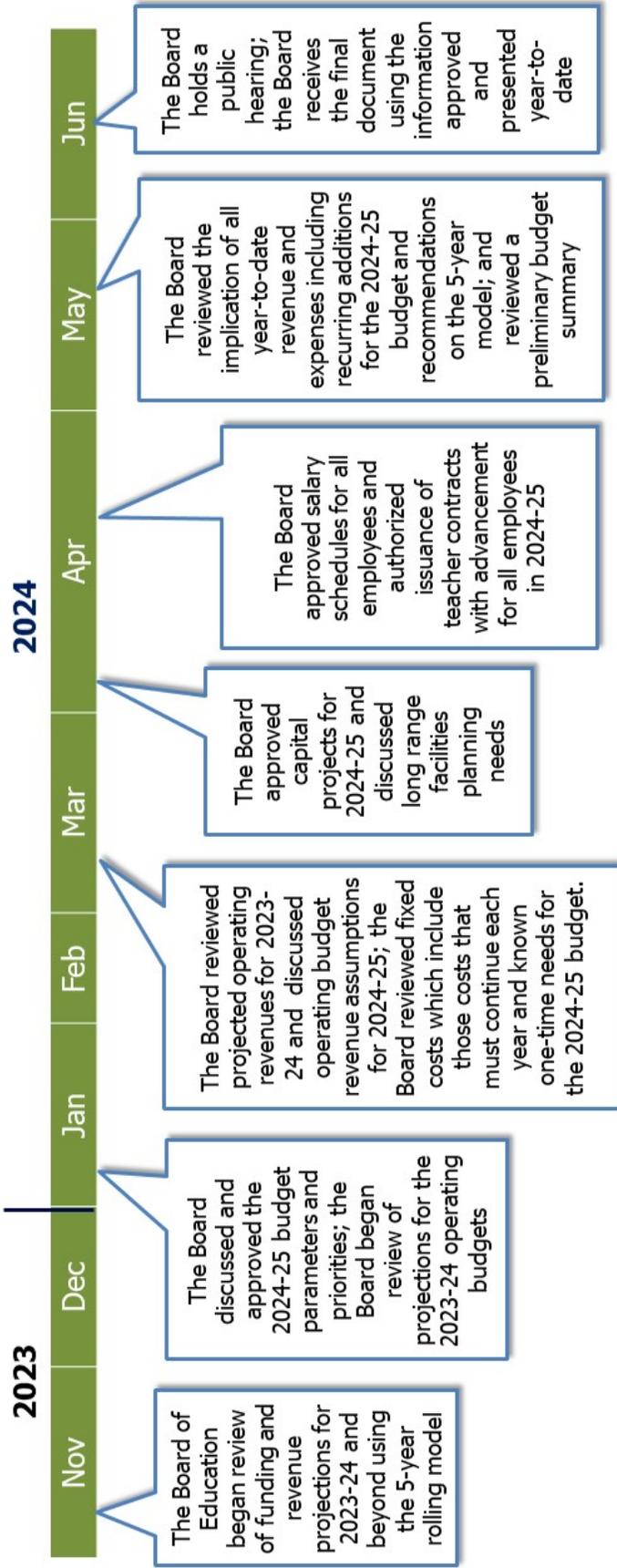


District	Student-Teacher Ratio	Average Class Size	Students per Admin Ratio
Francis Howell	15.57	19	228.7
Hazelwood	16.19	16	146.1
Columbia	13.54	16	229.3
Park Hill	13.87	17	188.2
Fort Zumwalt	12.52	17	219.6
North Kansas City	14.84	17	209.7
Independence	16.41	18	212.2
Blue Springs	16.00	20	235.5
Wentzville	14.54	19	265.0
Jefferson City	12.72	15	246.2
Springfield	14.02	14	208.7
Average of all schools above	14.57	17.09	217.20



COLUMBIA PUBLIC SCHOOLS 2024-25 BUDGET

2024-25 Budget Preparation Timeline





COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET



SALARY INCREASE

ALLOCATION OF HUMAN AND FINANCIAL RESOURCES

The Board of Education authorized nearly \$12.2 million in increases for current employee compensation in the 2024-25 operating budget. With a net increase in the total expenditures of over \$18.6 million, the goal to recruit and retain quality personnel remains a focus of this Board of Education. In total, salaries and benefits equal approximately 79 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 – 1,560.70 FTE

- Allow steps for experience totaling \$1,802,578 (2.00% avg.) and movement for educational credit
- Increase base pay by \$2,100 (5.13%) increasing it from \$40,900 to \$43,000
- Number of days paid remains at 187

Average increase is \$4,126 or 7.13% (not including educational credit)

Projected average annual salary in 2024-25 is \$61,987

Total cost of steps and improvement \$6,439,236

Special Services Specialized Personnel – 31.79 FTE

- Allow steps for experience (2.28%) and movement for educational credit
- Increase base pay by \$2,100 (4.62%) increasing it from \$40,900 to \$43,000
- Number of days paid remains at 187

Average increase is \$4,452 or 6.90% (not including educational credit)

Projected average annual salary in 2024-25 is \$68,932

Total cost of steps and improvement \$141,540

Instructional Coaches, Mentors and Trainers – 18.00 FTE

- Allow steps for experience (1.88% avg.) and movement for educational credit
- Increase base pay by \$2,100 (5.13%) increasing it from \$40,900 to \$43,000
- Number of days paid remains at 187

Average increase is \$4,606 or 7.01% (not including educational credit)

Projected average annual salary in 2024-25 is \$70,319

Total cost of steps and improvement \$82,917



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET



Special Services Process Coordinators – 13.00 FTE

- Allow steps for experience (1.76% avg.) and movement for educational credit
- Increase base pay by \$2,500 (3.58%) increasing it from \$69,800 to \$72,300
- Number of days paid remains at 200 or 210

Average increase is \$4,395 or 5.34% (not including educational credit)

Projected average annual salary in 2024-25 is \$86,733

Total cost of steps and improvement \$57,142

Home School Communicators – 28.00 FTE

- Allow steps for experience (1.87% avg.) and movement for educational credit
- Increase base pay by \$1,450 (3.58%) increasing it from \$40,050 to \$40,550
- Number of days paid remains at 187

Average increase is \$2,899 or 5.44% (not including educational credit)

Projected average annual salary in 2024-25 is \$56,141

Total cost of steps and improvement \$81,166

Outreach Counselors and Social Workers – 16.00 FTE

- Allow steps for experience (2.33% avg.)
- Increase base pay by \$2,000 (4.55%) increasing it from \$44,000 to \$46,000
- Number of days paid remains at 187

Average increase is \$4,070 or 6.88% (not including educational credit)

Projected average annual salary in 2024-25 is \$63,250

Total cost of steps and improvement \$65,120

Registered Nurses – 33.55 FTE

- Allow steps for experience (1.19% avg.)
- Increase base pay by \$2,000 (5.46%) increasing it from \$35,000 to \$37,000
- Number of days paid remains at 187

Average increase is \$3,532 or 6.65% (not including educational credit)

Projected average annual salary in 2024-25 is \$56,662

Total cost of steps and improvement \$118,485



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET



Occupational Therapists and Physical Therapists – 24.46 FTE

- Allow steps for experience (1.54% avg.)
- Increase base pay by \$2,200 (4.33%) increasing it from \$50,800 to \$53,000
- Number of days paid remains at 187

Average increase is \$4,238 or 5.87% (not including educational credit)

Projected average annual salary in 2024-25 is \$76,479

Total cost of steps and improvement \$103,668

School Psychologist and Psychologist Examiner – 20.30 FTE

- Allow steps for experience (1.93% avg.) and movement for educational credit
- Increase base pay by \$1,900 (4.43%) increasing it from \$44,600 to \$46,500
- Number of days paid remains at 190

Average increase is \$4,302 or 6.36% (not including educational credit)

Projected average annual salary in 2024-25 is \$71,945

Total cost of steps and improvement \$87,327

Parent Educators – 17.86 FTE

- Allow steps for experience (1.63% avg.) and movement for educational credit
- Increase base pay by \$2,250 (5.15%) increasing it from \$40,550 to \$42,500
- Number of days paid remains at 227

Average increase is \$3,988 or 6.78% (not including educational credit)

Projected average annual salary in 2024-25 is \$62,796

Total cost of steps and improvement \$71,215

Elementary Assistant Principals – 17.00 FTE

- Allow steps for experience (1.52% avg.)
- Increase base pay by \$2,300 (3.17%) increasing it from \$68,200 to \$70,500
- Number of days paid remains at 210

Average increase is \$3,676 or 4.69% (not including educational credit)

Projected average annual salary in 2024-25 is \$81,958

Total cost of steps and improvement \$62,095



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET



Elementary Principals – 24.00 FTE

- Allow steps for experience (1.64% avg.)
- Increase base pay by \$2,700 (3.27%) increasing it from \$78,850 to \$81,550
- Number of days paid remains at 215

Average increase is \$4,898 or 4.91% (not including educational credit)

Projected average annual salary in 2024-25 is \$104,670

Total cost of steps and improvement \$117,558

Middle School Assistant Principals – 8.00 FTE

- Allow steps for experience (2.01% avg.)
- Increase base pay by \$2,550 (3.08%) increasing it from \$78,750 to \$81,300
- Number of days paid remains at 233

Average increase is \$5,113 or 5.09% (not including educational credit)

Projected average annual salary in 2024-25 is \$105,569

Total cost of steps and improvement \$40,903

Middle School Principals – 7.00 FTE

- Allow steps for experience (1.96% avg.)
- Increase base pay by \$2,550 (3.19%) increasing it from \$89,425 to \$92,425
- Number of days paid remains at 233

Average increase is \$5,915 or 5.15% (not including educational credit)

Projected average annual salary in 2024-25 is \$120,705

Total cost of steps and improvement \$41,404

High School Assistant Principals – 17.00 FTE

- Allow steps for experience (1.58% avg.)
- Increase base pay by \$3,150 (3.52%) increasing it from \$86,850 to \$90,000
- Number of days paid remains at 233

Average increase is \$5,300 or 5.10% (not including educational credit)

Projected average annual salary in 2024-25 is \$109,255

Total cost of steps and improvement \$90,107



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET



High School Principals – 4.00 FTE

- Allow steps for experience (1.65% avg)
- Increase base pay by \$3,250 (3.22%) increasing it from \$96,450 to \$99,700
- Number of days paid remains at 233

Average increase is \$6,200 or 4.87% (not including educational credit)

Projected average annual salary in 2024-25 is \$133,378

Total cost of steps and improvement \$24,800

Summary of Building Assistant Principals and Principals – 77.00 FTE

- Allow steps for experience (1.59% avg)
- Increase base by an average of 3.28%

Average increase is \$4,815 or 4.87% (not including educational credit)

Projected average annual salary in 2024-25 is \$105,202

Total cost of steps and improvement \$376,567

Curriculum Coordinators – 12.66 FTE

- Allow steps for experience (1.43% avg.)
- Increase base pay by \$2,950 (1.95%) increasing it from \$76,550 to \$79,500
- Number of days paid remains at 225

Average increase is \$5,032 or 5.29% (not including educational credit)

Projected average annual salary in 2024-25 is \$100,188

Total cost of steps and improvement \$63,709

Salaries not on a Schedule – 176.47 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 5.06% or \$3,834

Number of days ranges from 187 to 261 and averages 240

Projected average annual salary in 2024-25 is \$79,530

Total cost of steps and improvement \$676,550



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET



Classroom Aides – 55.69 FTE

- Allow steps for experience
- Number of days paid remains at 186
- Increase base by \$1.00 per hour or 6.67%

Average increase is \$2,062 or 9.57%

Projected average annual salary in 2024-25 is \$23,612

Total cost of steps and improvement \$114,804

Instructional Aides – 131.43 FTE

- Allow steps for experience
- Number of days paid remains at 189
- Increase base by \$1.25 per hour or 7.12%

Average increase is \$3,035 or 9.74%

Projected average annual salary in 2024-25 is \$34,204

Total cost of steps and improvement \$398,914

Paraprofessionals – 181.21 FTE

- Allow steps for experience
- Number of days paid remains at 186
- Increase base by \$1.00 per hour or 5.62%

Average increase is \$2,205 or 7.99%

Projected average annual salary in 2024-25 is \$29,810

Total cost of steps and improvement \$408,525

Custodians – 148.53 FTE

- Allow steps for experience
- Number of days paid remains at 260
- Increase base by \$1.00 per hour or 6.40%

Average increase is \$3,506 or 8.69%

Projected average annual salary in 2024-25 is \$43,842

Total cost of steps and improvement \$520,712



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET



Nutrition Services Hourly – 111.21 FTE

- Allow steps for experience
- Number of days paid remains at 180
- Increase base by \$1.00 per hour or 6.53%

Average increase is \$2,680 or 8.78%

Projected average annual salary in 2024-25 is \$33,220

Total cost of steps and improvement \$298,046

Technology Services Hourly – 16.00 FTE

- Allow steps for experience
- Number of days paid is 260
- Increase base by \$1.12 per hour or 6.33%

Average increase is \$4,441 or 8.49%

Projected average annual salary in 2024-25 is \$56,750

Total cost of steps and improvement \$71,060

Hourly Support Staff – 212.09 FTE

- Allow steps for experience
- Number of days paid is 260
- Increase column I base by \$1.00 per hour or 6.08%

Average increase is \$3,300 or 7.85%

Projected average annual salary in 2024-25 is \$45,325

Total cost of steps and improvement \$699,911

Hourly Facilities & Construction – 44.00 FTE

- Allow steps for experience
- Number of days paid is 260
- Increase column I base by \$1.00 per hour or 5.94%

Average increase is \$4,275 or 7.93%

Projected average annual salary in 2024-25 is \$58,190

Total cost of steps and improvement \$188,074



COLUMBIA PUBLIC SCHOOLS

2024-25 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 2023-2024.

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




John W. Hutchison
President


Siobhán McMahon, CAE
Chief Operations Officer/
Interim Executive Director



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET



FOR IMMEDIATE RELEASE

Contact: Allison Barton-Kramer
866.682.2729 x7079
Abartonkramer@asbointl.org

ASBO Awards School District for Excellence in Budget Presentation

Ashburn, VA – November 1, 2023 – The Association of School Business Officials International (ASBO) proudly recognizes Columbia Public School District for excellence in budget presentation with the Meritorious Budget Award (MBA) for fiscal year 2023–2024.

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 COO/Interim Executive Director Siobhán McMahon, CAE 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.

#

About ASBO International

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



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET







COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET





COLUMBIA PUBLIC SCHOOLS

2024-25 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 Bornhauser
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

2024-25 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. Amy Rogers
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: Mr. Brian Rehg
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

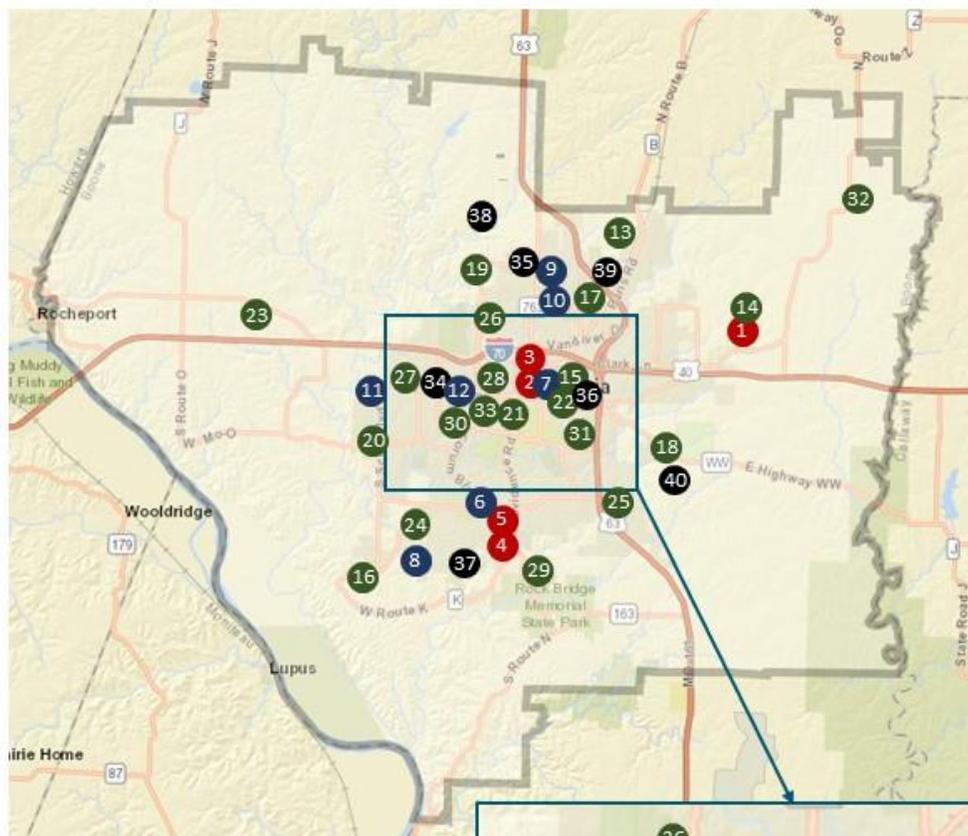
319 West Boulevard North
Columbia, MO 65203
Principal: Ms. Morgan Neale
Phone: (573) 214-3670
Fax: (573) 214-3671



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

District Map of All Locations



High Schools

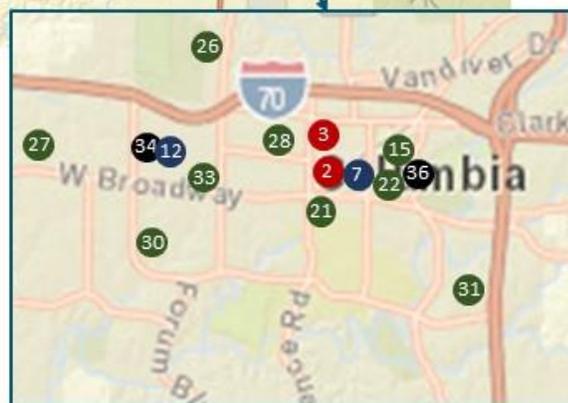
- 1 Battle
- 2 Douglass
- 3 Hickman
- 4 Rock Bridge
- 5 Columbia Area Career Center

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
2024-25 BUDGET

SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS

School	Fiscal Year									
	<u>2024</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>
Elementary										
Alpha Hart (2010)										
Building Square Feet	90,842	90,842	90,842	90,842	90,842	90,842	90,842	90,842	90,842	90,842
Capacity	650	650	650	650	650	650	650	650	650	650
Enrollment	466	486	538	388	398	433	447	469	516	752
Benton (1926)										
Building Square Feet	29,527	29,527	29,527	29,527	29,527	29,527	29,527	29,527	29,527	29,527
Trailer Square Feet	4,836	4,836	4,836	4,836	5,040	5,040	5,040	4,032	4,032	4,032
Capacity (with trailers)	385	385	385	385	385	385	385	360	360	360
Capacity (without trailers)	260	260	260	260	260	260	260	260	260	260
Enrollment	216	216	221	207	223	245	309	319	316	316
Beulah Ralph (2017)										
Building Square Feet	89,796	89,796	89,796	89,796	89,796	89,796	89,796	89,796	N/A	N/A
Capacity	650	650	650	650	650	650	650	600	N/A	N/A
Enrollment	677	678	696	664	681	657	592	508	N/A	N/A
Blue Ridge (1965)										
Building Square Feet	54,925	54,925	54,925	54,925	54,925	54,925	54,925	54,925	54,925	54,925
Trailer Square Feet	N/A	5,040	5,040	5,040						
Capacity (with trailers)	N/A	524	524	500						
Capacity (without trailers)	500	500	500	500	500	500	500	524	524	630
Enrollment	469	419	435	428	450	442	425	472	543	523
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
Capacity	650	650	650	650	650	650	N/A	N/A	N/A	N/A
Enrollment	469	472	382	360	311	398	N/A	N/A	N/A	N/A
Derby Ridge (1991)										
Building Square Feet	79,310	79,310	79,310	79,310	79,310	79,310	79,310	79,310	79,310	79,310
Trailer Square Feet	N/A	7,650	7,650	9,072						
Capacity (with trailers)	N/A	656	656	745						
Capacity (without trailers)	556	556	556	556	556	556	556	556	556	600
Enrollment	360	395	392	405	470	427	457	510	582	548
Elliot 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
Capacity	450	450	450	450	450	450	450	450	450	N/A
Enrollment	359	384	400	381	429	453	414	411	398	N/A



COLUMBIA PUBLIC SCHOOLS
2024-25 BUDGET

SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS

School	Fiscal Year									
	<u>2024</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>
Elementary (cont.)										
Fairview (1964)										
Building Square Feet	55,410	55,410	55,410	55,410	55,410	55,410	55,410	55,410	55,410	55,410
Trailer Square Feet	3,456	3,456	3,456	3,456	3,456	3,456	3,456	3,456	3,456	3,456
Capacity (with trailers)	635	635	635	635	635	635	635	620	620	650
Capacity (without trailers)	550	550	550	550	550	550	550	550	550	550
Enrollment	464	468	452	455	507	514	525	528	553	601
Grant (1910)										
Building Square Feet	46,762	46,762	46,762	46,762	46,762	46,762	46,762	29,566	29,566	28,222
Trailer Square Feet	N/A	4,032	4,032	5,040						
Capacity (with trailers)	N/A	375	375	375						
Capacity (without trailers)	375	375	375	375	375	375	302	302	302	250
Enrollment	338	327	293	273	318	314	306	336	394	394
Locust Street (1934)										
Building Square Feet	51,828	51,828	51,828	51,828	47,500	29,265	29,265	29,265	29,265	29,265
Trailer Square Feet	N/A	N/A	N/A	N/A	N/A	7,056	7,056	7,056	7,056	6,048
Capacity (with trailers)	N/A	N/A	N/A	N/A	N/A	358	358	358	358	375
Capacity (without trailers)	340	340	340	340	340	250	250	235	235	250
Enrollment	287	290	252	211	201	255	354	333	335	336
Midway Heights (1956)										
Building Square Feet	34,885	34,885	34,885	34,885	34,885	34,885	34,885	34,885	34,885	34,885
Capacity	295	295	295	295	295	295	295	295	295	375
Enrollment	241	261	249	214	222	212	222	225	243	275
Mill Creek (1988)										
Building Square Feet	89,067	89,067	89,067	89,067	89,067	89,067	89,067	89,067	89,067	89,067
Trailer Square Feet	N/A	7,056	7,056	7,056						
Capacity (with trailers)	N/A	748	748	900						
Capacity (without trailers)	673	673	673	673	673	673	673	673	673	700
Enrollment	585	575	575	575	667	660	648	645	752	743
New Haven (1954)										
Building Square Feet	49,170	49,170	49,170	49,170	49,170	49,170	49,170	49,170	49,170	49,170
Trailer Square Feet	N/A	1,008	1,008	1,008						
Capacity (with trailers)	N/A	293	293	350						
Capacity (without trailers)	293	293	293	293	293	293	293	293	293	325
Enrollment	257	237	254	278	289	258	263	246	268	308



**COLUMBIA PUBLIC SCHOOLS
2024-25 BUDGET**

**SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS**

School	Fiscal Year									
	<u>2024</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>
Elementary (cont.)										
Parkade (1958)										
Building Square Feet	53,800	53,800	53,800	53,800	53,800	53,800	53,800	53,800	53,800	53,800
Trailer Square Feet	N/A	3,024	3,024	3,024						
Capacity (with trailers)	N/A	525	525	525						
Capacity (without trailers)	478	478	478	478	478	478	478	478	478	450
Enrollment	373	364	374	488	494	463	428	420	476	469
Paxton Keeley (2001)										
Building Square Feet	98,060	98,060	98,060	98,060	98,060	98,060	98,060	98,060	98,060	98,060
Capacity	723	723	723	723	723	723	723	723	723	650
Enrollment	638	634	648	621	676	699	693	691	726	737
Ridgeway (1922)										
Building Square Feet	32,353	32,353	32,353	32,353	32,353	32,353	32,353	32,353	32,353	32,353
Capacity	247	247	247	247	247	247	247	247	247	280
Enrollment	227	227	226	236	238	234	240	240	239	238
Rock Bridge Elementary (1957)										
Building Square Feet	61,772	61,772	61,772	47,535	47,535	47,535	47,535	50,235	50,235	50,235
Trailer Square Feet	N/A	N/A	N/A	5,472	5,472	7,488	7,488	6,048	6,048	4,464
Capacity (with trailers)	N/A	N/A	N/A	602	602	602	602	602	602	620
Capacity (without trailers)	600	600	600	502	502	502	502	502	502	520
Enrollment	584	589	475	452	485	506	552	499	635	625
Russell Boulevard (1957)										
Building Square Feet	68,735	52,435	52,435	52,435	52,435	52,435	52,435	52,435	52,435	52,435
Trailer Square Feet	N/A	5,040	5,040	5,040						
Capacity (with trailers)	N/A	582	582	625						
Capacity (without trailers)	600	482	482	482	482	482	482	482	482	500
Enrollment	469	460	437	406	457	421	417	403	569	558
Shepard Boulevard (1968)										
Building Square Feet	69,863	69,863	69,863	69,863	69,863	69,863	69,863	69,863	69,863	42,185
Trailer Square Feet	N/A	12,960								
Capacity (with trailers)	N/A	650								
Capacity (without trailers)	652	652	652	652	652	652	652	652	652	300
Enrollment	547	516	487	464	514	495	556	557	548	586



COLUMBIA PUBLIC SCHOOLS
2024-25 BUDGET

SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS

School	Fiscal Year									
	<u>2024</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>
Elementary (cont.)										
Two Mile Prairie (1972)										
Building Square Feet	22,235	22,235	22,235	22,235	22,235	22,235	22,235	22,235	22,235	22,235
Trailer Square Feet	3,024	3,024	3,024	3,024	3,024	3,024	3,024	5,040	5,040	9,072
Capacity (with trailers)	275	275	275	275	275	275	275	245	245	425
Capacity (without trailers)	195	195	195	195	195	195	195	195	195	200
Enrollment	148	152	142	147	170	175	171	177	226	339
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
Trailer Square Feet	N/A	6,480								
Capacity (with trailers)	N/A	475								
Capacity (without trailers)	438	438	438	438	438	438	438	438	438	300
Enrollment	320	337	315	288	342	358	338	357	358	391
Middle										
Gentry Middle School (1985)										
Building Square Feet	118,335	118,335	118,335	118,335	118,335	118,335	118,335	118,335	118,335	118,335
Trailer Square Feet	7,056	7,056	7,056	7,056	7,056	14,112	14,112	14,300	14,300	13,104
Capacity (with trailers)	915	915	915	915	915	1,125	1,125	871	871	850
Capacity (without trailers)	706	706	706	706	706	706	706	706	706	706
Enrollment	730	719	701	751	945	944	906	868	812	837
Jefferson Middle School (1910)										
Building Square Feet	131,346	131,346	131,346	131,346	131,346	131,346	131,346	131,346	131,346	131,346
Capacity	659	659	659	659	659	659	659	659	659	900
Enrollment	621	625	571	511	720	674	622	597	543	543
John Warner Middle School (2020)										
Building Square Feet	126,431	126,431	126,431	126,431	126,431	N/A	N/A	N/A	N/A	N/A
Capacity	700	700	700	700	700	N/A	N/A	N/A	N/A	N/A
Enrollment	555	579	566	521	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
Capacity (without trailers)	715	715	715	715	715	715	715	715	715	775
Enrollment	544	529	600	639	628	643	629	626	610	588



COLUMBIA PUBLIC SCHOOLS
2024-25 BUDGET

SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS

School	Fiscal Year									
	<u>2024</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>
Middle (cont.)										
Oakland Middle School (1971)										
Building Square Feet	106,785	106,785	106,785	106,785	106,785	106,785	106,785	106,785	106,785	106,785
Trailer Square Feet	3,456	3,456	3,456	3,456	3,024	3,024	3,024	3,024	3,024	4,032
Capacity (with trailers)	675	675	675	675	675	675	675	677	677	875
Capacity (without trailers)	642	642	642	642	642	642	642	642	642	600
Enrollment	550	544	583	611	607	542	569	529	528	511
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	4,320	7,056	9,072	9,072	16,128	16,128	15,120
Capacity (with trailers)	854	854	854	854	900	960	960	806	806	1,175
Capacity (without trailers)	704	704	704	704	704	704	704	704	704	775
Enrollment	532	521	520	601	752	719	723	714	748	732
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
Capacity (without trailers)	777	777	777	777	777	777	777	777	777	1,025
Enrollment	525	504	528	619	665	640	634	646	636	576
High										
Battle High School (2013)										
Building Square Feet	316,740	316,740	316,740	316,740	316,740	316,740	316,740	316,740	316,740	310,296
Capacity	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
Enrollment	1,509	1,567	1,578	1,612	1,532	1,493	1,506	1,412	1,393	1,417
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	176	199	164	189	185	185	188	176	189	148
Hickman High School (1925)										
Building Square Feet	327,555	327,555	327,555	327,555	327,555	327,555	327,555	327,555	327,555	278,364
Capacity (without trailers)	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125
Enrollment	2,035	2,030	1,975	1,922	1,799	1,741	1,712	1,658	1,689	1,676



COLUMBIA PUBLIC SCHOOLS
2024-25 BUDGET

SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS

School	Fiscal Year									
	<u>2024</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>
High (cont.)										
Rock Bridge High School (1970)	324,275	324,275	324,275	324,275	324,275	324,275	324,275	324,275	324,275	302,115
Building Square Feet	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
Capacity	2,056	2,017	1,965	1,999	2,090	2,026	1,985	1,966	1,906	1,866
Enrollment										
Other										
Administration (1981)										
Square Feet	56,284	56,284	56,284	56,284	56,284	56,284	56,284	56,284	56,284	56,284
Capacity	N/A									
Enrollment	N/A									
Career Center (1978)										
Square Feet	102,895	102,895	102,895	102,895	102,895	102,895	102,895	102,895	102,895	102,895
Capacity	N/A									
Enrollment	N/A									
Center of Responsive Education (1992)										
Square Feet	16,186	16,186	16,186	16,186	16,186	16,186	16,186	16,186	16,186	16,186
Capacity	N/A									
Enrollment	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
Capacity	311	311	311	311	311	311	311	N/A	N/A	N/A
Enrollment	427	398	350	285	431	366	448	N/A	N/A	N/A
Early Childhood Discovery Center (2004)										
Square Feet	7,340	7,340	7,340	7,340	7,340	7,340	7,340	7,340	7,340	7,340
Capacity	N/A									
Enrollment	N/A									
Field Building (1916)										
Building Square Feet	26,295	26,295	26,295	26,295	26,295	26,295	26,295	26,295	26,295	26,295
Trailer Square Feet	N/A	5,040	5,040	5,040						
Capacity (with trailers)	N/A	375	375	375						
Capacity (without trailers)	250	250	250	250	250	250	250	250	250	250
Enrollment	N/A	N/A	N/A	N/A	40	48	54	65	65	N/A



COLUMBIA PUBLIC SCHOOLS
2024-25 BUDGET

SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS

School	Fiscal Year									
	<u>2024</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>
Other (cont.)										
Ground Shop (1985)										
Square Feet	N/A	5,320								
Capacity	N/A									
Enrollment	N/A									
Facilities and Construction Services (2011)										
Square Feet	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000
Capacity	N/A									
Enrollment	N/A									
Roseta Avenue Learning Center (1978)										
Building Square Feet	18,095	18,095	18,095	18,095	18,095	18,095	18,095	18,095	18,095	18,095
Trailer Square Feet	N/A	N/A	N/A	N/A	N/A	N/A	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
Capacity (without trailers)	N/A	N/A	N/A	N/A	N/A	N/A	100	100	100	100
Enrollment	N/A	N/A	N/A	N/A	N/A	N/A	205	220	212	197
Transportation Facility (1966)										
Square Feet	15,801	15,801	15,801	15,801	15,801	15,801	15,801	15,801	15,801	13,768
Capacity	N/A									
Enrollment	N/A									

Source: School District Records

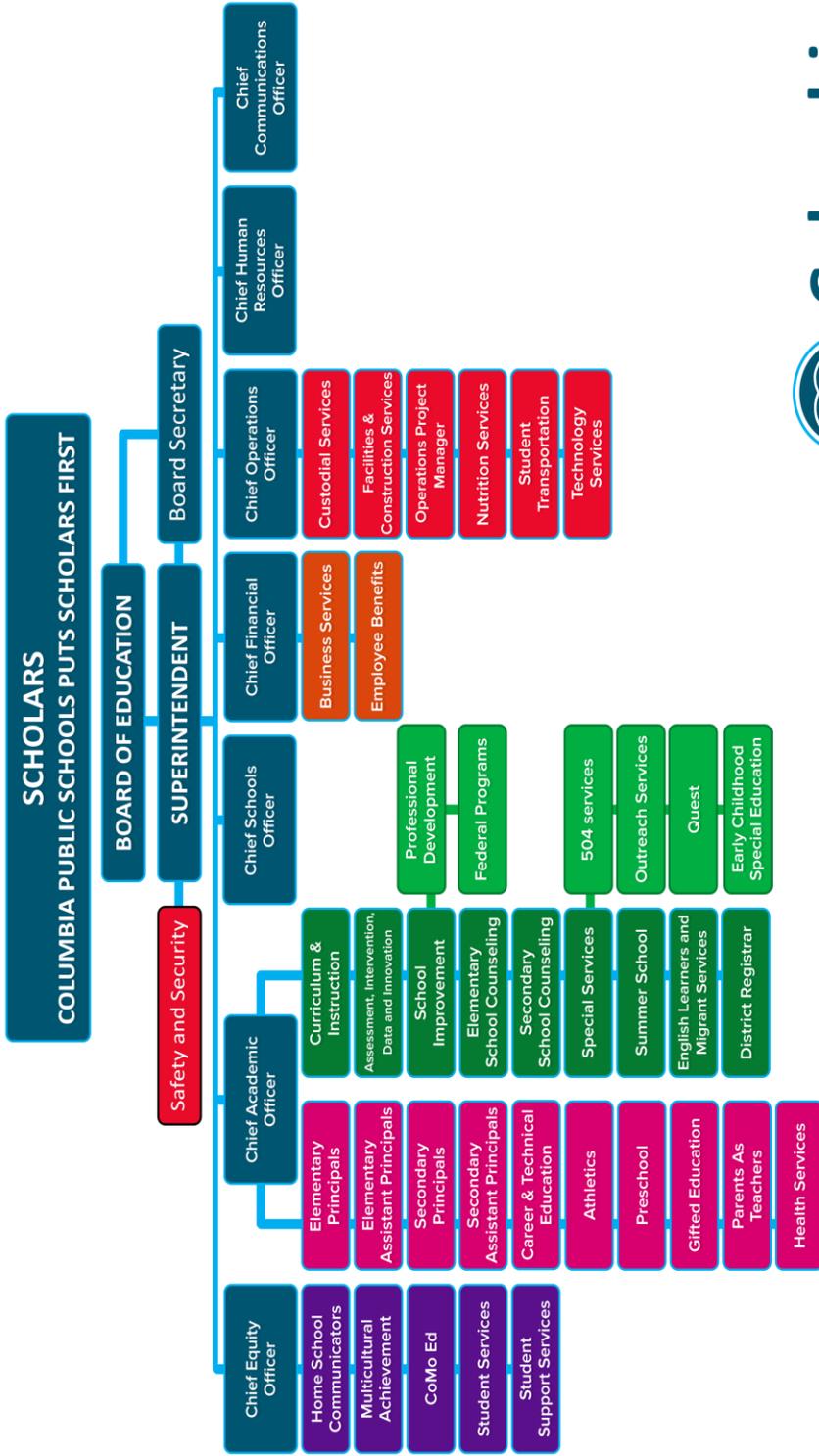
Note: In 2016, a capacity study was performed and the capacity numbers above have been reflected to show the adjustments.



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

2024-2025 CPS ORGANIZATIONAL CHART



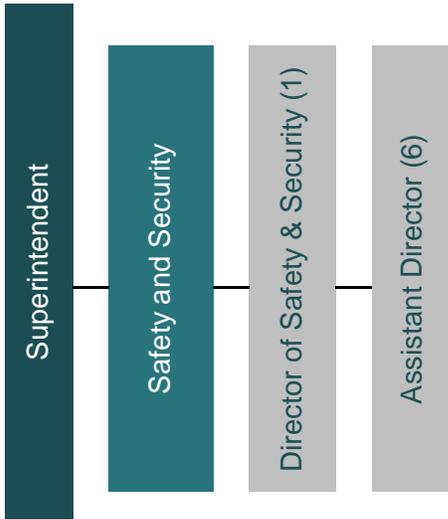


COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

**Columbia Public Schools
2024-2025**

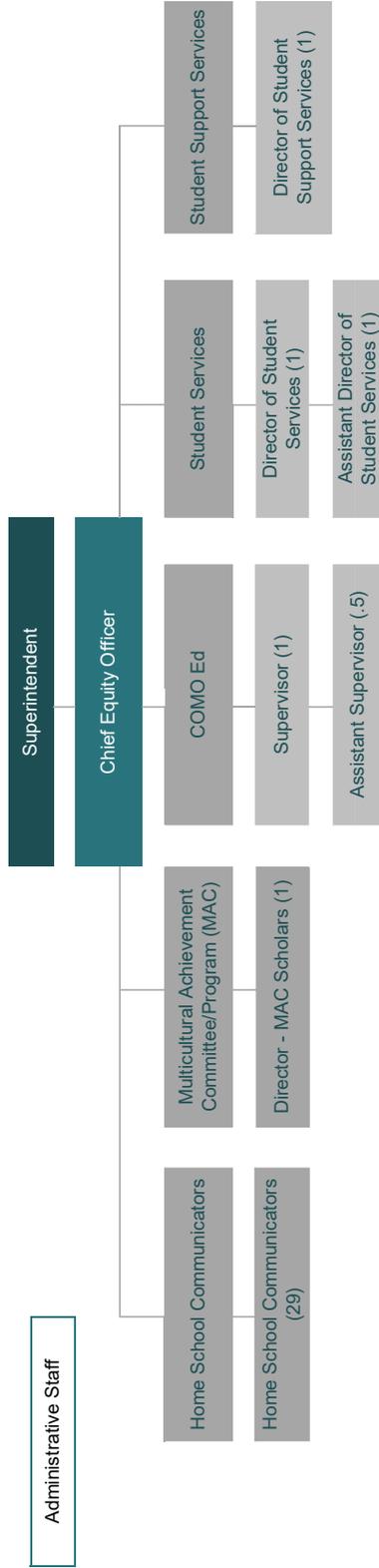
Administrative Staff





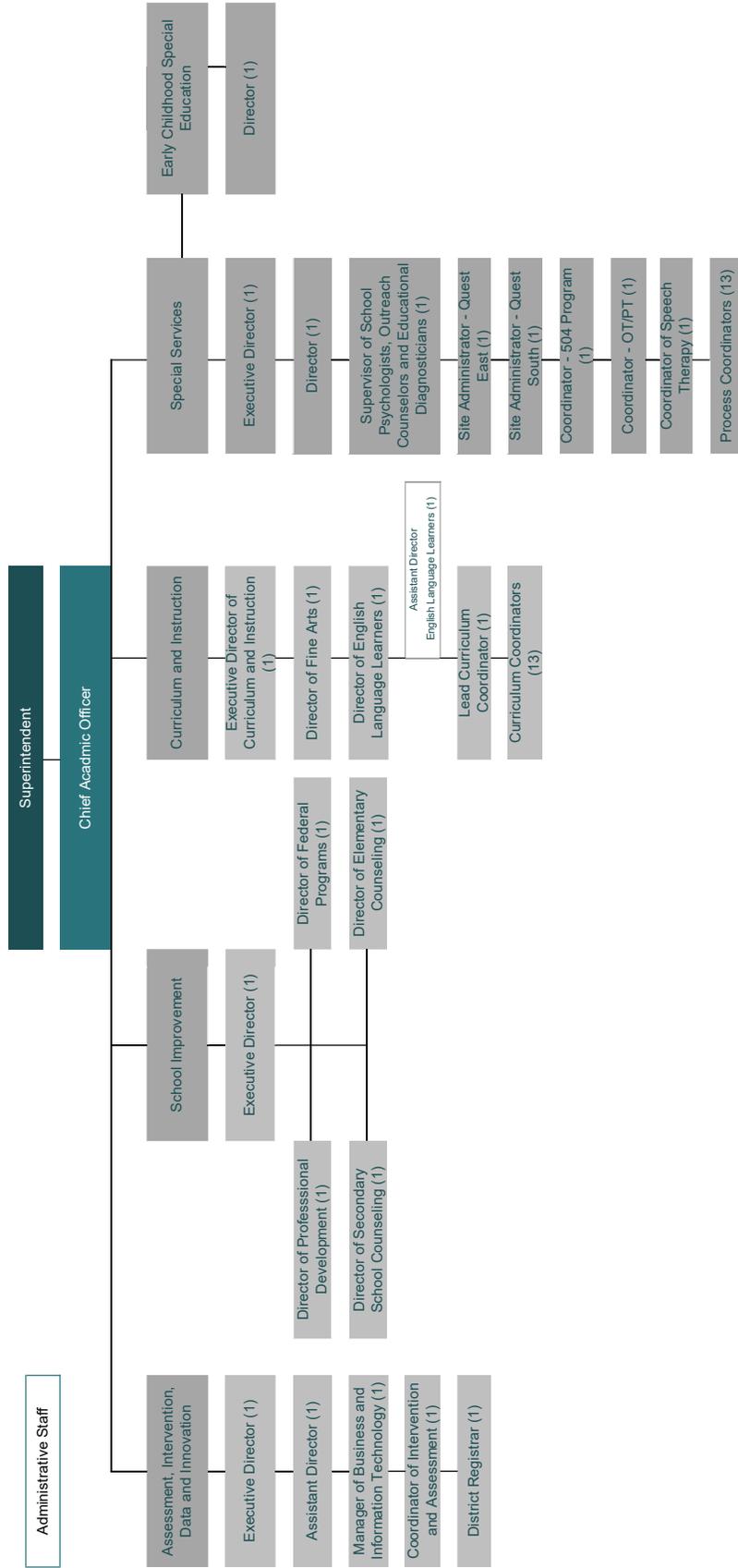
COLUMBIA PUBLIC SCHOOLS
2024-25 BUDGET

Columbia Public Schools
2024-2025





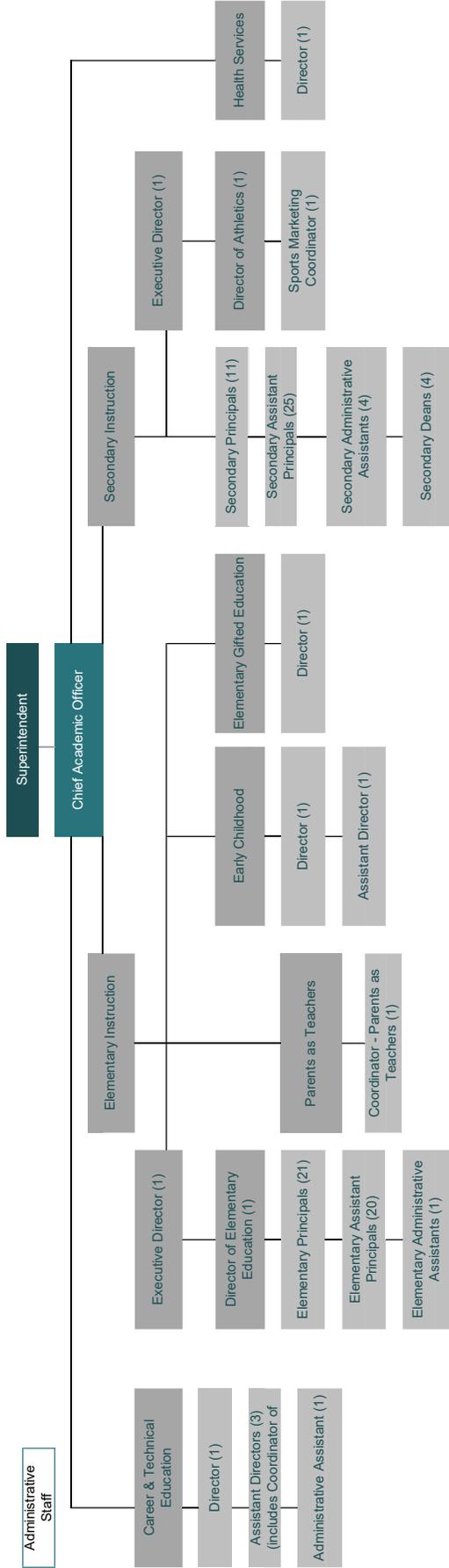
Columbia Public Schools 2024-2025





COLUMBIA PUBLIC SCHOOLS
2024-25 BUDGET

Columbia Public Schools
2024-2025

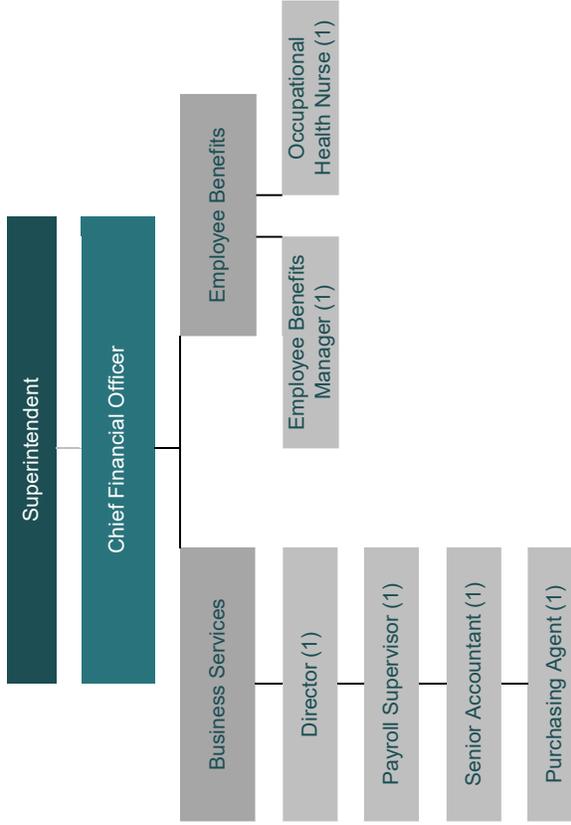




COLUMBIA PUBLIC SCHOOLS
2024-25 BUDGET

Columbia Public Schools
2024-2025

Administrative Staff

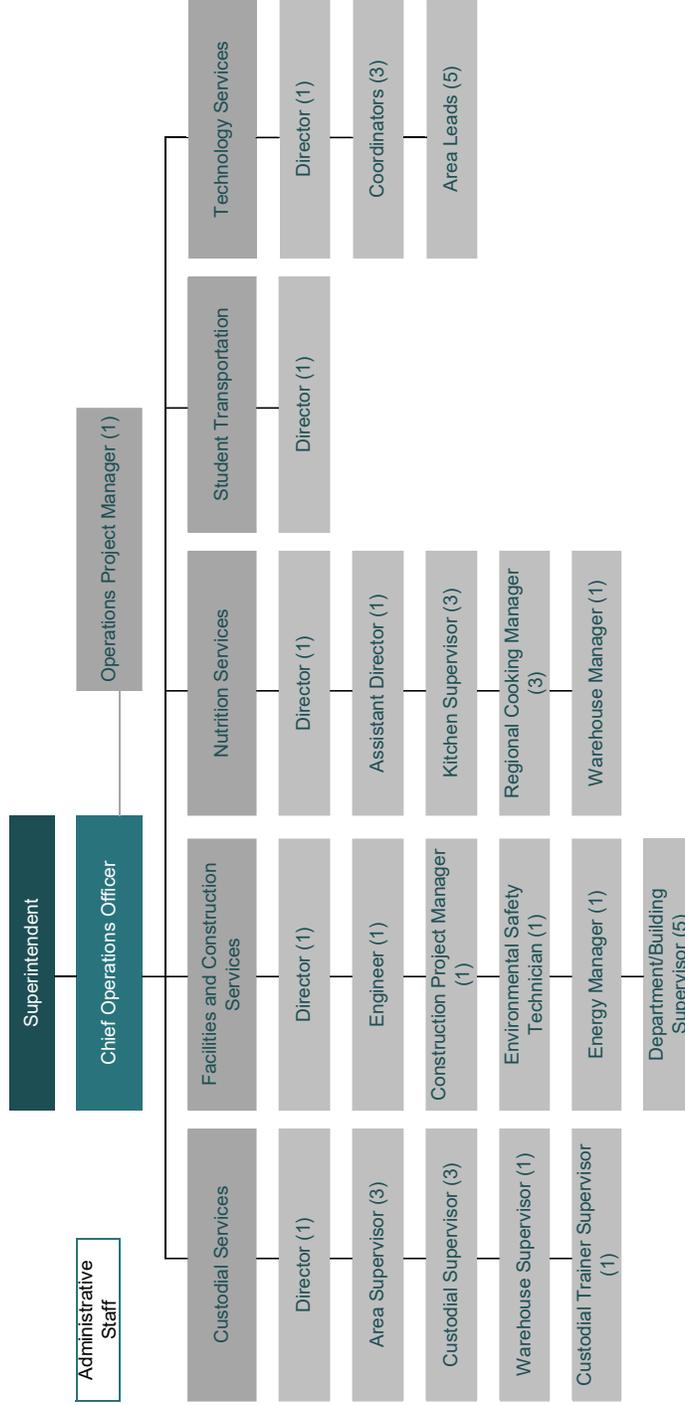




COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

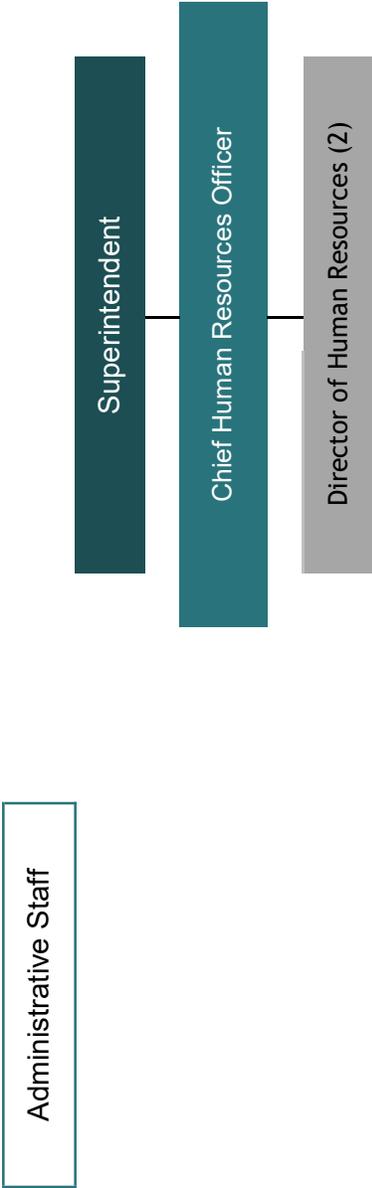
**Columbia Public Schools
2024-2025**





**COLUMBIA PUBLIC SCHOOLS
2024-25 BUDGET**

**Columbia Public Schools
2024-2025**

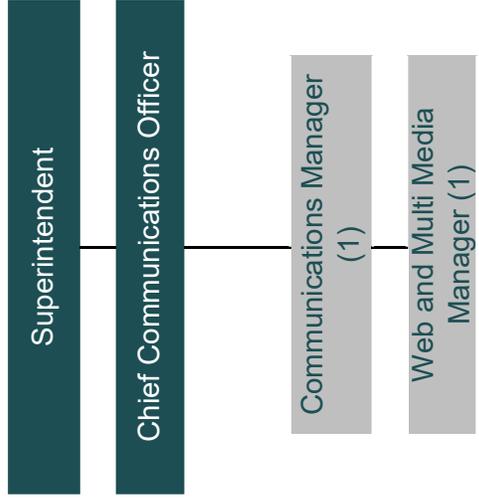




COLUMBIA PUBLIC SCHOOLS
2024-25 BUDGET

Columbia Public Schools
2024-2025

Administrative Staff





COLUMBIA PUBLIC SCHOOLS 2024-25 BUDGET

Columbia Board of Education

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

2024-25 Board of Education Committee Assignments

	Board Members	Administrators
Finance Committee	Blake Willoughby Chair Paul Harper Member Alvin Cobbins Member	Heather McArthur Chief Financial Officer Lazell Ofield II Chief Operations Officer Dr. Brian Yearwood (Ex-officio) Superintendent James Cherrington (Ex-officio) Director of Business Services
Long-Range Facilities Planning Committee	April Ferrao Chair Jeanne Snodgrass Member Alvin Cobbins Member	Lazell Ofield II Chief Operations Officer Heather McArthur Chief Financial Officer Dr. Brian Yearwood (Ex-officio) Superintendent
Policy Committee	Paul Harper Chair April Ferrao Member Jeanne Snodgrass Member	Carla London Chief Equity Officer Dr. Brian Yearwood Superintendent Michelle Holz (Ex-officio) Assistant Superintendent for Human Resources
Missouri School Boards Association Delegates	Suzette Waters , Delegate Blake Willoughby , Delegate April Ferrao , Alternate	Michelle Baumstark Chief Communications Officer Dr. Brian Yearwood Superintendent



COLUMBIA PUBLIC SCHOOLS

2024-25 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

2024-25 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 5% EACH YEAR IN COMMUNICATION ARTS AND MATHEMATICS, STARTING IN THE 2023-2024 SCHOOL YEAR.

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



► ► ► ► ► SCHOLARS - FAMILIES - TEACHERS - STAFF - COMMUNITY - TAXPAYERS ► ► ► ► ►



COLUMBIA PUBLIC SCHOOLS

2024-25 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 18,890 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

2024-25 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

2024-25 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

2024-25 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

2024-25 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

2024-25 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

2024-25 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

2024-25 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.



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

Deferred Compensation Plan

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

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

Self- Insured Medical Benefits

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



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

BOARD OF EDUCATION 2024-2025 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 2021 and the assessed valuation growth was 6.19% and again in 2023 with the assessed valuation growth at 6.65%. The assessed valuation was higher than anticipated in 2021 and 2023 due to the reassessments. 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. To offset the reduction in the tax rate due to the Blankenship ruling, the Board may need to consider another tax increased in future years. Fortunately, the assessed valuation growth was also 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. For the 2024-2025 fiscal year, total property tax revenues are projected at nearly \$150 million for the operating funds with total operating revenues projected at nearly \$293 million.



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

With this long-term vision, the 2024-25 budget will be developed using a collaborative process which considers priorities and the District's Mission, Vision and Values using the following parameters:

1. The Board of Education will consider building, program and departmental budget requests in a manner that prioritizes student achievement. 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 top half of our comparable districts without a reduction of staffing and continued focus on classroom supports. A focus on hourly schedules (with a starting salary of \$16 per hour) will also allow additional support for classrooms and allow the District to remain competitive in a tight labor market. (CSIP Goal 2)
4. The Board of Education will consider employee benefit programs for eligible employees through the budget and negotiation processes. (CSIP Goal 2)
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. (CSIP Goal 1)
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, ADA compliance and maintaining existing facilities including addressing deferred maintenance needs. Capital project budgets will include operational budget impact projections. (CSIP Goal 1)



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

BOARD OF EDUCATION 2024-25 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 2024-25 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 2024-25 budget was developed using a collaborative process which prioritized the following areas in the 2024-25 through 2028-29 financial model. The budget supports the District's Continuous School Improvement Plan (CSIP) with the following budget priorities developed to meet the CSIP goals.

1. Improved compensation for all employee groups to remain competitive with local and comparison districts and industry standards including planned steps for experience each year, with specific approval of those for 2024-25 is a priority in the five-year model. Compensation was enhanced further by improved salary schedules as included in this document for the 2024-25 fiscal year. The model allows for more enhancements to those schedules in 2024-25 and beyond, should the Board continue those efforts. (CSIP Goal 2)

Total salary increases for all employee groups in the 2024-25 budget is estimated at \$10.5 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. (CSIP Goal 2)

Total benefit increases for all employee groups in the 2024-25 budget is estimated at \$1.6 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. (CSIP Goal 3)

In the 2024-25 fiscal year, foreign language materials are planned and funded. The total cost of the curriculum and associated professional development is estimated at \$150,000. In addition, for the 2025-26 fiscal year, elementary mathematics materials are



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

planned and funded at an approximate cost of \$500,000.

4. The Board prioritizes social emotional needs in the 2024-25 school year through the addition of school counselors and behavior support specialists including support and training in de-escalation techniques to reduce overall behavior incidents. The Board supports non-traditional programming for students who need additional support including alternative school models. (CSIP Goal 2)

The budget includes the addition of 3.0 FTE to support an enriched alternative program model for an estimated increase of \$168,750.

The budget also includes the addition of 1.0 Home School Communicator FTE for an estimated cost of \$62,500, 1.0 Counselor FTE to support online students for an estimated cost of \$62,500, and 1.0 Instructional Aide FTE for Beulah Ralph Elementary for an estimated cost of \$50,000.

The budget includes the addition of 2.0 Health Secretary FTE for an estimated cost of \$87,500.

5. Support of growing populations of exceptional students is prioritized in the 2024-25 school year through additional support staff and service/supply increases. (CSIP Goal 3)

Additions of 1.0 Learning Specialist FTE for district classrooms and 1.0 Gifted Teacher are included in the 2024-25 budget for a total estimated increase of \$125,000.

6. Support of growing population of English Language Learner students including immigrant students is prioritized in the 2024-25 school year through additional teaching staff. (CSIP Goal 3)

Addition of 3.0 teaching FTE for English Language is included in the 2024-25 budget for a total estimated increase of \$187,500.

7. Support increased enrollment in Early Childhood education, including Early Childhood Special Education, in the 2024-25 school year to improve kindergarten readiness. (CSIP Goal 3)

The budget includes the addition of 1.0 Parent Educator FTE for an estimated cost of \$56,250.

8. Support of elective offerings for secondary students is prioritized in the 2024-25 school year through additional teaching staff including increased programming for the Columbia Area Career Center to promote workforce development initiatives. (CSIP Goal 3)



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

The budget includes the addition of 3.0 Teacher FTE to support the opening of the Nature School for an estimated cost of \$187,500.

The budget includes the addition of 2.0 Elective Teacher FTE at Battle High School to support expanded health and PE programming for an estimated cost of \$125,000.

The budget includes the addition of 1.0 FTE for a Workforce Development Director to help coordinate workforce development initiatives for an estimated cost of \$125,000.

9. 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 2024-25 school year through additional staff and resources. The Board of Education will strive to ensure class sizes for these buildings are under the DESE recommended maximum sizes. (CSIP Goal 3)

The budget includes the addition of 8.0 Teacher FTE for elementary and 8.0 Teacher FTE for middle school to support lower class sizes at Title I elementary and Title I eligible middle schools and high schools at an estimated cost of \$1,000,000.

The budget include the addition of 1.0 Assistant Principal FTE for New Haven and Grant elementary schools for an estimated cost of \$100,000 and conversion of 2.0 Administrative Assistant FTE to Assistant Principal FTE at Eliot Battle and Alpha Hart Lewis elementary schools for an estimated cost of \$46,000.

The budget includes the conversion of 5.0 Instructional aide FTE to salaried FTE to support behaviors at Title I elementary and Title I eligible middle schools and high schools at an estimated cost of \$115,000.

10. The Board of Education has continued to prioritize technology device equity across all buildings for students and staff as well as the increase of technology staff to support instructional technology initiatives.(CSIP Goal 1)

An allocation of approximately \$3,000,000 is included as a transfer from the Technology Services operating budget to the capital projects budget for the purchase of staff devices in the 2024-25 school year. In addition, the budget includes the addition of 1.0 Data Protection Officer FTE for an estimated cost of \$100,000.

11. The Board of Education supports the addition of trained human resource professionals to help improve district recruitment and retention efforts. (CSIP Goal 2)

The budget includes the change of the Assistant Director of Human Resources to a director position for an estimated cost of \$23,000, the addition of 1.0 Recruitment Specialist FTE for an estimated cost of \$62,500 and the addition of 1.0 Compliance



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

Investigator position for an estimated cost of \$93,750.

12. 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 new Southwest Elementary School and the Battle Elementary addition in 2024-25 and beyond. (CSIP Goal 1)

A budget of \$250,000 is included in the 2024-25 budget for the one-time purchase of furniture, fixtures, and equipment (FFE) for the Columbia Area Career Center building addition and renovation project. In addition, a budget of \$1,250,000 is included in the 2025-26 budget for the one-time purchase of furniture, fixtures, and equipment (FFE) for the new Southwest Elementary School and the Battle Elementary addition projects.

13. The Board of Education continues to prioritize budgets for the care and maintenance of existing buildings, with a focus on deferred maintenance including addressing safety and security issues and ADA compliance, as well as new facilities including allowing for additional staffing and operating budgets as new buildings are opened. (CSIP Goal 1)

Continued funding of fixed costs including utilities, transportation, and insurance is included in the 2024-25 operating budget for an estimated increase of \$933,593.

In addition, the budget includes the purchase of a weapons detection system which will necessitate the need for the addition of 5.0 Safety and Security FTE for an estimated total cost of \$287,500.

These priorities are made in the final budget for 2024-25 with a focus on their sustainability throughout the coming five years and beyond.



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

2024-25 BUDGET PREPARATION TIMELINE

01/11/2024	The Board discussed and approved the 2024-25 budget parameters and priorities 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 and reviewing revenue and expenditure projections for 2023-24 to accurately project the baseline for the 2024-25 budget work.
Jan-Feb 2024	The administration met with departmental and school building administrators and started receiving and discussing preliminary requests.
03/11/2024	The Board Finance Committee established the operating fund local and state revenue assumptions for 2023-24.
03/11/2024	The Board Finance Committee and Board of Education reviewed projections for the 2023-24 operating expenses and established the assumptions for fixed costs for 2024-25.
03/11/2024	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 2024-25.
Mar-Apr 2024	Building and department level capital requests were received and reviewed by administration, prioritizing use of local capital funds for small projects and equipment needs.
04/03/2024	The Board Finance Committee and Long-Range Facilities Planning Committee reviewed capital projects for 2024-25 and discussed long-range facilities planning needs.
04/08/2024	The Board of Education reviewed salary and benefit expenditure assumptions for 2024-25 including salary increases for steps for experience, improvement to salary schedules for all employee groups, and medical and dental rates.
04/18/2024	The Board of Education approved salary schedules and work calendars for all employee group and the collective bargaining agreement with Columbia Missouri National Education Association (CMNEA) for teachers.
05/13/2024	The Board reviewed year to date revenue recommendations with the most recent data from the state. One time and recurring additions to the operating budget were approved by the Board of Education and as well as updated jobs descriptions for new positions included in the recurring additions.
05/23/2024	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.
06/05/2024	The Board of Education held a public hearing for final review of the budget projections and assumptions and received public comment.
06/13/2024	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

2024-25 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 \$5.6731 tax levy for 2024-25 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 51% of the total revenue and 51% of the operating revenue. Assessed valuations are expected to increase approximately 3.00% for 2024-25. 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 2024-25 is \$1,374. Sales taxes have remained strong throughout the pandemic so the District is projecting \$1,513 for the per pupil distribution for 2024-25. Payment is based on the previous years' Weighted Average Daily Attendance (WADA). The District is estimating this amount to increase approximately \$2,572,473.

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 2024-25.

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 2024-25.

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 2024-25 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 2024-25.

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

2024-25 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 2024-25.

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 2024-25.

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 2024-25.

State

5311 Foundation Formula – These revenues are state general fund amounts distributed to school districts based on a formula calculated to provide equity in revenues to all school districts in the state. These revenues are 26% of total operating revenue when combined with revenue from object 5319 (Classroom Trust Fund, also from the State Foundation Formula). The Basic Formula and the Classroom Trust Fund revenue projections are based on the following factors: State Adequacy Target of \$6,760 per Weighted Average Daily Attendance (WADA) of 18,793, Dollar Value Modified (DVM) of 1.039, and Classroom Trust payment of \$618 per WADA. The estimated factors are projected to generate approximately \$75,700,773 in revenue in 2024-25.

5312 Transportation – These revenues are from the state for reimbursement of a portion of the cost to transport students to and from school. In 2024-25, the District estimates that revenue will increase as the state legislature has again approved an allocation to fully fund the transportation categorical for the 2024-25 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 2024-25 with a projected amount of \$618 per WADA.



COLUMBIA PUBLIC SCHOOLS

2024-25 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 2024-25.

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 2024-25.

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.

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

2024-25 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 2024-25.

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 2024-25. The District's preliminary



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

federal allocation is stable compared to 2023-24, 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 2024-25 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

2024-25 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

2024-25 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 of city for school district elections for providing voting machines, judges, ballots, and other election expenses as billed to the district by the county or city.



COLUMBIA PUBLIC SCHOOLS

2024-25 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

2024-25 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 hearing 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

2024-25 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

2024-25 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	Actual	Actual	Projected	Budget
		2020-21	2021-22	2022-2023	Actual 2023-24	2024-25
5113	Proposition C Sales Tax	\$ 20,211,127	\$ 23,204,641	\$ 24,364,764	\$ 25,428,618	\$ 28,001,091
5114	Financial Institution/Intangible Tax	164,495	445,772	239,500	145,829	143,251
5115	M&M Surtax	2,398,801	2,384,174	2,539,059	2,672,823	2,672,823
5116	Payment in Lieu of Taxes (City)	1,795,934	1,493,052	1,319,729	1,800,648	1,800,648
5221	State Assessed Utilities	1,486,948	1,463,003	1,591,959	1,682,839	1,682,839
5234	County Stock Insurance	229,937	410,460	677,694	456,446	456,446
	Total Alternative/Other Taxes	\$ 26,287,242	\$ 29,401,102	\$ 30,732,706	\$ 32,187,203	\$ 34,757,098

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

2024-25 BUDGET





COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET





COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

2024-25 Forecast and Budgeting Discussion

The 2024-25 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 2024-25



Revenue

1. The forecasted assumption for 2024-25, is an estimated increase in assessed valuation of 3.0% with the current operating tax levy of \$4.6012, 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 \$179,018,547, which is an estimated increase of \$5,138,556.
2. Proposition C sales tax revenues are forecasted to be paid at \$1,513 per Weighted Average Daily Attendance (WADA) in the 2024-25 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 appropriation was approved by the legislature in Spring 2024. This amount per WADA, if realized, will result in estimated total revenue of \$28,001,091.
3. The Foundation Formula and Classroom Trust Fund revenues forecast factors include the following.
 - a. State Adequacy Target (SAT) of \$6,760, an increase from the currently projected SAT for 2023-24 of \$6,375.
 - b. Dollar Value Modifier (DVM) of 1.039, which is a decrease from the currently projected DVM for 2023-24 of 1.042.
 - c. Classroom Trust Fund payment per WADA of \$618, an increase from the currently projected amount for 2023-24 of \$472.
 - d. WADA of 18,793 which is a slight increase to the projected final 2023-24 amount to the lowering of the weighted factors by DESE.

These factors are based on information from the Department of Elementary and Secondary Education as well as internal enrollment data. Collectively, these factors combined are projected to provide for revenues totaling \$75,700,774, which is an increase



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

of \$9,603,772 from the projected final 2023-24 revenue under the Foundation Formula and Classroom Trust Fund.

4. Revenues for the Capital Projects Fund are forecasted at \$14,861,235. Federal stimulus funds totaling \$4.4 million are included to provide air quality improvements and upgrades to existing district facilities.
5. Federal revenues are expected to decrease \$8,287,619 mainly due to the allocation of federal stimulus funds through the American Recovery Plan received in 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 2024-25. The total increase in salaries for all employees in the operating funds is forecast to be \$13,273,819 with an increase in benefits of \$2,660,544. These increases include recognition of experience steps on salary schedules as well as improvements to most schedules. Teachers will experience an average increase of 7.13% or \$4,126 and other salaried personnel will experience an average increase of 6.63%. Hourly staff will experience an average increase of an estimated 8.38%. The budget provides for no increase in the cost of medical benefits for the calendar year of 2025. 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 \$16,565,581.

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 2024-25, these expenses are forecast to increase from the 2023-24 projections by \$933,593 based on anticipated rate increases and historical trends.
3. Primary lines of service and supply increases budgeted for 2024-25 provide for the continued 1:1 device equity plan for students and staff across all buildings as well as 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



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

Columbia Area Career Center addition and renovation project is also noted in the 2024-25 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 2024-25 due to the planned projects funded by the \$80 million bond authorization passed by the voters in April 2022. Significant projects budgeted in 2024-25 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 \$4,370,000 funded with federal stimulus funds are projected to be completed during 2024-25.



Total revenues and transfers in for this budget are forecasted at \$359,601,850 and expenditures are \$433,928,750 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 2025-26. However, an adequate overall fund balance of 24.80% is shown in the five-year plan and the Board and administration will proactively correct the trend. That correction will come in the form of either intentional reductions or improved revenues. Each year the model will guide the Board's planning as the established minimum operating fund balance of 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

2024-25 BUDGET

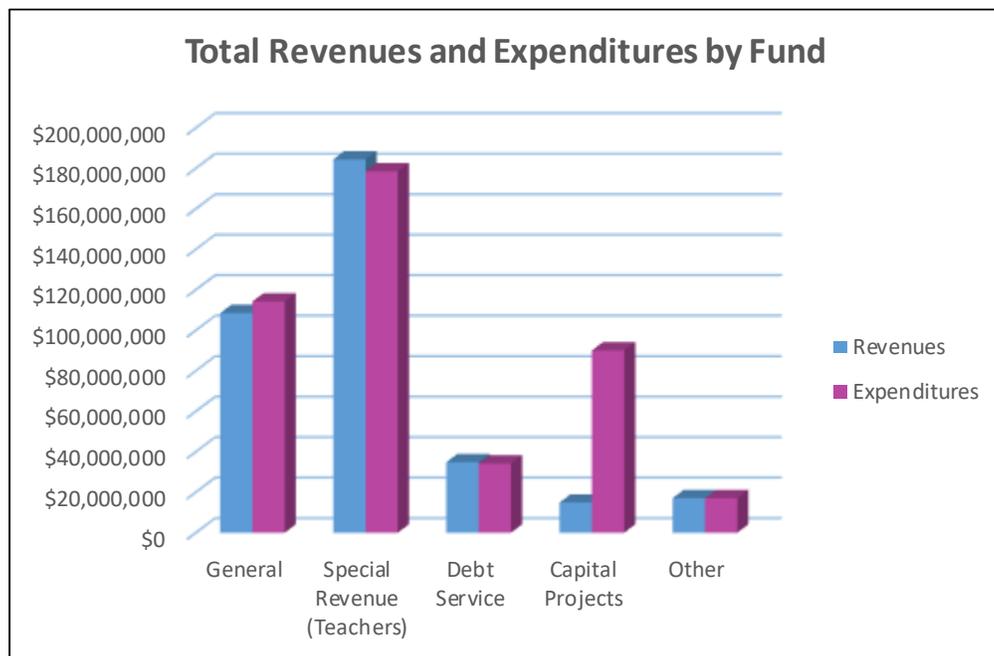
MAJOR FUND EXPLANATIONS

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 (Teachers) Fund – The Teachers 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

2024-25 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 \$93,211,722 and \$87,457,004 on June 30, 2024 and June 30, 2025, 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

2024-25 BUDGET

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

	Governmental Fund Types				Total Nonmajor Governmental Funds	Total Governmental Funds
	General	Teachers	Debt Service	Capital Projects		
ESTIMATED FUND BALANCES						
Nonspendable						
Inventories	\$ 651,830	\$ -	\$ -	\$ -	\$ 599,150	\$ 1,250,980
Prepaid Expenditures	896,884	-	-	-	-	896,884
Restricted for						
Retirement of Debt - General Obligation Bonds	-	-	34,083,811	-	-	34,083,811
Capital Improvements-Bond Proceeds	-	-	-	73,350,000	-	73,350,000
Grants and Donations	-	-	-	-	4,515,463	4,515,463
Committed to						
Capital Lease Payments	652,688	-	-	-	-	652,688
Assigned to						
Other Capital Projects	-	-	-	2,156,509	-	2,156,509
Unassigned	93,211,722	25,533,240	-	-	-	118,744,962
Total Fund Balances - June 30, 2024	\$ 95,413,124	\$ 25,533,240	\$ 34,083,811	\$ 75,506,509	\$ 5,114,613	\$ 235,651,297
ESTIMATED FUND BALANCES						
Nonspendable						
Inventories	\$ 650,000	\$ -	\$ -	\$ -	\$ 600,000	\$ 1,250,000
Prepaid Expenditures	900,000	-	-	-	-	900,000
Restricted for						
Retirement of Debt - General Obligation Bonds	-	-	34,737,042	-	-	34,737,042
Capital Improvements - Bond Proceeds	-	-	-	300,000	-	300,000
Grants and Donations	-	-	-	-	4,514,613	4,514,613
Committed to						
Capital Lease Payments	662,183	-	-	-	-	662,183
Assigned to						
Other Capital Projects	-	-	-	48,794	-	48,794
Unassigned	87,457,004	31,454,761	-	-	-	118,911,765
Total Fund Balances - June 30, 2025	\$ 89,669,187	\$ 31,454,761	\$ 34,737,042	\$ 348,794	\$ 5,114,613	\$ 161,324,397

The District implemented GASB 45 for post-retirement benefit reporting. Actuarial costs for this implementation are not included in the 2024-25 budget. As of July 1, 2024, the actuarial accrued liability for benefits was \$38,903,618, 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
2024-25 BUDGET





COLUMBIA PUBLIC SCHOOLS
2024-25 BUDGET

SUMMARY OF ALL FUNDS

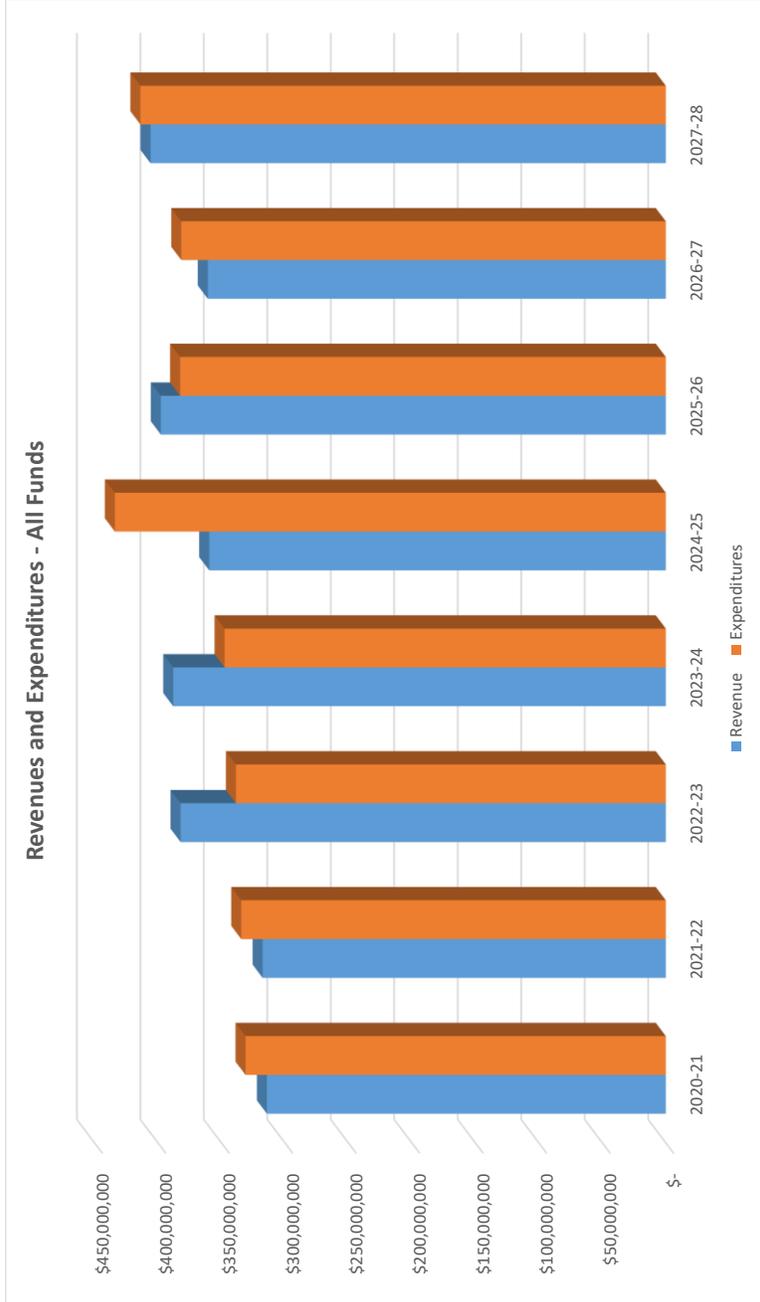
	ACTUAL			BUDGET			FORECAST		
	2020-21	2021-22	2022-23	Projected 2023-24	Budget 2024-25	Forecast 2025-26	Forecast 2026-27	Forecast 2027-28	
Beginning Fund Balance - All Funds Revenues	\$ 185,322,549	\$ 168,466,266	\$ 151,607,854	\$ 195,191,634	\$ 235,651,297	\$ 161,324,397	\$ 176,541,646	\$ 155,654,035	
Local revenue	\$ 190,686,824	\$ 193,195,700	\$ 212,520,887	\$ 224,348,672	\$ 231,763,048	\$ 237,658,973	\$ 243,501,388	\$ 249,449,647	
Intermediate revenue	\$ 1,716,885	\$ 2,227,320	\$ 2,636,643	\$ 2,550,323	\$ 2,550,323	\$ 2,550,323	\$ 2,550,323	\$ 2,550,323	
State revenue	\$ 71,554,304	\$ 77,063,491	\$ 81,645,727	\$ 80,706,611	\$ 90,757,167	\$ 93,211,578	\$ 90,211,578	\$ 89,211,578	
Federal revenue	\$ 19,596,873	\$ 31,274,746	\$ 35,534,324	\$ 33,731,237	\$ 25,429,818	\$ 20,895,502	\$ 21,050,502	\$ 21,200,502	
Other revenues	\$ 736,007	\$ 1,877,985	\$ 3,423,876	\$ 3,601,917	\$ 728,785	\$ 652,925	\$ 652,925	\$ 652,925	
Sale of Bonds	\$ 24,620,000	\$ 10,130,000	\$ 42,500,000	\$ 40,000,000	\$ -	\$ 40,000,000	\$ -	\$ 40,000,000	
Other Financing Sources	\$ 5,224,872	\$ 1,729,883	\$ 3,883,702	\$ 3,026,932	\$ 8,372,709	\$ 2,762,183	\$ 2,762,183	\$ 2,761,258	
Total Revenue	\$ 314,135,765	\$ 317,499,125	\$ 382,145,159	\$ 387,965,692	\$ 359,601,850	\$ 397,731,484	\$ 360,728,899	\$ 405,826,233	
change in revenue from prior year	1.07%	20.36%	1.52%	-7.31%	10.60%	-9.30%	12.50%		
Expenditures									
Salaries	\$ 147,248,853	\$ 152,873,150	\$ 156,895,025	\$ 164,596,063	\$ 178,390,297	\$ 186,159,178	\$ 195,057,935	\$ 200,628,502	
Benefits	\$ 47,369,695	\$ 48,310,169	\$ 50,616,279	\$ 52,955,597	\$ 55,726,945	\$ 56,957,795	\$ 59,126,013	\$ 61,042,459	
Total Salaries & Benefits	\$ 194,618,548	\$ 201,183,319	\$ 207,511,304	\$ 217,551,660	\$ 234,117,242	\$ 243,116,973	\$ 254,183,948	\$ 261,670,961	
Total Service/Supply	\$ 49,875,037	\$ 61,205,680	\$ 63,378,447	\$ 64,319,275	\$ 67,256,141	\$ 72,150,109	\$ 71,500,109	\$ 72,600,109	
Capital Outlay	\$ 18,552,506	\$ 23,111,539	\$ 34,369,857	\$ 32,631,986	\$ 90,018,950	\$ 30,000,000	\$ 20,000,000	\$ 45,000,000	
Debt Service	\$ 63,631,490	\$ 47,127,114	\$ 29,416,002	\$ 30,247,554	\$ 34,163,708	\$ 34,484,970	\$ 33,170,270	\$ 31,800,255	
Total Expenditures	\$ 326,677,581	\$ 332,627,652	\$ 334,675,610	\$ 344,750,475	\$ 425,556,041	\$ 379,752,052	\$ 378,854,327	\$ 411,071,325	
Transfers (to) from other funds	\$ (4,314,467)	\$ (1,729,885)	\$ (3,885,769)	\$ (2,755,554)	\$ (8,372,709)	\$ (2,762,183)	\$ (2,762,183)	\$ (2,761,258)	
Total Expenditures + Transfers	\$ 330,992,048	\$ 334,357,537	\$ 338,561,379	\$ 347,506,029	\$ 433,928,750	\$ 382,514,235	\$ 381,616,510	\$ 413,832,583	
Increase (decrease) in fund balance	\$ (16,856,283)	\$ (16,858,412)	\$ 43,583,780	\$ 40,459,663	\$ (74,326,900)	\$ 15,217,249	\$ (20,887,611)	\$ (8,006,350)	
Ending Fund Balance - All Funds	\$ 188,466,266	\$ 151,607,854	\$ 195,191,634	\$ 235,651,297	\$ 161,324,397	\$ 176,541,646	\$ 155,654,035	\$ 147,647,685	



COLUMBIA PUBLIC SCHOOLS
2024-25 BUDGET

SUMMARY OF ALL FUNDS

	ACTUAL		BUDGET			FORECAST		
	2020-21	2021-22	Projected 2023-24	Budget 2024-25	Forecast 2025-26	Forecast 2026-27	Forecast 2027-28	
Revenue	\$ 314,135,765	\$ 317,499,125	\$ 387,965,692	\$ 359,601,850	\$ 397,731,484	\$ 360,728,899	\$ 405,826,233	
Change versus prior year	\$ (25,558,067)	\$ 3,363,360	\$ 5,820,533	\$ (28,363,842)	\$ 38,129,634	\$ (37,002,585)	\$ 45,097,334	
% change versus prior year	-7.52%	1.07%	1.52%	-7.31%	10.60%	-9.30%	12.50%	
Expenditures	\$ 330,992,048	\$ 334,357,537	\$ 347,506,029	\$ 433,928,750	\$ 382,514,235	\$ 381,616,510	\$ 413,832,583	
Change versus prior year	\$ (28,078,838)	\$ 3,365,489	\$ 8,944,650	\$ 86,422,721	\$ (51,414,515)	\$ (897,725)	\$ 32,216,073	
% change versus prior year	-7.82%	1.02%	2.64%	24.87%	-11.85%	-0.23%	8.44%	





COLUMBIA PUBLIC SCHOOLS
2024-25 BUDGET

SUMMARY REVENUE ALL OBJECTS

Revenue Object Category	Actual	Actual	Actual	Original	Projected	Budget	Forecast	
	2020-21	2021-22	2022-23	2023-24	Actual 2023-24	2024-25	2026-27	2027-28
All Funds - Revenues								
5100 Local Sources								
5111 Current Tax	\$ 154,672,220	\$ 153,353,971	\$ 162,769,380	\$ 167,647,590	\$ 173,879,991	\$ 179,018,547	\$ 184,394,678	\$ 189,932,093
5112 Delinquent Tax	5,622,642	5,026,205	5,808,085	5,240,000	5,827,258	5,800,000	5,850,000	5,900,000
5113 Proposition C Sales Tax	20,211,127	23,204,641	24,364,764	25,169,520	25,428,618	28,001,091	28,151,091	28,301,091
5114 Intangible Tax	164,495	445,771	239,500	239,500	145,829	143,251	143,251	143,251
5115 Surtax	2,398,801	2,384,171	2,539,059	2,539,059	2,672,823	2,672,823	2,672,823	2,672,823
5116 In Lieu of Tax Payments	1,795,934	1,493,052	1,319,729	1,319,730	1,800,648	1,800,648	1,800,648	1,800,648
5121 Tuition - K-12	860	8,765	14,956	-	4,980	5,000	5,000	5,000
5122 Summer School Tuition	8,925	16,375	24,215	30,000	30,000	30,000	30,000	30,000
5123 Tuition - Adult Ed	67,003	83,205	64,094	84,423	98,790	102,851	105,000	110,000
5141 Interest - Daily Account	77,931	44,928	405,553	410,500	446,165	445,810	445,500	445,500
5142 Interest - Investments	931,476	426,332	5,712,526	1,348,000	6,110,500	6,112,030	6,112,030	6,112,030
5144 Interest - Collector	18,588	16,257	129,119	42,841	111,532	62,569	41,574	41,574
5145 Interest - Escrow Agent	1,225,298	-	46,964	16,066	40,592	-	-	-
5151 Food Sales - Program	17,634	89,442	2,489,670	2,000,000	2,402,165	2,469,425	2,500,000	2,550,000
5165 Food Sales - Non Program	174,491	508,366	785,058	1,000,000	777,360	799,125	1,000,000	1,000,000
5171 Student Activities	993,049	2,425,935	2,455,141	2,300,000	2,460,000	2,387,000	2,400,000	2,450,000
5172 Vending Revenue	1,662	5,376	4,515	5,000	1,500	1,500	5,000	5,000
5190 Other Local	7,909	10,912	14,439	10,000	3,000	3,000	10,000	10,000
5191 Rentals	19,930	118,931	52,053	100,000	100,000	100,000	100,000	100,000
5192 Donations	753,071	1,568,414	2,024,848	1,260,000	1,038,000	943,470	1,000,000	1,000,000
5193 Offset Printing	122,247	162,240	177,039	175,000	175,000	175,000	175,000	175,000
5195 Refund of Expenditure	289,202	135,462	106,400	40,000	44,908	44,908	42,378	42,378
5197 Sale of Misc. Items	8,313	679,069	19,314	50,000	153,903	55,000	50,000	50,000
5198 Fundraising Activities	43,974	200,369	263,041	225,000	225,000	225,000	225,000	225,000
5199 Misc. Local Revenue	914,822	778,096	397,981	200,000	235,110	230,000	200,000	200,000
- P Project Construct	149,515	-	193,347	200,000	135,000	135,000	200,000	200,000
- Sports Marketing	-	-	-	250,000	-	-	-	-
51XX Local Sources	\$ 190,691,119	\$ 193,186,288	\$ 212,420,790	\$ 211,902,229	\$ 224,348,672	\$ 231,763,048	\$ 237,658,973	\$ 243,501,388
								\$ 249,449,647



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

SUMMARY REVENUE ALL OBJECTS

Revenue Object Category	Actual	Actual	Actual	Original	Projected	Budget	Forecast		
	2020-21	2021-22	2022-23	2023-24	Actual 2023-24	2024-25	2025-26	2026-27	2027-28
All Funds - Revenues									
5200 Intermediate Sources									
5211 Fines and Forfeitures	\$ -	\$ 353,857	\$ 357,894	\$ 357,894	\$ 411,039	\$ 411,039	\$ 411,039	\$ 411,039	\$ 411,039
5221 State Assessed Utilities	1,486,948	1,463,003	1,592,060	1,591,960	1,682,839	1,682,839	1,682,839	1,682,839	1,682,839
5234 County Stock Insurance	229,937	410,460	677,694	677,694	456,446	456,446	456,446	456,446	456,446
52XX Intermediate Sources	\$ 1,716,885	\$ 2,227,320	\$ 2,627,648	\$ 2,627,548	\$ 2,550,324				
5300 State Sources									
5311 Basic Formula - State Aid	\$ 53,292,635	\$ 58,877,945	\$ 58,412,726	\$ 57,843,957	\$ 57,885,003	\$ 66,570,315	\$ 74,189,336	\$ 71,189,336	\$ 70,189,336
5312 Transportation	1,942,073	1,677,252	5,620,782	6,117,206	6,071,682	6,500,000	1,500,000	1,500,000	1,500,000
5314 Early Childhood, Spec Ed	4,543,285	5,173,244	5,405,798	5,276,007	5,444,481	5,450,000	5,450,000	5,450,000	5,450,000
5319 Classroom Trust Fund	7,288,808	7,562,253	7,483,943	7,829,236	8,211,999	9,130,459	8,961,969	8,961,969	8,961,969
5324 Parents as Teachers	720,492	785,171	938,252	785,181	938,252	950,000	950,000	950,000	950,000
5332 State Career and Technical Education	893,487	756,866	770,094	575,000	604,921	605,000	605,000	605,000	605,000
5333 School Lunch Assistance	63,271	78,614	37,525	65,000	40,000	41,120	45,000	45,000	45,000
5337 Adult Basic Education	64,511	84,825	64,874	65,000	75,000	75,000	75,000	75,000	75,000
5369 Resid Place/Excess Cost	206,665	214,871	290,628	290,628	239,670	239,670	239,670	239,670	239,670
5371 Readers for the Blind	2,252	-	5,123	-	-	-	-	-	-
5381 Extraordinary Cost	1,531,415	792,122	668,678	668,678	1,069,973	1,069,973	1,069,973	1,069,973	1,069,973
5397 Other State Revenue	13,093	1,060,329	1,665,217	964	630	630	630	630	630
- Project Construct/Moving on Together	986,004	-	232,669	245,000	125,000	125,000	125,000	125,000	125,000
- Conservation Grants	6,314	-	49,417	-	-	-	-	-	-
53XX State Sources	\$ 71,554,305	\$ 77,063,492	\$ 81,645,726	\$ 79,761,857	\$ 80,706,611	\$ 90,757,167	\$ 93,211,578	\$ 90,211,578	\$ 89,211,578
5400 Federal Sources									
5412 Medicaid	\$ 879,915	\$ 1,434,536	\$ 2,143,469	\$ 2,100,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000
5421 Vocational Education - Special Project	-	-	-	-	-	-	-	-	-
5422 ARP ESSER III	-	-	10,573,579	2,300,000	2,800,905	-	-	-	-
5423 CRRSA - Elementary and Secondary School Emergency Relief (ESSER II)	-	6,038,556	4,668,284	13,915,000	8,460,500	4,370,000	-	-	-
5424 CARES - ESSER	2,604,708	79,479	-	-	-	-	-	-	-
5425 CARES - Governor's Emergency Education Relief Fund (GEER)	331,771	-	-	-	-	-	-	-	-
5426 - CRRSA Governor's Emergency Education Relief Fund (GEER II)	-	11,766	37,380	-	109,775	110,000	-	-	-



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

SUMMARY REVENUE ALL OBJECTS

Revenue Object Category	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25	Forecast		
							2025-26	2026-27	2027-28
All Funds - Revenues									
5400 Federal Sources (cont.)									
5427 Career Education Federal Perkins Grant	297,988	371,619	404,914	394,274	470,965	475,000	410,000	410,000	410,000
5428 Coronavirus Relief Fund (OA CRF)	1,549,518	-	-	-	-	-	-	-	-
5436 Adult Basic Education	232,451	219,310	112,283	45,000	150,000	175,000	150,000	150,000	150,000
5437 IDEA Grants	64,184	46,274	31,017	32,312	97,699	102,259	102,259	102,259	102,259
5441 Entitlement PL 94-142	3,887,914	4,025,523	4,773,230	4,150,000	5,739,407	5,789,407	5,889,407	5,939,407	5,939,407
5442 Early Childhood, Spec Ed	500,013	455,736	611,037	546,839	743,537	675,235	675,235	675,235	675,235
5444 NLSF Federal Revenue	1,432	13,620	-	-	-	-	-	-	-
5445 School Lunch - Federal	3,055,302	8,580,285	5,132,054	4,200,000	3,635,595	3,737,390	4,000,000	4,050,000	4,100,000
5446 School Breakfast	1,142,781	2,316,178	1,562,064	1,300,000	1,362,395	1,400,540	1,450,000	1,500,000	1,550,000
5448 After School Snacks	-	42,518	64,384	50,000	40,800	41,940	45,000	50,000	50,000
5449 School Fruits & Veggies	-	4,168	-	5,000	-	-	-	-	-
5451 Title I	1,282,484	4,968,986	3,590,916	4,631,204	3,740,916	3,740,916	3,740,916	3,740,916	3,740,916
5461 Drug Program	138,497	261,216	271,705	245,000	397,864	526,166	416,166	416,166	416,166
5462 Title III	165,505	151,651	145,448	200,000	323,185	363,185	253,185	253,185	253,185
5465 Title II	278,638	877,864	902,906	1,510,249	917,905	917,905	917,905	917,905	917,905
5471 Child Nutrition Program Emergency Funds	-	593,435	-	-	-	-	-	-	-
5472 Child Care Development	-	-	-	-	-	-	-	-	-
5473 CARES - School Lunch Program	233,314	-	-	-	-	-	-	-	-
5474 CARES - School Breakfast Program	146,000	-	-	-	-	-	-	-	-
5481 USDA-Summer Program	5,738	74,340	-	-	-	-	-	-	-
5484 Pell Funds	-	-	-	-	-	-	-	-	-
5496 E Rate Funds	92,467	95,899	108,690	100,000	1,851,928	108,353	108,353	108,353	108,353
5497 Other Federal Revenue	2,389,462	239,896	123,977	220	87,100	100,000	-	-	-
- Interest on Qualified School Construction Bonds	316,790	314,281	316,347	316,348	319,885	329,446	320,000	320,000	320,000
54XX Federal Sources	\$ 19,596,872	\$ 31,217,136	\$ 35,573,684	\$ 36,041,446	\$ 33,750,361	\$ 25,462,742	\$ 20,928,426	\$ 21,083,426	\$ 21,233,426
5500 Donated Commodities									
5510 Donated Commodities	\$ 173,507	\$ 452,726	\$ 1,099,052	\$ 500,000	\$ 821,450	\$ 675,860	\$ 600,000	\$ 600,000	\$ 600,000
55XX Donated Commodities	\$ 173,507	\$ 452,726	\$ 1,099,052	\$ 500,000	\$ 821,450	\$ 675,860	\$ 600,000	\$ 600,000	\$ 600,000



COLUMBIA PUBLIC SCHOOLS
2024-25 BUDGET

SUMMARY REVENUE ALL OBJECTS

Revenue Object Category	Actual <u>2020-21</u>	Actual <u>2021-22</u>	Actual <u>2022-23</u>	Original Budget <u>2023-24</u>	Projected Actual <u>2023-24</u>	Budget <u>2024-25</u>	Forecast <u>2026-27</u>	<u>2027-28</u>
All Funds - Revenues								
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	33,798	-	81,083	-	100,000	-	-	-
5660 Capital Lease Proceeds	-	-	2,500,000	-	-	-	-	-
5692 Proceeds - Bond Refunding	4,620,000	10,130,000	-	-	-	-	-	-
56XX Other Sources	\$ 24,653,798	\$ 10,130,000	\$ 42,581,083	\$ 40,000,000	\$ 40,100,000	\$ -	\$ -	\$ 40,000,000
5800 Tuition								
5810 Tuition - Other Districts	\$ 87,167	\$ 121,714	\$ 6,000	\$ 150,000	-	-	-	-
5820 Tuition - Area Voc Fees	7,500	12,500	20,000	20,000	20,000	20,000	20,000	20,000
58XX Tuition	\$ 94,667	\$ 134,214	\$ 26,000	\$ 170,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
5900 Other Financing Sources								
5999 Other Financing Sources	\$ 1,344,440	\$ 1,291,045	\$ 6,203,469	\$ 746,751	\$ 5,668,274	\$ 8,372,709	\$ 2,762,183	\$ 2,761,258
59XX Other Financing Sources	\$ 1,344,440	\$ 1,291,045	\$ 6,203,469	\$ 746,751	\$ 5,668,274	\$ 8,372,709	\$ 2,762,183	\$ 2,761,258
All Funds - Revenues	\$ 309,825,593	\$ 315,702,221	\$ 382,177,452	\$ 371,749,831	\$ 387,965,692	\$ 359,601,850	\$ 360,728,899	\$ 405,826,233

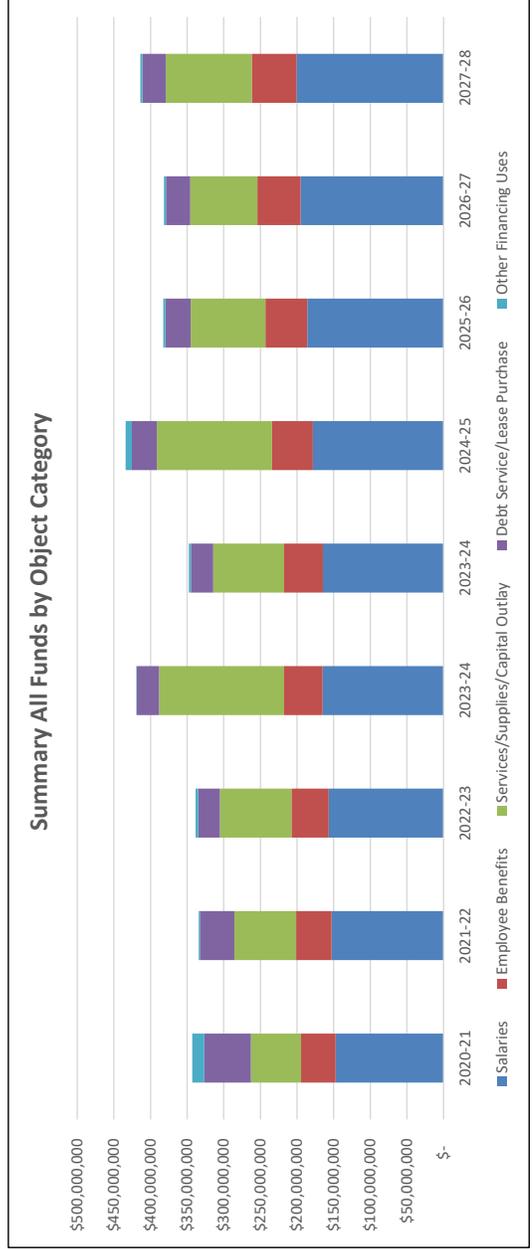


COLUMBIA PUBLIC SCHOOLS
2024-25 BUDGET

Program:
Budget

Summary Expenditures

Expenditure Object Category	Actual	Actual	Actual	Original	Projected	Budget	Forecast	
	2020-21	2021-22	2022-23	2023-24	Actual 2023-24	2024-25	2026-27	
Salaries	\$ 147,248,853	\$ 152,873,150	\$ 156,916,059	\$ 164,901,257	\$ 164,596,063	\$ 178,390,297	\$ 186,159,178	\$ 195,057,935
Employee Benefits	\$ 47,369,695	\$ 48,310,169	\$ 50,623,151	\$ 52,725,121	\$ 52,955,598	\$ 55,726,945	\$ 56,957,795	\$ 59,126,013
Services/Supplies/Capital Outlay	\$ 68,427,542	\$ 84,317,219	\$ 97,736,548	\$ 170,841,802	\$ 96,951,261	\$ 157,275,091	\$ 102,150,109	\$ 91,500,109
Debt Service/Lease Purchase	\$ 63,631,490	\$ 47,127,114	\$ 29,416,002	\$ 30,247,820	\$ 30,247,554	\$ 34,163,708	\$ 34,484,970	\$ 33,170,270
Other Financing Uses	\$ 16,441,888	\$ 1,653,509	\$ 3,757,076	\$ 746,751	\$ 2,755,554	\$ 8,372,709	\$ 2,762,183	\$ 2,761,258
Total	\$ 343,119,468	\$ 334,281,161	\$ 338,448,836	\$ 419,462,751	\$ 347,506,030	\$ 433,928,750	\$ 382,514,235	\$ 413,832,583





COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

SUMMARY EXPENDITURES ALL FUNCTIONS

Programs	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25
Elementary Instruction	\$ 38,552,869	\$ 41,245,083	\$ 38,453,890	\$ 39,822,131	\$ 41,379,526	\$ 40,361,802	\$ 43,542,979
Middle Instruction	\$ 21,050,326	\$ 22,123,072	\$ 23,601,068	\$ 22,115,956	\$ 23,223,757	\$ 22,562,577	\$ 24,345,884
Senior High Instruction	\$ 22,741,800	\$ 25,826,368	\$ 23,951,138	\$ 24,696,234	\$ 25,146,732	\$ 24,890,661	\$ 27,201,703
Summer School Instruction	\$ 776,654	\$ 1,817,780	\$ 3,763,823	\$ 2,676,397	\$ 3,100,128	\$ 2,773,042	\$ 2,793,042
Douglass High Instruction	\$ 968,666	\$ 964,445	\$ 1,007,390	\$ 1,093,419	\$ 1,110,286	\$ 1,155,802	\$ 1,234,643
General Instruction	\$ 1,068,793	\$ 1,029,958	\$ 1,009,624	\$ 1,041,135	\$ 1,161,203	\$ 1,279,984	\$ 1,628,002
Special Education Instruction	\$ 15,984,142	\$ 16,677,155	\$ 18,390,032	\$ 19,957,942	\$ 19,554,507	\$ 20,502,985	\$ 21,679,498
Early Childhood Special Education	\$ 2,835,530	\$ 3,099,881	\$ 3,324,615	\$ 3,458,084	\$ 3,528,844	\$ 3,888,014	\$ 4,193,163
Gifted Program	\$ 1,483,405	\$ 1,584,960	\$ 1,627,825	\$ 1,602,572	\$ 1,679,108	\$ 1,589,360	\$ 1,779,411
Title I	\$ 1,752,281	\$ 1,876,301	\$ 2,217,578	\$ 2,553,741	\$ 2,735,510	\$ 3,112,423	\$ 2,891,742
English-Second Language	\$ 2,817,256	\$ 3,066,857	\$ 3,004,761	\$ 3,252,013	\$ 3,436,515	\$ 3,407,947	\$ 3,801,325
Vocational Instruction	\$ 4,230,397	\$ 4,157,292	\$ 4,366,106	\$ 4,522,442	\$ 4,711,971	\$ 4,646,305	\$ 5,008,713
Student Activities-Athletics	\$ 2,409,349	\$ 2,480,848	\$ 2,928,925	\$ 3,589,329	\$ 2,834,123	\$ 3,202,278	\$ 3,266,956
Adult Basic Education	\$ 12,901	\$ 39	\$ 22,000	\$ 11,000	\$ 13,980	\$ 14,215	\$ 31,040
Tuition Payments	\$ 1,899,351	\$ 1,407,080	\$ 1,578,765	\$ 1,086,982	\$ 2,313,365	\$ 1,683,175	\$ 2,342,065
Guidance	\$ 5,385,883	\$ 5,959,553	\$ 5,977,488	\$ 6,551,300	\$ 7,759,593	\$ 6,679,983	\$ 7,120,741
Pupil Services	\$ 15,444,903	\$ 16,717,238	\$ 17,371,500	\$ 18,133,324	\$ 19,339,139	\$ 19,168,160	\$ 20,383,317
Educational Media Services	\$ 642,895	\$ 674,187	\$ 681,220	\$ 675,070	\$ 793,281	\$ 590,811	\$ 942,927
Support Services and Instructional Staff	\$ 14,373,612	\$ 14,570,489	\$ 20,584,636	\$ 18,955,175	\$ 18,846,155	\$ 18,049,928	\$ 18,137,521
Administrative Services	\$ 9,790,148	\$ 10,229,486	\$ 11,058,345	\$ 11,118,347	\$ 13,927,080	\$ 13,898,533	\$ 15,408,137
Other Administrative Services	\$ 14,249,343	\$ 15,327,403	\$ 15,703,432	\$ 16,288,974	\$ 17,178,218	\$ 16,817,823	\$ 17,942,467
Business Services	\$ 1,407,409	\$ 1,461,056	\$ 1,482,607	\$ 1,560,061	\$ 1,673,239	\$ 1,704,394	\$ 1,891,999
Maintenance, Security & Construction Mgmt.	\$ 21,028,093	\$ 21,898,467	\$ 22,296,911	\$ 23,978,272	\$ 26,478,344	\$ 27,043,498	\$ 28,808,264
Security Services	\$ 1,004,143	\$ 965,716	\$ 1,164,712	\$ 1,421,370	\$ 1,479,110	\$ 1,500,547	\$ 1,823,006
Transportation Services	\$ 10,224,003	\$ 9,230,205	\$ 12,068,827	\$ 12,451,969	\$ 13,967,583	\$ 13,437,727	\$ 14,037,804
Research and Information Systems	\$ 2,051,805	\$ 2,622,731	\$ 2,756,091	\$ 3,451,520	\$ 3,246,387	\$ 3,370,292	\$ 3,917,476
Community Services	\$ 831,094	\$ 1,014,004	\$ 1,048,566	\$ 1,678,062	\$ 2,235,618	\$ 2,026,251	\$ 1,355,932
Early Childhood Title I	\$ 3,671,484	\$ 3,984,778	\$ 4,123,715	\$ 4,392,735	\$ 4,673,981	\$ 4,816,450	\$ 5,117,047
PAT	\$ 1,288,642	\$ 1,206,263	\$ 1,316,272	\$ 1,401,242	\$ 1,534,663	\$ 1,543,538	\$ 1,697,967
Other Financing Uses	\$ 2,674,219	\$ 16,441,888	\$ 1,653,509	\$ 3,757,076	\$ 746,751	\$ 2,755,554	\$ 8,372,709
Debt Services	\$ 84,188,448	\$ 63,631,490	\$ 47,127,114	\$ 29,416,002	\$ 30,247,820	\$ 30,247,554	\$ 34,163,708
Capital Projects	\$ 36,086,085	\$ 18,552,506	\$ 23,111,539	\$ 34,369,857	\$ 103,312,228	\$ 32,631,986	\$ 90,018,950
Nutrition Services	\$ 9,074,934	\$ 7,400,894	\$ 10,346,517	\$ 11,639,156	\$ 11,071,083	\$ 11,171,198	\$ 11,846,761
Student Activities	\$ 1,893,162	\$ 942,763	\$ 1,867,467	\$ 2,679,134	\$ 2,300,000	\$ 1,960,500	\$ 2,122,000
Adult Education	\$ 513,676	\$ 184,087	\$ 108,656	\$ 93,723	\$ 87,923	\$ 85,790	\$ 89,351
Grants and Donations Fund	\$ 4,613,285	\$ 2,747,145	\$ 3,184,497	\$ 2,957,090	\$ 2,635,000	\$ 2,934,943	\$ 2,990,500
Total	\$ 359,020,986	\$ 343,119,468	\$ 334,281,161	\$ 338,448,836	\$ 419,462,751	\$ 347,506,030	\$ 433,928,750



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

District Operating Funds

**General Operating Fund
Teachers Fund**





COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

DISTRICT OPERATING FUNDS SUMMARY

	ACTUAL			BUDGET			FORECAST		
	2020-21	2021-22	2022-23	Projected 2023-24	Budget 2024-25	Forecast 2025-26	Forecast 2026-27	Forecast 2027-28	
Beginning Combined Fund Balance	\$ 90,562,817	\$ 95,745,622	\$ 98,163,832	\$ 110,410,995	\$ 120,946,364	\$ 121,123,948	\$ 120,052,120	\$ 110,556,969	
Revenue									
AV, incr assumption/actual (after TIF)									
Local revenue before any additions or reductions	\$ 157,005,514	\$ 156,811,671	\$ 168,591,871	\$ 168,591,871	\$ 179,246,112	\$ 185,915,333	\$ 190,475,675	\$ 195,166,827	
Current Property Taxes	\$ -	\$ -	\$ -	\$ 9,013,315	\$ 4,233,341	\$ 4,360,342	\$ 4,491,152	\$ 4,570,808	
Increase in Operating Levy - Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Delinquent Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ (27,258)	\$ 50,000	\$ 50,000	\$ 50,000	
Proposition C Sales Tax	\$ -	\$ -	\$ -	\$ 1,063,854	\$ 2,572,473	\$ 150,000	\$ 150,000	\$ 150,000	
Other	\$ -	\$ -	\$ -	\$ 577,072	\$ (109,335)	\$ -	\$ -	\$ -	
Intermediate revenue before any additions or reductions	\$ 1,346,559	\$ 1,809,673	\$ 2,144,329	\$ 2,144,329	\$ 2,072,955	\$ 2,072,955	\$ 2,072,955	\$ 2,072,955	
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ 53,145	\$ -	\$ -	\$ -	\$ -	
SARRU	\$ -	\$ -	\$ -	\$ 58,532	\$ -	\$ -	\$ -	\$ -	
County Stock Insurance	\$ -	\$ -	\$ -	\$ (183,051)	\$ -	\$ -	\$ -	\$ -	
State revenue before any additions or reductions	\$ 70,013,927	\$ 75,577,559	\$ 79,359,325	\$ 79,359,325	\$ 80,383,913	\$ 90,433,349	\$ 92,883,880	\$ 89,883,880	
State Funding Formula	\$ -	\$ -	\$ -	\$ (627,724)	\$ 8,685,312	\$ 7,619,021	\$ (3,000,000)	\$ (1,000,000)	
Transportation	\$ -	\$ -	\$ -	\$ 450,900	\$ 428,318	\$ (5,000,000)	\$ -	\$ -	
Classroom Trust Fund	\$ -	\$ -	\$ -	\$ 728,075	\$ 918,460	\$ (168,490)	\$ -	\$ -	
Other	\$ -	\$ -	\$ -	\$ 373,337	\$ 17,346	\$ -	\$ -	\$ -	
Federal revenue before any additions or reductions	\$ 14,197,250	\$ 16,619,070	\$ 19,304,728	\$ 19,304,728	\$ 17,153,522	\$ 14,400,502	\$ 14,450,502	\$ 14,500,502	
Title I	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	
Part B (IDEA)	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
Other	\$ -	\$ -	\$ -	\$ (2,351,206)	\$ (2,803,020)	\$ -	\$ -	\$ -	
Other revenues before any additions or reductions	\$ 128,465	\$ 134,214	\$ 140,781	\$ 140,781	\$ 152,925	\$ 52,925	\$ 52,925	\$ 52,925	
Tuition other districts	\$ -	\$ -	\$ -	\$ (6,000)	\$ -	\$ -	\$ -	\$ -	
Tuition vocational schools	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Insurance Recovery	\$ -	\$ -	\$ -	\$ 18,144	\$ (100,000)	\$ -	\$ -	\$ -	
Transfer in to Teachers Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Revenue	\$ 242,691,715	\$ 250,952,187	\$ 269,541,034	\$ 279,009,427	\$ 292,875,064	\$ 299,935,937	\$ 301,677,089	\$ 305,497,697	
change in revenue from prior year	\$ 7,311,547	\$ 8,260,472	\$ 18,588,847	\$ 9,468,393	\$ 13,865,637	\$ 7,060,873	\$ 1,741,152	\$ 3,820,608	
	3.11%	3.40%	7.41%	3.51%	4.97%	2.41%	0.58%	1.27%	



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

DISTRICT OPERATING FUNDS SUMMARY

	ACTUAL		BUDGET			FORECAST		
	2020-21	2021-22	2022-23	Projected 2023-24	Budget 2024-25	Forecast 2025-26	Forecast 2026-27	Forecast 2027-28
Expenditures								
Salaries	\$ 142,950,655	\$ 148,246,208	\$ 152,214,356	\$ 152,214,356	\$ 159,482,724	\$ 172,756,543	\$ 180,555,178	\$ 189,351,935
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	\$ -	\$ -	\$ -	\$ 2,736,169	\$ 2,910,426	\$ 2,968,635	\$ 3,028,007	\$ 3,088,567
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)	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000	\$ -	\$ -
Estimated increase for salary for new schools and reorganization	\$ -	\$ -	\$ -	\$ 630,000	\$ -	\$ -	\$ 1,338,750	\$ -
Use of Levy Recruit and Retain Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Implementation of Compensation Plan	\$ -	\$ -	\$ -	\$ 3,700,000	\$ 7,500,000	\$ 4,500,000	\$ 4,500,000	\$ 2,500,000
New or increased budget requests (net of decreases made)	\$ -	\$ -	\$ -	\$ 272,199	\$ 2,533,393	\$ -	\$ -	\$ -
Total Projected Salaries after adjustments	\$ 142,950,655	\$ 148,246,208	\$ 152,214,356	\$ 159,482,724	\$ 172,756,543	\$ 180,555,178	\$ 189,351,935	\$ 194,870,502
Benefits	\$ 45,737,099	\$ 46,636,518	\$ 48,725,119	\$ 48,725,119	\$ 50,807,574	\$ 53,468,119	\$ 54,770,295	\$ 56,888,013
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	\$ -	\$ -	\$ -	\$ 428,210	\$ 455,482	\$ 464,591	\$ 473,883	\$ 483,361
Retiree/Resignation savings (estimated at 60 x \$7000)	\$ -	\$ -	\$ -	\$ (51,040)	\$ (51,040)	\$ (51,040)	\$ (51,040)	\$ (51,040)
Increase of FTE for student growth	\$ -	\$ -	\$ -	\$ -	\$ 140,000	\$ 140,000	\$ -	\$ -
Estimated increase for benefits due to opening of new schools & reorg	\$ -	\$ -	\$ -	\$ 157,500	\$ -	\$ -	\$ 446,250	\$ -
Estimated increased cost for increase in insurance premium incl WC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 1,000,000
Use of Levy Recruit and Retain Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Implementation of Compensation Plan	\$ -	\$ -	\$ -	\$ 582,750	\$ 1,189,540	\$ 708,750	\$ 708,750	\$ 393,750
New or increased budget requests (net of decreases made)	\$ -	\$ -	\$ -	\$ 925,160	\$ 886,688	\$ -	\$ -	\$ -
Total Projected Benefits after adjustments	\$ 45,737,099	\$ 46,636,518	\$ 48,725,119	\$ 50,807,574	\$ 53,468,119	\$ 54,770,295	\$ 56,888,013	\$ 58,753,959
Salaries and Benefits	\$ 188,687,754	\$ 194,882,726	\$ 200,939,475	\$ 209,939,475	\$ 210,290,298	\$ 226,224,662	\$ 235,325,473	\$ 246,239,948
Salary Cost for ed advancement	\$ -	\$ -	\$ -	\$ 289,875	\$ 289,875	\$ 289,875	\$ 289,875	\$ 289,875
Operation of all salary schedules	\$ -	\$ -	\$ -	\$ 3,164,379	\$ 3,365,908	\$ 3,433,226	\$ 3,501,890	\$ 3,571,928
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)	\$ -	\$ -	\$ -	\$ -	\$ 540,000	\$ 540,000	\$ -	\$ -
Estimated increase for salary for new schools and reorganization	\$ -	\$ -	\$ -	\$ 787,500	\$ -	\$ -	\$ 1,785,000	\$ -
Implementation of Compensation Plan	\$ -	\$ -	\$ -	\$ 4,282,750	\$ 8,689,540	\$ 5,208,750	\$ 5,208,750	\$ 2,893,750
New or increased budget requests (net of decreases made)	\$ -	\$ -	\$ -	\$ 1,197,359	\$ 3,420,081	\$ -	\$ -	\$ -
Projected Total Salaries & Benefits Cost	\$ 188,687,754	\$ 194,882,726	\$ 200,939,475	\$ 210,290,298	\$ 226,224,662	\$ 235,325,473	\$ 246,239,948	\$ 253,624,461



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

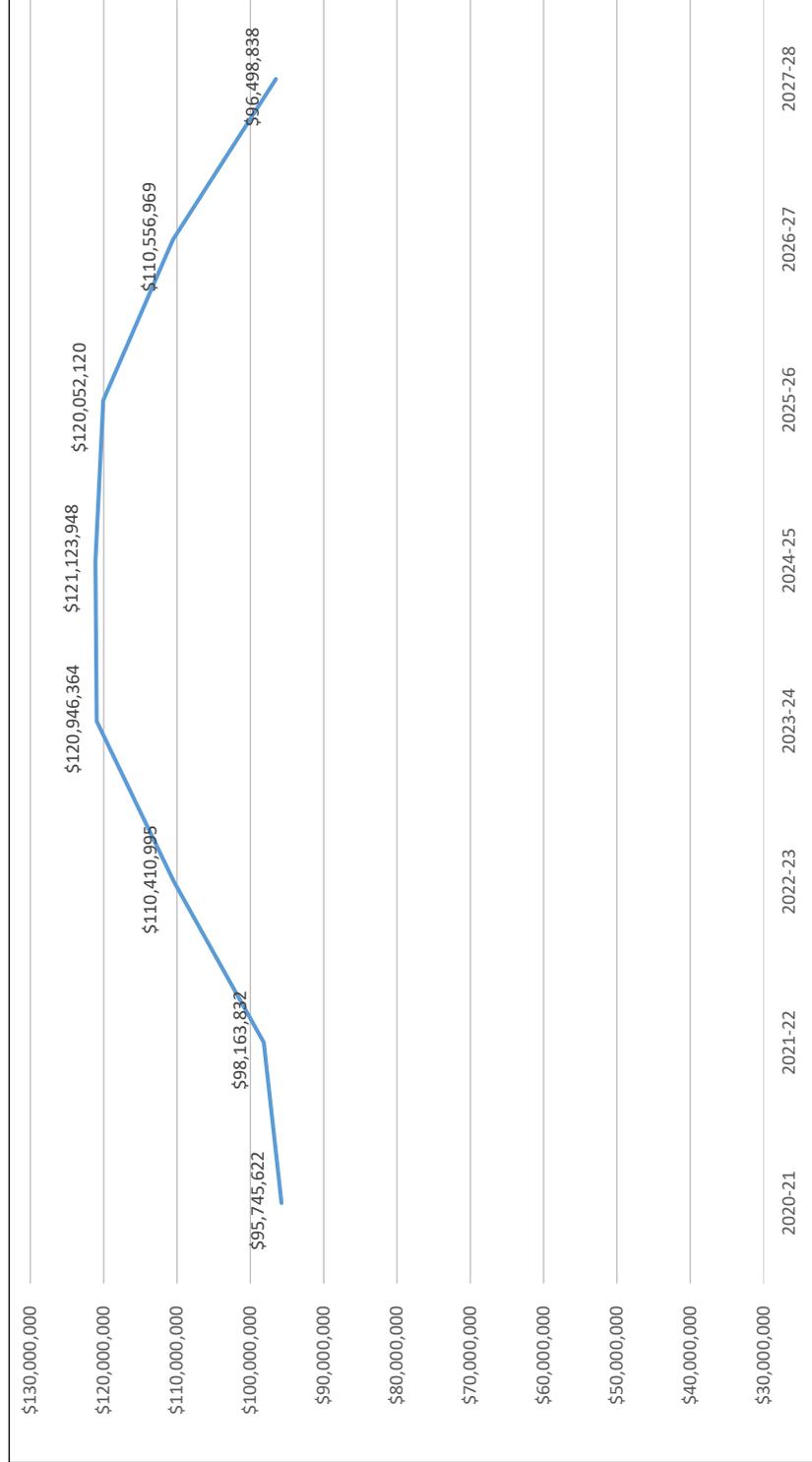
DISTRICT OPERATING FUNDS SUMMARY

	ACTUAL			BUDGET			FORECAST		
	2020-21	2021-22	2022-23	Projected 2023-24	Budget 2024-25	Forecast 2025-26	Forecast 2026-27	Forecast 2027-28	
Services/Supplies before any additions or reductions	\$ 44,530,942	\$ 51,999,136	\$ 52,597,320	\$ 50,456,658	\$ 55,206,658	\$ 57,670,109	\$ 61,170,109	\$ 62,170,109	
Estimated increase in fixed costs - utilities, trans, fuel, insur, leases	-	-	-	2,100,000	300,000	3,000,000	1,000,000	1,000,000	
Estimated incr in operating and maint budgets for new schools and reorg	-	-	-	-	-	-	-	-	
New or increased budget requests (net of decreases made)	-	-	-	350,000	2,163,451	500,000	-	-	
One time needs (see tab for one time)	-	-	-	2,521,548	430,000	1,750,000	-	-	
Total Service and Supply increase	-	-	-	4,971,548	2,893,451	5,250,000	1,000,000	1,000,000	
Total Projected Svc/Supply after adjustments	\$ 44,530,942	\$ 51,999,136	\$ 52,597,320	\$ 55,428,206	\$ 58,100,109	\$ 62,920,109	\$ 62,170,109	\$ 63,170,109	
Total Expenditures	\$ 233,218,696	\$ 246,881,862	\$ 253,536,795	\$ 265,718,504	\$ 284,324,771	\$ 298,245,682	\$ 308,410,057	\$ 316,794,570	
Transfers (to) from other funds	\$ (4,290,214)	\$ (1,652,115)	\$ (3,757,076)	\$ (2,755,554)	\$ (8,372,709)	\$ (2,762,183)	\$ (2,762,183)	\$ (2,761,258)	
Total Expenditures + Transfers	\$ 237,508,910	\$ 248,533,977	\$ 257,293,871	\$ 268,474,058	\$ 292,697,480	\$ 301,007,765	\$ 311,172,240	\$ 319,555,828	
Increase (decrease) in fund balance	\$ 5,182,805	\$ 2,418,210	\$ 12,247,163	\$ 10,535,369	\$ 177,584	\$ (1,071,828)	\$ (9,495,151)	\$ (14,058,131)	
Ending Operating Fund Balance	\$ 95,745,622	\$ 98,163,832	\$ 110,410,995	\$ 120,946,364	\$ 121,123,948	\$ 120,052,120	\$ 110,556,969	\$ 96,498,838	
Fund Balance as Percentage of Expenses and Transfers	40.31%	39.50%	42.91%	45.05%	41.38%	39.88%	35.53%	30.20%	
Average Monthly expenses	\$ 19,434,891	\$ 20,573,489	\$ 21,128,066	\$ 22,143,209	\$ 23,693,731	\$ 24,853,799	\$ 25,700,838	\$ 26,399,548	
Number of months fund balance will cover avg monthly exp	4.93	4.77	5.23	5.46	5.11	4.83	4.30	3.66	



**COLUMBIA PUBLIC SCHOOLS
2024-25 BUDGET**

DISTRICT OPERATING FUNDS SUMMARY





COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET





COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

BUDGET 2024-25 District Operating Funds

	<u>GENERAL OPERATING</u>	<u>TEACHERS</u>	<u>TOTAL OPERATING FUNDS</u>
REVENUES:			
LOCAL	\$ 71,089,059	\$ 114,826,274	\$ 185,915,333
INTERMEDIATE	\$ 1,316,430	\$ 756,526	\$ 2,072,956
STATE	\$ 28,834,085	\$ 61,599,264	\$ 90,433,349
FEDERAL	\$ 7,225,454	\$ 7,207,972	\$ 14,433,426
OTHER	\$ 20,000	\$ -	\$ 20,000
TOTAL REVENUES	<u>\$108,485,028</u>	<u>\$ 184,390,036</u>	<u>\$ 292,875,064</u>
EXPENDITURES:			
SALARIES	\$ 36,639,541	\$ 136,117,002	\$ 172,756,543
BENEFITS	\$ 11,516,606	\$ 41,951,513	\$ 53,468,119
SERVICES / SUPPLIES	\$ 57,700,109	\$ 400,000	\$ 58,100,109
TOTAL EXPENDITURES	<u>\$105,856,256</u>	<u>\$ 178,468,515</u>	<u>\$ 284,324,771</u>
EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES.....			
	<u>\$ 2,628,772</u>	<u>\$ 5,921,521</u>	<u>\$ 8,550,293</u>
INTERFUND TRANSFERS	<u>\$ (8,372,709)</u>	<u>\$ -</u>	<u>\$ (8,372,709)</u>
EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES.....			
	<u>\$ (5,743,937)</u>	<u>\$ 5,921,521</u>	<u>\$ 177,584</u>

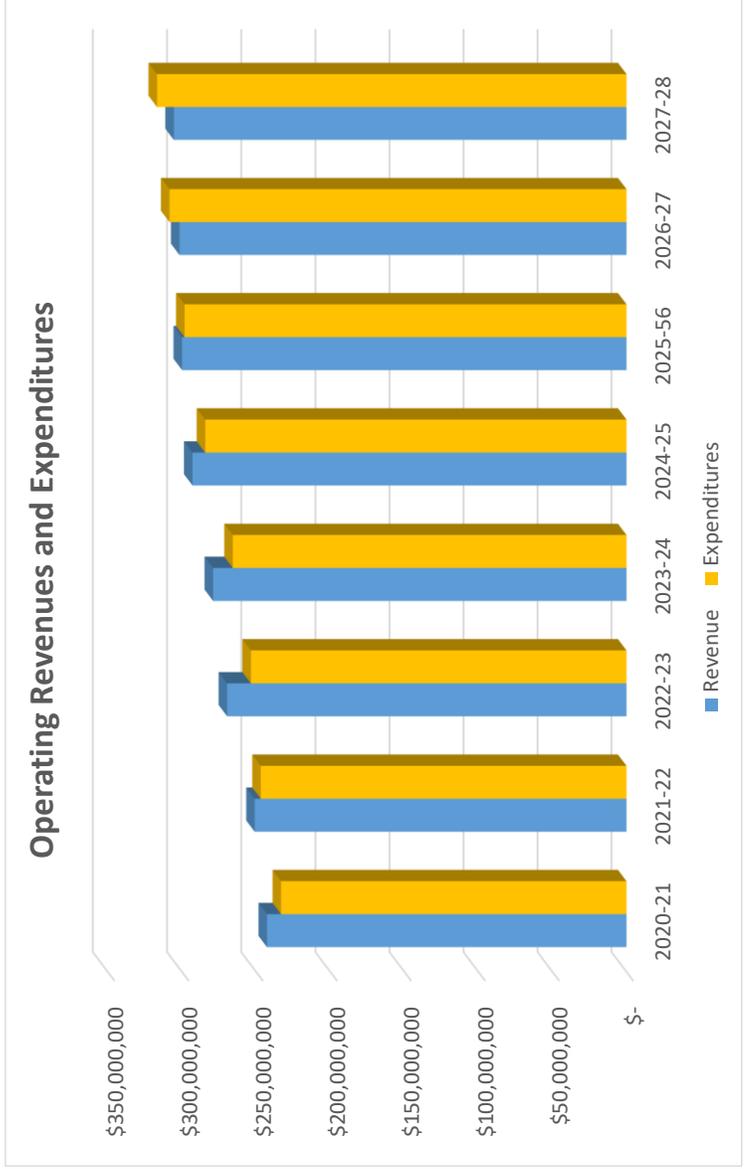


COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

DISTRICT OPERATING FUNDS

	ACTUAL			BUDGET			FORECAST		
	2020-21	2021-22	2022-23	Projected 2023-24	Budget 2024-25	Forecast 2025-26	Forecast 2026-27	Forecast 2027-28	
Revenue	\$ 242,691,715	\$ 250,952,187	\$ 269,541,034	\$ 279,009,427	\$ 292,875,064	\$ 299,935,937	\$ 301,677,089	\$ 305,497,697	
Change versus prior year	\$ 7,311,547	\$ 8,260,472	\$ 18,588,847	\$ 9,468,393	\$ 13,865,637	\$ 7,060,873	\$ 1,741,152	\$ 3,820,608	
% change versus prior year	3.11%	3.40%	7.41%	3.51%	4.97%	2.41%	0.58%	1.27%	
Expenditures	\$ 233,218,696	\$ 246,881,862	\$ 253,536,795	\$ 265,718,504	\$ 284,324,771	\$ 298,245,582	\$ 308,410,057	\$ 316,794,570	
Change versus prior year	\$ 13,241,520	\$ 13,663,166	\$ 6,654,933	\$ 12,181,709	\$ 18,606,267	\$ 13,920,811	\$ 10,164,475	\$ 8,384,513	
% change versus prior year	6.02%	5.86%	2.70%	4.80%	7.00%	4.90%	3.41%	2.72%	





COLUMBIA PUBLIC SCHOOLS
2024-25 BUDGET

DISTRICT OPERATING FUNDS REVENUE SUMMARY

Revenue Object Category	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25	2025-26	Forecast 2026-27	2027-28
District Operating Funds - Revenues									
5100 Local Sources									
5111 Current Tax	\$ 127,466,987	\$ 124,456,028	\$ 131,947,354	\$ 135,932,397	\$ 141,021,061	\$ 145,194,010	\$ 149,554,352	\$ 154,045,504	\$ 158,616,112
Less: Estimate of Uncollectible Taxes									
Less: Estimate of County Fees									
5111 Net Current Tax	127,466,987	124,456,028	131,947,354	135,932,397	141,021,061	145,194,010	149,554,352	154,045,504	158,616,112
5112 Delinquent Tax	4,633,489	4,107,194	4,727,258	4,350,000	4,727,258	4,700,000	4,750,000	4,800,000	4,850,000
5113 Proposition C Sales Tax	20,211,127	23,204,641	24,364,764	25,169,520	25,428,618	28,001,091	28,151,091	28,301,091	28,451,091
5114 Intangible Tax	134,885	365,530	196,390	196,390	118,258	118,258	118,258	118,258	118,258
5115 Surtax	1,977,170	1,935,288	2,058,726	2,058,726	2,167,808	2,167,808	2,167,808	2,167,808	2,167,808
5116 In Lieu of Tax Payments	1,463,498	1,224,303	1,070,219	1,070,219	1,460,214	1,460,214	1,460,214	1,460,214	1,460,214
5121 Tuition - K-12	-	-	-	-	4,980	5,000	5,000	5,000	5,000
5122 Summer School Tuition	8,925	16,375	24,215	30,000	30,000	30,000	30,000	30,000	30,000
5141 Interest - Daily Account	44,237	29,546	245,329	255,000	290,000	290,000	290,000	290,000	290,000
5142 Interest - Investments	513,414	253,062	3,351,175	770,000	3,350,000	3,350,000	3,350,000	3,350,000	3,350,000
5144 Interest - Collector	15,311	13,264	104,730	42,841	90,537	41,574	41,574	41,574	41,574
5191 Rentals	19,930	118,931	52,053	100,000	100,000	100,000	100,000	100,000	100,000
5192 Donations	7	11,963	-	-	-	-	-	-	-
5193 Offset Printing	122,247	162,240	177,039	175,000	175,000	175,000	175,000	175,000	175,000
5195 Refund of Expenditure	265,115	91,453	78,868	30,000	32,378	32,378	32,378	32,378	32,378
5197 Sale of Misc. Items	8,313	417,185	4,918	50,000	50,000	50,000	50,000	50,000	50,000
5198 Fundraising Activities	-	26,750	-	-	-	-	-	-	-
5199 Misc. Local Revenue	120,859	377,918	191,117	200,000	200,000	200,000	200,000	200,000	200,000
51XX Local Sources	\$ 157,005,514	\$ 156,811,671	\$ 168,594,155	\$ 170,430,093	\$ 179,246,112	\$ 185,915,333	\$ 190,475,675	\$ 195,166,827	\$ 199,937,435
5200 Intermediate Sources									
5211 Fines and Forfeitures	-	\$ 353,857	\$ 357,894	\$ 357,894	\$ 411,039	\$ 411,039	\$ 411,039	\$ 411,039	\$ 411,039
5221 State Assessed Utilities	1,157,035	1,122,636	1,227,950	1,227,850	1,286,382	1,286,382	1,286,382	1,286,382	1,286,382
5234 County Stock Insurance	189,524	333,180	549,489	558,585	375,535	375,535	375,535	375,535	375,535
52XX Intermediate Sources	\$ 1,346,559	\$ 1,809,673	\$ 2,135,333	\$ 2,144,329	\$ 2,072,956	\$ 2,072,956	\$ 2,072,956	\$ 2,072,956	\$ 2,072,956
5300 State Sources									
5311 Basic Formula - State Aid	\$ 53,292,635	\$ 58,877,945	\$ 58,412,726	\$ 57,843,957	\$ 57,885,003	\$ 66,570,315	\$ 74,189,336	\$ 71,189,336	\$ 70,189,336
5312 Transportation	1,942,073	1,677,252	5,620,782	6,117,206	6,071,682	6,500,000	1,500,000	1,500,000	1,500,000



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

DISTRICT OPERATING FUNDS REVENUE SUMMARY

Revenue Object Category	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25	2025-26	Forecast 2026-27	2027-28
5300 State Sources (cont.)									
5314 Early Childhood, Spec Ed	4,543,285	5,173,244	5,405,798	5,276,007	5,444,481	5,450,000	5,450,000	5,450,000	5,450,000
5319 Classroom Trust Fund	7,200,353	7,474,812	7,401,226	7,746,538	8,129,301	9,047,761	8,879,271	8,879,271	8,879,271
5324 Parents as Teachers	720,492	785,171	938,252	785,181	938,252	950,000	950,000	950,000	950,000
5332 State Career and Technical Education	561,664	534,288	604,921	575,000	604,921	605,000	605,000	605,000	605,000
5369 Resid Place/Excess Cost	206,665	214,871	290,628	290,628	239,670	239,670	239,670	239,670	239,670
5371 Readers for the Blind	2,252	-	5,123	-	-	-	-	-	-
5381 Extraordinary Cost - High Needs Fund	1,531,415	792,122	668,678	668,678	1,069,973	1,069,973	1,069,973	1,069,973	1,069,973
5397 Other State Revenue	13,093	47,854	11,190	964	630	630	630	630	630
53XX State Sources	\$ 70,013,927	\$ 75,577,559	\$ 79,359,324	\$ 79,304,159	\$ 80,383,913	\$ 90,433,349	\$ 92,883,880	\$ 89,883,880	\$ 88,883,880
5400 Federal Sources									
5412 Medicaid	\$ 879,915	\$ 1,434,536	\$ 2,143,469	\$ 2,100,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000
5421 Vocational Education - Special Project	-	-	-	-	-	-	-	-	-
5422 ARP ESSER III	-	-	5,529,146	2,300,000	2,800,000	-	-	-	-
5423 CRRSA - Elementary and Secondary School Emergency Relief (ESSER II)	-	3,879,238	1,051,177	-	-	-	-	-	-
5424 CARES - ESSER	2,604,708	79,479	-	-	-	-	-	-	-
5425 CARES - Governor's Emergency Education Relief Fund (GEER II)	331,771	-	-	-	-	-	-	-	-
5426 CRRSA - Governor's Emergency Education Relief Fund (GEER II)	-	11,766	5,760	-	-	-	-	-	-
5427 Career Education Federal Perkins Grant	297,988	371,619	394,274	394,274	405,920	410,000	410,000	410,000	410,000
5428 Coronavirus Relief Fund (OA CRF)	1,549,518	-	-	-	-	-	-	-	-
5437 IDEA Grants	64,184	18,935	12,312	12,312	72,259	72,259	72,259	72,259	72,259
5441 Entitlement PL 94-142	3,887,914	4,025,523	4,773,230	4,150,000	5,739,407	5,789,407	5,839,407	5,889,407	5,939,407
5442 Early Childhood, Spec Ed	500,013	455,736	611,037	546,839	743,537	675,235	675,235	675,235	675,235
5451 Title I	1,282,484	4,968,986	3,590,916	4,631,204	3,740,916	3,740,916	3,740,916	3,740,916	3,740,916
5461 Title IV A	56,476	183,241	216,166	185,000	147,864	216,166	216,166	216,166	216,166
5462 Title III	6,516	4,903	3,185	5,000	3,185	3,185	3,185	3,185	3,185
5465 Title II A	278,638	877,864	902,906	1,510,249	917,905	917,905	917,905	917,905	917,905
5472 Child Care Development	-	-	-	-	-	-	-	-	-
5484 Pell Funds	-	-	-	-	-	-	-	-	-
5496 E Rate Funds	92,467	95,899	108,353	100,000	108,353	108,353	108,353	108,353	108,353
5497 Other Federal Revenue	2,364,658	211,345	3,208	220	7,100	-	-	-	-
54XX Federal Sources	\$ 14,197,250	\$ 16,619,070	\$ 19,345,139	\$ 15,935,098	\$ 17,186,446	\$ 14,433,426	\$ 14,483,426	\$ 14,533,426	\$ 14,583,426
5600 Other Sources									
5631 Insurance Recoveries	\$ 33,798	\$ -	\$ 81,083	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -
56XX Other Sources	\$ 33,798	\$ -	\$ 81,083	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

DISTRICT OPERATING FUNDS REVENUE SUMMARY

Revenue Object Category	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25	Forecast 2026-27	2027-28
5800 Tuition								
5810 Tuition - Other Districts	\$ 87,167	\$ 121,714	\$ 6,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -
5820 Tuition - Area Voc Fees	7,500	12,500	20,000	20,000	20,000	20,000	20,000	20,000
58XX Tuition	\$ 94,667	\$ 134,214	\$ 26,000	\$ 170,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
5900 Other Financing Sources								
5999 Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59XX Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
All Funds - Revenues	\$ 242,691,715	\$ 250,952,187	\$ 269,541,034	\$ 267,983,679	\$ 279,009,427	\$ 292,875,064	\$ 301,677,089	\$ 305,497,697



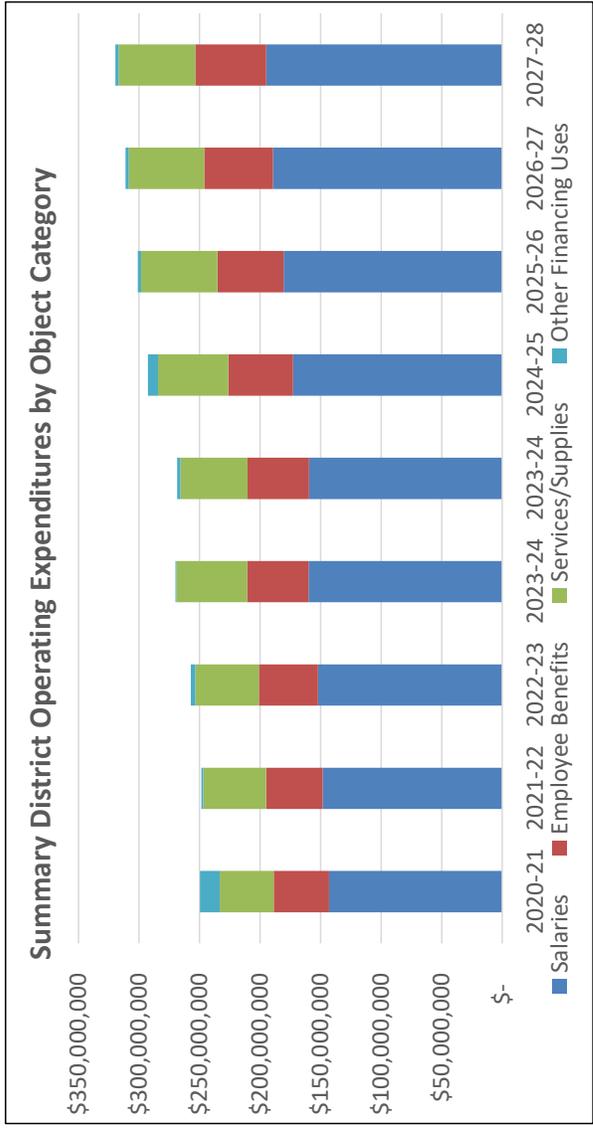
COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

Program: Summary Expenditures Budget

Function(s): Total All Functions - District Operating Funds

Expenditure Object Category	Actual	Actual	Actual	Original	Projected	Budget	Forecast	
	2020-21	2021-22	2022-23	2023-24	Actual 2023-24	2024-25	2026-27	
Salaries	\$ 142,950,655	\$ 148,246,208	\$ 152,214,358	\$ 159,969,206	\$ 159,482,724	\$ 172,756,543	\$ 189,351,935	\$ 194,870,502
Employee Benefits	\$ 45,737,099	\$ 46,636,518	\$ 48,725,119	\$ 50,718,893	\$ 50,807,575	\$ 53,468,119	\$ 54,770,295	\$ 58,753,959
Services/Supplies	\$ 44,530,941	\$ 51,999,136	\$ 52,597,321	\$ 58,373,847	\$ 55,428,206	\$ 58,100,109	\$ 62,920,109	\$ 63,170,109
Other Financing Uses	\$ 16,441,888	\$ 1,653,509	\$ 3,757,076	\$ 746,751	\$ 2,755,554	\$ 8,372,709	\$ 2,762,183	\$ 2,761,258
Total	\$ 249,660,583	\$ 248,535,371	\$ 257,293,874	\$ 269,808,697	\$ 268,474,059	\$ 292,697,480	\$ 311,172,240	\$ 319,555,828





COLUMBIA PUBLIC SCHOOLS

2024-25 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>Actual 2022-23</u>	<u>Original Budget 2023-24</u>	<u>Projected Actual 2023-24</u>	<u>Budget 2024-25</u>
Elementary Instruction	\$ 38,552,869	\$ 41,245,083	\$ 38,453,890	\$ 39,822,131	\$ 41,379,526	\$ 40,361,802	\$ 43,542,979
Middle Instruction	\$ 21,050,326	\$ 22,123,072	\$ 23,601,068	\$ 22,115,956	\$ 23,223,757	\$ 22,562,577	\$ 24,345,884
Senior High Instruction	\$ 22,741,800	\$ 25,826,368	\$ 23,951,138	\$ 24,696,234	\$ 25,146,732	\$ 24,890,661	\$ 27,201,703
Summer School Instruction	\$ 776,654	\$ 1,817,780	\$ 3,763,823	\$ 2,676,397	\$ 3,100,128	\$ 2,773,042	\$ 2,793,042
Douglass High Instruction	\$ 968,666	\$ 964,445	\$ 1,007,390	\$ 1,093,419	\$ 1,110,286	\$ 1,155,802	\$ 1,234,643
General Instruction	\$ 1,068,793	\$ 1,029,958	\$ 1,009,624	\$ 1,041,135	\$ 1,161,203	\$ 1,279,984	\$ 1,628,002
Special Education Instruction	\$ 15,984,142	\$ 16,677,155	\$ 18,390,032	\$ 19,957,942	\$ 19,554,507	\$ 20,502,985	\$ 21,679,498
Early Childhood Special Education	\$ 2,835,530	\$ 3,099,881	\$ 3,324,615	\$ 3,458,084	\$ 3,528,844	\$ 3,888,014	\$ 4,193,163
Gifted Program	\$ 1,483,405	\$ 1,584,960	\$ 1,627,825	\$ 1,602,572	\$ 1,679,108	\$ 1,589,360	\$ 1,779,411
Title I	\$ 1,752,281	\$ 1,876,301	\$ 2,217,578	\$ 2,553,741	\$ 2,735,510	\$ 3,112,423	\$ 2,891,742
English-Second Language	\$ 2,817,256	\$ 3,066,857	\$ 3,004,761	\$ 3,252,013	\$ 3,436,515	\$ 3,407,947	\$ 3,801,325
Vocational Instruction	\$ 4,230,397	\$ 4,157,292	\$ 4,366,106	\$ 4,522,442	\$ 4,711,971	\$ 4,646,305	\$ 5,008,713
Student Activities-Athletics	\$ 2,409,349	\$ 2,480,848	\$ 2,928,925	\$ 3,589,329	\$ 2,834,123	\$ 3,202,278	\$ 3,266,956
Adult Basic Education	\$ 12,901	\$ 39	\$ 22,000	\$ 11,000	\$ 13,980	\$ 14,215	\$ 31,040
Tuition Payments	\$ 1,899,351	\$ 1,407,080	\$ 1,578,765	\$ 1,086,982	\$ 2,313,365	\$ 1,683,175	\$ 2,342,065
Guidance	\$ 5,385,883	\$ 5,959,553	\$ 5,977,488	\$ 6,551,300	\$ 7,759,593	\$ 6,679,983	\$ 7,120,741
Pupil Services	\$ 15,444,903	\$ 16,717,238	\$ 17,371,500	\$ 18,133,324	\$ 19,339,139	\$ 19,168,160	\$ 20,383,317
Educational Media Services	\$ 642,895	\$ 674,187	\$ 681,220	\$ 675,070	\$ 793,281	\$ 590,811	\$ 942,927
Support Services and Instructional Staff	\$ 14,373,612	\$ 14,570,489	\$ 20,584,636	\$ 18,955,175	\$ 18,846,155	\$ 18,049,928	\$ 18,137,521
Administrative Services	\$ 9,790,148	\$ 10,229,486	\$ 11,058,345	\$ 11,118,347	\$ 13,927,080	\$ 13,898,533	\$ 15,408,137
Other Administrative Services	\$ 14,249,343	\$ 15,327,403	\$ 15,703,432	\$ 16,288,974	\$ 17,178,218	\$ 16,817,823	\$ 17,942,467
Business Services	\$ 1,407,409	\$ 1,461,056	\$ 1,482,607	\$ 1,560,061	\$ 1,673,239	\$ 1,704,394	\$ 1,891,999
Maintenance & Facilities Mgmt.	\$ 21,028,093	\$ 21,898,467	\$ 22,296,911	\$ 23,978,272	\$ 26,478,344	\$ 27,043,498	\$ 28,808,264
Security Services	\$ 1,004,143	\$ 965,716	\$ 1,164,712	\$ 1,421,370	\$ 1,479,110	\$ 1,500,547	\$ 1,823,006
Transportation Services	\$ 10,224,003	\$ 9,230,205	\$ 12,068,827	\$ 12,451,969	\$ 13,967,583	\$ 13,437,727	\$ 14,037,804
Research and Information Systems	\$ 2,051,805	\$ 2,622,731	\$ 2,756,091	\$ 3,451,520	\$ 3,246,387	\$ 3,370,292	\$ 3,917,476
Community Services	\$ 831,094	\$ 1,014,004	\$ 1,048,566	\$ 1,678,062	\$ 2,235,618	\$ 2,026,251	\$ 1,355,932
Early Childhood	\$ 3,671,484	\$ 3,984,778	\$ 4,123,715	\$ 4,392,735	\$ 4,673,981	\$ 4,816,450	\$ 5,117,047
Parents as Teachers	\$ 1,288,642	\$ 1,206,263	\$ 1,316,272	\$ 1,401,242	\$ 1,534,663	\$ 1,543,538	\$ 1,697,967
Other Financing Uses	\$ 2,674,219	\$ 16,441,888	\$ 1,653,509	\$ 3,757,076	\$ 746,751	\$ 2,755,554	\$ 8,372,709
Total	\$222,651,396	\$249,660,583	\$248,535,371	\$257,293,874	\$269,808,697	\$268,474,059	\$292,697,480

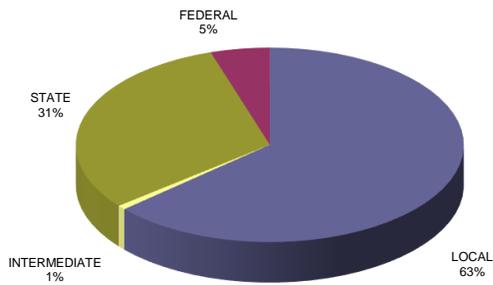


COLUMBIA PUBLIC SCHOOLS

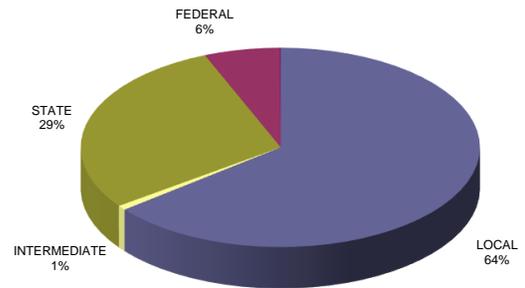
2024-25 BUDGET

DISTRICT OPERATING FUNDS

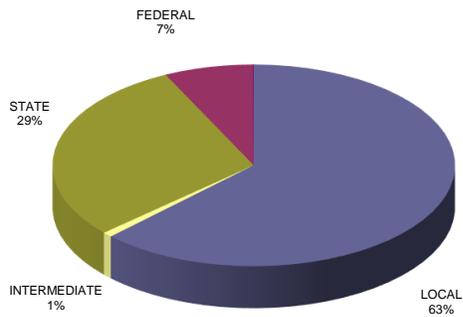
**OPERATING REVENUES
BUDGET 2024-25**



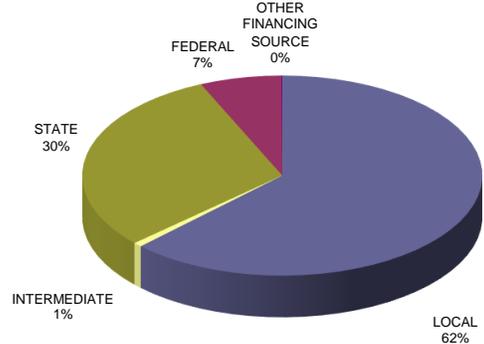
**OPERATING REVENUES
PROJECTED ACTUAL 2023-24**



**OPERATING REVENUES
ACTUAL 2022-23**



**OPERATING REVENUES
ACTUAL 2021-22**



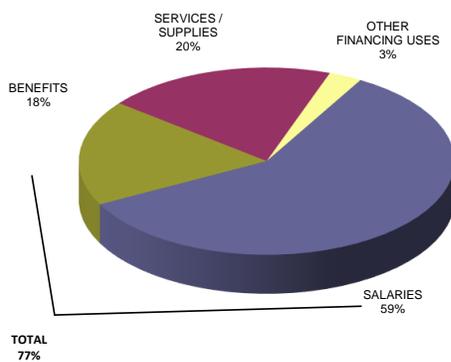


COLUMBIA PUBLIC SCHOOLS

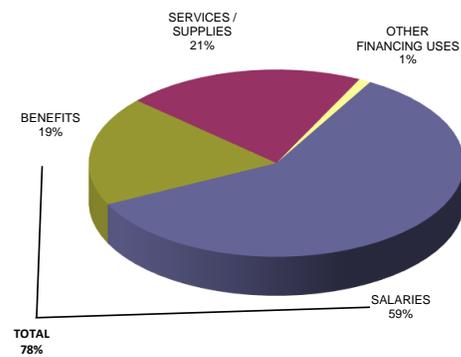
2024-25 BUDGET

DISTRICT OPERATING FUNDS

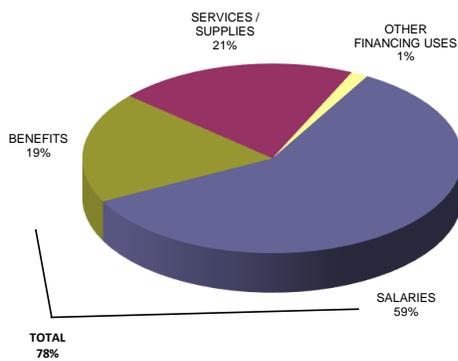
**OPERATING EXPENDITURES
BUDGET 2024-25**



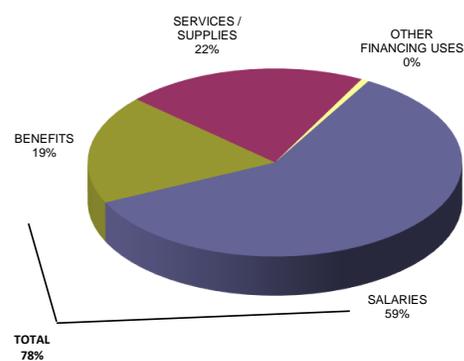
**OPERATING EXPENDITURES
PROJECTED ACTUAL 2023-24**



**OPERATING EXPENDITURES
ACTUAL 2022-23**



**OPERATING EXPENDITURES
ACTUAL 2021-22**





COLUMBIA PUBLIC SCHOOLS
2024-25 BUDGET

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

Expenditure Object Category	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25
Salaries	\$ 26,751,907	\$ 26,505,437	\$ 27,358,610	\$ 28,464,961	\$ 27,636,192	\$ 30,370,443
Employee Benefits	\$ 9,330,477	\$ 9,204,940	\$ 9,561,358	\$ 9,929,032	\$ 9,641,076	\$ 10,186,102
Services/Supplies	\$ 5,162,699	\$ 2,743,513	\$ 2,902,163	\$ 2,985,533	\$ 3,084,534	\$ 2,986,434
Total	\$ 41,245,083	\$ 38,453,890	\$ 39,822,131	\$ 41,379,526	\$ 40,361,802	\$ 43,542,979

Program Data:	2020-21	2021-22	2022-23	2023-24	2023-24	2024-25
Number of Schools	21	21	21	21	21	21
Number of Students						
September membership	8,468	8,178	8,330	8,330	8,316	8,316
February membership	8,479	8,261	8,342	8,342	8,360	8,360
Average membership	8,474	8,220	8,336	8,336	8,338	8,338
Per Pupil Cost Instructional Expense Only	\$ 4,868	\$ 4,678	\$ 4,777	\$ 4,964	\$ 4,841	\$ 5,222
Enrollment (September head counts)	8,540	8,240	8,389	8,689	8,373	8,373
Staff FTE:						
Teachers	436.07	470.19	471.59	467.59	465.68	476.68
Permanent Substitutes	-	1.00	1.00	1.00	2.00	2.00
Lunch Monitors	-	-	4.28	4	2.50	2.50
Instructional/Classroom Aides	88.94	62.86	70.36	72.36	69.69	70.69
Total	525.01	534.05	547.23	545.23	539.87	551.87
Membership per FTE	16.14	15.39	15.23	15.29	15.44	15.11

Costs Specific to location:							23-24 Average Membership	23-24 Avg Cost Per Member	
Note - does not include district wide costs									
Alpha Hart Lewis	Title	\$ 1,540,228	\$ 1,899,477	\$ 1,895,159	\$ 2,014,824	\$ 1,900,186	\$ 2,006,287	441	\$ 4,314
Battle	Title	\$ 1,677,604	\$ 1,809,172	\$ 1,617,720	\$ 1,709,945	\$ 1,614,794	\$ 1,773,330	361	\$ 4,479
Benton	Title	\$ 1,012,802	\$ 1,055,865	\$ 1,106,571	\$ 1,121,884	\$ 1,173,745	\$ 1,280,525	220	\$ 5,347
Beulah Ralph		\$ 2,608,298	\$ 2,629,124	\$ 2,699,634	\$ 2,813,163	\$ 2,561,352	\$ 2,731,199	666	\$ 3,846
Blue Ridge	Title	\$ 1,974,362	\$ 1,781,263	\$ 1,810,054	\$ 1,883,004	\$ 2,004,733	\$ 2,254,677	475	\$ 4,222
Cedar Ridge	Title	\$ 1,658,386	\$ 1,676,769	\$ 1,945,239	\$ 1,986,835	\$ 1,979,187	\$ 2,102,705	461	\$ 4,298
Derby Ridge	Title	\$ 1,777,938	\$ 1,603,351	\$ 1,801,366	\$ 1,832,468	\$ 1,718,503	\$ 1,844,639	358	\$ 4,803
Fairview		\$ 2,192,860	\$ 2,306,537	\$ 2,323,693	\$ 2,358,733	\$ 2,203,452	\$ 2,344,860	454	\$ 4,858
Grant		\$ 1,334,101	\$ 1,406,039	\$ 1,638,569	\$ 1,698,852	\$ 1,706,402	\$ 1,814,894	342	\$ 4,997
Locust		\$ 1,249,693	\$ 1,263,387	\$ 1,421,105	\$ 1,456,893	\$ 1,547,103	\$ 1,629,921	266	\$ 5,821
Midway Heights		\$ 1,269,370	\$ 1,250,188	\$ 1,295,343	\$ 1,385,798	\$ 1,394,038	\$ 1,485,462	239	\$ 5,827
Mill Creek		\$ 2,767,048	\$ 2,875,469	\$ 2,748,402	\$ 2,826,369	\$ 2,759,105	\$ 2,941,225	569	\$ 4,850
New Haven		\$ 1,373,177	\$ 1,407,672	\$ 1,323,357	\$ 1,365,815	\$ 1,317,096	\$ 1,525,272	261	\$ 5,042
Parkade	Title	\$ 1,970,074	\$ 1,683,955	\$ 1,718,140	\$ 1,744,991	\$ 1,804,538	\$ 1,949,502	372	\$ 4,857
Paxton Keeley		\$ 2,726,738	\$ 2,781,021	\$ 2,980,016	\$ 3,049,229	\$ 2,835,734	\$ 3,017,054	636	\$ 4,459
Ridgeway		\$ 1,113,475	\$ 1,037,911	\$ 1,066,455	\$ 1,117,220	\$ 1,101,029	\$ 1,170,735	225	\$ 4,887
Rockbridge		\$ 2,052,303	\$ 2,075,215	\$ 2,289,732	\$ 2,342,724	\$ 2,570,239	\$ 2,735,291	571	\$ 4,503
Russell		\$ 2,193,034	\$ 2,096,118	\$ 2,308,952	\$ 2,392,357	\$ 2,299,088	\$ 2,575,033	468	\$ 4,915
Shepard	Title	\$ 2,007,599	\$ 2,007,704	\$ 2,126,717	\$ 2,163,544	\$ 2,035,059	\$ 2,315,898	513	\$ 3,965
Two Mile Prairie		\$ 943,044	\$ 846,324	\$ 915,620	\$ 942,272	\$ 966,471	\$ 1,027,529	148	\$ 6,552
West Boulevard	Title	\$ 1,543,061	\$ 1,453,680	\$ 1,591,622	\$ 1,630,093	\$ 1,499,378	\$ 1,594,792	294	\$ 5,109
All Elementary Costs		\$ 4,259,888	\$ 1,507,649	\$ 1,198,665	\$ 1,542,513	\$ 1,370,570	\$ 1,422,149	-	-
Total Instructional Expense		\$ 41,245,083	\$ 38,453,890	\$ 39,822,131	\$ 41,379,526	\$ 40,361,802	\$ 43,542,979	8,336	\$ 4,842



COLUMBIA PUBLIC SCHOOLS

2024-25 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 reviewed by the Chief of Schools and the Executive Director of 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 2023-24 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 8.0 classroom teacher FTE due to intentional efforts to lower class sizes in Title I buildings.
- Increase in 3.0 teacher FTE to support programming at the Nature School.
- Increase in 1.0 instructional aide FTE at Beulah Ralph elementary school to help with behavior support.

Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS
2024-25 BUDGET

Program: Middle School Instruction

Function(s): Middle School Instruction
1130 through 1149

Expenditure Object Category	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25
Salaries	\$ 15,669,487	\$ 15,939,140	\$ 15,495,427	\$ 16,003,357	\$ 15,511,149	\$ 17,036,867
Employee Benefits	\$ 5,183,693	\$ 5,170,447	\$ 5,061,090	\$ 5,167,510	\$ 5,005,914	\$ 5,313,921
Services/Supplies	\$ 1,269,892	\$ 2,491,481	\$ 1,559,439	\$ 2,052,890	\$ 2,045,514	\$ 1,995,096
Total	\$ 22,123,072	\$ 23,601,068	\$ 22,115,956	\$ 23,223,757	\$ 22,562,577	\$ 24,345,884

Program Data:	Grades 6-8 2020-21	Grades 6-8 2021-22	Grades 6-8 2022-23	Grades 6-8 2023-24	Grades 6-8 2023-24	Grades 6-8 2024-25
Number of Schools	7	7	7	7	7	7
Number of Students						
September membership	4,293	4,058	3,986	4,066	4,040	4,120
February membership	4,277	4,059	3,966	4,046	4,038	4,118
Average membership	4,285	4,059	3,976	4,056	4,039	4,119
Per Pupil Cost Instructional Expense Only	\$ 5,163	\$ 5,815	\$ 5,562	\$ 5,726	\$ 5,586	\$ 5,911
Enrollment (September head counts)	4,321	4,076	4,022	4,102	4,022	4,102
Staff FTE:						
Teachers	265.86	270.03	253.15	257.15	254.92	262.92
Permanent Substitutes	-	2.68	7.56	7.56	9.00	9.00
Instructional Aides	11.00	10.00	9.00	9.00	7.71	7.71
AVID Tutors	9.00	13.00	17.00	15.00	15.00	15.00
Lunch Monitors	0.69	0.69	0.69	0.69	0.69	0.69
Total	286.55	296.40	287.40	289.40	287.32	295.32
Membership per FTE	14.95	13.69	13.83	14.02	14.06	13.95

Costs Specific to location	Note - does not include district wide costs						23-24 Average Membership	23-24 Avg Cost Per Member
	2020-21	2021-22	2022-23	2023-24	2023-24	2024-25		
Gentry Middle	\$ 3,611,197	\$ 3,609,137	\$ 3,603,151	\$ 3,716,755	\$ 3,860,759	\$ 4,100,396	731	\$ 5,285
Jefferson Middle	\$ 2,909,515	\$ 3,053,170	\$ 3,165,911	\$ 3,293,387	\$ 3,241,500	\$ 3,451,058	617	\$ 5,254
John Warner Middle	\$ 2,813,087	\$ 2,839,547	\$ 3,109,646	\$ 3,217,248	\$ 3,223,947	\$ 3,539,521	551	\$ 5,853
Lange Middle	\$ 2,916,801	\$ 3,281,131	\$ 2,981,871	\$ 3,116,372	\$ 2,901,661	\$ 3,109,474	535	\$ 5,424
Oakland Middle	\$ 3,086,143	\$ 3,184,251	\$ 3,054,578	\$ 3,122,270	\$ 2,717,847	\$ 3,033,288	550	\$ 4,942
Smithton Middle	\$ 3,231,845	\$ 3,191,029	\$ 3,026,974	\$ 3,155,039	\$ 3,068,189	\$ 3,516,595	529	\$ 5,805
West Middle	\$ 3,053,844	\$ 2,886,503	\$ 2,643,924	\$ 2,732,627	\$ 2,764,615	\$ 2,922,673	525	\$ 5,262
All Middle Costs	\$ 500,640	\$ 1,556,300	\$ 529,901	\$ 870,059	\$ 784,059	\$ 672,879	-	-
Total Instructional Expense	\$ 22,123,072	\$ 23,601,068	\$ 22,115,956	\$ 23,223,757	\$ 22,562,577	\$ 24,345,884	4,037	\$ 5,589



COLUMBIA PUBLIC SCHOOLS

2024-25 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 reviewed by the Chief of Schools and Executive Director of 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 2023-24 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 8.0 Core classroom teacher FTE due to increased enrollment at the middle school level.



Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

Program: High School Instruction

Function(s): High School Instruction
1150 through 1189

Expenditure Object Category	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25
Salaries	\$ 16,477,183	\$ 16,574,163	\$ 16,894,275	\$ 16,969,890	\$ 17,200,730	\$ 18,401,368
Employee Benefits	\$ 5,175,022	\$ 5,139,665	\$ 5,337,955	\$ 5,379,086	\$ 5,391,645	\$ 5,623,656
Services/Supplies	\$ 4,174,163	\$ 2,237,310	\$ 2,464,004	\$ 2,797,756	\$ 2,298,286	\$ 3,176,679
Total	\$ 25,826,368	\$ 23,951,138	\$ 24,696,234	\$ 25,146,732	\$ 24,890,661	\$ 27,201,703

Program Data:	Grades 9-12 2020-21	Grades 9-12 2021-22	Grades 9-12 2022-23	Grades 9-12 2023-24	Grades 9-12 2023-24	Grades 9-12 2024-25
Number of Schools	3	3	3	3	3	3
Number of Students						
September membership	5,082	5,309	5,293	5,328	5,192	5,192
February membership	4,896	5,014	5,038	5,073	5,380	5,380
Average membership	4,989	5,162	5,166	5,201	5,286	5,286
Per Pupil Cost Instructional Expense Only	\$ 5,177	\$ 4,640	\$ 4,781	\$ 4,835	\$ 4,709	\$ 5,146
Enrollment (September head counts)	5,371	5,542	5,792	5,827	5,792	5,827
Staff FTE:						
Teachers	249.83	263.76	259.02	260.02	255.41	257.41
Permanent Substitutes	8.00	8.85	12.19	12.19	17.34	17.34
Instructional Aides	2.00	3.00	2.00	2.00	2.00	2.00
Total	259.83	275.61	273.21	274.21	274.75	276.75

Membership per FTE	19.20	18.73	18.91	18.97	19.24	19.10
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Costs Specific to Location	Note - does not include district wide costs						23-24 Average Membership	23-24 Avg Cost Per Member
Battle	\$ 5,869,293	\$ 6,052,607	\$ 6,415,414	\$ 6,599,060	\$ 6,214,364	\$ 6,766,881	1,426	\$ 4,357
Hickman	\$ 7,781,652	\$ 8,134,829	\$ 8,181,297	\$ 8,433,187	\$ 8,364,450	\$ 8,909,378	1,905	\$ 4,390
Rock Bridge	\$ 7,803,584	\$ 7,562,358	\$ 7,716,441	\$ 7,982,264	\$ 7,686,339	\$ 8,248,674	1,955	\$ 3,932
All Sr. High Costs	\$ 4,371,839	\$ 2,201,344	\$ 2,383,082	\$ 2,132,221	\$ 2,625,508	\$ 3,266,770	-	\$ -
Total Instructional Expense	\$ 25,826,368	\$ 23,951,138	\$ 24,696,234	\$ 25,146,732	\$ 24,890,661	\$ 27,191,703	5,286	\$ 4,709



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

High
School
Instruction

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 reviewed by the Chief of Schools and Executive Director of 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 2023-24 projected actual after the following reductions and improvements.

Reductions

- None

Improvements/Increases

- Increased compensation for experience
- Educational credit compensation allowance
- Increases in compensation due to improvements to salary schedules
- Increase in 2.0 teacher FTE to address elective enrollment needs at the high school level
- Increase service and supply budget for purchase of new foreign language curriculum materials



Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS
2024-25 BUDGET

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

Expenditure Object Category	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25
Salaries	\$ 1,271,955	\$ 2,801,201	\$ 1,876,593	\$ 2,253,897	\$ 1,951,049	\$ 1,951,050
Employee Benefits	\$ 193,653	\$ 419,543	\$ 294,382	\$ 299,006	\$ 294,768	\$ 294,767
Services/Supplies	\$ 352,172	\$ 543,079	\$ 505,422	\$ 547,225	\$ 527,225	\$ 547,225
Total	\$ 1,817,780	\$ 3,763,823	\$ 2,676,397	\$ 3,100,128	\$ 2,773,042	\$ 2,793,042

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

Program Data:	2020-21	2021-22	2022-23	2023-24	2023-24	2024-25
Summer School Enrollment	9,092	9,147	9,408	9,400	9,961	9,950
Summer School ADA (Avg. Daily Attend)	947.00	730.00	724.00	730.00	750.00	750.00

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	\$ 1,920	\$ 5,156	\$ 3,697	\$ 4,247	\$ 3,697	\$ 3,724
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

2024-25 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 2023-24 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 2024-25

Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS
2024-25 BUDGET

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

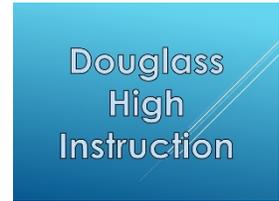
<u>Expenditure Object Category</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Original Budget 2023-24</u>	<u>Projected Actual 2023-24</u>	<u>Budget 2024-25</u>
Salaries	\$ 704,204	\$ 728,864	\$ 767,570	\$ 790,262	\$ 837,352	\$ 899,552
Employee Benefits	\$ 231,983	\$ 236,382	\$ 246,638	\$ 252,378	\$ 264,824	\$ 275,945
Services/Supplies	\$ 28,258	\$ 42,144	\$ 79,211	\$ 67,646	\$ 53,626	\$ 59,146
Total	\$ 964,445	\$ 1,007,390	\$ 1,093,419	\$ 1,110,286	\$ 1,155,802	\$ 1,234,643

<u>Program Data:</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2023-24</u>	<u>2024-25</u>
Number of Students						
September membership	130	110	144	140	171	171
February membership	160	137	169	170	177	177
Average membership	145	124	157	155	174	174
Per Pupil Cost	\$ 6,651	\$ 8,157	\$ 6,987	\$ 7,163	\$ 6,643	\$ 7,096
Enrollment (September head counts)	185	179	159	160	159	160
Number of Students Served in MoOptions Program	68	68	253	70	300	300
Staff FTE:						
Teachers	11.42	11.42	11.92	11.92	13.09	11.92
Instructional Aides	2.00	2.00	2.00	2.00	2.00	2.00
Total	<u>13.42</u>	<u>13.42</u>	<u>13.92</u>	<u>13.92</u>	<u>15.09</u>	<u>13.92</u>
Membership per FTE	10.80	9.20	11.24	11.14	11.53	12.50



COLUMBIA PUBLIC SCHOOLS

2024-25 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 2023-24 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
2024-25 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 2020-21</u>	<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Original Budget 2023-24</u>	<u>Projected Actual 2023-24</u>	<u>Budget 2024-25</u>
Salaries	\$ 193,342	\$ 182,037	\$ 206,726	\$ 209,522	\$ 293,715	\$ 447,080
Employee Benefits	\$ 65,787	\$ 64,785	\$ 103,694	\$ 71,521	\$ 100,419	\$ 143,592
Services/Supplies	\$ 770,829	\$ 762,802	\$ 730,715	\$ 880,160	\$ 885,850	\$ 1,037,330
Total	\$ 1,029,958	\$ 1,009,624	\$ 1,041,135	\$ 1,161,203	\$ 1,279,984	\$ 1,628,002

Program Data:	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2023-24</u>	<u>2024-25</u>
Number of Students						
September	75	79	78	80	85	80
February	85	69	79	80	77	80
Average	80	74	79	80	81	80
Per Pupil Cost	\$ 12,874	\$ 13,644	\$ 13,263	\$ 14,515	\$ 15,802	\$ 20,350
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
YES Academy	-	-	-	-	1.00	1.00
Instructional Aide - ACE	1.40	1.40	1.40	1.40	1.40	1.40
Total	4.40	4.40	4.40	4.40	5.40	5.40

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

Average number of students per FTE	18.18	16.82	17.84	18.18	15.00	14.81
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In 2013-14 the District entered an agreement for regular education services at BGTM to be provided by Great Circle, thus reducing the number of teachers committed to Boys and Girls Town of MO. Currently teachers at BGTM only provide Special Education Services and are reflected in 1210.



COLUMBIA PUBLIC SCHOOLS

2024-25 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 2023-24 projected actual after the following reductions and improvements.

Reductions

- None

Improvements/Increases

- Increased compensation for experience
- Educational credit compensation allowance
- Increases in compensation due to improvements to salary schedules
- Increase in 2.0 teacher FTE for expansion of alternative school programming.
- Increase in 1.0 instructional aide FTE for expansion of alternative school programming.

Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS
2024-25 BUDGET

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

<u>Expenditure Object Category</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Original Budget 2023-24</u>	<u>Projected Actual 2023-24</u>	<u>Budget 2024-25</u>
Salaries	\$ 11,941,669	\$ 13,230,541	\$ 13,496,649	\$ 13,888,766	\$ 14,437,381	\$ 15,507,885
Employee Benefits	\$ 4,556,133	\$ 4,874,465	\$ 5,012,176	\$ 5,194,725	\$ 5,568,060	\$ 5,764,433
Services/Supplies	\$ 179,353	\$ 285,026	\$ 1,449,117	\$ 471,016	\$ 497,544	\$ 407,180
Total	\$ 16,677,155	\$ 18,390,032	\$ 19,957,942	\$ 19,554,507	\$ 20,502,985	\$ 21,679,498

Summer School included above

<u>Program Data:</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2023-24</u>	<u>2024-25</u>
Number of Students						
December Count - SPED	1,806	1,807	1,887	1,907	1,991	2,011
Per Pupil Cost	\$ 9,234	\$ 10,177	\$ 10,577	\$ 10,254	\$ 10,300	\$ 10,783
Staff FTE:						
Teachers	145.08	161.55	158.47	165.47	154.31	155.31
Permanent Substitutes	-	-	4.44	4.44	10.00	10.00
Instructional Aides	4.00	4.00	5.00	5.00	9.00	9.00
Braille Transcriber	1.00	0.80	0.80	0.80	0.80	0.80
Paraprofessionals	<u>151.00</u>	<u>160.89</u>	<u>163.60</u>	<u>163.60</u>	<u>180.75</u>	<u>180.75</u>
Total	301.08	327.24	332.31	339.31	354.86	355.86

Some professional staff and costs in 2100 Pupil Support

December student count per FTE	6.00	5.52	5.68	5.62	5.61	5.65
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COLUMBIA PUBLIC SCHOOLS

2024-25 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 Roseta Avenue Learning Center (Quest – East) and the Bethel Street Center (Quest – South).

Variance Discussion: Expenditures have a net increase as compared to 2023-24 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 1.0 teacher FTE for the addition of learning specialists to serve in district classrooms.

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



COLUMBIA PUBLIC SCHOOLS
2024-25 BUDGET

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

<u>Expenditure Object Category</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Original Budget 2023-24</u>	<u>Projected Actual 2023-24</u>	<u>Budget 2024-25</u>
Salaries	\$ 2,253,491	\$ 2,418,024	\$ 2,462,319	\$ 2,503,577	\$ 2,791,660	\$ 2,994,115
Employee Benefits	\$ 787,854	\$ 838,310	\$ 844,774	\$ 870,267	\$ 1,006,354	\$ 1,044,048
Services/Supplies	\$ 58,536	\$ 68,281	\$ 150,991	\$ 155,000	\$ 90,000	\$ 155,000
Total	\$ 3,099,881	\$ 3,324,615	\$ 3,458,084	\$ 3,528,844	\$ 3,888,014	\$ 4,193,163

Summer School included above

<u>Program Data:</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2023-24</u>	<u>2024-25</u>
Number of Students						
December Count - ECSE	162	196	227	230	263	263
Per Pupil Cost	\$ 19,135	\$ 16,962	\$ 15,234	\$ 15,343	\$ 14,783	\$ 15,944
Staff FTE:						
Teachers	24.51	25.29	24.50	24.50	27.63	27.63
Permanent Substitutes	0.00	2.00	4.00	4.00	4.00	4.00
Instructional Aides	19.00	22.00	16.52	16.52	24.32	24.32
Paraprofessionals	2.62	1.00	1.46	1.46	2.46	2.46
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	-	-	-	0.75	0.75
Total	49.33	53.09	49.28	49.28	61.96	61.96



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

Early Childhood Education

Program:	Early Childhood Education (Title Funded and Locally Funded)
Function(s):	Early Childhood Education 3512, 3525 and 3912
Mission:	Early Childhood programming includes locally funded and Title I funded pre-kindergarten and Missouri Preschool Project programs.
Program Information:	This program represents District expenditures for activities of the pre-school programs in the District. The preschool program provides an environment in which children learn to communicate effectively, seek solutions to problems, work with peers and adults and develop healthy living practices.
Variance Discussion:	Expenditures have a net increase as compared to 2023-24 projected actual after the following reductions and improvements. <u>Reductions</u> <ul style="list-style-type: none">• None <u>Improvements/Increases</u> <ul style="list-style-type: none">• Increased compensation for experience• Increased compensation due to improvement to salary schedules• Educational credit compensation allowance
Funding Sources:	District operating funds and Title I funds are used and reflected in this budget.



COLUMBIA PUBLIC SCHOOLS
2024-25 BUDGET

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

<u>Expenditure Object Category</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Original Budget 2023-24</u>	<u>Projected Actual 2023-24</u>	<u>Budget 2024-25</u>
Salaries	\$ 1,195,744	\$ 1,206,318	\$ 1,141,125	\$ 1,210,645	\$ 1,168,698	\$ 1,305,217
Employee Benefits	\$ 336,927	\$ 340,899	\$ 342,262	\$ 356,243	\$ 314,442	\$ 338,744
Services/Supplies	\$ 52,289	\$ 80,608	\$ 119,185	\$ 112,220	\$ 106,220	\$ 135,450
Total	\$ 1,584,960	\$ 1,627,825	\$ 1,602,572	\$ 1,679,108	\$ 1,589,360	\$ 1,779,411

<u>Program Data:</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2023-24</u>	<u>2024-25</u>
Number of Students						
Students Served (as per the October Student Assignment File reported to DESE)	1,640	1,607	1,752	1,752	1,575	1,575
Per Pupil Cost \$	\$ 966	\$ 1,013	\$ 915	\$ 958	\$ 1,009	\$ 1,130
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	0.80	0.80	0.80	0.80	0.80	0.80
Secondary Teachers	6.86	6.86	6.86	6.86	7.50	8.50
Total	17.66	17.66	17.66	17.66	18.30	19.30
Students Served per FTE	92.87	91.00	99.21	99.21	86.07	81.61



COLUMBIA PUBLIC SCHOOLS

2024-25 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 2023-24 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 support Gifted programming at the secondary level.

Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS
2024-25 BUDGET

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

<u>Expenditure Object Category</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Original Budget 2023-24</u>	<u>Projected Actual 2023-24</u>	<u>Budget 2024-25</u>
Salaries	\$ 1,368,645	\$ 1,618,794	\$ 1,929,140	\$ 2,034,562	\$ 2,040,195	\$ 2,189,093
Employee Benefits	\$ 426,593	\$ 473,182	\$ 560,814	\$ 617,996	\$ 593,276	\$ 619,697
Services/Supplies	\$ 81,063	\$ 125,602	\$ 63,787	\$ 82,952	\$ 478,952	\$ 82,952
Total	\$ 1,876,301	\$ 2,217,578	\$ 2,553,741	\$ 2,735,510	\$ 3,112,423	\$ 2,891,742

<u>Program Data:</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2023-24</u>	<u>2024-25</u>
Number of Title Buildings	9	10	10	10	10	10
Number of Students:						
Regular School Program	3,150	3,480	3,444	3,450	3,545	3,545
(as per the October Student Core Data Files reported to DESE)						
Cost per Pupil	\$ 596	\$ 637	\$ 742	\$ 793	\$ 878	\$ 816
Staff FTE:						
Teach	20.80	23.85	28.64	28.64	28.45	28.45
Juvenile Justice Center	-	1.00	2.00	1.00	1.00	1.00
Instructional Aides	1.00	-	-	-	-	-
Total	21.80	24.85	30.64	29.64	29.45	29.45
Students Served per FTE	144.50	140.04	112.40	116.40	120.37	120.37

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

2024-25 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 decrease as compared to 2023-24 projected actual after the following reductions and improvements.

Reductions

- Decreased service and supply expenditures allocated for comprehensive schools. If additional rollover funds are allocated at the state level, then the budget will be amended at that time.

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
2024-25 BUDGET

Program: English Language Learners

Function(s): English Language Learners
1271

<u>Expenditure Object Category</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Original Budget 2023-24</u>	<u>Projected Actual 2023-24</u>	<u>Budget 2024-25</u>
Salaries	\$ 2,077,108	\$ 2,269,303	\$ 2,262,731	\$ 2,385,995	\$ 2,553,505	\$ 2,520,879	\$ 2,836,378
Employee Benefits	\$ 669,386	\$ 677,507	\$ 688,992	\$ 736,249	\$ 784,960	\$ 769,708	\$ 855,647
Services/Supplies	\$ 70,762	\$ 120,047	\$ 53,038	\$ 129,769	\$ 98,050	\$ 117,360	\$ 109,300
Total	\$ 2,817,256	\$ 3,066,857	\$ 3,004,761	\$ 3,252,013	\$ 3,436,515	\$ 3,407,947	\$ 3,801,325

<u>Program Data:</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2023-24</u>	<u>2024-25</u>
Number of Students							
October Count as reported to DESE	1,253	1,253	1,257	1,416	1,426	1,545	1,555
Per Pupil Cost	\$ 2,248	\$ 2,448	\$ 2,390	\$ 2,297	\$ 2,410	\$ 2,206	\$ 2,445
Students official count per teacher	38.70	37.54	34.30	36.46	35.35	38.09	35.70
Staff FTE:							
Teacher	32.38	33.38	36.65	38.84	40.34	40.56	43.56
Total	32.38	33.38	36.65	38.84	40.34	40.56	43.56
Students Served per FTE	38.70	37.54	34.30	36.46	35.35	38.09	35.70



COLUMBIA PUBLIC SCHOOLS

2024-25 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 2023-24 projected actual after the following reductions and improvements.

Reductions

- None

Improvements/Increases

- Increased compensation for experience
- Educational credit allowance
- Increases in compensation due to improvements to salary schedules
- Increase of 3.0 teacher FTE due to increasing student enrollment

Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

Program: Vocational Instruction

Function(s): Vocational Instruction
1301 through 1399

Expenditure Object Category	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25
Salaries	\$ 2,831,589	\$ 2,935,239	\$ 2,996,158	\$ 3,115,693	\$ 3,062,913	\$ 3,267,047
Employee Benefits	\$ 843,341	\$ 880,154	\$ 905,988	\$ 944,144	\$ 942,371	\$ 982,682
Services/Supplies	\$ 482,362	\$ 550,713	\$ 620,296	\$ 652,134	\$ 641,021	\$ 758,984
Total	\$ 4,157,292	\$ 4,366,106	\$ 4,522,442	\$ 4,711,971	\$ 4,646,305	\$ 5,008,713

Program Data:	2020-21	2021-22	2022-23	2023-24	2023-24	2024-25
Number of Students Served (as per the June student files of students enrolled in courses)	2,061	2,030	2,090	2,100	1,977	2,000
Per Pupil Cost	\$ 2,017	\$ 2,151	\$ 2,164	\$ 2,244	\$ 2,350	\$ 2,504
Staff FTE:						
Teacher	48.95	44.76	43.76	46.00	44.00	44.00
Permanent Substitutes	-	-	-	-	1.00	1.00
Coordinator	-	-	-	-	1.00	1.00
Instructional Aides	-	1.00	1.00	1.00	1.00	1.00
Total	48.95	45.76	44.76	47.00	47.00	47.00
Students Served per FTE	42.10	44.36	46.69	44.68	42.06	42.55



COLUMBIA PUBLIC SCHOOLS

2024-25 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 increase as compared to 2023-24 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: 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
2024-25 BUDGET

Program: Student Activities & Athletics

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

<u>Expenditure Object Category</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Original Budget 2023-24</u>	<u>Projected Actual 2023-24</u>	<u>Budget 2024-25</u>
Salaries	\$ 1,573,158	\$ 1,780,203	\$ 2,029,120	\$ 1,804,671	\$ 1,987,750	\$ 2,002,150
Employee Benefits	\$ 247,220	\$ 278,290	\$ 320,436	\$ 288,717	\$ 295,729	\$ 295,736
Services/Supplies	\$ 660,470	\$ 870,432	\$ 1,239,773	\$ 740,735	\$ 918,799	\$ 969,070
Total	\$ 2,480,848	\$ 2,928,925	\$ 3,589,329	\$ 2,834,123	\$ 3,202,278	\$ 3,266,956

<u>Program Data:</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2023-24</u>	<u>2024-25</u>
Staff FTE:						
Support Staff	3.00	3.00	3.00	3.00	3.00	3.00

Athletic Expenditures by School:

All Secondary Schools	\$ 335,921	\$ 391,957	\$ 355,025	\$ 418,126	\$ 564,333	\$ 396,478
Hickman High School	\$ 501,136	\$ 596,973	\$ 802,500	\$ 566,217	\$ 592,199	\$ 656,962
Rock Bridge High School	\$ 518,932	\$ 604,646	\$ 893,713	\$ 603,918	\$ 624,268	\$ 689,201
Battle High School	\$ 471,447	\$ 514,568	\$ 646,362	\$ 500,752	\$ 590,221	\$ 693,050
Douglass High School	\$ 4,001	\$ 1,160	\$ 4,492	\$ 5,867	\$ 5,866	\$ 5,866
All Middle Schools	\$ -	\$ -	\$ -	\$ 700	\$ 700	\$ 700
Jefferson Middle School	\$ 104,254	\$ 116,686	\$ 139,097	\$ 114,217	\$ 130,220	\$ 130,222
Oakland Middle School	\$ 87,104	\$ 101,504	\$ 117,233	\$ 97,238	\$ 106,331	\$ 106,331
West Middle School	\$ 92,725	\$ 104,188	\$ 108,165	\$ 101,942	\$ 108,553	\$ 108,552
Gentry Middle School	\$ 86,864	\$ 97,958	\$ 111,482	\$ 101,712	\$ 107,527	\$ 107,527
Lange Middle School	\$ 82,086	\$ 100,400	\$ 102,668	\$ 95,710	\$ 111,894	\$ 111,894
Smithton Middle School	\$ 91,246	\$ 105,641	\$ 110,348	\$ 117,994	\$ 121,107	\$ 121,110
John Warner Middle School	\$ 98,245	\$ 111,183	\$ 118,665	\$ 98,603	\$ 107,751	\$ 107,755
All Elementary Schools	\$ 6,887	\$ 82,061	\$ 79,579	\$ 11,127	\$ 31,308	\$ 31,308
Total	\$ 2,480,848	\$ 2,928,925	\$ 3,589,329	\$ 2,834,123	\$ 3,202,278	\$ 3,266,956

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

2024-25 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
2024-25 BUDGET

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

<u>Expenditure Object Category</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Original Budget 2023-24</u>	<u>Projected Actual 2023-24</u>	<u>Budget 2024-25</u>
Salaries	\$ -	\$ -		\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -		\$ -	\$ -	\$ -
Services/Supplies	\$ 39	\$ 22,000	\$ 11,000	\$ 13,980	\$ 14,215	\$ 31,040
Total	\$ 39	\$ 22,000	\$ 11,000	\$ 13,980	\$ 14,215	\$ 31,040



COLUMBIA PUBLIC SCHOOLS

2024-25 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

- Increase in service and supply budget to cover increased rent cost due to the change in location of the adult education programming.

Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS
2024-25 BUDGET

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

<u>Expenditure Object Category</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Original Budget 2023-24</u>	<u>Projected Actual 2023-24</u>	<u>Budget 2024-25</u>
Salaries	\$ -	\$ -		\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -		\$ -	\$ -	\$ -
Services/Supplies	\$ 1,407,080	\$ 1,578,765	\$ 1,086,982	\$ 2,313,365	\$ 1,683,175	\$ 2,342,065
Total	\$ 1,407,080	\$ 1,578,765	\$ 1,086,982	\$ 2,313,365	\$ 1,683,175	\$ 2,342,065



COLUMBIA PUBLIC SCHOOLS

2024-25 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 2023-24 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

2024-25 BUDGET

Program: Guidance & Counseling Services

Function(s): Guidance & Counseling Services
2122

<u>Expenditure Object Category</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Original Budget 2023-24</u>	<u>Projected Actual 2023-24</u>	<u>Budget 2024-25</u>
Salaries	\$ 4,411,664	\$ 4,508,148	\$ 4,944,120	\$ 5,895,177	\$ 5,044,864	\$ 5,388,242
Employee Benefits	\$ 1,379,390	\$ 1,406,970	\$ 1,538,087	\$ 1,795,036	\$ 1,567,344	\$ 1,634,822
Services/Supplies	\$ 168,499	\$ 62,370	\$ 69,093	\$ 69,380	\$ 67,775	\$ 97,677
Total	\$ 5,959,553	\$ 5,977,488	\$ 6,551,300	\$ 7,759,593	\$ 6,679,983	\$ 7,120,741

<u>Program Data:</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2023-24</u>	<u>2024-25</u>
Staff FTE:						
Guidance Counselors	59.80	66.30	70.80	70.80	72.30	73.30
Administrative Staff	2.00	3.00	3.00	3.00	2.00	2.00
Support Staff	6.00	6.00	5.00	5.00	4.00	4.00
Total	67.80	75.30	78.80	78.80	78.30	79.30



COLUMBIA PUBLIC SCHOOLS

2024-25 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 2023-24 projected actual after the following reductions and improvements. This program page has been separated from Pupil Services in order to provide greater detail information.

Reductions

- None

Improvements/Increases

- Increased compensation for experience
- Educational credit compensation allowance
- Increases in compensation due to improvements to salary schedules
- Increase 1.0 guidance counselor FTE to support virtual programming needs.

Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

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

Expenditure Object Category	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25
Salaries	\$ 12,459,336	\$ 12,854,399	\$ 13,333,180	\$ 14,035,715	\$ 13,942,402	\$ 14,949,442
Employee Benefits	\$ 3,773,618	\$ 3,881,847	\$ 4,097,407	\$ 4,275,874	\$ 4,255,601	\$ 4,441,850
Services/Supplies	\$ 484,284	\$ 635,254	\$ 702,737	\$ 1,027,550	\$ 970,157	\$ 992,025
Total	\$ 16,717,238	\$ 17,371,500	\$ 18,133,324	\$ 19,339,139	\$ 19,168,160	\$ 20,383,317

Program Data:	2020-21	2021-22	2022-23	2023-24	2023-24	2024-25
Staff FTE:						
OTPT/SLP/Psychologists/Diagnosticians	110.99	115.33	111.84	112.84	115.44	115.44
School Psych Interns	-	-	1.00	3.00	1.00	1.00
Behavior Support Specialists	-	4.00	4.71	5.71	4.71	5.71
Home School Communicators	28.00	28.00	26.00	27.00	28.00	29.00
Outreach Counselors	15.00	15.00	13.50	13.50	14.00	14.00
Social Worker	2.00	2.00	4.00	4.00	4.00	4.00
Nursing Staff	37.50	35.50	35.95	35.95	36.80	36.80
Student Advocate/Parent Liaison	1.00	-	-	-	-	-
Administrative Staff	1.50	2.00	2.00	2.00	3.00	3.00
Support Staff	25.78	27.08	30.58	31.08	31.72	33.72
Total	221.77	228.91	229.58	235.08	238.67	242.67



COLUMBIA PUBLIC SCHOOLS

2024-25 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 2023-24 projected actual after the following reductions and improvements.

Reductions

- None

Improvements/Increases

- Increased compensation for experience
- Educational credit compensation allowance
- Increases in compensation due to improvements to salary schedules
- Increase 1.0 FTE for Home School Communicator to meet growing social emotional needs at Midway Heights and Russell Boulevard Elementary schools.
- Increase 2.0 FTE for additional nursing support at elementary level.

Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS
2024-25 BUDGET

Program: Educational Media Services

Function(s): Educational Media Services
 2221

<u>Expenditure Object Category</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Original Budget 2023-24</u>	<u>Projected Actual 2023-24</u>	<u>Budget 2024-25</u>
Salaries	\$ 310,709	\$ 310,425	\$ 286,100	\$ 291,344	\$ 146,401	\$ 151,852
Employee Benefits	\$ 73,950	\$ 73,918	\$ 69,532	\$ 71,032	\$ 33,789	\$ 35,649
Services/Supplies	\$ 289,528	\$ 296,877	\$ 319,438	\$ 430,905	\$ 410,621	\$ 755,426
Total	<u>\$ 674,187</u>	<u>\$ 681,220</u>	<u>\$ 675,070</u>	<u>\$ 793,281</u>	<u>\$ 590,811</u>	<u>\$ 942,927</u>

<u>Program Data:</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2023-24</u>	<u>2024-25</u>
Staff FTE:						
Professional	2.00	2.00	2.00	2.00	1.00	1.00
Support Staff	<u>1.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	3.00	2.00	2.00	2.00	1.00	1.00



COLUMBIA PUBLIC SCHOOLS

2024-25 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 2023-24 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
- Increases in service and supply costs due to new online reading resources to grow reading culture in schools and increases in educational media and instructional technology license fees.

Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS
2024-25 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 2020-21</u>	<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Original Budget 2023-24</u>	<u>Projected Actual 2023-24</u>	<u>Budget 2024-25</u>
Salaries	\$ 8,098,801	\$ 8,443,482	\$ 9,114,146	\$ 9,816,188	\$ 10,159,013	\$ 11,082,517
Employee Benefits	\$ 2,428,905	\$ 2,544,808	\$ 2,685,690	\$ 2,791,561	\$ 3,005,279	\$ 3,197,793
Services/Supplies	\$ 4,042,783	\$ 9,596,346	\$ 7,155,339	\$ 6,238,406	\$ 4,885,636	\$ 3,857,211
Total	\$ 14,570,489	\$ 20,584,636	\$ 18,955,175	\$ 18,846,155	\$ 18,049,928	\$ 18,137,521

Program Data:	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2023-24</u>	<u>2024-25</u>
Staff FTE:						
Manager & Instruct Tech Trainers	1.00	-	-	-	-	-
Media Specialists	36.33	35.80	35.80	35.80	34.80	34.80
Media Instructional Aides	22.00	22.00	20.00	20.00	20.00	20.00
Media Clerks	15.06	17.39	14.51	14.51	17.57	17.57
Curriculum & Program Coordinators	24.80	21.30	21.30	23.30	23.66	23.66
Building Dept Chairs & Coordinators	12.96	16.00	16.13	16.13	15.34	15.34
Instructional Mentor	7.90	12.00	11.00	17.00	19.40	22.40
Title I Trainer/STEM Specialist	1.50	1.50	1.50	1.50	1.50	1.50
Support Staff	21.00	18.50	19.00	19.00	21.50	22.50
Total	142.55	144.49	139.24	147.24	153.77	157.77



COLUMBIA PUBLIC SCHOOLS

2024-25 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 2023-24 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 3.0 FTE for addition of instructional mentor FTE at the high school level.
- Increase in 1.0 FTE for clerical support for the Multicultural department.
- Increase in service and supply budget to pay Early College and MOCAP tuition.

Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS
2024-25 BUDGET

Program: Administrative Services

Function(s): Administrative Services
 2301 through 2399

<u>Expenditure Object Category</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Original Budget 2023-24</u>	<u>Projected Actual 2023-24</u>	<u>Budget 2024-25</u>
Salaries	\$ 5,812,968	\$ 5,882,786	\$ 6,046,663	\$ 6,919,069	\$ 6,970,953	\$ 7,545,245
Employee Benefits	\$ 1,519,417	\$ 1,565,278	\$ 1,647,711	\$ 1,799,585	\$ 1,851,974	\$ 1,949,597
Services/Supplies	<u>\$ 2,897,101</u>	<u>\$ 3,610,281</u>	<u>\$ 3,423,973</u>	<u>\$ 5,208,426</u>	<u>\$ 5,075,606</u>	<u>\$ 5,913,295</u>
Total	<u>\$ 10,229,486</u>	<u>\$ 11,058,345</u>	<u>\$ 11,118,347</u>	<u>\$ 13,927,080</u>	<u>\$ 13,898,533</u>	<u>\$ 15,408,137</u>

<u>Program Data:</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2023-24</u>	<u>2024-25</u>
Staff FTE:						
Professional	14.26	12.26	14.76	17.76	17.26	17.26
Special Services Administrative Staff	13.00	17.00	13.00	13.00	17.00	17.00
Technology Services Administrative Staff	11.00	11.00	15.00	15.00	16.00	17.00
Technicians	20.00	18.00	15.00	16.00	16.00	16.00
Support Staff	<u>16.50</u>	<u>17.50</u>	<u>17.50</u>	<u>17.50</u>	<u>17.50</u>	<u>17.50</u>
Total	74.76	75.76	75.26	79.26	83.76	84.76



COLUMBIA PUBLIC SCHOOLS

2024-25 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 2024-25, this includes the positions of and support staff for:

Superintendent
Chief Academic Officer
Chief Schools Officer
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 and Salaried Personnel
Director of Classified Personnel
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 2024-25 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 technology services Data Protection Specialist.
- Increase in Board of Education budget for projected increases in liability and property insurance, legal and election expenses.

Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS
2024-25 BUDGET

Program: Other Administrative Services

Function(s): Other Administrative Services
 2401 through 2499

<u>Expenditure Object Category</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Original Budget 2023-24</u>	<u>Projected Actual 2023-24</u>	<u>Budget 2024-25</u>
Salaries	\$ 11,653,637	\$ 11,978,807	\$ 12,319,310	\$ 12,956,104	\$ 12,675,606	\$ 13,576,163
Employee Benefits	\$ 3,364,503	\$ 3,390,172	\$ 3,595,100	\$ 3,782,017	\$ 3,680,979	\$ 3,862,851
Services/Supplies	\$ 309,263	\$ 334,453	\$ 374,564	\$ 440,097	\$ 461,238	\$ 503,453
Total	<u>\$ 15,327,403</u>	<u>\$ 15,703,432</u>	<u>\$ 16,288,974</u>	<u>\$ 17,178,218</u>	<u>\$ 16,817,823</u>	<u>\$ 17,942,467</u>

<u>Program Data:</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2023-24</u>	<u>2024-25</u>
Staff FTE:						
Professional	82.49	88.00	92.00	92.00	88.00	90.00
Support Staff	<u>90.83</u>	<u>91.69</u>	<u>92.14</u>	<u>92.14</u>	<u>94.44</u>	<u>94.44</u>
Total	173.32	179.69	184.14	184.14	182.44	184.44
September Membership per Administrator	215.41	204.28	193.17	194.26	201.50	197.02
January Membership per Administrator	211.83	204.86	190.51	191.60	204.11	199.58



COLUMBIA PUBLIC SCHOOLS

2024-25 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 2023-24 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 positions to assistant principals at Alpha Hart Lewis and Eliot Battle Elementary Schools.
- Increase in 1.0 FTE for addition of assistant principal at New Haven and Grant Elementary Schools.
- Increase in 1.0 FTE for administrative assistant position at Jefferson Middle School.

Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

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

<u>Expenditure Object Category</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Original Budget 2023-24</u>	<u>Projected Actual 2023-24</u>	<u>Budget 2024-25</u>
Salaries	\$ 1,049,986	\$ 1,078,830	\$ 1,159,583	\$ 1,202,971	\$ 1,218,218	\$ 1,285,065
Employee Benefits	\$ 300,374	\$ 301,784	\$ 328,330	\$ 335,769	\$ 337,588	\$ 348,455
Services/Supplies	\$ 110,696	\$ 101,993	\$ 72,148	\$ 134,499	\$ 148,588	\$ 258,479
Total	<u>\$ 1,461,056</u>	<u>\$ 1,482,607</u>	<u>\$ 1,560,061</u>	<u>\$ 1,673,239</u>	<u>\$ 1,704,394</u>	<u>\$ 1,891,999</u>

<u>Program Data:</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2023-24</u>	<u>2024-25</u>
Staff FTE:	14.00	13.00	13.00	13.00	13.00	13.00



COLUMBIA PUBLIC SCHOOLS

2024-25 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 2023-24 projected actual after the following reductions and improvements.

Reductions

None

Improvements/Increases

- Increased compensation for experience
- Increases in compensation due to improvements to salary schedules
- Increase in service and supply cost due to increased cost of maintenance and support for new time clock system.

Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

Program: Maintenance Services

Function(s): Maintenance Services
2542

<u>Expenditure Object Category</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Original Budget 2023-24</u>	<u>Projected Actual 2023-24</u>	<u>Budget 2024-25</u>
Salaries	\$ 8,243,448	\$ 8,227,718	\$ 8,752,483	\$ 9,479,301	\$ 10,054,149	\$ 10,809,334
Employee Benefits	\$ 2,846,714	\$ 2,738,309	\$ 3,229,537	\$ 3,386,668	\$ 3,500,689	\$ 3,677,302
Services/Supplies	<u>\$ 10,808,305</u>	<u>\$ 11,330,884</u>	<u>\$ 11,996,252</u>	<u>\$ 13,612,375</u>	<u>\$ 13,488,660</u>	<u>\$ 14,321,628</u>
Total	<u>\$ 21,898,467</u>	<u>\$ 22,296,911</u>	<u>\$ 23,978,272</u>	<u>\$ 26,478,344</u>	<u>\$ 27,043,498</u>	<u>\$ 28,808,264</u>

<u>Program Data:</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2023-24</u>	<u>2024-25</u>
Staff FTE:						
Administration	12.00	12.00	10.00	10.00	11.00	11.00
Support Staff	5.00	5.00	5.00	5.00	5.00	5.00
Maintenance Service Staff	44.00	42.00	43.00	43.00	44.00	44.00
Warehouse Staff	3.00	3.00	3.00	3.00	3.00	3.00
Custodial Service Staff	<u>151.65</u>	<u>131.86</u>	<u>132.13</u>	<u>132.13</u>	<u>148.52</u>	<u>148.52</u>
Total	215.65	193.86	193.13	193.13	211.52	211.52
Utilities:						
Electric	\$ 3,374,603	\$ 3,959,954	\$ 3,563,135	\$ 4,076,846	\$ 3,675,000	\$ 3,858,750
Natural Gas	\$ 650,534	\$ 927,088	\$ 953,685	\$ 1,013,954	\$ 760,000	\$ 798,000
Water/Sewer	\$ 586,521	\$ 625,833	\$ 702,330	\$ 731,556	\$ 708,765	\$ 744,203
Refuse Removal	<u>\$ 425,157</u>	<u>\$ 460,960</u>	<u>\$ 461,273</u>	<u>\$ 481,197</u>	<u>\$ 480,000</u>	<u>\$ 504,000</u>
	\$ 5,036,815	\$ 5,973,835	\$ 5,680,423	\$ 6,303,553	\$ 5,623,765	\$ 5,904,953



COLUMBIA PUBLIC SCHOOLS

2024-25 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 2023-24 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 Columbia Area Career Center Addition and Renovation project.
- Increase service and supply budget for district-wide space utilization audit.



Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS
2024-25 BUDGET

Program: Security Services

Function(s): Security Services
 2546

<u>Expenditure Object Category</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Original Budget 2023-24</u>	<u>Projected Actual 2023-24</u>	<u>Budget 2024-25</u>
Salaries	\$ 561,685	\$ 623,964	\$ 709,771	\$ 707,132	\$ 723,619	\$ 962,571
Employee Benefits	\$ 156,660	\$ 197,585	\$ 209,679	\$ 214,578	\$ 226,008	\$ 282,424
Services/Supplies	\$ 247,371	\$ 343,163	\$ 501,920	\$ 557,400	\$ 550,920	\$ 578,011
Total	<u>\$ 965,716</u>	<u>\$ 1,164,712</u>	<u>\$ 1,421,370</u>	<u>\$ 1,479,110</u>	<u>\$ 1,500,547</u>	<u>\$ 1,823,006</u>

<u>Program Data:</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2023-24</u>	<u>2024-25</u>
Staff FTE:						
Professional Staff	4.00	7.00	7.00	7.00	8.00	8.00
Support Staff	3.00	5.00	5.00	5.00	5.00	10.00



COLUMBIA PUBLIC SCHOOLS

2024-25 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 2023-24 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 5.0 FTE for the addition of safety and security aides at the secondary level to support the new weapons detection system.
- 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

2024-25 BUDGET

Program: Transportation Services

Function(s): Transportation Services
2550 through 2559

Expenditure Object Category	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25
Salaries	\$ 137,467	\$ 120,000	\$ 124,827	\$ 124,827	\$ 156,998	\$ 165,381
Employee Benefits	\$ 27,313	\$ 25,142	\$ 26,800	\$ 27,273	\$ 37,200	\$ 38,673
Services/Supplies	\$ 9,065,425	\$ 11,923,685	\$ 12,300,342	\$ 13,815,483	\$ 13,243,529	\$ 13,833,750
Total	\$ 9,230,205	\$ 12,068,827	\$ 12,451,969	\$ 13,967,583	\$ 13,437,727	\$ 14,037,804

Program Data:	2020-21	2021-22	2022-23	2023-24	2023-24	2024-25
<u>Contracted Services:</u>						
Number of Buses	180	199	184	164	162	162
Eligible Miles	1,398,834	1,925,261	2,122,170	2,050,000	2,003,343	2,050,000
Total Miles	1,699,659	2,414,242	2,527,848	2,250,000	2,213,625	2,250,000
Cost per Mile	\$ 5.43	\$ 5.00	\$ 4.93	\$ 6.21	\$ 6.07	\$ 6.24
Eligible Riders (Average Daily)	5,081	7,660	8,366	8,500	8,341	8,350
Includes those less than 1 mile (estimated 165)						
Staff FTE:	1.00	1.00	1.00	1.00	1.00	1.00



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET



Program: Transportation Services

Function(s): Transportation Services
2550 through 2559

Mission: Transportation services for pupil transportation.

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

Variance Discussion: Expenditures have a net increase as compared to 2023-24 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
2024-25 BUDGET

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

<u>Expenditure Object Category</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Original Budget 2023-24</u>	<u>Projected Actual 2023-24</u>	<u>Budget 2024-25</u>
Salaries	\$ 1,572,812	\$ 1,650,106	\$ 1,826,590	\$ 1,880,859	\$ 1,856,184	\$ 2,128,155
Employee Benefits	\$ 423,849	\$ 453,646	\$ 482,272	\$ 502,943	\$ 480,907	\$ 544,355
Services/Supplies	\$ 626,070	\$ 652,339	\$ 1,142,658	\$ 862,585	\$ 1,033,201	\$ 1,244,966
Total	<u>\$ 2,622,731</u>	<u>\$ 2,756,091</u>	<u>\$ 3,451,520</u>	<u>\$ 3,246,387</u>	<u>\$ 3,370,292</u>	<u>\$ 3,917,476</u>

<u>Program Data:</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2023-24</u>	<u>2024-25</u>
Staff FTE:						
Professional	11.00	12.00	12.00	12.00	13.00	13.00
Human Resources Support Staff	9.00	10.00	10.00	10.00	9.00	11.00
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00
Total	<u>21.00</u>	<u>23.00</u>	<u>23.00</u>	<u>23.00</u>	<u>23.00</u>	<u>25.00</u>



COLUMBIA PUBLIC SCHOOLS

2024-25 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 2023-24 projected actual after the following reductions and improvements.

Reductions

- None.

Improvements/Increases

- Increased compensation for experience
- Increased compensation due to improvement of salary schedules
- Increase in 1.0 FTE for human resources recruitment and retention specialist.
- Increase in 1.0 FTE for human resources compliance investigator.

Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS
2024-25 BUDGET

Program: Community Services

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

<u>Expenditure Object Category</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Original Budget 2023-24</u>	<u>Projected Actual 2023-24</u>	<u>Budget 2024-25</u>
Salaries	\$ 386,241	\$ 472,686	\$ 468,221	\$ 501,938	\$ 618,891	\$ 649,163
Employee Benefits	\$ 100,186	\$ 112,901	\$ 116,163	\$ 120,876	\$ 147,471	\$ 149,547
Services/Supplies	\$ 527,577	\$ 462,979	\$ 1,093,678	\$ 1,612,804	\$ 1,259,889	\$ 557,222
Total	\$ 1,014,004	\$ 1,048,566	\$ 1,678,062	\$ 2,235,618	\$ 2,026,251	\$ 1,355,932

<u>Program Data:</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2023-24</u>	<u>2024-25</u>
Staff FTE:						
Community Relations	4.00	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
Total	5.00	5.00	5.00	5.00	5.00	5.00



COLUMBIA PUBLIC SCHOOLS

2024-25 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 decrease as compared to 2023-24 projected actual after the following reductions and improvements.

Reductions

- Decreased service and supply budgets for tutoring services and after school programming funded with stimulus funds in the prior year.

Improvements/Increases

- Increased compensation for experience
- Increased compensation due to improvement to salary schedules

Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

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

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

Expenditure Object Category	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25
Salaries	\$ 2,851,896	\$ 2,931,753	\$ 3,053,202	\$ 3,219,869	\$ 3,326,944	\$ 3,589,444
Employee Benefits	\$ 1,023,912	\$ 1,048,653	\$ 1,067,791	\$ 1,132,637	\$ 1,165,791	\$ 1,213,888
Services/Supplies	\$ 108,970	\$ 143,309	\$ 271,742	\$ 321,475	\$ 323,715	\$ 313,715
Total	\$ 3,984,778	\$ 4,123,715	\$ 4,392,735	\$ 4,673,981	\$ 4,816,450	\$ 5,117,047

Enrollment (September head counts)	678	600	597	600	749	750
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Program Data:	2020-21	2021-22	2022-23	2023-24	2023-24	2024-25
Staff FTE:						
Administrator	1.00	1.00	1.00	1.00	2.00	2.00
Pre School Teachers - Title I	7.00	9.00	8.00	8.00	8.00	8.00
Pre School Teachers - Locally funded	19.25	20.00	20.00	20.00	21.00	21.00
Permanent Substitutes - Locally Funded	-	-	1.00	1.00	1.00	1.00
Screeners/Family Dev Advocate - Locally funded	2.23	1.23	1.23	1.23	2.23	2.23
Instructional Aide - Title I	9.00	8.00	7.00	7.00	7.00	7.00
Instructional Aide - Locally funded	24.00	24.00	24.00	24.00	25.00	25.00
Pre School Support - Locally funded	2.00	2.00	2.53	2.53	2.53	2.53
Total	64.48	65.23	64.76	64.76	68.76	68.76



COLUMBIA PUBLIC SCHOOLS

2024-25 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 2023-24 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

2024-25 BUDGET

Program: Parents as Teachers

Function(s): Parents as Teachers
3842

<u>Expenditure Object Category</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Original Budget 2023-24</u>	<u>Projected Actual 2023-24</u>	<u>Budget 2024-25</u>
Salaries	\$ 898,328	\$ 980,412	\$ 1,036,455	\$ 1,135,404	\$ 1,148,819	\$ 1,265,724
Employee Benefits	\$ 262,118	\$ 285,451	\$ 303,204	\$ 327,459	\$ 328,369	\$ 351,943
Services/Supplies	\$ 45,817	\$ 50,409	\$ 61,583	\$ 71,800	\$ 66,350	\$ 80,300
Total	<u>\$ 1,206,263</u>	<u>\$ 1,316,272</u>	<u>\$ 1,401,242</u>	<u>\$ 1,534,663</u>	<u>\$ 1,543,538</u>	<u>\$ 1,697,967</u>
 Children Served	 1,300	 1,150	 1,257	 1,300	 1,310	 1,370
 Program Data:	 <u>2020-21</u>	 <u>2021-22</u>	 <u>2022-23</u>	 <u>2023-24</u>	 <u>2023-24</u>	 <u>2024-25</u>
Staff FTE:						
Teachers	16.00	16.14	16.14	17.14	17.01	18.01
Administration	1.00	1.00	1.00	1.00	1.00	1.00
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00
Total	<u>18.00</u>	<u>18.14</u>	<u>18.14</u>	<u>19.14</u>	<u>19.01</u>	<u>20.01</u>
 State Funding	 \$ 720,492	 \$ 785,171	 \$ 938,252	 \$ 785,171	 \$ 938,252	 \$ 950,000
Percentage funded	59.73%	59.65%	66.96%	51.16%	60.79%	55.95%



COLUMBIA PUBLIC SCHOOLS

2024-25 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 2023-24 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
2024-25 BUDGET

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

<u>Expenditure Object Category</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Original Budget 2023-24</u>	<u>Projected Actual 2023-24</u>	<u>Budget 2024-25</u>
Salaries	\$ -			\$ -	\$ -	\$ -
Employee Benefits	\$ -			\$ -	\$ -	\$ -
Services/Supplies	\$ -			\$ -	\$ -	\$ -
Debt Service	\$ -			\$ -	\$ -	\$ -
Other Financing Uses	\$ 16,441,888	\$ 1,653,509	\$ 3,757,076	\$ 746,751	\$ 2,755,554	\$ 8,372,709
Total	\$ 16,441,888	\$ 1,653,509	\$ 3,757,076	\$ 746,751	\$ 2,755,554	\$ 8,372,709

Interfund Transfers						
To Cap Proj Fund various	\$ 1,339,467	\$ 1,224,483	\$ 3,344,526	\$ 100,000	\$ 2,343,004	\$ 5,100,000
To Cap Proj Nature School Lease Payment	\$ -	\$ -		\$ 233,351	\$ -	\$ 233,813
To Cap Proj Technology Equip Lease Purchase	\$ 787,944	\$ -		\$ -	\$ -	\$ -
To Cap Proj Admin Bldg Lease Purchase	\$ 518,605	\$ 406,325	\$ 412,550	\$ 413,400	\$ 412,550	\$ 418,875
To Cap Proj Rainforest Bldg Lease Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
To Nutrition Services Fund	\$ 1,565,178	\$ -	\$ -	\$ -	\$ -	\$ 2,620,021
To Adult Education Fund	\$ 115,190	\$ 22,901	\$ -	\$ -	\$ -	\$ -
To Teachers Fund	\$ 12,115,504	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 16,441,888	\$ 1,653,709	\$ 3,757,076	\$ 746,751	\$ 2,755,554	\$ 8,372,709



COLUMBIA PUBLIC SCHOOLS

2024-25 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 and nutrition services 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

2024-25 BUDGET





COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

Summary of Locations





COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET





COLUMBIA PUBLIC SCHOOLS
2024-25 BUDGET

Program: Summary Budget by Location
Function(s): Total All Functions - Operating Funds

<u>Expenditure Location</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Original Budget 2023-24</u>	<u>Projected Actual 2023-24</u>	<u>Budget 2024-25</u>
All Schools	\$ 21,279,060	\$ 27,563,250	\$ 27,348,220	\$ 38,632,061	\$ 34,201,409	\$ 36,068,543
All Secondary Schools	\$ 2,575,313	\$ 2,564,713	\$ 2,807,069	\$ 2,880,274	\$ 3,303,148	\$ 4,074,110
Hickman High	\$ 15,180,611	\$ 15,793,647	\$ 16,511,881	\$ 16,137,693	\$ 16,618,016	\$ 17,471,876
Rock Bridge High	\$ 14,977,159	\$ 14,961,062	\$ 15,257,197	\$ 15,010,990	\$ 14,580,505	\$ 15,812,474
Battle High	\$ 13,564,160	\$ 13,610,379	\$ 14,369,359	\$ 14,096,346	\$ 13,964,475	\$ 15,076,192
Douglass High	\$ 2,447,535	\$ 2,615,501	\$ 2,704,930	\$ 2,760,280	\$ 2,667,645	\$ 2,817,013
All Middle Schools	\$ 568,579	\$ 1,645,648	\$ 644,949	\$ 1,025,812	\$ 817,969	\$ 739,568
Jefferson Middle	\$ 5,216,929	\$ 5,972,280	\$ 6,437,650	\$ 6,346,774	\$ 6,128,474	\$ 6,462,885
Oakland Middle	\$ 5,959,195	\$ 6,319,686	\$ 6,115,607	\$ 6,168,074	\$ 5,925,494	\$ 6,463,980
West Middle	\$ 5,709,619	\$ 5,216,455	\$ 5,103,400	\$ 4,986,188	\$ 5,514,153	\$ 5,537,836
Gentry Middle	\$ 6,254,066	\$ 6,380,478	\$ 6,495,752	\$ 6,588,389	\$ 6,789,150	\$ 7,245,745
Lange Middle	\$ 5,404,234	\$ 5,864,801	\$ 5,620,626	\$ 5,636,206	\$ 5,691,859	\$ 5,993,915
Smithton Middle	\$ 6,063,550	\$ 5,796,503	\$ 5,793,838	\$ 5,848,254	\$ 5,915,547	\$ 6,437,094
John Warner Middle School	\$ 6,362,904	\$ 5,392,795	\$ 5,821,148	\$ 5,701,771	\$ 5,889,573	\$ 6,377,516
Juvenile Justice Center	\$ 174,677	\$ 125,663	\$ 190,712	\$ 214,572	\$ 201,865	\$ 209,916
CORE-Quest	\$ 1,245,876	\$ 1,273,150	\$ 1,190,726	\$ 1,253,715	\$ 1,223,039	\$ 1,281,715
CORE-BGTM	\$ 130,039	\$ 49,516	\$ 15,715	\$ 61,000	\$ -	\$ 1,000
Park Avenue Head Start	\$ 282,243	\$ 303,210	\$ 230,532	\$ 239,118	\$ 276,380	\$ 295,415
Elementary Gifted	\$ 1,085,931	\$ 1,133,574	\$ 1,173,159	\$ 1,162,657	\$ 1,129,427	\$ 1,188,454
All Elementary	\$ 5,135,045	\$ 2,192,597	\$ 2,225,658	\$ 4,011,580	\$ 2,758,264	\$ 3,404,913
Benton Elementary	\$ 2,428,865	\$ 2,741,941	\$ 2,743,975	\$ 2,658,032	\$ 2,958,045	\$ 3,012,636
Blue Ridge Elementary	\$ 3,970,397	\$ 3,993,036	\$ 4,126,156	\$ 4,101,985	\$ 4,382,766	\$ 4,760,068
Fairview Elementary	\$ 3,861,790	\$ 3,940,985	\$ 3,887,080	\$ 4,042,370	\$ 3,698,312	\$ 3,926,785
Grant Elementary	\$ 2,325,866	\$ 2,451,847	\$ 2,740,645	\$ 2,736,382	\$ 2,859,498	\$ 3,075,627
Locust Street Expressive Arts Elementary	\$ 2,062,738	\$ 2,205,989	\$ 2,540,989	\$ 2,544,852	\$ 2,711,583	\$ 2,864,824
Cedar Ridge Elementary	\$ 3,366,411	\$ 3,656,946	\$ 4,075,251	\$ 3,950,508	\$ 3,899,835	\$ 4,045,953
Parkade Elementary	\$ 3,751,681	\$ 3,448,719	\$ 3,857,161	\$ 3,861,905	\$ 3,946,073	\$ 4,204,723
New Haven Elementary	\$ 3,059,222	\$ 3,263,786	\$ 3,174,195	\$ 3,218,854	\$ 3,281,064	\$ 3,638,071
Ridgeway Elementary	\$ 1,936,297	\$ 1,894,228	\$ 1,924,271	\$ 1,939,581	\$ 2,053,611	\$ 2,179,733
Rock Bridge Elementary	\$ 3,411,669	\$ 3,655,323	\$ 4,329,928	\$ 4,390,092	\$ 4,433,244	\$ 4,683,592
Beulah Ralph Elementary	\$ 4,917,322	\$ 5,082,477	\$ 5,468,547	\$ 5,472,851	\$ 5,377,295	\$ 5,779,431
Russell Elementary	\$ 4,077,008	\$ 4,033,766	\$ 4,073,289	\$ 4,078,004	\$ 3,814,612	\$ 4,141,448
Shepard Elementary	\$ 3,802,687	\$ 3,923,181	\$ 4,555,271	\$ 4,461,022	\$ 4,636,005	\$ 5,120,269
West Blvd Elementary	\$ 3,637,867	\$ 3,640,922	\$ 3,916,735	\$ 3,934,939	\$ 3,938,419	\$ 4,147,242
Derby Ridge Elementary	\$ 4,567,230	\$ 4,371,996	\$ 4,441,899	\$ 4,492,395	\$ 4,348,154	\$ 4,585,630
Two Mile Prairie Elementary	\$ 1,680,608	\$ 1,536,037	\$ 1,626,721	\$ 1,646,381	\$ 1,795,397	\$ 1,904,881
Alpha Hart Elementary	\$ 3,782,381	\$ 4,379,020	\$ 4,395,551	\$ 4,456,127	\$ 4,650,169	\$ 4,930,140
Midway Elementary	\$ 1,959,421	\$ 1,972,258	\$ 2,063,301	\$ 2,126,389	\$ 2,182,358	\$ 2,323,736
Paxton Keeley Elementary	\$ 4,447,109	\$ 4,547,416	\$ 4,835,288	\$ 4,750,151	\$ 4,749,684	\$ 5,047,787
Mill Creek Elementary	\$ 4,169,927	\$ 4,411,481	\$ 4,406,802	\$ 4,368,173	\$ 4,536,024	\$ 4,828,818
Battle Elementary	\$ 3,822,257	\$ 3,937,741	\$ 3,938,871	\$ 3,909,616	\$ 4,175,716	\$ 4,509,365
Hospital School (Mid-MO)	\$ 77,980	\$ 71,742	\$ 69,973	\$ 74,671	\$ -	\$ -
Career Center	\$ 4,909,847	\$ 5,339,307	\$ 5,557,503	\$ 5,627,373	\$ 5,524,968	\$ 6,295,837
Administration	\$ 11,702,032	\$ 12,005,565	\$ 12,905,338	\$ 13,915,603	\$ 14,287,390	\$ 15,686,440
Adult Learning Center	\$ 39	\$ 22,000	\$ 11,000	\$ 13,980	\$ 14,215	\$ 31,040
Homebound	\$ 16,136	\$ 22,716	\$ 67,740	\$ 43,369	\$ 126,262	\$ 135,306
Center for Early Learning - North	\$ 6,850,377	\$ 7,471,707	\$ 7,716,861	\$ 7,677,338	\$ 8,497,872	\$ 9,029,886
ECSE-Rainforest Pkwy	\$ 963,320	\$ 936,341	\$ 846,535	\$ 847,061	\$ 845,896	\$ 901,225
ACE (Suspension Center)	\$ 114,370	\$ 105,039	\$ 125,998	\$ 130,064	\$ 141,604	\$ 320,491
Rosetta Avenue Learning Center	\$ 785,118	\$ 919,278	\$ 871,327	\$ 821,904	\$ 850,214	\$ 913,416
Board of Education	\$ 934,153	\$ 1,432,053	\$ 1,119,464	\$ 1,036,200	\$ 1,070,500	\$ 1,150,500
Summer School	\$ 3,066,571	\$ 6,396,317	\$ 4,763,452	\$ 5,273,609	\$ 4,666,555	\$ 4,765,639
Business Office	\$ 17,672,432	\$ 1,251,793	\$ 5,039,453	\$ 2,132,155	\$ 4,164,749	\$ 9,955,078
Facilities Warehouse	\$ 161,820	\$ 182,174	\$ 211,724	\$ 213,711	\$ 219,823	\$ 230,100
Hickman Pool	\$ 11,650	\$ 41,489	\$ 30,836	\$ 6,000	\$ 6,000	\$ 6,000
Facilities and Construction	\$ 4,060,188	\$ 4,301,293	\$ 4,688,533	\$ 5,313,715	\$ 5,390,045	\$ 5,753,350
Transportation	\$ 7,679,072	\$ 10,172,354	\$ 10,095,567	\$ 10,779,581	\$ 10,643,710	\$ 10,852,253
Total	\$ 249,660,583	\$ 248,535,171	\$ 257,301,358	\$ 269,808,697	\$ 268,474,059	\$ 292,697,480

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

2024-25 BUDGET

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

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

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

Expenditure Object Category	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25
Salaries	\$2,562,282	\$2,974,999	\$2,973,927	\$3,123,050	\$3,239,627	\$3,490,845
Employee Benefits	\$900,602	\$1,046,324	\$1,055,687	\$1,103,850	\$1,121,455	\$1,168,366
Services/Supplies	<u>\$319,497</u>	<u>\$357,697</u>	<u>\$365,937</u>	<u>\$229,227</u>	<u>\$289,087</u>	<u>\$270,929</u>
Total	\$3,782,381	\$4,379,020	\$4,395,551	\$4,456,127	\$4,650,169	\$4,930,140

Enrollment: 466
Staff FTE: 70.96

Principal: Amanda Minear
Assistant Principal: Jessica Cummings, Carlie Johnson

Mascot:
Huskies



School Colors: Blue and Green

Alpha Hart Lewis Elementary



COLUMBIA PUBLIC SCHOOLS

2024-25 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.

Expenditure Object Category	Actual 2020-21	Actual 2020-21	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25
Salaries	\$2,624,627	\$2,690,516	\$2,653,184	\$2,729,877	\$2,899,053	\$3,200,624
Employee Benefits	\$944,036	\$966,677	\$931,454	\$967,988	\$1,047,412	\$1,108,292
Services/Supplies	<u>\$253,594</u>	<u>\$280,548</u>	<u>\$354,233</u>	<u>\$211,751</u>	<u>\$229,251</u>	<u>\$200,449</u>
Total	\$3,822,257	\$3,937,741	\$3,938,871	\$3,909,616	\$4,175,716	\$4,509,365

Enrollment: 359
Staff FTE: 68.55

Principal: Kyra Yung
Assistant Principal: Abbie England,
Christopher Kendrick

Mascot:

Lions



School Colors: Navy Blue and Silver



Eliot Battle Elementary



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

Benton STEM Elementary School

Learning through Discovery, Leading with Character

School Mission:

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

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

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

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

Expenditure Object Category	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25
Salaries	\$1,652,133	\$1,784,024	\$1,824,506	\$1,903,224	\$2,012,870	\$2,186,047
Employee Benefits	\$584,658	\$600,886	\$626,737	\$652,804	\$696,771	\$728,352
Services/Supplies	<u>\$192,074</u>	<u>\$357,031</u>	<u>\$292,732</u>	<u>\$102,004</u>	<u>\$248,404</u>	<u>\$98,237</u>
Total	\$2,428,865	\$2,741,941	\$2,743,975	\$2,658,032	\$2,958,045	\$3,012,636

Enrollment: 216
Staff FTE: 40.52

Principal: Sarah Sicht
Assistant Principal: Allison Chostner

Mascot:
Bees



School Colors: Yellow and Black



Benton STEM Elementary



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

Beulah Ralph Elementary School

Home of the Timberwolves

Mission Statement:

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

Vision Statement:

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

Expenditure Object Category	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25
Salaries	\$3,355,820	\$3,446,773	\$3,696,210	\$3,828,704	\$3,739,699	\$4,013,889
Employee Benefits	\$1,209,496	\$1,197,681	\$1,315,159	\$1,361,402	\$1,330,451	\$1,381,157
Services/Supplies	<u>\$352,006</u>	<u>\$438,023</u>	<u>\$457,178</u>	<u>\$282,745</u>	<u>\$307,145</u>	<u>\$384,385</u>
Total	\$4,917,322	\$5,082,477	\$5,468,547	\$5,472,851	\$5,377,295	\$5,779,431

Enrollment: 677
Staff FTE: 85.07

Principal: Lance Foulk
Assistant Principal: Kelly Isenogle

Mascot:

Timberwolves



School Colors: Green and Blue



Beulah Ralph Elementary



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

Blue Ridge Elementary School

An Excellent Education for All Students

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

Expenditure Object Category	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25
Salaries	\$2,720,851	\$2,705,285	\$2,783,852	\$2,909,778	\$3,042,654	\$3,412,556
Employee Benefits	\$967,697	\$951,468	\$979,042	\$1,028,010	\$1,090,648	\$1,174,947
Services/Supplies	<u>\$281,849</u>	<u>\$336,283</u>	<u>\$363,262</u>	<u>\$164,197</u>	<u>\$249,464</u>	<u>\$172,565</u>
Total	\$3,970,397	\$3,993,036	\$4,126,156	\$4,101,985	\$4,382,766	\$4,460,068

Enrollment: 469
Staff FTE: 67.73

Principal: Rebecca Babcock
Assistant Principal: Mitchell Pittman

Mascot:
Mustangs



School Colors: Blue and White

Blue Ridge Elementary



COLUMBIA PUBLIC SCHOOLS

2024-25 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>Actual 2022-23</u>	<u>Original Budget 2023-24</u>	<u>Projected Actual 2023-24</u>	<u>Budget 2024-25</u>
Salaries	\$2,308,785	\$2,470,506	\$2,711,743	\$2,818,481	\$2,693,653	\$2,890,875
Employee Benefits	\$827,275	\$884,538	\$984,866	\$1,024,680	\$985,835	\$1,023,247
Services/Supplies	<u>\$230,351</u>	<u>\$301,902</u>	<u>\$378,642</u>	<u>\$107,347</u>	<u>\$220,347</u>	<u>\$131,831</u>
Total	\$3,366,411	\$3,656,946	\$4,075,251	\$3,950,508	\$3,899,835	\$4,045,953

Enrollment: 469
Staff FTE: 63.87

Principal: Carlei Wies
Assistant Principal: Erica Arens

Mascot:
Cardinals



School Colors: Red and White



Cedar Ridge Elementary



COLUMBIA PUBLIC SCHOOLS

2024-25 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.

<u>Expenditure Object Category</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Original Budget 2023-24</u>	<u>Projected Actual 2023-24</u>	<u>Budget 2024-25</u>
Salaries	\$3,087,570	\$2,908,039	\$3,060,936	\$3,199,101	\$3,009,338	\$3,221,066
Employee Benefits	\$1,085,990	\$1,021,885	\$1,075,611	\$1,122,251	\$1,047,674	\$1,087,663
Services/Supplies	<u>\$393,670</u>	<u>\$442,072</u>	<u>\$305,352</u>	<u>\$171,043</u>	<u>\$291,142</u>	<u>\$276,901</u>
Total	\$4,567,231	\$4,371,995	\$4,441,899	\$4,492,395	\$4,348,154	\$4,585,630

Enrollment: 360
Staff FTE: 69.61

Principal: Tina Woods
Assistant Principal: Victoria Herman, Laura Shaw

Mascot:
Dragons



School Colors: Purple and Green



Derby Ridge Elementary



COLUMBIA PUBLIC SCHOOLS

2024-25 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.

Expenditure Object Category	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25
Salaries	\$2,763,618	\$2,785,301	\$2,735,730	\$2,918,507	\$2,644,281	\$2,835,952
Employee Benefits	\$897,458	\$899,320	\$903,169	\$969,835	\$890,327	\$926,064
Services/Supplies	<u>\$200,714</u>	<u>\$256,364</u>	<u>\$248,181</u>	<u>\$154,028</u>	<u>\$163,704</u>	<u>\$164,769</u>
Total	\$3,861,790	\$3,940,985	\$3,887,080	\$4,042,370	\$3,698,312	\$3,926,785

Enrollment: 464
Staff FTE: 52.00

Principal: Dr. Tyler Simmons
Assistant Principal: Nichole Salas

Mascot:

Falcons



School Colors: Blue, Yellow and White

Fairview Elementary



COLUMBIA PUBLIC SCHOOLS

2024-25 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>Actual 2022-23</u>	<u>Original Budget 2023-24</u>	<u>Projected Actual 2023-24</u>	<u>Budget 2024-25</u>
Salaries	\$1,671,423	\$1,725,044	\$1,932,280	\$1,996,433	\$2,053,874	\$2,227,880
Employee Benefits	\$532,881	\$549,566	\$640,927	\$658,877	\$690,152	\$730,216
Services/Supplies	<u>\$121,562</u>	<u>\$177,237</u>	<u>\$167,438</u>	<u>\$81,072</u>	<u>\$115,472</u>	<u>\$117,531</u>
Total	\$2,325,866	\$2,451,847	\$2,740,645	\$2,736,382	\$2,859,498	\$3,075,627

Enrollment: 338
Staff FTE: 45.77

Principal: Dr. Jennifer Wingert

Mascot:



Generals

School Colors: Royal Blue and Gold



Grant Elementary



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

Locust Street Expressive Arts Elementary School

An Excellent Education for All Students

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

Vision Statement: *We believe that learning through the arts best prepares children for life.*

Expenditure Object Category	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25
Salaries	\$1,385,384	\$1,507,495	\$1,747,324	\$1,811,453	\$1,906,748	\$2,045,432
Employee Benefits	\$470,199	\$528,679	\$609,856	\$625,645	\$664,363	\$690,881
Services/Supplies	<u>\$207,155</u>	<u>\$169,815</u>	<u>\$183,809</u>	<u>\$107,754</u>	<u>\$140,472</u>	<u>\$128,511</u>
Total	\$2,062,738	\$2,205,989	\$2,540,989	\$2,544,852	\$2,711,583	\$2,864,824

Enrollment: 287
Staff FTE: 40.24

Principal: Julia Coggins

Mascot:

Phoenix



School Colors: Purple, Green and Orange



Locust Street Elementary



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

Midway Heights Elementary School

Learning Together to Achieve Success for ALL

Vision Statement:

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

Expenditure Object Category	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25
Salaries	\$1,407,335	\$1,380,579	\$1,453,984	\$1,531,920	\$1,585,783	\$1,700,611
Employee Benefits	\$444,850	\$449,061	\$496,102	\$520,252	\$537,358	\$558,929
Services/Supplies	<u>\$107,236</u>	<u>\$142,618</u>	<u>\$113,215</u>	<u>\$74,217</u>	<u>\$59,217</u>	<u>\$64,196</u>
Total	\$1,959,421	\$1,972,258	\$2,063,301	\$2,126,389	\$2,182,358	\$2,323,736

Enrollment: 241
Staff FTE: 31.83

Principal: Dr. David Stallo

Mascot:

Eagles



School Colors: Blue and Yellow



Midway Heights Elementary



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

Mill Creek Elementary School

An Excellent Education for All Students

Mission Statement:

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

Expenditure Object Category	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25
Salaries	\$2,951,969	\$3,117,868	\$3,098,834	\$3,192,916	\$3,307,051	\$3,548,196
Employee Benefits	\$951,443	\$1,015,464	\$1,012,020	\$1,046,746	\$1,101,962	\$1,147,244
Services/Supplies	<u>\$266,515</u>	<u>\$278,149</u>	<u>\$295,948</u>	<u>\$128,511</u>	<u>\$127,011</u>	<u>\$133,378</u>
Total	\$4,169,927	\$4,411,481	\$4,406,802	\$4,368,173	\$4,536,024	\$4,828,818

Enrollment: 585
Staff FTE: 62.99

Principal: Amy Rogers
Assistant Principal: Samantha Adams

Mascot:
Cougars



School Colors: Blue and Gray



Mill Creek Elementary



COLUMBIA PUBLIC SCHOOLS

2024-25 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!

Expenditure Object Category	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25
Salaries	\$2,071,355	\$2,170,324	\$2,115,344	\$2,221,547	\$2,206,715	\$2,490,059
Employee Benefits	\$689,669	\$736,521	\$720,111	\$756,065	\$738,707	\$805,649
Services/Supplies	<u>\$298,198</u>	<u>\$356,941</u>	<u>\$338,740</u>	<u>\$241,242</u>	<u>\$335,642</u>	<u>\$342,363</u>
Total	\$3,059,222	\$3,263,786	\$3,174,195	\$3,218,854	\$3,281,064	\$3,638,071

Enrollment: 257
Staff FTE: 44.49

Principal: Kristina Contrades
Assistant Principal: Cynthia Martin

Mascot:

Stars



School Colors: Blue and Gray



New Haven Elementary



COLUMBIA PUBLIC SCHOOLS

2024-25 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

<u>Expenditure Object Category</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Original Budget 2023-24</u>	<u>Projected Actual 2023-24</u>	<u>Budget 2024-25</u>
Salaries	\$2,567,031	\$2,392,300	\$2,635,025	\$2,718,222	\$2,742,975	\$2,969,761
Employee Benefits	\$942,457	\$847,131	\$926,678	\$959,870	\$959,418	\$1,000,263
Services/Supplies	<u>\$242,193</u>	<u>\$209,288</u>	<u>\$295,458</u>	<u>\$183,813</u>	<u>\$243,680</u>	<u>\$234,699</u>
Total	\$3,751,681	\$3,448,719	\$3,857,161	\$3,861,905	\$3,946,073	\$4,204,723

Enrollment: 373
Staff FTE: 61.30

Principal: Brian Rehg
Assistant Principal: Marekka Nickens

Mascot:

Panthers



School Colors: **Blue** and **Yellow**



Parkade Elementary



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

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.

Expenditure Object Category	Actual 2020-21	Actual 2020-21	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25
Salaries	\$3,142,091	\$3,181,048	\$3,336,847	\$3,432,936	\$3,413,225	\$3,661,227
Employee Benefits	\$1,049,751	\$1,049,953	\$1,113,537	\$1,151,103	\$1,173,299	\$1,220,379
Services/Supplies	<u>\$255,267</u>	<u>\$316,415</u>	<u>\$384,904</u>	<u>\$166,112</u>	<u>\$163,160</u>	<u>\$166,181</u>
Total	\$4,447,109	\$4,547,416	\$4,835,288	\$4,750,151	\$4,749,684	\$5,047,787

Enrollment: 638
Staff FTE: 70.68

Principal: Adrienne Patton
Assistant Principal: Kathryn Giovanini
Wessler

Mascot:
Comets



School Colors: Red, White and Blue

Paxton Keeley Elementary



COLUMBIA PUBLIC SCHOOLS

2024-25 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.

Expenditure Object Category	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25
Salaries	\$1,362,030	\$1,329,071	\$1,352,859	\$1,397,551	\$1,479,034	\$1,584,643
Employee Benefits	\$469,268	\$465,892	\$466,456	\$485,041	\$504,680	\$524,357
Services/Supplies	<u>\$104,999</u>	<u>\$99,265</u>	<u>\$104,956</u>	<u>\$56,989</u>	<u>\$69,897</u>	<u>\$70,733</u>
Total	\$1,936,297	\$1,894,228	\$1,924,271	\$1,939,581	\$2,053,611	\$2,179,733

Enrollment: 227
Staff FTE: 29.48

Principal: Taryn Brinlee
Assistant Principal: Taylor Graves

Mascot:

Rams



School Colors: Blue and Gold



Ridgeway Elementary



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

Rock Bridge Elementary School

Everyone learns at RBE!

Mission Statement:

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

Vision Statement:

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

Expenditure Object Category	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25
Salaries	\$2,424,108	\$2,492,385	\$3,009,057	\$3,174,291	\$3,185,640	\$3,416,018
Employee Benefits	\$834,004	\$852,046	\$1,030,756	\$1,080,423	\$1,072,359	\$1,114,889
Services/Supplies	<u>\$153,557</u>	<u>\$310,892</u>	<u>\$290,115</u>	<u>\$135,378</u>	<u>\$175,245</u>	<u>\$152,685</u>
Total	\$3,411,669	\$3,655,323	\$4,329,928	\$4,390,092	\$4,433,244	\$4,683,592

Enrollment: 584
Staff FTE: 66.94

Principal: Dr. Ryan Link
Assistant Principal: Joni Crossgrove

Mascot:

Bears



School Colors: Blue and Green



Rock Bridge Elementary



COLUMBIA PUBLIC SCHOOLS

2024-25 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

Expenditure Object Category	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25
Salaries	\$2,875,092	\$2,775,785	\$2,735,251	\$2,845,655	\$2,646,906	\$2,989,987
Employee Benefits	\$956,765	\$921,162	\$937,396	\$977,337	\$887,694	\$961,164
Services/Supplies	<u>\$245,151</u>	<u>\$336,819</u>	<u>\$400,642</u>	<u>\$255,012</u>	<u>\$280,012</u>	<u>\$190,297</u>
Total	\$4,077,008	\$4,033,766	\$4,073,289	\$4,078,004	\$3,814,612	\$4,141,448

Enrollment: 469
Staff FTE: 50.33

Principal: Kerri Graham
Assistant Principal: Kimberly Uffmann

Mascot:

Ravens



School Colors: Green and White



Russell Boulevard Elementary



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

Shepard Boulevard Elementary School

Growing Learners and Leaders

Vision Statement:

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

Expenditure Object Category	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25
Salaries	\$2,624,744	\$2,684,649	\$3,108,137	\$3,182,839	\$3,233,596	\$3,675,934
Employee Benefits	\$899,806	\$909,147	\$1,083,020	\$1,116,418	\$1,143,943	\$1,243,831
Services/Supplies	<u>\$278,137</u>	<u>\$329,585</u>	<u>\$364,114</u>	<u>\$161,765</u>	<u>\$258,466</u>	<u>\$200,504</u>
Total	\$3,802,687	\$3,923,381	\$4,555,271	\$4,461,022	\$4,636,005	\$5,120,269

Enrollment: 547
Staff FTE: 74.23

Principal: Jill Edwards
Assistant Principal: Maria Blackburn

Mascot:

Stallions



School Colors: Green and Gold



Shepard Boulevard Elementary



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

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.

Expenditure Object Category	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25
Salaries	\$1,187,361	\$1,079,364	\$1,127,176	\$1,177,540	\$1,297,604	\$1,389,314
Employee Benefits	\$410,317	\$366,506	\$387,445	\$403,732	\$432,684	\$450,119
Services/Supplies	<u>\$82,930</u>	<u>\$90,167</u>	<u>\$112,100</u>	<u>\$65,109</u>	<u>\$65,109</u>	<u>\$65,448</u>
Total	\$1,680,608	\$1,536,037	\$1,626,721	\$1,646,381	\$1,795,397	\$1,904,881

Enrollment: 148
Staff FTE: 22.60

Principal: Amanda Bruckerhoff

Mascot:

Prairie Dogs



School Colors: Red and White

Two Mile Prairie Elementary



COLUMBIA PUBLIC SCHOOLS

2024-25 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.

Expenditure Object Category	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25
Salaries	\$2,551,240	\$2,502,978	\$2,675,741	\$2,777,428	\$2,744,537	\$2,942,235
Employee Benefits	\$878,209	\$855,839	\$947,943	\$988,584	\$946,558	\$983,511
Services/Supplies	<u>\$208,418</u>	<u>\$282,105</u>	<u>\$293,051</u>	<u>\$168,927</u>	<u>\$247,324</u>	<u>\$221,496</u>
Total	\$3,637,867	\$3,640,922	\$3,916,735	\$3,934,939	\$3,938,419	\$4,147,242

Enrollment: 320
Staff FTE: 57.08

Principal: Morgan Neale
Assistant Principal: Chandler Easley

Mascot:

Bobcats



School Colors: Blue and White



West Boulevard Elementary



COLUMBIA PUBLIC SCHOOLS

2024-25 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.

Expenditure Object Category	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25
Salaries	\$4,223,756	\$4,270,221	\$4,303,528	\$4,436,104	\$4,599,599	\$4,920,712
Employee Benefits	\$1,402,870	\$1,394,101	\$1,428,947	\$1,465,594	\$1,509,690	\$1,568,869
Services/Supplies	<u>\$627,440</u>	<u>\$716,156</u>	<u>\$763,277</u>	<u>\$686,691</u>	<u>\$679,861</u>	<u>\$756,164</u>
Total	\$6,254,066	\$6,380,478	\$6,495,752	\$6,588,389	\$6,789,150	\$7,245,745

Enrollment: 730
Staff FTE: 89.77

Principal: Sam Bornhauser
Assistant Principal: Brian Hudson

Mascot:
Jaguars



School Colors: Red and Blue



Gentry Middle



COLUMBIA PUBLIC SCHOOLS

2024-25 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 2020-21</u>	<u>Actual 2022-23</u>	<u>Original Budget 2023-24</u>	<u>Projected Actual 2023-24</u>	<u>Budget 2024-25</u>
Salaries	\$3,664,958	\$4,136,881	\$4,401,613	\$4,557,116	\$4,304,788	\$4,667,202
Employee Benefits	\$1,186,173	\$1,331,944	\$1,395,617	\$1,431,866	\$1,403,136	\$1,474,437
Services/Supplies	<u>\$365,798</u>	<u>\$503,455</u>	<u>\$640,420</u>	<u>\$357,792</u>	<u>\$420,550</u>	<u>\$321,246</u>
Total	\$5,216,929	\$5,972,280	\$6,437,650	\$6,346,774	\$6,128,474	\$6,462,885

Enrollment: 621
Staff FTE: 48.49

Principal: Jacob Adams
Assistant Principal: Hilary Trammell

Mascot:

Cyclones



School Colors: Red, White and Blue



Jefferson Middle



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

John Warner Middle School

Excite. Engage. Enhance. Empower.

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

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

Expenditure Object Category	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25
Salaries	\$3,731,475	\$3,706,409	\$3,950,343	\$4,077,010	\$4,219,377	\$4,615,200
Employee Benefits	\$1,249,306	\$1,228,752	\$1,302,143	\$1,338,386	\$1,399,043	\$1,478,391
Services/Supplies	<u>\$1,382,123</u>	<u>\$457,634</u>	<u>\$568,662</u>	<u>\$286,375</u>	<u>\$271,153</u>	<u>\$283,925</u>
Total	\$6,362,904	\$5,392,795	\$5,821,148	\$5,701,771	\$5,889,573	\$6,377,516

Enrollment: 555
Staff FTE: 78.12

Principal: Taylor Drennan
Assistant Principal: Brenda Parisi

Mascot:
Grizzlies



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



John Warner Middle



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

Lange Middle School

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

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

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

Expenditure Object Category	Actual 2020-21	Actual 2020-21	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25
Salaries	\$3,713,841	\$4,036,570	\$3,799,113	\$3,964,546	\$4,002,402	\$4,291,853
Employee Benefits	\$1,256,054	\$1,341,947	\$1,267,795	\$1,313,351	\$1,265,503	\$1,320,265
Services/Supplies	<u>\$434,339</u>	<u>\$486,284</u>	<u>\$553,718</u>	<u>\$358,309</u>	<u>\$423,954</u>	<u>\$381,797</u>
Total	\$5,404,234	\$5,864,801	\$5,620,627	\$5,636,206	\$5,691,859	\$5,993,915

Enrollment: 544
Staff FTE: 83.75

Principal: Dominique Falls
Assistant Principal: Rhonda Jackson, Joseph Lauchstaedt

Mascot:



School Colors: Navy and Silver



Lange Middle



COLUMBIA PUBLIC SCHOOLS

2024-25 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.

Expenditure Object Category	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25
Salaries	\$4,210,138	\$4,478,629	\$4,272,844	\$4,411,992	\$4,192,407	\$4,627,953
Employee Benefits	\$1,373,342	\$1,432,586	\$1,385,464	\$1,429,895	\$1,395,783	\$1,492,683
Services/Supplies	<u>\$375,715</u>	<u>\$408,471</u>	<u>\$457,299</u>	<u>\$326,187</u>	<u>\$337,304</u>	<u>\$343,344</u>
Total	\$5,959,195	\$6,319,686	\$6,115,607	\$6,168,074	\$5,925,494	\$6,463,980

Enrollment: 550
Staff FTE: 83.98

Principal: Jeff Mielke
Assistant Principal: Erica Bruington

Mascot:
Eagles



School Colors: Orange and Blue





COLUMBIA PUBLIC SCHOOLS

2024-25 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.*

Expenditure Object Category	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25
Salaries	\$4,229,762	\$4,020,035	\$4,014,825	\$4,145,238	\$4,172,367	\$4,664,561
Employee Benefits	\$1,382,147	\$1,274,197	\$1,291,675	\$1,334,204	\$1,320,161	\$1,423,239
Services/Supplies	<u>\$451,641</u>	<u>\$502,271</u>	<u>\$487,338</u>	<u>\$368,812</u>	<u>\$423,019</u>	<u>\$349,294</u>
Total	\$6,063,550	\$5,796,503	\$5,793,838	\$5,848,254	\$5,915,547	\$6,437,094

Enrollment: 532
Staff FTE: 74.82

Principal: Dr. Chris Drury
Assistant Principal: Lindsey Ponder

Mascot:



Wildcats

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



Smithton Middle



COLUMBIA PUBLIC SCHOOLS

2024-25 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.

Expenditure Object Category	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25
Salaries	\$3,832,824	\$3,551,531	\$3,375,373	\$3,494,170	\$3,678,898	\$3,918,303
Employee Benefits	\$1,296,164	\$1,170,519	\$1,118,670	\$1,150,629	\$1,198,712	\$1,245,288
Services/Supplies	<u>\$580,631</u>	<u>\$494,405</u>	<u>\$609,357</u>	<u>\$341,389</u>	<u>\$636,543</u>	<u>\$374,245</u>
Total	\$5,709,619	\$5,216,455	\$5,103,400	\$4,986,188	\$5,514,153	\$5,537,836

Enrollment: 525
Staff FTE: 76.63

Principal: Dr. Melita Walker
Assistant Principal: Courtney Lewis

Mascot:
Vikings



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



West Middle



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

Battle High School

Battle Ready

Mission Statement:

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

Expenditure Object Category	Actual 2020-21	Actual 2020-21	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25
Salaries	\$9,426,569	\$9,158,912	\$9,591,261	\$9,896,162	\$9,726,632	\$10,641,330
Employee Benefits	\$3,090,462	\$2,963,894	\$3,126,272	\$3,194,342	\$3,153,935	\$3,345,187
Services/Supplies	<u>\$1,047,129</u>	<u>\$1,487,573</u>	<u>\$1,651,826</u>	<u>\$1,005,842</u>	<u>\$1,083,908</u>	<u>\$1,089,675</u>
Total	\$13,564,160	\$13,610,379	\$14,369,359	\$14,096,346	\$13,964,475	\$15,076,192

Enrollment: 1,509
Staff FTE: 185.25

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

2024-25 BUDGET

Hickman High School

Tradition-Integrity-Diversity-Excellence

Mission Statement:

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



Vision Statement:

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

Expenditure Object Category	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25
Salaries	\$10,579,229	\$10,805,715	\$11,118,020	\$11,497,946	\$11,578,859	\$12,480,010
Employee Benefits	\$3,307,514	\$3,355,479	\$3,547,109	\$3,640,740	\$3,705,038	\$3,877,276
Services/Supplies	<u>\$1,293,868</u>	<u>\$1,632,453</u>	<u>\$1,846,752</u>	<u>\$999,007</u>	<u>\$1,334,119</u>	<u>\$1,114,590</u>
Total	\$15,180,611	\$15,793,646	\$16,511,881	\$16,137,693	\$16,618,016	\$17,471,876

Enrollment: 2,035
Staff FTE: 201.77

Principal: Mary Grupe
Assistant Principals: Cole Blackburn, Atah Knighten, Anna Rorvig, John (Jack) Rubenstein

Mascot:

Kewpies



School Colors: Purple and Gold



Hickman High



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

Rock Bridge High School

Where Learning is for Life

Vision Statement:

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

Expenditure Object Category	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25
Salaries	\$9,907,044	\$9,846,911	\$9,992,865	\$10,295,644	\$10,080,249	\$10,909,489
Employee Benefits	\$3,071,654	\$3,031,196	\$3,156,498	\$3,265,342	\$3,169,233	\$3,328,134
Services/Supplies	<u>\$1,998,461</u>	<u>\$2,082,955</u>	<u>\$2,107,834</u>	<u>\$1,450,004</u>	<u>\$1,331,023</u>	<u>\$1,574,851</u>
Total	\$14,977,159	\$14,961,062	\$15,257,197	\$15,010,990	\$14,580,505	\$15,812,474

Enrollment: 2,056
Staff FTE: 178.99

Principal: Jacob Sirna

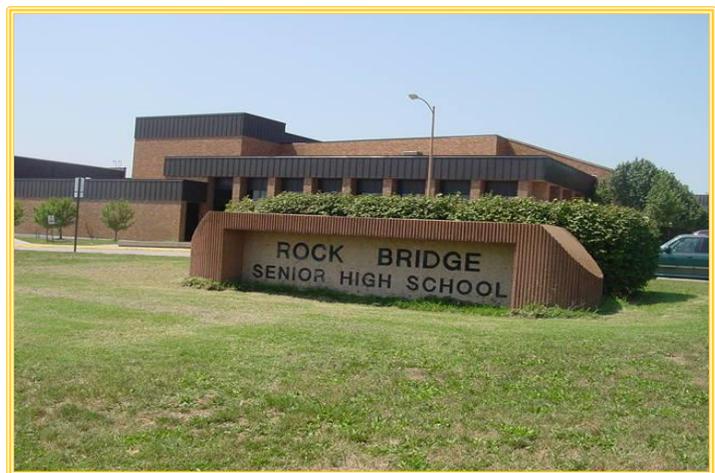
Assistant Principals: Darlene Grant, Tonya Henry, Michael McGinty, Trevor Smith, Virginia Tate

Mascot:



Bruins

School Colors: Green and Gold



Rock Bridge High



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

Douglass High School

Your Small School Alternative

Vision Statement:

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



Mission Statement:

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

Expenditure Object Category	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25
Salaries	\$1,755,679	\$1,802,313	\$1,869,381	\$1,939,523	\$1,904,342	\$2,036,494
Employee Benefits	\$546,456	\$563,519	\$589,019	\$606,377	\$587,256	\$612,282
Services/Supplies	<u>\$145,400</u>	<u>\$249,669</u>	<u>\$246,530</u>	<u>\$214,380</u>	<u>\$176,047</u>	<u>\$168,237</u>
Total	\$2,447,535	\$2,615,501	\$2,704,930	\$2,760,280	\$2,667,645	\$2,817,013

Enrollment: 176
Staff FTE: 37.02

Principal: Dr. Eryca Neville
Associate Principal: Tim Baker

Mascot:

Bulldogs



School Colors: Royal Blue and White



Douglass High



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

**Bethel Street Center
(Quest – South)**

Vision Statement:

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

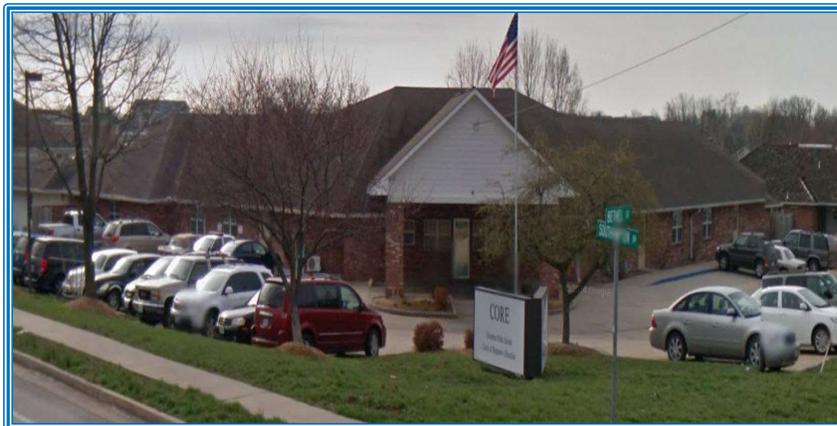
Mission Statement:

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

Expenditure Object Category	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25
Salaries	\$889,768	\$909,788	\$842,065	\$884,019	\$864,497	\$922,096
Employee Benefits	\$296,257	\$294,708	\$275,266	\$287,966	\$275,812	\$286,081
Services/Supplies	<u>\$59,851</u>	<u>\$68,654</u>	<u>\$73,395</u>	<u>\$81,730</u>	<u>\$82,730</u>	<u>\$73,538</u>
Total	\$1,245,876	\$1,273,150	\$1,190,725	\$1,253,715	\$1,223,039	\$1,281,715

Staff FTE: 15.63

Director: Raina Martin



Bethel Street Center



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

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

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

Expenditure Object Category	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25
Salaries	\$477,251	\$621,423	\$573,609	\$588,804	\$621,475	\$665,858
Employee Benefits	\$176,023	\$224,731	\$210,430	\$218,600	\$214,239	\$222,058
Services/Supplies	<u>\$131,844</u>	<u>\$73,124</u>	<u>\$87,288</u>	<u>\$14,500</u>	<u>\$14,500</u>	<u>\$25,500</u>
Total	\$785,118	\$919,278	\$871,327	\$821,904	\$850,214	\$913,416

Staff FTE: 18.77

Director: Amanda Malone



Roseta Avenue Learning Center



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

Center for Gifted Education

Enrichment and Extension

Our Services:

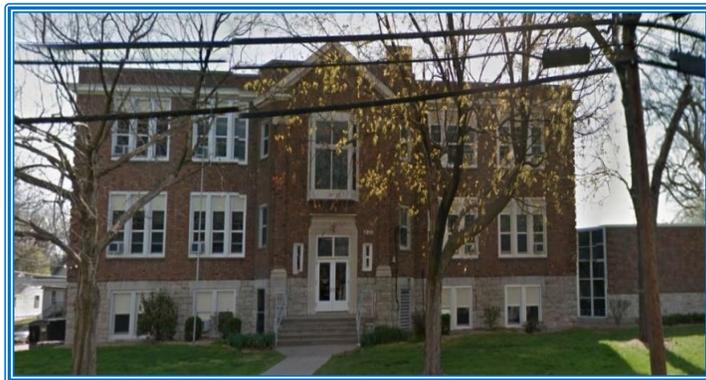
- Extended Educational Experiences (EEE)
- Creativity and critical thinking lessons for Kindergarten classrooms
- A one-day-a-week program at the Gifted Center for grades 1-5
- A research and problem-solving course for grades 6-8
- Coaching for long-term projects in 8th grade English
- A resource room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

Expenditure Object Category	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25
Salaries	\$769,939	\$718,829	\$737,436	\$758,625	\$725,348	\$774,198
Employee Benefits	\$216,503	\$206,685	\$221,988	\$230,681	\$191,222	\$200,146
Services/Supplies	<u>\$99,489</u>	<u>\$208,060</u>	<u>\$213,735</u>	<u>\$173,351</u>	<u>\$212,857</u>	<u>\$214,110</u>
Total	\$1,085,931	\$1,133,574	\$1,173,159	\$1,162,657	\$1,129,427	\$1,188,454

Enrollment: 1,575
Staff FTE: 13.30

Director: Kristen Palmer

EEE



Field Building - Center for Gifted Education



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

Early Childhood Discovery Center

Our Services:

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

Expenditure Object Category	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25
Salaries	\$709,711	\$686,339	\$616,984	\$624,465	\$627,745	\$674,797
Employee Benefits	\$235,621	\$218,419	\$198,611	\$203,586	\$199,141	\$207,418
Services/Supplies	<u>\$17,988</u>	<u>\$31,583</u>	<u>\$30,940</u>	<u>\$19,010</u>	<u>\$19,010</u>	<u>\$19,010</u>
Total	\$963,320	\$936,341	\$846,535	\$847,061	\$845,896	\$901,225

Enrollment: 263
Staff FTE: 11.75

Director: Amy Wilson



Discovery Center



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

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

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

Expenditure Object Category	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25
Salaries	\$4,959,562	\$5,295,540	\$5,401,229	\$5,559,336	\$6,168,946	\$6,598,667
Employee Benefits	\$1,653,635	\$1,784,618	\$1,805,391	\$1,863,002	\$2,102,686	\$2,184,979
Services/Supplies	<u>\$237,180</u>	<u>\$391,549</u>	<u>\$510,241</u>	<u>\$255,000</u>	<u>\$226,240</u>	<u>\$246,240</u>
Total	\$6,850,377	\$7,471,707	\$7,716,861	\$7,677,338	\$8,497,872	\$9,029,886

Enrollment: 427
Staff FTE: 137.67

Director: Nicole Langston
Assistant Director: Vicki Brown



Center for Early Learning-North



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

Columbia Area Career Center

Today's Learners Tomorrow's Careers

Our Services:

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

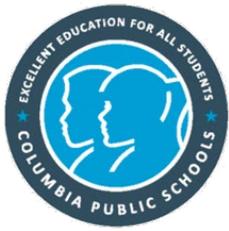
Expenditure Object Category	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25
Salaries	\$3,132,151	\$3,175,134	\$3,235,832	\$3,440,810	\$3,364,601	\$3,680,520
Employee Benefits	\$904,844	\$918,365	\$944,112	\$999,295	\$991,869	\$1,061,561
Services/Supplies	<u>\$872,852</u>	<u>\$1,245,808</u>	<u>\$1,377,559</u>	<u>\$1,187,268</u>	<u>\$1,168,498</u>	<u>\$1,553,756</u>
Total	\$4,909,847	\$5,339,307	\$5,557,503	\$5,627,373	\$5,524,969	\$6,295,837

Enrollment: 1,977
Staff FTE: 51.48

Director: Dr. Brandon Russell
Assistant Directors: John Higgins,
Corey Kohnle, Crystal Winters



Career Center



COLUMBIA PUBLIC SCHOOLS

2024-25 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

2024-25 BUDGET





COLUMBIA PUBLIC SCHOOLS
2024-25 BUDGET

SPECIAL FUNDED PROGRAMS SUMMARY

	ACTUAL			BUDGET			FORECAST		
	2020-21	2021-22	2022-23	Projected 2023-24	Budget 2024-25	Forecast 2025-26	Forecast 2026-27	Forecast 2027-28	
Beginning Combined Fund Balance	\$ 94,759,732	\$ 72,720,644	\$ 53,444,022	\$ 84,780,639	\$ 114,704,933	\$ 40,200,449	\$ 56,489,526	\$ 45,087,066	
Revenue									
Local revenue	\$ 33,681,310	\$ 36,384,029	\$ 43,929,016	\$ 45,102,560	\$ 45,847,715	\$ 47,183,298	\$ 48,334,561	\$ 49,512,212	
Intermediate revenue	\$ 370,326	\$ 417,647	\$ 492,314	\$ 477,368	\$ 477,368	\$ 477,368	\$ 477,368	\$ 477,368	
State revenue	\$ 1,540,377	\$ 1,485,932	\$ 2,286,402	\$ 322,698	\$ 323,818	\$ 327,698	\$ 327,698	\$ 327,698	
Federal revenue	\$ 5,399,623	\$ 14,655,676	\$ 16,229,596	\$ 16,577,715	\$ 11,029,316	\$ 6,445,000	\$ 6,550,000	\$ 6,650,000	
Other revenues	\$ 607,542	\$ 1,743,771	\$ 3,283,095	\$ 3,448,992	\$ 675,860	\$ 600,000	\$ 600,000	\$ 600,000	
Sale of Bonds	\$ 24,620,000	\$ 10,130,000	\$ 42,500,000	\$ 40,000,000	\$ -	\$ 40,000,000	\$ -	\$ 40,000,000	
Other Financing Sources	\$ 5,224,872	\$ 1,729,883	\$ 3,883,702	\$ 3,026,932	\$ 8,372,709	\$ 2,762,183	\$ 2,762,183	\$ 2,761,258	
Total Revenue	\$ 71,444,050	\$ 66,546,938	\$ 112,604,125	\$ 108,956,265	\$ 66,726,786	\$ 97,795,547	\$ 59,051,810	\$ 100,328,536	
change in revenue from prior year	\$ (32,869,614)	\$ (4,897,112)	\$ 46,057,187	\$ (3,647,860)	\$ (42,229,479)	\$ 31,068,761	\$ (38,743,737)	\$ 41,276,726	
	-31.51%	-6.85%	69.21%	-3.24%	-38.76%	46.56%	-39.62%	69.90%	
Expenditures									
Salaries	\$ 4,298,198	\$ 4,626,942	\$ 4,680,669	\$ 5,113,339	\$ 5,633,754	\$ 5,604,000	\$ 5,706,000	\$ 5,758,000	
Benefits	\$ 1,632,596	\$ 1,673,651	\$ 1,891,160	\$ 2,148,023	\$ 2,258,826	\$ 2,187,500	\$ 2,238,000	\$ 2,288,500	
Services/Supplies/Capital Outlay/Debt Service	\$ 87,528,091	\$ 79,445,197	\$ 74,566,986	\$ 71,770,609	\$ 133,338,690	\$ 73,714,970	\$ 62,500,270	\$ 86,230,255	
Total Projected Svc/Supply/Capital/Debt Service	\$ 87,528,091	\$ 79,445,197	\$ 74,566,986	\$ 71,770,609	\$ 133,338,690	\$ 73,714,970	\$ 62,500,270	\$ 86,230,255	
Total Expenditures	\$ 93,458,885	\$ 85,745,790	\$ 81,138,815	\$ 79,031,971	\$ 141,231,270	\$ 81,506,470	\$ 70,444,270	\$ 94,276,755	
Transfers (to) from other funds	\$ (24,253)	\$ (77,770)	\$ (128,693)	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures + Transfers	\$ 93,483,138	\$ 85,823,560	\$ 81,267,508	\$ 79,031,971	\$ 141,231,270	\$ 81,506,470	\$ 70,444,270	\$ 94,276,755	
Increase (decrease) in fund balance	\$ (22,039,088)	\$ (19,276,622)	\$ 31,336,617	\$ 29,924,294	\$ (74,504,484)	\$ 16,289,077	\$ (11,392,460)	\$ 6,051,781	
Ending Fund Balance	\$ 72,720,644	\$ 53,444,022	\$ 84,780,639	\$ 114,704,933	\$ 40,200,449	\$ 56,489,526	\$ 45,097,066	\$ 51,148,847	



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

BUDGET 2024-25 Special Funded Programs

	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>	<u>NUTRITION SERVICES</u>	<u>STUDENT ACTIVITIES</u>	<u>ADULT EDUCATION</u>	<u>GRANTS AND DONATIONS</u>	<u>TOTAL SPECIAL FUNDED PROGRAMS</u>
REVENUES:							
LOCAL	\$ 34,029,497	\$ 4,636,477	\$ 3,329,890	\$ 2,122,000	\$ 89,351	\$ 1,640,500	\$ 45,847,715
INTERMEDIATE	\$ 457,996	\$ 19,372	\$ -	\$ -	\$ -	\$ -	\$ 477,368
STATE	\$ -	\$ 82,698	\$ 41,120	\$ -	\$ -	\$ 200,000	\$ 323,818
FEDERAL	\$ 329,446	\$ 4,370,000	\$ 5,179,870	\$ -	\$ -	\$ 1,150,000	\$ 11,029,316
OTHER	\$ -	\$ -	\$ 675,860	\$ -	\$ -	\$ -	\$ 675,860
BONDS SOLD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 34,816,939	\$ 9,108,547	\$ 9,226,740	\$ 2,122,000	\$ 89,351	\$ 2,990,500	\$ 58,354,077
EXPENDITURES:							
SALARIES	\$ -	\$ -	\$ 4,703,034	\$ -	\$ 52,016	\$ 878,704	\$ 5,633,754
BENEFITS	\$ -	\$ -	\$ 1,980,052	\$ -	\$ 17,335	\$ 261,439	\$ 2,258,826
SERVICES / SUPPLIES	\$ -	\$ -	\$ 5,163,675	\$ 2,122,000	\$ 20,000	\$ 1,850,357	\$ 9,156,032
CAPITAL OUTLAY	\$ -	\$ 90,018,950	\$ -	\$ -	\$ -	\$ -	\$ 90,018,950
DEBT SERVICE	\$ 34,163,708	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,163,708
OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 34,163,708	\$ 90,018,950	\$ 11,846,761	\$ 2,122,000	\$ 89,351	\$ 2,990,500	\$ 141,231,270
EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES.....	\$ 653,231	\$ (80,910,403)	\$ (2,620,021)	\$ -	\$ -	\$ -	\$ (82,877,193)
INTERFUND TRANSFERS	\$ -	\$ 5,752,688	\$ 2,620,021	\$ -	\$ -	\$ -	\$ 8,372,709
EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES.....	\$ 653,231	\$ (75,157,715)	\$ -	\$ -	\$ -	\$ -	\$ (74,504,484)



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

SPECIAL FUNDED PROGRAMS REVENUE SUMMARY

Revenue Object Category	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25	2025-26	Forecast 2026-27	2027-28
Special Funded Programs - Revenues									
Debt Service, Capital Projects, Food Services, Student Activities, Adult Education and Grants and Donations Funds									
5100 Local Sources									
5111 Current Tax	\$ 27,205,233	\$ 28,897,943	\$ 30,822,026	\$ 31,715,193	\$ 32,858,930	\$ 33,824,537	\$ 34,840,326	\$ 35,886,589	\$ 36,964,240
Less: Estimate of Uncollectible Taxes									
Less: Estimate of County Fees									
5111 Net Current Tax	27,205,233	28,897,943	30,822,026	31,715,193	32,858,930	33,824,537	34,840,326	35,886,589	36,964,240
5112 Delinquent Tax	989,153	919,011	1,080,827	890,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
5114 Intangible Tax	29,610	80,241	43,110	43,110	27,571	24,993	24,993	24,993	24,993
5115 Surtax	421,631	448,886	480,333	480,333	505,015	505,015	505,015	505,015	505,015
5116 In Lieu of Tax Payments	332,436	268,749	249,510	249,511	340,434	340,434	340,434	340,434	340,434
5121 Tuition - K-12	860	8,765	14,956	-	-	-	-	-	-
5123 Tuition - Adult Ed	67,003	83,205	64,094	84,423	98,790	102,851	105,000	110,000	110,000
5141 Interest - Daily Account	33,694	15,382	160,224	155,500	156,165	155,810	155,500	155,500	155,500
5142 Interest - Investments	418,062	173,270	2,361,351	578,000	2,760,500	2,762,030	2,762,030	2,762,030	2,762,030
5144 Interest - Collector	3,277	2,993	24,389	-	20,995	20,995	-	-	-
5145 Interest - Escrow Agent	1,225,298	-	46,964	16,066	40,592	-	-	-	-
5151 Food Sales - Program	17,634	89,442	2,489,670	2,000,000	2,402,165	2,469,425	2,500,000	2,550,000	2,600,000
5165 Food Sales - Non Program	174,491	508,366	785,058	1,000,000	777,360	799,125	1,000,000	1,000,000	1,000,000
5171 Student Activities	993,049	2,425,935	2,455,141	2,300,000	2,460,000	2,387,000	2,400,000	2,450,000	2,500,000
5172 Vending Revenue	1,662	5,376	4,515	5,000	1,500	1,500	5,000	5,000	5,000
5190 Other Local	7,909	10,912	14,439	10,000	3,000	3,000	10,000	10,000	10,000
5192 Donations	753,064	1,556,451	2,024,848	1,260,000	1,038,000	943,470	1,000,000	1,000,000	1,000,000
5195 Refund of Expenditure	24,087	44,009	27,532	10,000	12,530	12,530	10,000	10,000	10,000
5197 Sale of Misc. Items	-	261,884	14,396	-	103,903	5,000	-	-	-
5198 Fundraising Activities	43,974	173,619	263,041	225,000	225,000	225,000	225,000	225,000	225,000
5199 Misc. Local Revenue	793,963	400,178	206,864	-	35,110	30,000	-	-	-
- Project Construct	149,515	-	193,347	200,000	135,000	135,000	200,000	200,000	200,000
- Sports Marketing	-	-	-	250,000	-	-	-	-	-
51XX Local Sources	\$ 33,685,605	\$ 36,374,617	\$ 43,826,635	\$ 41,472,136	\$ 45,102,560	\$ 45,847,715	\$ 47,183,298	\$ 48,334,561	\$ 49,512,212



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

SPECIAL FUNDED PROGRAMS REVENUE SUMMARY

Revenue Object Category	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25	2025-26	Forecast 2026-27	2027-28
5200 Intermediate Sources									
5221 State Assessed Utilities	\$ 329,913	\$ 340,367	\$ 364,110	\$ 364,110	\$ 396,457	\$ 396,457	\$ 396,457	\$ 396,457	\$ 396,457
5234 County Stock Insurance	40,413	77,280	128,205	119,109	80,911	80,911	80,911	80,911	80,911
52XX Intermediate Sources	\$ 370,326	\$ 417,647	\$ 492,315	\$ 483,219	\$ 477,368	\$ 477,368	\$ 477,368	\$ 477,368	\$ 477,368
5300 State Sources									
5319 Classroom Trust Fund	\$ 88,455	\$ 87,441	\$ 82,717	\$ 82,698	\$ 82,698	\$ 82,698	\$ 82,698	\$ 82,698	\$ 82,698
5332 State Career and Technical Education	331,823	222,578	165,173	-	-	-	-	-	-
5333 School Lunch Assistance	63,271	78,614	37,525	65,000	40,000	41,120	45,000	45,000	45,000
5337 Adult Basic Education	64,511	84,825	64,874	65,000	75,000	75,000	75,000	75,000	75,000
5397 Other State Revenue	-	1,012,475	1,654,027	-	-	-	-	-	-
- Project Construct/Moving on Together	986,004	-	232,669	245,000	125,000	125,000	125,000	125,000	125,000
- Conservation Grants	6,314	-	49,417	-	-	-	-	-	-
53XX State Sources	\$ 1,540,378	\$ 1,485,933	\$ 2,286,402	\$ 457,698	\$ 322,698	\$ 323,818	\$ 327,698	\$ 327,698	\$ 327,698
5400 Federal Sources									
5422 ARP ESSER III	\$ -	\$ -	\$ 5,044,433	\$ -	\$ 905	\$ -	\$ -	\$ -	\$ -
5423 CRRSA - Elementary and Secondary School Emergency Relief (ESSER II)	-	2,159,318	3,617,107	13,915,000	8,460,500	4,370,000	-	-	-
5424 CARES - ESSER	-	12,271	-	-	-	-	-	-	-
5426 CRRSA - Governor's Emergency Relief Fund (GEER II)	-	45,338	31,620	-	109,775	110,000	-	-	-
5427 Career Education Federal Perkins Grant	-	-	10,640	-	65,045	65,000	-	-	-
5436 Adult Basic Education	232,451	219,310	112,283	45,000	150,000	175,000	150,000	150,000	150,000
5437 IDEA Grants	-	27,339	18,705	20,000	25,440	30,000	30,000	30,000	30,000
5444 NLSF Federal Revenue	1,432	13,620	-	-	-	-	-	-	-
5445 School Lunch - Federal	3,055,302	8,580,285	5,132,054	4,200,000	3,635,595	3,737,390	4,000,000	4,050,000	4,100,000
5446 School Breakfast	1,142,781	2,316,178	1,562,064	1,300,000	1,362,395	1,400,540	1,450,000	1,500,000	1,550,000
5448 After School Snacks	-	42,518	64,384	50,000	40,800	41,940	45,000	50,000	50,000
5449 School Fruits & Veggies	-	4,168	-	5,000	-	-	-	-	-
5461 Drug Program	82,021	77,975	55,539	60,000	250,000	310,000	200,000	200,000	200,000



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

SPECIAL FUNDED PROGRAMS REVENUE SUMMARY

Revenue Object Category	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25	Forecast 2026-27	2027-28
5400 Federal Sources (cont.)								
5462 Title III	158,989	146,748	142,263	195,000	320,000	360,000	250,000	250,000
5471 Child Nutrition Program Emergency Funds	-	593,435	-	-	-	-	-	-
5472 Child Care Development	-	-	-	-	-	-	-	-
5473 CARES - School Lunch Program	233,314	-	-	-	-	-	-	-
5474 CARES - School Breakfast Program	146,000	-	-	-	-	-	-	-
5481 USDA-Summer Program	5,738	74,340	-	-	-	-	-	-
5496 E Rate Funds	-	-	337	-	1,743,575	-	-	-
5497 Other Federal Revenue	24,804	28,551	120,769	-	80,000	100,000	-	-
- Interest on Qualified School Construction Bonds	316,790	314,281	316,347	316,348	319,885	329,446	320,000	320,000
54XX Federal Sources	\$ 5,399,622	\$ 14,655,675	\$ 16,228,545	\$ 20,106,348	\$ 16,563,915	\$ 11,029,316	\$ 6,445,000	\$ 6,550,000
5500 Donated Commodities								
5510 Donated Commodities	\$ 173,507	\$ 452,726	\$ 1,099,052	\$ 500,000	\$ 821,450	\$ 675,860	\$ 600,000	\$ 600,000
55XX Donated Commodities	\$ 173,507	\$ 452,726	\$ 1,099,052	\$ 500,000	\$ 821,450	\$ 675,860	\$ 600,000	\$ 600,000
5600 Other Sources								
5611 Sale of Bonds	\$ 20,000,000	\$ -	\$ 40,000,000	\$ 40,000,000	\$ 40,000,000	\$ -	\$ -	\$ 40,000,000
5660 Capital Lease Proceeds	-	-	2,500,000	-	-	-	-	-
5692 Proceeds - Bond Refunding	4,620,000	10,130,000	-	-	-	-	-	-
56XX Other Sources	\$ 24,620,000	\$ 10,130,000	\$ 42,500,000	\$ 40,000,000	\$ 40,000,000	\$ -	\$ -	\$ 40,000,000
5800 Tuition								
5820 Tuition - Area Voc Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58XX Tuition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

SPECIAL FUNDED PROGRAMS REVENUE SUMMARY

Revenue Object Category	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25	2025-26	Forecast 2026-27	2027-28
5900 Other Financing Sources									
5999 Other Financing Sources	\$ 1,344,440	\$ 1,291,045	\$ 6,203,469	\$ 746,751	\$ 5,668,274	\$ 8,372,709	\$ 2,762,183	\$ 2,762,183	\$ 2,761,258
59XX Other Financing Sources	\$ 1,344,440	\$ 1,291,045	\$ 6,203,469	\$ 746,751	\$ 5,668,274	\$ 8,372,709	\$ 2,762,183	\$ 2,762,183	\$ 2,761,258
All Funds - Revenues	\$ 67,133,878	\$ 64,807,643	\$ 112,636,418	\$ 103,766,152	\$ 108,956,265	\$ 66,726,786	\$ 97,795,547	\$ 59,051,810	\$ 100,328,536

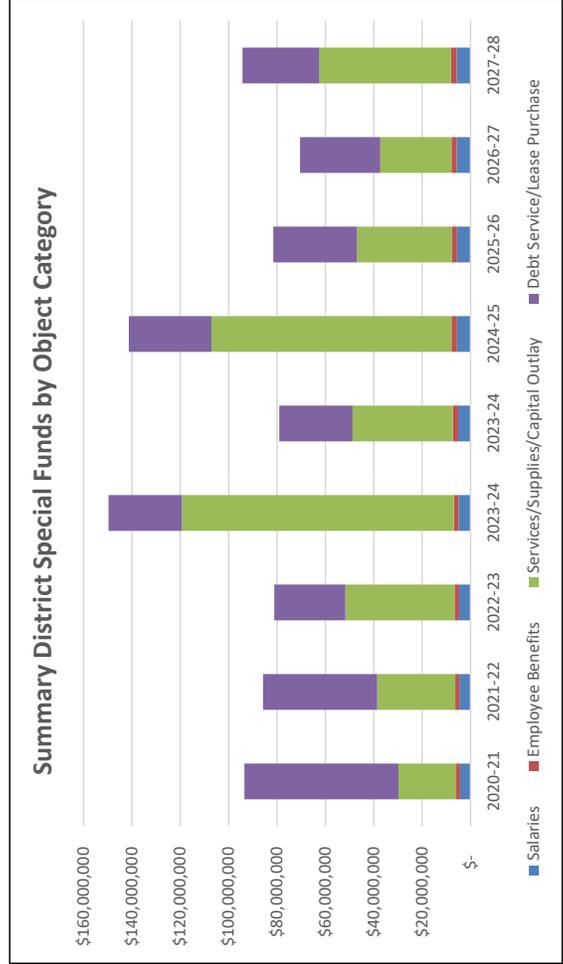


COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

Program: **Summary Expenditures Budget**
 Function(s): **Total All Functions - Special Funded**
 Programs

Expenditure Object Category	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25	2025-26	Forecast 2026-27	2027-28
Salaries	\$ 4,298,198	\$ 4,626,942	\$ 4,701,701	\$ 4,932,051	\$ 5,113,339	\$ 5,633,754	\$ 5,604,000	\$ 5,706,000	\$ 5,758,000
Employee Benefits	\$ 1,632,596	\$ 1,673,651	\$ 1,898,032	\$ 2,006,228	\$ 2,148,023	\$ 2,258,826	\$ 2,187,500	\$ 2,238,000	\$ 2,288,500
Services/Supplies/Capital Outlay	\$ 23,896,601	\$ 32,318,083	\$ 45,139,227	\$ 112,467,955	\$ 41,523,055	\$ 99,174,982	\$ 39,230,000	\$ 29,330,000	\$ 54,430,000
Debt Service/Lease Purchase	\$ 63,631,490	\$ 47,127,114	\$ 29,416,002	\$ 30,247,820	\$ 30,247,554	\$ 34,163,708	\$ 34,484,970	\$ 33,170,270	\$ 31,800,255
Total	\$ 93,458,885	\$ 85,745,790	\$ 81,154,962	\$ 149,654,054	\$ 79,031,971	\$ 141,231,270	\$ 81,506,470	\$ 70,444,270	\$ 94,276,755



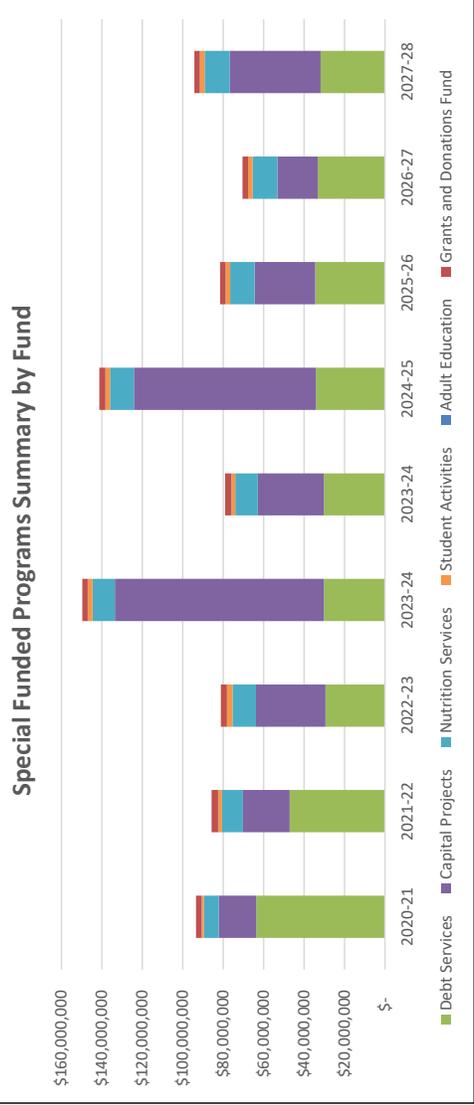


COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

SPECIAL FUNDED PROGRAMS EXPENDITURES SUMMARY

<u>Programs</u>	<u>Actual</u> <u>2020-21</u>	<u>Actual</u> <u>2021-22</u>	<u>Actual</u> <u>2022-23</u>	<u>Original</u> <u>Budget</u> <u>2023-24</u>	<u>Projected</u> <u>Actual</u> <u>2023-24</u>	<u>Budget</u> <u>2024-25</u>	<u>Forecast</u> <u>2025-26</u>	<u>Forecast</u> <u>2026-27</u>	<u>Forecast</u> <u>2027-28</u>
Debt Services	\$ 63,631,490	\$ 47,127,114	\$ 29,416,002	\$ 30,247,820	\$ 30,247,554	\$ 34,163,708	\$ 34,484,970	\$ 33,170,270	\$ 31,800,255
Capital Projects	\$ 18,552,506	\$ 23,111,539	\$ 34,369,857	\$ 103,312,228	\$ 32,631,986	\$ 90,018,950	\$ 30,000,000	\$ 20,000,000	\$ 45,000,000
Nutrition Services	\$ 7,400,894	\$ 10,346,517	\$ 11,639,156	\$ 11,071,083	\$ 11,171,198	\$ 11,846,761	\$ 12,100,000	\$ 12,300,000	\$ 12,450,000
Student Activities	\$ 942,763	\$ 1,867,467	\$ 2,679,134	\$ 2,300,000	\$ 1,960,500	\$ 2,122,000	\$ 2,140,000	\$ 2,190,000	\$ 2,240,000
Adult Education	\$ 184,087	\$ 108,656	\$ 93,723	\$ 87,923	\$ 85,790	\$ 89,351	\$ 91,500	\$ 94,000	\$ 96,500
Grants and Donations Fund	\$ 2,747,145	\$ 3,184,497	\$ 2,957,090	\$ 2,635,000	\$ 2,934,943	\$ 2,990,500	\$ 2,690,000	\$ 2,690,000	\$ 2,690,000
Total	\$ 93,458,885	\$ 85,745,790	\$ 81,154,962	\$ 149,654,054	\$ 79,031,971	\$ 141,231,270	\$ 81,506,470	\$ 70,444,270	\$ 94,276,755





COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

DEBT SUMMARY AS OF JUNE 30, 2024

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 2024-25 with an estimated Debt Service Fund balance of \$34,083,811 and repay principal and interest of \$34,163,708 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 2024-25, the total debt service on the COPS is budgeted at \$418,875.

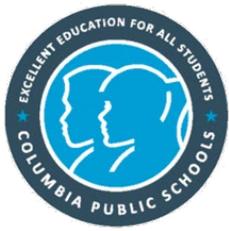
OUTSTANDING DEBT OF THE DISTRICT

<u>Type of Debt</u>	<u>General Obligation Bonds</u>	<u>Certificates of Participation</u>
Current Outstanding	\$329,235,000	\$5,215,000
Final Maturity	March 2044	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 2025 debt capacity is \$498,764,800. The current allowable debt capacity for which voters could be asked to approve is \$226,431,842.



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET





COLUMBIA PUBLIC SCHOOLS
2024-25 BUDGET

DEBT SERVICE FUND SUMMARY

	ACTUAL			BUDGET			FORECAST		
	2020-21	2021-22	2022-23	Projected 2023-24	Budget 2024-25	Forecast 2025-26	Forecast 2026-27	Forecast 2027-28	
Beginning Fund Balance - Debt Service Fund									
Revenues									
Local revenue	\$ 65,454,337	\$ 35,288,505	\$ 28,182,884	\$ 30,358,697	\$ 34,083,811	\$ 34,737,042	\$ 35,980,589	\$ 39,487,491	
Intermediate revenue	\$ 27,742,466	\$ 27,889,919	\$ 30,805,930	\$ 33,194,787	\$ 34,029,497	\$ 34,950,521	\$ 35,899,176	\$ 36,876,290	
Federal revenue	\$ 352,367	\$ 396,247	\$ 469,538	\$ 457,996	\$ 457,996	\$ 457,996	\$ 457,996	\$ 457,996	
Other revenues	\$ 316,790	\$ 314,282	\$ 316,347	\$ 319,885	\$ 329,446	\$ 320,000	\$ 320,000	\$ 320,000	
Sale of Bonds	\$ 434,035	\$ 1,291,045	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Financing Sources	\$ 4,620,000	\$ 10,130,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Revenue	\$ 33,465,658	\$ 40,021,493	\$ 31,591,815	\$ 33,972,668	\$ 34,816,939	\$ 35,728,517	\$ 36,677,172	\$ 37,654,286	
change in revenue from prior year	\$ (49,020,981)	\$ 6,555,835	\$ (8,429,678)	\$ 2,380,853	\$ 844,271	\$ 911,578	\$ 948,655	\$ 977,114	
	-59.43%	19.59%	-21.06%	7.54%	2.49%	2.62%	2.66%	2.66%	
Expenditures									
Debt Service	\$ 63,631,490	\$ 47,127,114	\$ 29,416,002	\$ 30,247,554	\$ 34,163,708	\$ 34,484,970	\$ 33,170,270	\$ 31,800,255	
Total Expenditures	\$ 63,631,490	\$ 47,127,114	\$ 29,416,002	\$ 30,247,554	\$ 34,163,708	\$ 34,484,970	\$ 33,170,270	\$ 31,800,255	
Transfers (to) from other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures + Transfers	\$ 63,631,490	\$ 47,127,114	\$ 29,416,002	\$ 30,247,554	\$ 34,163,708	\$ 34,484,970	\$ 33,170,270	\$ 31,800,255	
Increase (decrease) in fund balance	\$ (30,165,832)	\$ (7,105,621)	\$ 2,175,813	\$ 3,725,114	\$ 653,231	\$ 1,243,547	\$ 3,506,902	\$ 5,854,031	
Ending Fund Balance - Debt Service	\$ 35,288,505	\$ 28,182,884	\$ 30,358,697	\$ 34,083,811	\$ 34,737,042	\$ 35,980,589	\$ 39,487,491	\$ 45,341,522	



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

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

Expenditure Object Category	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25
Salaries	\$ -	\$ -		\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -		\$ -	\$ -	\$ -
Services/Supplies	\$ -	\$ -		\$ -	\$ -	\$ -
Debt Service/Lease Purchase	\$ 63,631,490	\$ 47,127,114	\$ 29,416,002	\$ 30,247,820	\$ 30,247,554	\$ 34,163,708
Total	\$ 63,631,490	\$ 47,127,114	\$ 29,416,002	\$ 30,247,820	\$ 30,247,554	\$ 34,163,708



COLUMBIA PUBLIC SCHOOLS

2024-25 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.

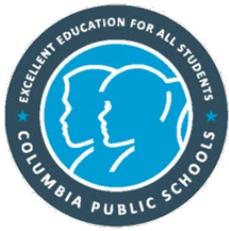
Program Information: This program represents the debt service payments (principal, interest and registrar/paying agent fees) for outstanding general obligation debt of the District.



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 2024-25 fiscal year.



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET





COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

CAPITAL PROJECTS FUND SUMMARY

	ACTUAL			BUDGET			FORECAST		
	2020-21	2021-22	2022-23	Projected 2023-24	Budget 2024-25	Forecast 2025-26	Forecast 2026-27	Forecast 2027-28	
Beginning Fund Balance - Capital Projects Fund									
Revenues									
Local revenue	\$ 25,144,097	\$ 32,900,991	\$ 17,576,185	\$ 47,523,494	\$ 75,506,509	\$ 348,794	\$ 15,614,324	\$ 927,462	
Intermediate revenue	\$ 3,470,814	\$ 3,590,729	\$ 5,276,292	\$ 4,690,763	\$ 4,636,477	\$ 4,699,937	\$ 4,797,545	\$ 4,898,082	
State revenue	\$ 17,959	\$ 21,400	\$ 22,776	\$ 19,372	\$ 19,372	\$ 19,372	\$ 19,372	\$ 19,372	
Federal revenue	\$ 91,878	\$ 201,021	\$ 1,790,303	\$ 82,698	\$ 82,698	\$ 82,698	\$ 82,698	\$ 82,698	
Other revenues	\$ 1,432	\$ 2,243,700	\$ 8,660,050	\$ 10,204,075	\$ 4,370,000	\$ -	\$ -	\$ -	
Sale of Bonds	\$ -	\$ -	\$ 2,184,043	\$ 2,627,542	\$ -	\$ -	\$ -	\$ -	
Other Financing Sources	\$ 20,000,000	\$ -	\$ 42,500,000	\$ 40,000,000	\$ -	\$ 40,000,000	\$ -	\$ 40,000,000	
Total Revenue	\$ 2,727,317	\$ 1,729,883	\$ 3,883,702	\$ 2,990,551	\$ 5,752,688	\$ 463,523	\$ 413,523	\$ 412,598	
change in revenue from prior year	\$ 26,309,400	\$ 7,786,733	\$ 64,317,166	\$ 60,615,001	\$ 14,861,235	\$ 45,265,530	\$ 5,313,138	\$ 45,412,750	
	304.88%	19.83%	144.46%	832.81%	-75.48%	-25.32%	-91.23%	0.33%	
Expenditures									
Capital Outlay	\$ 17,568,561	\$ 23,111,539	\$ 34,369,857	\$ 32,631,986	\$ 90,018,950	\$ 30,000,000	\$ 20,000,000	\$ 45,000,000	
Debt Service	\$ 983,945	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures	\$ 18,552,506	\$ 23,111,539	\$ 34,369,857	\$ 32,631,986	\$ 90,018,950	\$ 30,000,000	\$ 20,000,000	\$ 45,000,000	
Transfers (to) from other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures + Transfers	\$ 18,552,506	\$ 23,111,539	\$ 34,369,857	\$ 32,631,986	\$ 90,018,950	\$ 30,000,000	\$ 20,000,000	\$ 45,000,000	
Increase (decrease) in fund balance	\$ 7,756,894	\$ (15,324,806)	\$ 29,947,309	\$ 27,983,015	\$ (75,157,715)	\$ 15,265,530	\$ (14,686,862)	\$ 412,750	
Ending Fund Balance - Capital Projects Fund	\$ 32,900,991	\$ 17,576,185	\$ 47,523,494	\$ 75,506,509	\$ 348,794	\$ 15,614,324	\$ 927,462	\$ 1,340,212	



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

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

Expenditure Object Category	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services/Supplies/Capital Outlay	\$ 18,552,506	\$ 23,111,539	\$ 34,369,857	\$ 103,312,228	\$ 32,631,986	\$ 90,018,950
Total	\$ 18,552,506	\$ 23,111,539	\$ 34,369,857	\$ 103,312,228	\$ 32,631,986	\$ 90,018,950



COLUMBIA PUBLIC SCHOOLS

2024-25 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 2024-25 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 over \$4 million on capital improvements during the 2024-25 school year as the district completes the remaining contracted HVAC improvement projects this summer. 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
2024-25 BUDGET

CAPITAL REVENUE AND EXPENDITURE PLANNING

	Local and State Revenue	Elementary and Secondary School Emergency Relief Fund (ESSER)	Bond Revenues		
			4034 Authorized April 2022 & Issued June 2022	4035 Authorized April 2022 & Issued Mar 2024	Totals
Derby Ridge Flooring Replacement	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000
Drinking Fountain Replacement	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000
Field fencing around playground	\$ 35,000	\$ -	\$ -	\$ -	\$ 35,000
Field Parking lot improvements	\$ 60,000	\$ -	\$ -	\$ -	\$ 60,000
GMS FACS Kitchen Renovation	\$ 350,000	\$ -	\$ -	\$ -	\$ 350,000
GMS Gym Divider	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000
GMS Kitchen Renovation	\$ 750,000	\$ -	\$ -	\$ -	\$ 750,000
GMS Stage Curtains	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000
HHS bus Loop and Sidewalk Improvements	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000
HHS Media Center	\$ 120,000	\$ -	\$ -	\$ -	\$ 120,000
HHS Softball/Baseball Dressing Room Renovation	\$ 60,000	\$ -	\$ -	\$ -	\$ 60,000
HHS Weight Room Equipment	\$ 80,000	\$ -	\$ -	\$ -	\$ 80,000
HMS Chiller Replacement	\$ -	\$ 200,000	\$ -	\$ -	\$ 200,000
LMS Instrument Storage	\$ 21,000	\$ -	\$ -	\$ -	\$ 21,000
Music - Various Instruments	\$ 138,700	\$ -	\$ -	\$ -	\$ 138,700
Nature Play Areas - Various Locations	\$ -	\$ 900,000	\$ -	\$ -	\$ 900,000
Nature School	\$ 238,283	\$ -	\$ -	\$ -	\$ 238,283
New Elementary School - Sinclair Property	\$ -	\$ -	\$ 28,500,000	\$ 15,000,000	\$ 43,500,000
Nutrition Services Equipment	\$ 96,000	\$ -	\$ -	\$ -	\$ 96,000
Oakland Air Handler Replacement	\$ -	\$ 1,500,000	\$ -	\$ -	\$ 1,500,000
Oakland Chiller Replacement	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000
Physical Education - Acoustical Panels	\$ 80,000	\$ -	\$ -	\$ -	\$ 80,000
Practical Arts - RBHS Laser Cutter	\$ 13,091	\$ -	\$ -	\$ -	\$ 13,091
Ridgeway VRV Unit Replacement	\$ -	\$ 300,000	\$ -	\$ -	\$ 300,000
RBHS HVAC upgrades	\$ -	\$ 1,200,000	\$ -	\$ -	\$ 1,200,000
RBHS Instrument Storage	\$ 9,400	\$ -	\$ -	\$ -	\$ 9,400
RBHS Performing Arts Center Upgrades	\$ 300,000	\$ -	\$ -	\$ -	\$ 300,000
RBHS Planetarium Upgrades	\$ 41,495	\$ -	\$ -	\$ -	\$ 41,495
Roseta improvements	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 1,000,000
Safety and Security - secured vestibules	\$ -	\$ -	\$ -	\$ 2,550,000	\$ 2,550,000
Technology Services - Backup servers	\$ 290,000	\$ -	\$ -	\$ -	\$ 290,000
Technology Services - Juniper switch replacement	\$ 580,001	\$ -	\$ -	\$ -	\$ 580,001
Technology Services - Staff devices	\$ 2,804,010	\$ -	\$ -	\$ -	\$ 2,804,010
Technology Services - Storage system	\$ 725,000	\$ -	\$ -	\$ -	\$ 725,000
West Middle Athletic Equipment	\$ 22,000	\$ -	\$ -	\$ -	\$ 22,000



**COLUMBIA PUBLIC SCHOOLS
2024-25 BUDGET**

CAPITAL REVENUE AND EXPENDITURE PLANNING

	Local and State Revenue	Elementary and Secondary School Emergency Relief Fund (ESSER)	Bond Revenues		
			4034 Authorized April 2022 & Issued June 2022	4035 Authorized April 2022 & Issued Mar 2024	Totals
West Middle FACS Kitchen Renovation	\$ 380,000	\$ -	\$ -	\$ -	\$ 380,000
West Middle Flooring Upgrades	\$ 625,000	\$ -	\$ -	\$ -	\$ 625,000
West Middle media Center Renovation	\$ 133,000	\$ -	\$ -	\$ -	\$ 133,000
WBE Playground Upgrades	\$ 65,000	\$ -	\$ -	\$ -	\$ 65,000
WBE Roof Replacement	\$ 600,000	\$ -	\$ -	\$ -	\$ 600,000
Projected Expenditures 2024-25	\$ 12,598,950	\$ 4,370,000	\$ 31,500,000	\$ 41,550,000	\$ 90,018,950
Projected Ending Fund Balance 6/30/2025	\$ 48,794	\$ -	\$ 250,000	\$ 50,000	\$ 348,794



COLUMBIA PUBLIC SCHOOLS
2024-25 BUDGET

CAPITAL PROJECTS FUND			
Local and State Funding - New Projects 2024-25			
	LOCATION/DEPARTMENT	CAPITAL EXPENDITURE ITEM	BUDGET
1	Administration Building	Lease Purchase Payment	\$ 418,875
2	Administration Building	Various space renovations for additional offices	\$ 500,000
3	Benton Elementary	Roof Replacement	\$ 250,000
4	Battle High School	Wrestling and Weight Room Renovations	\$ 200,000
5	Battle High School	Gator Utility Vehicle	\$ 12,000
6	Chief Financial Officer	Unallocated Allowance for Additional Projects	\$ 150,000
7	Columbia Area Career Center	Grant Matching Funds	\$ 100,000
8	Columbia Area Career Center	School Bus Replacement	\$ 115,000
9	Community Relations	Cablecast Server, new computer and cameras	\$ 56,095
10	Field	Fencing around playground	\$ 35,000
11	Field	Parking lot improvements	\$ 60,000
12	Fine Arts - Music	Instruments for Various Locations	\$ 138,700
13	Fine Arts - Music	Instrument and Theater storage for Lange Middle School	\$ 21,000
14	Fine Arts - Music	Instrument storage for Rock Bridge High School	\$ 9,400
15	Fine Arts - Theater	New Curtains for Gentry Middle School	\$ 30,000
16	Gentry Middle School	Gym divider	\$ 100,000
17	Hickman High School	Bus Loop and sidewalk improvements	\$ 250,000
18	Hickman High School	Softball/Baseball dressing room renovation	\$ 60,000
19	Hickman High School	Weight Room Equipment	\$ 80,000
20	Nature School	Lease Purchase Payment	\$ 238,283
21	Nutrition Services	Equipment	\$ 96,000
22	Physical Education	Acoustical Panels	\$ 80,000
23	Practical Arts	Laser Cutter for Rock Bridge High School	\$ 13,091
24	Rock Bridge High School	Planetarium Upgrades	\$ 41,495
25	Technology Services	Backup server replacements	\$ 290,000
25	Technology Services	Staff Devices	\$ 2,804,010
26	Technology Services	Switch Replacement	\$ 580,001
26	Technology Services	Upgrade Storage System	\$ 725,000
27	West Boulevard Elementary	Playground improvements	\$ 65,000
28	West Boulevard Elementary	Roof Replacement	\$ 600,000
29	West Middle School	Flooring Upgrades	\$ 625,000
30	West Middle School	FACS Kitchen Renovation	\$ 380,000
31	West Middle School	Media Center Renovation	\$ 133,000
32	West Middle School	Track standard replacement	\$ 22,000
Total Local Capital Allocation - New Projects			\$ 9,278,950



COLUMBIA PUBLIC SCHOOLS
2024-25 BUDGET

Local Funding - Project Carryforward from 2023-24			
	Location/Department	Capital Expenditure Item	Budget
1	Benton Elementary School	Flooring upgrades	\$ 300,000
2	Derby Ridge Elementary School	Flooring upgrades	\$ 250,000
3	District-wide	Drinking fountain replacement	\$ 250,000
4	Gentry Middle School	FACS Kitchen Renovation	\$ 350,000
5	Gentry Middle School	Kitchen Renovation	\$ 750,000
6	Hickman High School	Media Center Renovations	\$ 120,000
7	Rock Bridge High School	Performing Arts Center sound system replacement	\$ 300,000
8	Roseta	Improvements and HVAC Upgrades	\$ 1,000,000
Total Local Funding Carry Forward from Prior Year			\$ 3,320,000
Federal Funding - Project Carry Forward from 2023-24			
	Location/Department	Capital Expenditure Item	Budget
1	Administration Building	Board Room Audiovisual Upgrades	\$ 120,000
2	Jefferson Middle School	Chiller Replacement	\$ 200,000
3	Oakland Middle School	Air Handling Unit (AHU) Replacement	\$ 1,500,000
4	Oakland Middle School	Chiller Replacement	\$ 150,000
5	Rock Bridge High School	Air Handling Unit (AHU) Replacement	\$ 1,200,000
6	Ridgeway Elementary	Air Handling Unit (AHU) Replacement	\$ 300,000
7	Various	Outdoor Nature Play Areas	\$ 900,000
Total Federal Funding Carry Forward from Prior Year			\$ 4,370,000



COLUMBIA PUBLIC SCHOOLS
2024-25 BUDGET

Bond Funding - Project Carry Forward from 2023-24			
	Location/Department	Capital Expenditure Item	Budget
1	New Elementary School	Design and Construction	\$ 43,500,000
2	Battle Elementary School	Design and Construction for Expansion Project	\$ 7,500,000
3	Columbia Area Career Center	Design and Construction for Expansion Project	\$ 19,500,000
4	Various	Secured Vestibule Upgrades	\$ 2,550,000
5			\$ -
	Total Bond Funding Carry Forward from Prior Year		\$ 73,050,000
	Total Bond Funding Capital Budget for 2024-25		\$ 73,050,000
	Grand Total Capital Project Spending		\$ 90,018,950



**COLUMBIA PUBLIC SCHOOLS
2024-25 BUDGET**

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

Bond Issuance Project	Estimated Project Cost/Request	Desired Project Completion	Voter Authorization and Bond Issuance Proposal to Board of Education						Total
			April 2020- \$20,000,000 Spring 2020 \$20,000,000	April 2022 - \$80,000,000 Spring 2022 \$40,000,000	Spring 2024 \$40,000,000	April 2026 - \$40,000,000 Spring 2026 \$40,000,000	April 2028 - \$110,000,000 Spring 2028 \$110,000,000	Total	
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 Building Additions	\$ 7,500,000 \$ 7,300,000	Sept 2023 July 2024	\$ 7,500,000	\$ 7,300,000					\$ 7,500,000 \$ 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	\$ 1,000,000	\$ 5,000,000
Technology Projects	\$ 4,250,000		\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 750,000	\$ 1,500,000	\$ 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	\$ 2,000,000	\$ 19,200,000
Bond Fees	\$ 1,450,000		\$ 200,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 500,000	\$ 500,000	\$ 1,450,000
Total Issued	\$ 256,000,000		\$ 20,000,000	\$ 40,000,000	\$ 40,000,000	\$ 40,000,000	\$ 40,000,000	\$ 110,000,000	\$ 250,000,000

Note: These project costs are best estimates at the current time without final scope and specific dates considered. This document is a work in progress with final decisions to be evaluated by the Long Range Facilities Planning Committee.



COLUMBIA PUBLIC SCHOOLS
2024-25 BUDGET

NUTRITION SERVICES FUND SUMMARY

	ACTUAL			BUDGET			FORECAST		
	2020-21	2021-22	2022-23	Projected 2023-24	Budget 2024-25	Forecast 2025-26	Forecast 2026-27	Forecast 2027-28	
Beginning Fund Balance - Nutrition Services Fund	\$ -	\$ -	\$ 2,406,683	\$ 1,995,387	\$ -	\$ -	\$ (100,000)	\$ (195,000)	
Revenues									
Local revenue	\$ 198,617	\$ 610,935	\$ 3,332,781	\$ 3,239,190	\$ 3,329,890	\$ 3,561,340	\$ 3,611,340	\$ 3,661,340	
State revenue	\$ 63,270	\$ 78,614	\$ 37,525	\$ 40,000	\$ 41,120	\$ 45,000	\$ 45,000	\$ 45,000	
Federal revenue	\$ 4,583,135	\$ 11,610,925	\$ 6,758,502	\$ 5,038,790	\$ 5,179,870	\$ 5,495,000	\$ 5,600,000	\$ 5,700,000	
Other revenues	\$ 173,507	\$ 452,726	\$ 1,099,052	\$ 821,450	\$ 675,860	\$ 600,000	\$ 600,000	\$ 600,000	
Other Financing Sources	\$ 2,382,365	\$ -	\$ -	\$ 36,381	\$ 2,620,021	\$ 2,298,660	\$ 2,348,660	\$ 2,348,660	
Total Revenue	\$ 7,400,894	\$ 12,753,200	\$ 11,227,860	\$ 9,175,811	\$ 11,846,761	\$ 12,000,000	\$ 12,205,000	\$ 12,355,000	
change in revenue from prior year	\$ (743,889) -9.13%	\$ 5,352,306 72.32%	\$ (1,525,340) -11.96%	\$ (2,052,049) -18.28%	\$ 2,670,950 29.11%	\$ 153,239 1.29%	\$ 205,000 1.71%	\$ 150,000 1.23%	
Expenditures									
Salaries	\$ 3,457,259	\$ 3,754,929	\$ 3,971,060	\$ 4,232,886	\$ 4,703,034	\$ 4,900,000	\$ 5,000,000	\$ 5,050,000	
Benefits	\$ 1,378,992	\$ 1,430,005	\$ 1,707,699	\$ 1,877,743	\$ 1,980,052	\$ 2,000,000	\$ 2,050,000	\$ 2,100,000	
Total Salaries & Benefits	\$ 4,836,251	\$ 5,184,934	\$ 5,678,759	\$ 6,110,629	\$ 6,683,086	\$ 6,900,000	\$ 7,050,000	\$ 7,150,000	
Total Service/Supply	\$ 2,564,643	\$ 5,161,583	\$ 5,960,397	\$ 5,060,569	\$ 5,163,675	\$ 5,200,000	\$ 5,250,000	\$ 5,300,000	
Total Expenditures	\$ 7,400,894	\$ 10,346,517	\$ 11,639,156	\$ 11,171,198	\$ 11,846,761	\$ 12,100,000	\$ 12,300,000	\$ 12,450,000	
Transfers (to) from other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures + Transfers	\$ 7,400,894	\$ 10,346,517	\$ 11,639,156	\$ 11,171,198	\$ 11,846,761	\$ 12,100,000	\$ 12,300,000	\$ 12,450,000	
Increase (decrease) in fund balance	\$ -	\$ 2,406,683	\$ (411,296)	\$ (1,995,387)	\$ -	\$ (100,000)	\$ (95,000)	\$ (95,000)	
Ending Fund Balance - Nutrition Services Fund	\$ -	\$ 2,406,683	\$ 1,995,387	\$ -	\$ -	\$ (100,000)	\$ (195,000)	\$ (290,000)	
Fund Balance as Percentage of Expenses and Transfers	-	-	-	0.00%	-	(0)	(0)	(0)	
Average Monthly expenses	\$ 616,741	\$ 862,210	\$ 969,930	\$ 930,933	\$ 987,230	\$ 1,008,333	\$ 1,025,000	\$ 1,037,500	
Number of months fund balance will cover avg monthly exp	-	3	2	0.00	-	(0)	(0)	(0)	



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

Program: Nutrition Services

Function(s): Nutrition Services
2561

Expenditure Object Category	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25
Salaries	\$ 3,457,259	\$ 3,754,929	\$ 3,971,060	\$ 4,251,531	\$ 4,232,886	\$ 4,703,034
Employee Benefits	\$ 1,378,992	\$ 1,430,005	\$ 1,707,699	\$ 1,819,552	\$ 1,877,743	\$ 1,980,052
Services/Supplies/Capital Outlay	\$ 2,564,643	\$ 5,161,583	\$ 5,960,397	\$ 5,000,000	\$ 5,060,569	\$ 5,163,675
Total	\$ 7,400,894	\$ 10,346,517	\$ 11,639,156	\$ 11,071,083	\$ 11,171,198	\$ 11,846,761

Program Data:	2020-21	2021-22	2022-23	2023-24	2023-24	2024-25
Staff FTE:						
Administrative	5.00	5.00	5.00	5.00	5.00	5.00
Support Staff/Technology Staff	2.94	2.94	3.00	2.94	3.00	3.00
Warehouse/Maintenance Staff	2.75	2.67	2.67	2.75	2.67	2.67
Kitchen Staff	101.09	108.47	109.06	121.09	110.27	110.27
Total	111.78	119.08	119.73	131.78	120.94	120.94
Free & Reduced Lunch Population (January Count as reported to DESE)	7,752	7,894	7,493	7,500	7,506	7,500
Free & Reduced Lunch Population (October head counts)						
Free	7,328	7,970	7,352	7,500	7,986	7,800
Reduced	1,000	1,000	1,000	800	775	800
Total Free & Reduced	8,328	8,970	8,352	8,300	8,761	8,600
Percentage of Enrollment	47.00%	44.40%	41.10%	44.00%	44.60%	44.00%
Meals Served	1,429,345	2,783,045	2,542,975	2,500,000	2,550,000	2,550,000
Average Daily Participation	8,215	15,125	15,137	14,881	15,179	15,179
Program Average Cost per Meal	\$ 5.18	\$ 3.72	\$ 4.58	\$ 4.43	\$ 4.38	\$ 4.65



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET



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 in 2022-23 and 2023-24. However, a transfer is anticipated for the 2024-25 to cover those increased salary and benefit costs for Nutrition Services employees and rising food costs.

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

2024-25 BUDGET

STUDENT ACTIVITIES FUND SUMMARY

	ACTUAL			BUDGET			FORECAST		
	2020-21	2021-22	2022-23	Projected 2023-24	Budget 2024-25	Forecast 2025-26	Forecast 2026-27	Forecast 2027-28	
Beginning Fund Balance - Student Activities Fund	\$ 1,569,296	\$ 1,508,218	\$ 1,916,876	\$ 1,535,412	\$ 1,769,912	\$ 1,769,912	\$ 1,769,912	\$ 1,769,912	
Revenues									
Local revenue	\$ 881,685	\$ 2,276,125	\$ 2,417,348	\$ 2,195,000	\$ 2,122,000	\$ 2,140,000	\$ 2,190,000	\$ 2,240,000	
Total Revenue	\$ 881,685	\$ 2,276,125	\$ 2,417,348	\$ 2,195,000	\$ 2,122,000	\$ 2,140,000	\$ 2,190,000	\$ 2,240,000	
change in revenue from prior year	\$ (1,299,849) -59.58%	\$ 1,394,440 158.16%	\$ 141,223 6.20%	\$ (222,348) -9.20%	\$ (73,000) -3.33%	\$ 18,000 0.85%	\$ 50,000 2.28%	\$ 50,000 2.34%	
Expenditures									
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Service/Supply	\$ 942,763	\$ 1,867,467	\$ 2,798,812	\$ 1,960,500	\$ 2,122,000	\$ 2,140,000	\$ 2,190,000	\$ 2,240,000	
Total Expenditures	\$ 942,763	\$ 1,867,467	\$ 2,798,812	\$ 1,960,500	\$ 2,122,000	\$ 2,140,000	\$ 2,190,000	\$ 2,240,000	
Transfers (to) from other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures + Transfers	\$ 942,763	\$ 1,867,467	\$ 2,798,812	\$ 1,960,500	\$ 2,122,000	\$ 2,140,000	\$ 2,190,000	\$ 2,240,000	
Increase (decrease) in fund balance	\$ (61,078)	\$ 408,658	\$ (381,464)	\$ 234,500	\$ -	\$ -	\$ -	\$ -	
Ending Fund Balance - Student Activities Fund	\$ 1,508,218	\$ 1,916,876	\$ 1,535,412	\$ 1,769,912	\$ 1,769,912	\$ 1,769,912	\$ 1,769,912	\$ 1,769,912	



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

Program: Student Activities

Function(s): Student Activities
1401 through 1499

<u>Expenditure Object Category</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Original Budget 2023-24</u>	<u>Projected Actual 2023-24</u>	<u>Budget 2024-25</u>
Salaries	\$ -	\$ -	\$ 21,032	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ 6,872	\$ -	\$ -	\$ -
Services/Supplies/Capital Outlay	\$ 942,763	\$ 1,867,467	\$ 2,651,230	\$ 2,300,000	\$ 1,960,500	\$ 2,122,000
Total	\$ 942,763	\$ 1,867,467	\$ 2,679,134	\$ 2,300,000	\$ 1,960,500	\$ 2,122,000

<u>Program Data:</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2023-24</u>	<u>2024-25</u>
<u>Expenditure by School:</u>						
All Secondary Schools	\$ 272,741	\$ 616,311	\$ 901,637	\$ 900,000	\$ 550,000	\$ 600,000
Hickman High School	\$ 220,126	\$ 432,758	\$ 532,016	\$ 460,000	\$ 575,000	\$ 600,000
Rock Bridge High School	\$ 115,456	\$ 122,375	\$ 432,776	\$ 250,000	\$ 150,000	\$ 200,000
Battle High School	\$ 198,000	\$ 345,783	\$ 301,011	\$ 360,000	\$ 315,000	\$ 320,000
Douglass High School	\$ 2,174	\$ 3,956	\$ 1,046	\$ 5,000	\$ 1,500	\$ 1,500
Columbia Career Center	\$ 68,695	\$ 203,457	\$ 292,744	\$ 175,000	\$ 230,000	\$ 250,000
Jefferson Middle School	\$ 12,934	\$ 32,217	\$ 64,134	\$ 25,000	\$ 30,000	\$ 30,000
Oakland Middle School	\$ 8,720	\$ 21,837	\$ 30,079	\$ 20,000	\$ 20,000	\$ 20,000
West Middle School	\$ 10,296	\$ 5,954	\$ 19,436	\$ 10,000	\$ 15,000	\$ 15,500
Gentry Middle School	\$ 7,860	\$ 20,987	\$ 30,094	\$ 25,000	\$ 15,500	\$ 20,000
Lange Middle School	\$ 10,747	\$ 16,184	\$ 19,335	\$ 20,000	\$ 20,500	\$ 20,000
Smithton Middle School	\$ 13,897	\$ 24,142	\$ 36,208	\$ 25,000	\$ 23,000	\$ 25,000
John Warner Middle School	\$ 1,117	\$ 21,506	\$ 18,618	\$ 25,000	\$ 15,000	\$ 20,000
	\$ 942,763	\$ 1,867,467	\$ 2,679,134	\$ 2,300,000	\$ 1,960,500	\$ 2,122,000

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



COLUMBIA PUBLIC SCHOOLS

2024-25 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 2023-24 projected actual after the following reductions and improvements.

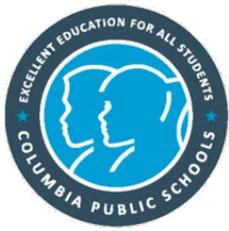
Reductions

- None

Improvements/Increases

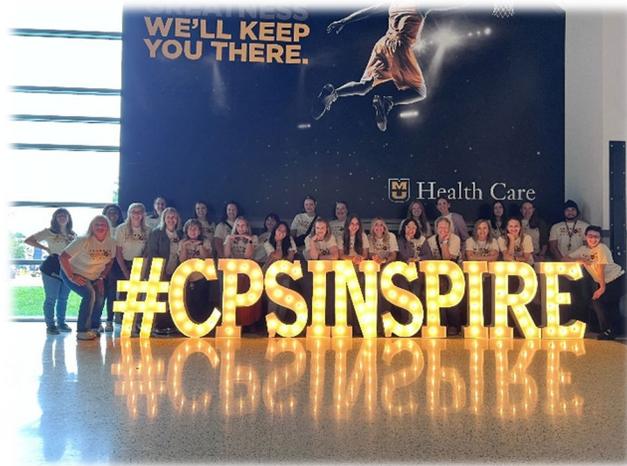
- Increased compensation for experience
- Increases in compensation due to improvements to salary schedules
- Increase in stipend and service and supply budget for the addition of boys volleyball and stunt as allowed by the Missouri State High School Activities Association.

Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS

2023-24 BUDGET





COLUMBIA PUBLIC SCHOOLS
2024-25 BUDGET

ADULT EDUCATION FUND SUMMARY

	ACTUAL			BUDGET			FORECAST		
	2020-21	2021-22	2022-23	Projected 2023-24	Budget 2024-25	Forecast 2025-26	Forecast 2026-27	Forecast 2027-28	
Beginning Fund Balance - Adult Education Fund	\$ -	\$ -	\$ -	\$ 87,812	\$ 87,812	\$ 87,812	\$ 87,812	\$ 90,312	
Revenues									
Local revenue	\$ 68,497	\$ 85,755	\$ 82,203	\$ 85,790	\$ 89,351	\$ 91,500	\$ 96,500	\$ 96,500	
State revenue	\$ 400	\$ -	\$ 98,062	\$ -	\$ -	\$ -	\$ -	\$ -	
Federal revenue	\$ -	\$ -	\$ 1,166	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Financing Sources	\$ 115,190	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Revenue	\$ 184,087	\$ 85,755	\$ 181,431	\$ 85,790	\$ 89,351	\$ 91,500	\$ 96,500	\$ 96,500	
change in revenue from prior year	\$ (287,159)	\$ (98,332)	\$ 95,676	\$ (95,641)	\$ 3,561	\$ 2,149	\$ 5,000	\$ -	
	-60.94%	-53.42%	111.57%	-52.71%	4.15%	2.41%	5.46%	0.00%	
Expenditures									
Salaries	\$ 109,056	\$ 44,709	\$ 61,746	\$ 49,359	\$ 52,016	\$ 54,000	\$ 56,000	\$ 58,000	
Benefits	\$ 34,184	\$ 15,554	\$ 16,493	\$ 16,431	\$ 17,335	\$ 17,500	\$ 18,000	\$ 18,500	
Total Salaries & Benefits	\$ 143,240	\$ 60,263	\$ 78,239	\$ 65,790	\$ 69,351	\$ 71,500	\$ 74,000	\$ 76,500	
Total Service/Supply	\$ 40,847	\$ 48,393	\$ 15,380	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	
Total Expenditures	\$ 184,087	\$ 108,656	\$ 93,619	\$ 85,790	\$ 89,351	\$ 91,500	\$ 94,000	\$ 96,500	
Transfers (to) from other funds	\$ -	\$ 22,901	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures + Transfers	\$ 184,087	\$ 85,755	\$ 93,619	\$ 85,790	\$ 89,351	\$ 91,500	\$ 94,000	\$ 96,500	
Increase (decrease) in fund balance	\$ -	\$ -	\$ 87,812	\$ -	\$ -	\$ -	\$ 2,500	\$ -	
Ending Fund Balance - Adult Education Fund	\$ -	\$ -	\$ 87,812	\$ 87,812	\$ 87,812	\$ 87,812	\$ 90,312	\$ 90,312	



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

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

<u>Expenditure Object Category</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Original Budget 2023-24</u>	<u>Projected Actual 2023-24</u>	<u>Budget 2024-25</u>
Salaries	\$ 109,056	\$ 44,709	\$ 61,746	\$ 57,405	\$ 49,359	\$ 52,016
Employee Benefits	\$ 34,184	\$ 15,554	\$ 16,493	\$ 15,518	\$ 16,431	\$ 17,335
Services/Supplies/Capital Outlay	\$ 40,847	\$ 48,393	\$ 15,484	\$ 15,000	\$ 20,000	\$ 20,000
Total	\$ 184,087	\$ 108,656	\$ 93,723	\$ 87,923	\$ 85,790	\$ 89,351

<u>Program Data:</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2023-24</u>	<u>2024-25</u>
Staff FTE:						
Admin & Admin Support	-	0.80	0.80	0.80	1.80	1.80
Adult Teachers	1.88	-	-	-	-	-
Total	1.88	0.80	0.80	0.80	1.80	1.80



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET



Program: Adult Education

Function(s): Adult Education
1601 through 1699

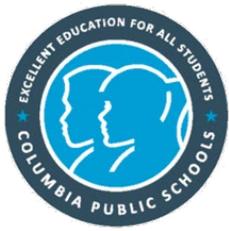
Mission: The mission of the Adult Education program is to identify and provide for the continuing educational needs of the public with career and GED programs. This fund is self sustaining, receiving no funding from the operating budget.

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

2024-25 BUDGET





COLUMBIA PUBLIC SCHOOLS
2024-25 BUDGET

GRANTS AND DONATIONS FUND SUMMARY

	ACTUAL			BUDGET		FORECAST		
	2020-21	2021-22	2022-23	Projected 2023-24	Budget 2024-25	Forecast 2025-26	Forecast 2026-27	Forecast 2027-28
Beginning Fund Balance - Grants and Donations Fund								
Revenues								
Local revenue	\$ 2,592,002	\$ 3,022,930	\$ 3,361,394	\$ 3,279,837	\$ 3,256,889	\$ 3,256,889	\$ 3,136,889	\$ 3,016,889
State revenue	\$ 1,319,231	\$ 1,930,566	\$ 2,014,462	\$ 1,697,030	\$ 1,640,500	\$ 1,740,000	\$ 1,740,000	\$ 1,740,000
Federal revenue	\$ 1,384,829	\$ 1,206,297	\$ 360,512	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
	\$ 498,266	\$ 486,769	\$ 493,531	\$ 1,014,965	\$ 1,150,000	\$ 630,000	\$ 630,000	\$ 630,000
Total Revenue	\$ 3,202,326	\$ 3,623,632	\$ 2,868,505	\$ 2,911,995	\$ 2,990,500	\$ 2,570,000	\$ 2,570,000	\$ 2,570,000
change in revenue from prior year	\$ (1,329,039)	\$ 421,306	\$ (755,127)	\$ 43,490	\$ 78,505	\$ (420,500)	\$ -	\$ -
	-29.33%	13.16%	-20.84%	1.52%	2.70%	-14.06%	0.00%	0.00%
Expenditures								
Salaries	\$ 731,883	\$ 827,304	\$ 647,863	\$ 831,094	\$ 878,704	\$ 650,000	\$ 650,000	\$ 650,000
Benefits	\$ 219,420	\$ 228,092	\$ 166,968	\$ 253,849	\$ 261,439	\$ 170,000	\$ 170,000	\$ 170,000
Total Salaries & Benefits	\$ 951,303	\$ 1,055,396	\$ 814,831	\$ 1,084,943	\$ 1,140,143	\$ 820,000	\$ 820,000	\$ 820,000
Total Service/Supply	\$ 1,795,842	\$ 2,129,101	\$ 2,006,538	\$ 1,850,000	\$ 1,850,357	\$ 1,870,000	\$ 1,870,000	\$ 1,870,000
Total Expenditures	\$ 2,747,145	\$ 3,184,497	\$ 2,821,369	\$ 2,934,943	\$ 2,990,500	\$ 2,690,000	\$ 2,690,000	\$ 2,690,000
Transfers (to) from other funds	\$ (24,253)	\$ (100,671)	\$ (128,693)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures + Transfers	\$ 2,771,398	\$ 3,285,168	\$ 2,950,062	\$ 2,934,943	\$ 2,990,500	\$ 2,690,000	\$ 2,690,000	\$ 2,690,000
Increase (decrease) in fund balance	\$ 430,928	\$ 338,464	\$ (81,557)	\$ (22,948)	\$ -	\$ (120,000)	\$ (120,000)	\$ (120,000)
Ending Fund Balance - Grants and Donations Fund	\$ 3,022,930	\$ 3,361,394	\$ 3,279,837	\$ 3,256,889	\$ 3,256,889	\$ 3,136,889	\$ 3,016,889	\$ 2,896,889



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

Program: Grants and Donations Fund

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

Expenditure Object Category	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2023-24
Salaries	\$ 855,639	\$ 731,883	\$ 827,304	\$ 647,863	\$ 623,115	\$ 831,094	\$ 878,704
Employee Benefits	\$ 257,764	\$ 219,420	\$ 228,092	\$ 166,968	\$ 171,158	\$ 253,849	\$ 261,439
Services/Supplies/Capital Outlay	\$ 3,499,882	\$ 1,795,842	\$ 2,129,101	\$ 2,142,259	\$ 1,840,727	\$ 1,850,000	\$ 1,850,357
Total	\$ 4,613,285	\$ 2,747,145	\$ 3,184,497	\$ 2,957,090	\$ 2,635,000	\$ 2,934,943	\$ 2,990,500
Staff FTE:							
Adult Basic Education Grant	3.37	3.13	3.00	1.00	1.00	1.20	1.20
Montessori PreSchool	1.00	-	1.00	-	-	-	-
MO-T Grant	6.75	3.75	3.75	3.00	3.00	2.00	2.00
Refugee Grant	-	-	-	-	-	2.80	2.80
Title III Language Learners Grant	7.00	5.00	5.00	3.50	3.50	7.00	7.00
Sports Marketing	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	<u>19.12</u>	<u>12.88</u>	<u>13.75</u>	<u>8.50</u>	<u>8.50</u>	<u>14.00</u>	<u>14.00</u>



COLUMBIA PUBLIC SCHOOLS

2024-25 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

2024-25 BUDGET







COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET





History of the Columbia Public School District

1873: Formation

Formation of first community school in Columbia; six-member board elected

1881: School constructed

School building constructed at corner of 8th and Rogers, now site of Jefferson Middle School

1896: Benton opened

First elementary school opened at corner of Hodge and Ripley, named Benton

1896: First African American school

First African American school, Frederick Douglass, opened

1899: First high school

Expanded Jefferson building for first high school, Columbia High School

1904: Lee opened

Opening of new elementary school south of Broadway, Lee School

1910: Grant opened

Opening of new elementary school, Grant

1914: Expansion for growth

Expanded Benton and Douglass to accommodate growth

1916: Field opened

Opening of Field Elementary School

1919: First teacher salary schedule

First teacher salary schedule established

1923: Ridgeway opened

New elementary school opened, named John C. Ridgeway after first soldier from Boone County killed in World War I

1925: Hickman and West Boulevard opened

Additional classroom space pressing, historic move to open first unit of Hickman High School, replacement of original Benton and Lee buildings, enlargement of Ridgeway, construction of West Boulevard Elementary School; David H. Hickman estate provided 40 acres for the construction of the new high school

1930: First special education teacher

First special education teacher, Helen Gromer, hired at Benton Elementary

1935: School expansion and new Lee opened

The new Lee Elementary opened, along with additions to Douglass and Jefferson

1947: Aslin appointed superintendent

Neil C. Aslin appointed superintendent

1953: Brown and Keene districts annexed

Brown and Keene school districts annexed into Columbia—purchased two 48-passenger school buses

1958: Parkade and Russell opened

Opening of Parkade and Russell Boulevard elementary schools, financed with 25-cent increase in property tax levy

1959: Five-year building plan

Dr. Aslin proposed a five-year building plan including a new elementary school, new junior high school, classroom addition to Parkade, and remodeling at Hickman and Benton



History of the Columbia Public School District

1962: School expansion and West Junior opened

Expansion to Grant, Field, and Russell Boulevard elementary schools; opening of West Junior High School

1964: Blue Ridge and Fairview opened

Opening of Blue Ridge and Fairview elementary schools

1967: Rock Bridge Elementary annexation

Rock Bridge Elementary School annexed into Columbia Public School District

1968: Shepard opened

Opening of Shepard Boulevard Elementary School

1970: Rock Bridge High opened

Opening of Rock Bridge High School

1971: Oakland opened

Opening of Oakland Junior High School

1972: Two Mile Prairie annexation

Two Mile Prairie annexed into Columbia Public School District

1978: Cedar Ridge opened

Opening of Cedar Ridge Elementary School

1980: New Haven Annexed

New Haven annexed into Columbia Public School District

1981: Administration building opened

Opening of Administration Building

1985: Gentry opened

Opening of Gentry Middle School

1986: Midway Annexed

Midway Heights Elementary annexed into Columbia Public School District

1988: Mill Creek opened

Opening of Mill Creek Elementary School

1991: Derby Ridge opened

Opening of Derby Ridge Elementary School

1996 and 1997: Lange and Smithton opened

Opening of Lange and Smithton middle schools

2001: Paxton Keeley opened

Opening of Paxton Keeley Elementary School

2010: Alpha Hart Lewis opened

Opening of Alpha Hart Lewis Elementary School

2013: Battle High opened

Opening of third comprehensive high school, Muriel Williams Battle High School

2016: Battle Elementary opened

Opening of Eliot Battle Elementary School

2017: Beulah Ralph opened

Opening of Beulah Ralph Elementary School

2018: New Cedar Ridge opened

Opening of new Cedar Ridge Elementary School

2020: John Warner opened

Opening of new John Warner Middle School

2026: Opening of New Southwest Elementary School

Anticipated opening of new southwest elementary school on property of John Warner Middle School



COLUMBIA PUBLIC SCHOOLS

2024-25 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%
2024	\$5.6731	\$ 3,228,251,134	\$ 201,109,435	6.64%	95.00%
2025 Budget	\$5.6731	\$ 3,325,098,668	\$ 96,847,534	3.00%	95.00%
2026 Forecast	\$5.6731	\$ 3,424,851,628	\$ 99,752,960	3.00%	95.00%
2027 Forecast	\$5.6731	\$ 3,527,597,177	\$ 102,745,549	3.00%	95.00%
2028 Forecast	\$5.6731	\$ 3,633,425,092	\$ 105,827,915	3.00%	95.00%
Previous 5 Years Averages		\$ 2,877,245,843	\$ 148,854,422	5.40%	95.00%
Previous 3 Years Averages		\$ 3,031,400,402	\$ 184,967,515	6.49%	95.00%

Note: Fiscal year 2024 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 2024-25 budget and a flat collection percentage.



**COLUMBIA PUBLIC SCHOOLS
2024-25 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					
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	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	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	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	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	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	11,780,235,292	22.7%
2022	1,696,202,417	13,563,689	610,212,322	518,829,946	2,898,808,374	6	12,519,537,348	22.7%
2023	1,733,040,401	13,399,640	628,299,577	652,402,081	3,027,141,699	6	13,173,341,116	23.0%
2024	1,873,338,741	13,338,728	645,212,104	696,361,561	3,228,251,134	6	14,097,308,024	22.9%
2025 Budget	1,929,538,903	13,738,890	664,568,467	717,252,408	3,325,098,668	6	14,520,227,265	22.9%
2026 Forecast	1,987,425,070	14,151,057	684,505,521	738,769,980	3,424,851,628	6	14,955,834,085	22.9%
2027 Forecast	2,047,047,822	14,575,588	705,040,687	760,933,079	3,527,597,176	6	15,404,509,101	22.9%
2028 Forecast	2,108,459,257	15,012,856	726,191,907	783,761,072	3,633,425,092	6	15,866,644,378	22.9%

* 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 two years.



COLUMBIA PUBLIC SCHOOLS
2024-25 BUDGET

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

Year Ended June 30,	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
<u>Columbia School District</u>											
Incidental Fund	\$ 1.8413	\$ 1.9413	\$ 2.4788	\$ 2.0548	\$ 2.0518	\$ 2.0111	\$ 2.0107	\$ 1.6055	\$ 1.6055	\$ 1.4969	\$ 1.4969
Teachers Fund	2.6000	2.4788	2.4923	2.9288	3.0188	3.0158	3.0158	3.0158	3.1258	3.1043	3.1043
Debt Service	0.9719	0.9719	0.9719	0.9719	0.9719	0.9719	0.9719	0.9719	0.9719	0.9719	0.9719
Capital Projects	0.0736	0.0736	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
Total Columbia School District	5.4868	5.4656	6.043	6.0555	6.1425	6.0988	6.0984	5.6932	5.8032	5.6731	5.6731
Overlapping Rates											
<u>City Residents:</u>											
City of Columbia	\$.4100	\$.4100	\$.4100	\$.4100	\$.4100	\$.4100	\$.4100	\$.4100	\$.4100	\$.4100	\$.4100
State of Missouri	.0300	.0300	.0300	.0300	.0300	.0300	.0300	.0300	.0300	.0300	.0300
County of Boone	.1200	.1200	.1200	.1200	.1200	.1200	.1200	.1200	.1200	.1200	.1200
Road and Bridge	.0500	.0500	.0500	.0500	.0500	.0500	.0500	.0500	.0500	.0500	.0500
Library	.5382	.5224	.5088	.3091	.3091	.3091	.3091	.3091	.3091	.3091	.3091
Group Home	.1146	.1146	.1146	.1146	.1146	.1146	.1146	.1146	.1146	.1146	.1146
Subtotal City Residents	6.7496	6.7126	7.2764	7.0892	7.1762	7.1325	7.1321	6.7269	6.8369	6.7068	6.7068
<u>County Residents:</u>											
Fire District	\$.6342	\$.6342	\$.6342	\$.6342	\$.6342	\$.6342	\$.6342	\$.6342	\$.6342	\$.6342	\$.6342
Fire Dispatch Fund	.0000	.0000	.0000	.0000	.0000	.0000	.0000	.0000	.0000	.0000	.0000
Fire Bond	.2451	.2500	.2500	.2500	.2500	.2500	.2500	.2500	.2500	.2500	.2500
Less:											
City of Columbia (above)	(.4100)	(.4100)	(.4100)	(.4100)	(.4100)	(.4100)	(.4100)	(.4100)	(.4100)	(.4100)	(.4100)
Differential Library Tax	(.2291)	(.2133)	(.1997)	.0000	.0000	.0000	.0000	.0000	.0000	.0000	.0000
Total County Residents	\$ 6.9898	\$ 6.9735	\$ 7.5509	\$ 7.5634	\$ 7.6504	\$ 7.6067	\$ 7.6063	\$ 7.2011	\$ 7.3111	\$ 7.1810	\$ 7.1810

Tax rates are reported on a calendar year basis. The 2023 calendar year tax levy was the rate levied to produce tax revenues for fiscal year 2024. 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

2024-25 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%	6,644,392	151,884,816	99.68%
2020	159,497,746	152,297,738	95.49%	6,130,541	158,428,279	99.33%
2021	162,821,237	154,672,220	95.00%	3,292,254	157,964,474	97.02%
2022	161,422,748	153,235,267	94.93%	3,012,440	156,247,707	96.79%
2023	171,325,520	162,629,149	94.92%	2,565,892	165,195,041	96.42%
2024	182,946,318	173,749,293	94.97%	-	173,749,293	94.97%
2025 Budget	188,440,576	179,018,547	95.00%	-	179,018,547	95.00%
2026 Forecast	194,099,661	184,394,678	95.00%	-	184,394,678	95.00%

Source: Boone County Clerk Accounting Data



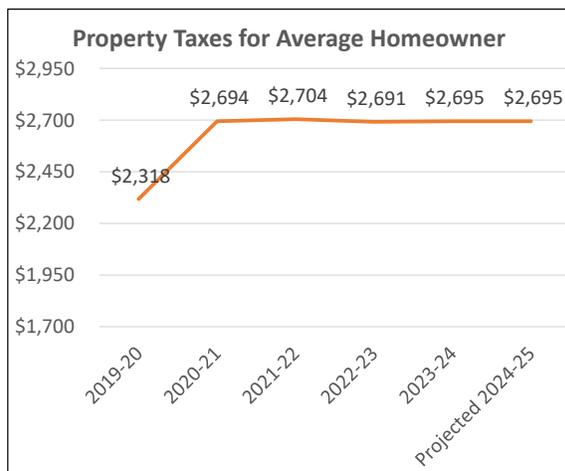
COLUMBIA PUBLIC SCHOOLS

2024-25 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.

	2019-20	2020-21	2021-22	2022-23	2023-24	Projected 2024-25
Average Value of a Home in Boone County x the level of assessment for residential property = Assessed Valuation	\$ 200,000 0.19 \$ 38,000	\$ 232,500 0.19 \$ 44,175	\$ 250,000 0.19 \$ 47,500	\$ 250,000 0.19 \$ 47,500	\$ 250,000 0.19 \$ 47,500	\$ 250,000 0.19 \$ 47,500
/ by \$100 to determine tax base = Value upon which the property tax is calculated	\$ 100 \$ 380	\$ 100 \$ 442	\$ 100 \$ 475	\$ 100 \$ 475	\$ 100 \$ 475	\$ 100 \$ 475
<u>Tax Rate as set by the Board of Education</u>						
Incidental Fund	\$ 2.0111	\$ 2.0107	\$ 1.6055	\$ 1.4969	\$ 1.4969	\$ 1.4969
Teacher's Fund	\$ 3.0158	\$ 3.0158	\$ 3.0158	\$ 3.0973	\$ 3.1043	\$ 3.1043
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	\$ 6.0988	\$ 6.0984	\$ 5.6932	\$ 5.6661	\$ 5.6731	\$ 5.6731
Annual Property Tax	\$ 2,318	\$ 2,694	\$ 2,704	\$ 2,691	\$ 2,695	\$ 2,695





COLUMBIA PUBLIC SCHOOLS
2024-25 BUDGET

TAX LEVY AND COST DATA FOR COMPARISON DISTRICTS

Comparison District	Expenditures Per Pupil 2022-23	Assessed Valuation per ADA 2022-23	Total Tax Levy		
			2021-22	2022-23	Change
Francis Howell	\$12,160	\$216	\$4.4581	\$4.4605	\$0.0024
Hazelwood	\$13,647	\$158	\$6.0527	\$6.1920	\$0.1393
Columbia **	\$13,898	\$177	\$5.6932	\$5.6661	\$0.0271
Park Hill	\$15,062	\$198	\$5.3955	\$5.3955	\$0.0000
Fort Zumwalt	\$13,107	\$199	\$4.5894	\$4.5894	\$0.0000
North Kansas City	\$13,468	\$151	\$5.6663	\$5.6945	\$0.0282
Independence	\$12,074	\$101	\$5.4371	\$5.4371	\$0.0000
Blue Springs **	\$12,692	\$141	\$5.7286	\$5.7286	\$0.0000
Wentzville	\$12,285	\$173	\$5.0416	\$5.0428	\$0.0012
Jefferson City **	\$12,171	\$189	\$4.7979	\$4.7593	\$0.0386
Springfield	\$13,333	\$199	\$4.0740	\$4.0767	\$0.0027
Average for all schools	\$13,082	\$173	\$5.1759	\$5.1857	\$0.0098

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

2024-25 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 2020-21	Actual 2021-22	Actual 2022-2023	Projected Actual 2023-24	Budget 2024-25
5113	Proposition C Sales Tax	\$ 20,211,127	\$ 23,204,641	\$ 24,364,764	\$ 25,428,618	\$ 28,001,091
5114	Financial Institution/Intangible Tax	164,495	445,772	239,500	145,829	143,251
5115	M&M Surtax	2,398,801	2,384,174	2,539,059	2,672,823	2,672,823
5116	Payment in Lieu of Taxes (City)	1,795,934	1,493,052	1,319,729	1,800,648	1,800,648
5221	State Assessed Utilities	1,486,948	1,463,003	1,591,959	1,682,839	1,682,839
5234	County Stock Insurance	229,937	410,460	677,694	456,446	456,446
	Total Alternative/Other Taxes	\$ 26,287,242	\$ 29,401,102	\$ 30,732,706	\$ 32,187,203	\$ 34,757,098

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

2024-25 BUDGET

BOND SCHEDULE SUMMARY of GENERAL OBLIGATION BONDS BONDS OUTSTANDING AS OF JUNE 30, 2024

<u>Fiscal Year</u>	<u>Maturity</u>	<u>September Interest</u>	<u>March Interest</u>	<u>Interest</u>	<u>March Principal</u>	<u>Interest and Principal</u>
2025	\$ 22,165,000	\$ 5,923,323	\$ 6,060,385	\$ 11,983,708	\$ 22,165,000	\$ 34,148,708
2026	\$ 23,465,000	\$ 5,502,485	\$ 5,502,485	\$ 11,004,970	\$ 23,465,000	\$ 34,469,970
2027	\$ 23,280,000	\$ 4,937,635	\$ 4,937,635	\$ 9,875,270	\$ 23,280,000	\$ 33,155,270
2028	\$ 22,820,000	\$ 4,482,628	\$ 4,482,628	\$ 8,965,255	\$ 22,820,000	\$ 31,785,255
2029	\$ 13,350,000	\$ 4,082,436	\$ 4,082,436	\$ 8,164,873	\$ 13,350,000	\$ 21,514,873
2030	\$ 27,490,000	\$ 3,884,819	\$ 3,884,819	\$ 7,769,638	\$ 27,490,000	\$ 35,259,638
2031	\$ 22,080,000	\$ 3,400,328	\$ 3,400,328	\$ 6,800,656	\$ 22,080,000	\$ 28,880,656
2032	\$ 23,680,000	\$ 3,071,922	\$ 3,071,922	\$ 6,143,844	\$ 23,680,000	\$ 29,823,844
2033	\$ 25,080,000	\$ 2,694,325	\$ 2,694,325	\$ 5,388,650	\$ 25,080,000	\$ 30,468,650
2034	\$ 25,385,000	\$ 2,277,321	\$ 2,277,321	\$ 4,554,641	\$ 25,385,000	\$ 29,939,641
2035	\$ 23,820,000	\$ 1,842,997	\$ 1,842,997	\$ 3,685,994	\$ 23,820,000	\$ 27,505,994
2036	\$ 21,670,000	\$ 1,423,816	\$ 1,423,816	\$ 2,847,631	\$ 21,670,000	\$ 24,517,631
2037	\$ 13,155,000	\$ 1,003,184	\$ 1,003,184	\$ 2,006,369	\$ 13,155,000	\$ 15,161,369
2038	\$ 11,480,000	\$ 770,334	\$ 770,334	\$ 1,540,669	\$ 11,480,000	\$ 13,020,669
2039	\$ 8,910,000	\$ 560,881	\$ 560,881	\$ 1,121,763	\$ 8,910,000	\$ 10,031,763
2040	\$ 6,905,000	\$ 411,525	\$ 411,525	\$ 823,050	\$ 6,905,000	\$ 7,728,050
2041	\$ 5,055,000	\$ 294,175	\$ 294,175	\$ 588,350	\$ 5,055,000	\$ 5,643,350
2042	\$ 5,295,000	\$ 193,075	\$ 193,075	\$ 386,150	\$ 5,295,000	\$ 5,681,150
2043	\$ 2,035,000	\$ 83,000	\$ 83,000	\$ 166,000	\$ 2,035,000	\$ 2,201,000
2044	\$ 2,115,000	\$ 42,300	\$ 42,300	\$ 84,600	\$ 2,115,000	\$ 2,199,600
Totals	\$ 329,235,000	\$ 46,882,508	\$ 47,019,571	\$ 93,902,079	\$ 329,235,000	\$ 423,137,079

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



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

RATIO OF GENERAL BONDED DEBT OUTSTANDING

Year Ended June 30,	Assessed Value	General Obligation Bonds (1)	Less Debt Service Funds (2)	Net General Bonded Debt	Ratio of Net Bonded Debt To Assessed Value	Net Bonded Debt Per Capita	Bonded Debt as a Percentage of Personal Income
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	3,228,251,134	329,235,000	34,083,811	295,151,189	.091	2,031	1.52%
2025 Budget	3,325,098,668	307,070,000	34,737,042	272,332,958	.082	1,874	1.65%
2026 Forecast	3,424,851,628	283,605,000	35,990,035	247,614,965	.072	1,704	1.81%

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
2024-25 BUDGET

RATIO OF OUTSTANDING DEBT BY TYPE

Year Ended June 30,	General Obligation Bonds (1)	Certificates of Participation - Energy Lease	Certificates of Participation - Capital Leases	Total Certificates of Participation	Total Outstanding Debt	Debt As A Percentage of Personal Income	Debt Per Capita
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	329,235,000	-	5,215,000	5,215,000	334,450,000	1.34%	2,302
2025 Budget	307,070,000	-	4,890,000	4,890,000	311,960,000	1.44%	2,147
2026 Forecast	283,605,000	-	4,550,000	4,550,000	288,155,000	1.56%	1,983

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
2024-25 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	277,906,303	176,164,952	61.2%
2024	3,228,251,134	484,237,670	326,251,189	157,986,481	67.4%
2025 Budget	3,325,098,668	498,764,800	272,332,958	226,431,842	54.6%
2026 Forecast	3,424,851,628	513,727,744	247,614,965	266,112,779	48.2%

* Legal Debt Limit is 15% of assessed valuation.

** Indebtedness is the balance of outstanding general obligation bonds, less the fund balance of the Debt Service fund.

Source: Boone County Clerk
Financial Statements



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET





Compensation





COLUMBIA PUBLIC SCHOOLS
2024-25 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 2024-25.

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 2024-25 are \$178,390,297, of which \$172,756,543 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 \$16.00 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 \$20.00. 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 2024-25 fiscal year.



COLUMBIA PUBLIC SCHOOLS 2024-25 BUDGET

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



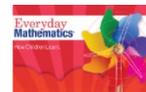
Certificate of Achievement for Excellence in Financial Reporting by Government Finance Officials Association



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



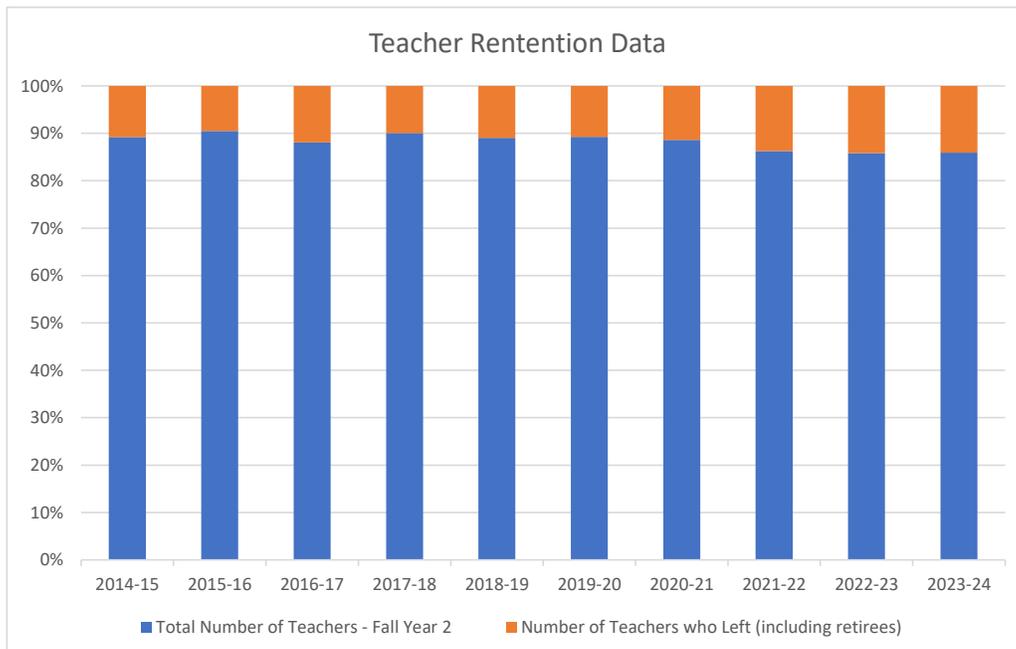
COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

**TEACHER RETENTION ANALYSIS
School Years 2014-15 to 2023-24**

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%
2023-24	1,434	1,207	198	50	84.17%

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

2024-25 BUDGET

COMPENSATION SUMMARY - ALL FUNDS

	2023-24 Budget Total All Funds	2023-24 FTE Totals	Percentage of Total	2023-24 Projected Actual	2023-24 FTE Totals	2024-25 Budget Total All Funds	2024-25 FTE Totals	Percentage of Total
Classroom Teachers	\$ 73,326,945	1,266.99	44.47%	\$ 70,410,751	1,244.48	\$ 77,056,038	1,270.48	43.20%
Title I Classroom Teachers	\$ 2,001,135	30.64	1.21%	\$ 1,910,758	29.45	\$ 2,046,995	29.45	1.15%
Guidance Counselors	\$ 4,386,066	70.80	2.66%	\$ 4,192,978	72.30	\$ 4,554,437	73.30	2.55%
Media Specialists	\$ 2,310,712	35.80	1.40%	\$ 2,381,457	35.80	\$ 2,551,255	35.80	1.43%
Fellow & Instructional Mentors (Clinical Associates)	\$ 1,288,385	18.50	0.78%	\$ 1,182,830	20.90	\$ 1,465,748	23.90	0.82%
Building Level Dept Chairs and Coordinators	\$ 1,116,380	16.13	0.68%	\$ 1,048,961	15.34	\$ 1,123,752	15.34	0.63%
PreSchool Teachers - Locally funded	\$ 1,271,185	20.00	0.77%	\$ 1,238,577	21.00	\$ 1,326,888	21.00	0.74%
PreSchool Teachers - Title I funded	\$ 409,265	8.00	0.25%	\$ 461,230	8.00	\$ 494,115	8.00	0.28%
Early Childhood Special Education Teachers & Prof Support	\$ 1,782,743	29.50	1.08%	\$ 1,846,493	32.63	\$ 1,978,148	32.63	1.11%
Special Education Diagnosticians & Process Coordinators	\$ 2,289,455	33.42	1.39%	\$ 2,521,395	35.62	\$ 2,701,170	36.62	1.51%
Speech Language Pathologists & Audiologists	\$ 2,665,013	44.57	1.62%	\$ 2,429,668	41.57	\$ 2,602,903	41.57	1.46%
School Psychologists, Psych Examiners & Psych Interns	\$ 1,657,111	24.60	1.00%	\$ 1,373,145	20.30	\$ 1,460,472	20.30	0.82%
Parent Educators	\$ 1,000,097	17.14	0.61%	\$ 1,050,149	18.01	\$ 1,121,363	19.01	0.63%
Outreach Counselors	\$ 880,960	13.50	0.53%	\$ 830,286	14.00	\$ 888,406	14.00	0.50%
Social Workers (non- ECSE)	\$ 215,755	4.00	0.13%	\$ 220,880	4.00	\$ 236,440	4.00	0.13%
Occupational & Physical Therapists	\$ 1,851,354	25.05	1.12%	\$ 1,767,100	24.46	\$ 1,870,768	24.46	1.05%
Home School Communicators	\$ 1,444,705	27.00	0.88%	\$ 1,490,780	28.00	\$ 1,621,946	29.00	0.91%
Principals and Assistant Principals	\$ 8,400,076	88.00	5.09%	\$ 7,608,450	88.00	\$ 8,145,718	90.00	4.57%
Coordinators and Directors	\$ 2,960,570	29.30	1.80%	\$ 5,462,480	48.66	\$ 5,696,501	48.66	3.19%
Central Office Certificated Administrators	\$ 1,285,290	8.00	0.78%	\$ 944,500	5.00	\$ 986,000	5.00	0.55%
Office & Technology Services Support Staff Hourly	\$ 9,775,435	229.16	5.93%	\$ 9,750,115	228.09	\$ 10,608,356	232.09	5.95%
Nurses (LPNs in Support)	\$ 1,791,950	33.55	1.09%	\$ 1,782,512	33.55	\$ 1,900,997	33.55	1.07%
Support and Professional Staff Salaried	\$ 8,730,296	123.27	5.29%	\$ 8,403,867	133.47	\$ 9,125,330	136.47	5.12%
Grant, ECA and Adult Ed Funded Professionals	\$ 764,710	10.20	0.46%	\$ 880,453	15.80	\$ 930,720	15.80	0.52%
Custodial Staff	\$ 5,435,296	132.12	3.30%	\$ 5,990,911	148.52	\$ 6,511,623	148.52	3.65%
Grounds and Specialized Maintenance Staff	\$ 2,384,783	43.00	1.45%	\$ 2,372,260	44.00	\$ 2,560,334	44.00	1.44%
Instructional Aides, CL Aides, LPNs, Paraprofessionals	\$ 9,901,475	336.24	6.00%	\$ 10,409,138	375.13	\$ 11,331,381	378.97	6.35%
Nutrition Services Personnel	\$ 3,796,520	113.40	2.30%	\$ 4,232,886	120.94	\$ 4,703,034	120.94	2.64%
Substitutes	\$ 23,000	N/A	0.01%	\$ 20,000	N/A	\$ 20,000	N/A	0.01%
Extra Duty Days	\$ 745,796	N/A	0.45%	\$ 756,987	N/A	\$ 774,190	N/A	0.43%
Supplemental Pay	\$ 390,000	N/A	0.24%	\$ 331,050	N/A	\$ 300,000	N/A	0.17%
Summer School	\$ 3,500,000	N/A	2.12%	\$ 3,278,405	N/A	\$ 3,500,000	N/A	1.96%
Category I Stipends - MSHSAA activity	\$ 1,851,340	N/A	1.12%	\$ 1,939,106	N/A	\$ 1,963,480	N/A	1.10%
Category II Stipends - Club Sponsors	\$ 198,500	N/A	0.12%	\$ 183,290	N/A	\$ 198,500	N/A	0.11%
Category III Stipends - Administrative	\$ 910,065	N/A	0.55%	\$ 969,152	N/A	\$ 987,265	N/A	0.55%
Category IV Stipends - NBC/CCC and NCSP Stipend	\$ 220,000	N/A	0.13%	\$ 175,450	N/A	\$ 200,000	N/A	0.11%
Category V Stipends - CTE activity	\$ 76,550	N/A	0.05%	\$ 74,350	N/A	\$ 73,600	N/A	0.04%
General Supervision Stipends	\$ 62,000	N/A	0.04%	\$ 62,000	N/A	\$ 62,000	N/A	0.03%
Overtime	\$ 800,000	N/A	0.49%	\$ 900,000	N/A	\$ 900,000	N/A	0.50%
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)	\$ 765,000	N/A	0.46%	\$ 131,925	N/A	\$ 150,000	N/A	0.08%
Homebound Instruction	\$ 65,000	N/A	0.04%	\$ 89,695	N/A	\$ 90,000	N/A	0.05%
Other Payrolls (including PD, etc.)	\$ 45,339	N/A	0.03%	\$ 1,340,643	N/A	\$ 1,420,424	N/A	0.80%
Early Retirement Incentive	\$ 25,000	N/A	0.02%	\$ 49,000	N/A	\$ 50,000	N/A	0.03%
Totals	\$ 164,901,257	2,831.88	100.00%	\$ 164,596,063	2,907.02	\$ 178,390,297	2,952.86	100.00%

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



COLUMBIA PUBLIC SCHOOLS
2024-25 BUDGET

NUMBER OF EMPLOYEES BY FUNCTION

Full-Time Equivalent Employees as of June 30,

	2015	2016	2017	2018	2019	2020	2021	2022	2023	Projected 2024	Forecast 2025
Instruction											
Regular Instruction	1,034.08	1,045.95	1,106.32	1,107.24	1,113.44	1,049.71	1,135.79	1,119.16	1,129.66	1,125.93	1,146.76
Special Education	443.99	443.13	508.68	541.06	429.98	411.41	442.97	459.49	468.73	505.13	510.13
Vocational Instruction	26.27	45.25	42.00	45.49	42.02	48.95	43.26	45.76	44.76	47.00	47.00
Total Instruction	1,504.34	1,534.33	1,657.00	1,693.79	1,585.44	1,510.07	1,622.02	1,624.41	1,643.15	1,678.06	1,703.89
Support Services											
Guidance and Counseling	205.82	221.96	148.60	159.36	270.10	277.67	300.37	304.21	308.38	316.97	321.97
Improvement of Instruction	152.42	174.80	183.49	179.35	136.78	142.05	143.85	146.49	141.24	154.77	158.77
General Administration	25.25	27.34	27.59	27.76	89.43	92.76	94.76	98.76	98.26	106.76	109.76
Building Administration	176.54	180.39	170.78	158.28	164.96	169.32	181.93	179.69	184.14	182.44	184.44
Business, Central Services	13.00	13.00	13.00	13.00	14.00	14.00	14.00	13.00	13.00	13.00	13.00
Operation of Plant	209.60	191.91	204.13	211.36	210.90	217.15	219.81	205.86	205.13	224.52	229.52
Pupil Transportation	1.25	1.25	1.25	1.25	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Community Services	75.80	75.90	80.39	77.36	80.37	81.48	86.23	88.37	87.90	92.77	93.77
Special Funded Programs	859.68	1,062.44	1,064.08	1,064.08	1,064.08	1,064.08	1,064.08	1,064.08	1,064.08	1,064.08	1,064.08
Total Support Services	2,364.02	2,596.77	2,650.31	2,702.58	2,707.79	2,663.89	2,790.51	2,795.42	2,811.23	2,907.03	2,952.86



COLUMBIA PUBLIC SCHOOLS

2024-25 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

2024-25 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 \$20.00 per hour. Each school has a specific number of hours allocated to their building for general supervision.



**COLUMBIA PUBLIC SCHOOLS
2024-25 BUDGET**

CATEGORY I STIPENDS

Sport or Activity	Position	2023-24	2024-25	Level	Criteria										Total Pts	Value per point 2022-23	Individual Stipend Base Rate 2023-24	2023-24 Total Budget	Value per point 2023-24	Individual Stipend Base Rate 2024-25	2024-25 Total Budget	Incr (Decr) in 2023-24 Budget
					#1	#2	#3	#4	#5	#6	#7	#8										
					Flat amount																	
HIGH SCHOOL ATHLETICS																						
Baseball	A Head Coach	3	3	HS	9	2	6	5	4	3	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	\$140	\$ 10,500	\$ -		
Cross Country-Boys & Girls	A Head Coach	3	3	HS	8	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	\$ -		
E-Sports	A Head Coach	0	3	HS	10	4	3	5	3	1	3	6	35	\$140	\$ -	\$ -	\$140	\$ 4,900	\$ 14,700	\$ 14,700		
E-Sports	A Asst. Coach	0	3	HS	5	4	2	5	3	0	3	4	26	\$140	\$ -	\$ -	\$140	\$ 3,640	\$ 10,920	\$ 10,920		
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	\$ -		
MHSAAA 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										Flat amount	\$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	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	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

2024-25 BUDGET

CATEGORY I STIPENDS

Sport or Activity	Position	2023-24	2024-25	Level	Criteria										Total Pts	Value per point 2022-23	Individual Stipend Base Rate 2023-24	2023-24 Total Budget	Value per point 2023-24	Individual Stipend Base Rate 2024-25	2024-25 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	\$ -		
Stunt	A Coach	0	3	HS	7	2	3	3	2	3	4	7	31	\$140	\$ -	\$ 4,340	\$140	\$ 4,340	\$ 13,020	\$ 13,020		
Stunt	A Asst. Coach	0	9	HS	7	2	1	1	2	0	4	7	24	\$140	\$ -	\$ 3,360	\$140	\$ 3,360	\$ 30,240	\$ 30,240		
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	4	5	4	8	43	18	\$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	0	3	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	3	0	1	0	13	13	\$140	\$ 1,820	\$ 1,820	\$140	\$ 1,820	\$ 1,820	\$ -		
Volleyball - Boys	A Head Coach	0	3	HS	7	2	3	3	2	3	4	7	31	\$140	\$ -	\$ -	\$140	\$ 4,340	\$ 13,020	\$ 13,020		
Volleyball - Boys	A Asst. Coach	0	9	HS	7	2	1	2	0	4	7	24	24	\$140	\$ -	\$ -	\$140	\$ 3,360	\$ 30,240	\$ 30,240		
Volleyball - Girls	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 - Girls	A Asst. Coach	9	9	HS	7	2	1	2	0	4	7	24	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	6	12	56	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	14	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	11	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	18	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	16	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	14	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	11	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	10	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	7	7	\$140	\$ 980	\$ 6,860	\$140	\$ 980	\$ 6,860	\$ -
Cheer / Fall Sports	A Coach	7	7	MS	4	1	1	3	1	0	0	10	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	7	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	1	7	7	\$140	\$ 980	\$ 6,860	\$140	\$ 980	\$ 6,860	\$ -



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

CATEGORY I STIPENDS

Sport or Activity	Position	2023-24	2024-25	Level	Criteria										Total Pts	Value per point 2022-23	Individual Stipend Base Rate 2023-24	2023-24 Total Budget	Value per point 2023-24	Individual Stipend Base Rate 2024-25	2024-25 Total Budget	Incr (Decr) in 2023-24 Budget
					#1	#2	#3	#4	#5	#6	#7	#8										
					Flat Amount																	
Cross Country-Boys & Girls	A Asst Coach	7	7	MS	1	3	0	0	0	0	0	0	1	5	\$140	\$ 700	\$ 4,900	\$140	\$ 700	\$ 4,900	\$ -	
Football - 8th Grade	A Head Coach	7	7	MS	10	3	1	3	2	0	2	0	2	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	0	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	2	0	1	0	1	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	\$ 480	\$ 19,200	\$ -		
Total Athletics																	\$ 1,335,780			\$ 1,447,920	\$ 112,140	

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	4	4	HS	2	1	3	3	0	1	3	2	15	\$140	\$ 2,100	\$ 8,400	\$140	\$ 2,100	\$ 8,400	\$ -	
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	\$ -	
Total Speech, Debate and Competitive Theater																	\$ 60,620			\$ 60,620	\$ -

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	\$ 200	\$ 1,200	\$ -



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

CATEGORY I STIPENDS

Sport or Activity	Position	2023-24	2024-25	Level	Criteria										Total Pts	Value per point 2022-23	Individual		Value per point 2023-24	Individual Stipend Base Rate 2024-25	2024-25 Total Budget	Incr (Decr) in 2023-24 Budget
					#1	#2	#3	#4	#5	#6	#7	#8	2023-24 Total Budget	Stipend Base Rate 2023-24								
Choral Activities	M Director	3	3	HS	12	4	5	7	2	0	2	5	37	\$140	\$ 5,180	\$ 15,540	\$ 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	\$ 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	\$ 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	\$ 1,260	\$ 3,780	\$ -			
Musical Production	M Producer	3	3	HS	5	4	7	7	2	0	4	31	\$140	\$ 4,340	\$ 13,020	\$ 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	\$ 3,080	\$ 9,240	\$ -			
Musical Vocal/Orchestra	M Director	6	6	HS	4	3	1	5	1	0	0	14	\$140	\$ 1,960	\$ 11,760	\$ 1,960	\$ 11,760	\$ -				
Musical Choreography	M Choreographer	3	3	HS	2	4	2	1	1	0	1	11	\$140	\$ 1,540	\$ 4,620	\$ 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	\$ 3,080	\$ 9,240	\$ -			
Performance Choir (HHS)	M Director	0	0	HS	3	4	7	3	1	0	2	4	24	\$140	\$ 3,360	\$ -	\$ 3,360	\$ -				
Set Design - Musical	M Coach	3	3	HS	2	1	1	2	0	2	0	2	9	\$140	\$ 1,260	\$ 3,780	\$ 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	\$ 2,940	\$ 8,820	\$ -			
Show Choir	M Director	3	3	HS	2	4	7	7	2	0	3	9	34	\$140	\$ 4,760	\$ 14,280	\$ 4,760	\$ 14,280	\$ -			
Band Activities	M Director	11	11	MS	12	4	7	9	3	1	2	13	51	\$140	\$ 7,140	\$ 78,540	\$ 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	\$ 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	\$ 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	\$ 3,780	\$ 26,460	\$ -			
Musical	M Director	7	7	MS	6	4	3	3	1	0	0	1	18	\$140	\$ 2,520	\$ 17,640	\$ 2,520	\$ 17,640	\$ -			
Awards Band	M Co-Director	2	2	MS	1	4	3	1	1	0	0	10	10	\$140	\$ 1,400	\$ 2,800	\$ 1,400	\$ 2,800	\$ -			
Choir	M Director	21	21	E	4	4	1	3	1	0	0	13	40	\$140	\$ 1,820	\$ 38,220	\$ 1,820	\$ 38,220	\$ -			
Honors Choir - 5th Grade	M Director	1	1	E	2	4	3	3	1	0	0	13	13	\$140	\$ 1,820	\$ 1,820	\$ 1,820	\$ 1,820	\$ -			
Honors Choir - 5th Grade	M Asst. Director	2	2	E	1	4	0	1	0	0	1	7	7	\$140	\$ 980	\$ 1,960	\$ 980	\$ 1,960	\$ -			
Honors Choir - 5th Grade	M Accomplianist	1	1	E	2	0	1	3	0	0	2	9	9	\$140	\$ 1,260	\$ 1,260	\$ 1,260	\$ 1,260	\$ -			
Honors Orchestra	M Director	1	1	MS	3	4	3	3	1	0	0	14	14	\$140	\$ 1,960	\$ 1,960	\$ 1,960	\$ 1,960	\$ -			
Total																\$ 454,940		\$ 454,940		\$ 454,940	\$ -	
															Grand Total All Stipends	\$ 1,851,340	\$ 1,963,480	\$ 112,140				

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 I 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

Athletic/Fine Arts/Career and Technical Education Stipend Analysis Sheet (Category I and V Activities)

Prerequisite: In order to be considered eligible for a district stipend it must *be approved by the school administrator.*

Activity: _____

Sponsor: _____ Elementary School
 Middle School High School

Directions: For the activity specified above, place the appropriate points awarded for each factor in the appropriate box provided.

Criteria	Values	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	Points Awarded
1.	Student contact hours required beyond the teaching day.	None															
	Hours		1-30	31-60	61-90	91-120	121-150	151-180	181-210	211-240	241-270	271-300	301-330	331+			(1)

Criteria	Values	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	Points Awarded
2.	Average number of students per sponsor/coach	None															
	Hours		1-10	11-18	19-27	28+											(2)

Criteria	Values	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	Points Awarded
3.	Degree of public exposure and public expectations	None	Some		Average		Above Average		Very High			Exceptional Head Coach					
																	(3)

Criteria	Values	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	Points Awarded
4.	Preparation time	None	Few		Some		Average		Above Average		Exceptional						
	Hours		1-60		61-90		91-120		121-149		150+						(4)

Criteria	Values	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	Points Awarded
5.	Equipment and materials management	Minimal	Average	Above Average	Exceptional												
																	(5)

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

2024-25 BUDGET

CATEGORY II STIPENDS

	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
Elementary School *	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
Elementary Schools	\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000
Middle School	\$ 56,000	\$ 56,000	\$ 56,000	\$ 56,000
High School	\$ 48,000	\$ 48,000	\$ 48,000	\$ 48,000
Douglass High School	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
	<u>\$ 198,500</u>	<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

2024-25 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	6	\$ 18,000	SBE, GMS, JMS, OMS and WMS and CACC
Athletic Director & Intramural Coordinator	\$ 5,000	7	\$ 35,000	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	49	\$ 73,500	Math, Science, LA, Social Studies, Reading, Special Education, Elective
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	70	\$ 7,000	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 Curriculum Coordinator	\$ 10,000	1	\$ 10,000	
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



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

CATEGORY III STIPENDS

Stipend	Amount per stipend	Number of employees	Total Compensation	Notes
Math Contest Coach - Elementary	\$ 600	21	\$ 12,600	
Model UN Advisory - High School	\$ 500	3	\$ 1,500	
National Honor Society - High School	\$ 1,500	3	\$ 4,500	
Nature School Lead Teacher	\$ 3,000	1	\$ 3,000	
New Teacher Mentor - First Year	\$ 500	60	\$ 30,000	1 per each new teacher funded via Title IIA
New Teacher Mentor - First Year (for each one after one)	\$ 250	20	\$ 5,000	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	28	\$ 42,000	All Elementary and 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	\$ 1,050	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 \$ 987,265



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

CATEGORY IV STIPENDS

	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
National Board Certification	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Certificate of Clinical Competence	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Certified Strength and Conditioning Specialist	\$ -	\$ -	\$ -	\$ 3,000
Nationally Certified School Psychologist	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000

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



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

CATEGORY V STIPENDS

Activity	Position	# of Employees 2024-25	Individual Stipend Base Rate	2024-25 Total Budget
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	13	\$ 550	\$ 7,150
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	0	\$ 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
Total				\$ 73,600



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

GENERAL SUPERVISION STIPENDS

	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
Middle School	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
High Schools *	<u>\$ 32,000</u>	<u>\$ 32,000</u>	<u>\$ 32,000</u>	<u>\$ 32,000</u>
	\$ 62,000	\$ 62,000	\$ 62,000	\$ 62,000

General Supervision Stipends include stipends paid to building employees who supervise students during non-contractual time periods, typically for bus duty before and after school, detention after school and community service.

* \$9,000 per comprehensive high school and \$5,000 for DHS



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

EXTENDED CONTRACT DAYS

	Extended Contract Position	2023-24 Budget				2023-24 Projected Actual				2024-25 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 (JMS, GMS, OMS, WMS)	10	3.00	30.00	\$ 9,000	10	3.00	30.00	\$ 9,000	10	4.00	40.00	\$ 12,000
2	Administrative Assistant - CACC	20	1.00	20.00	\$ 6,000	20	1.00	20.00	\$ 6,000	20	1.00	20.00	\$ 6,000
3	Administrative Assistant - AHL	10	1.00	10.00	\$ 3,000	10	1.00	10.00	\$ 2,780	10	-	-	\$ -
4	Administrative Assistant - EBE	10	1.00	10.00	\$ 3,000	10	1.00	10.00	\$ 2,940	10	-	-	\$ -
5	Administrative Assistant - RWE	10	1.00	10.00	\$ 3,000	10	1.00	10.00	\$ 3,000	10	-	-	\$ -
6	Administrative Assistant - SHE	10	1.00	10.00	\$ 3,000	10	1.00	10.00	\$ 2,780	10	1.00	10.00	\$ 3,000
7	Dean	30	5.00	150.00	\$ 45,000	30	5.00	150.00	\$ 35,700	30	3.00	90.00	\$ 27,000
8	Early Childhood Special Education Teacher Trainer	6	2.00	12.00	\$ 3,600	6	2.00	12.00	\$ 3,300	6	2.00	12.00	\$ 3,600
9	Family & Consumer Science Teachers	5	16.00	80.00	\$ 24,000	5	13.00	65.00	\$ 20,783	5	16.00	80.00	\$ 24,000
10	Guidance Directors - High School	27	3.00	81.00	\$ 24,300	27	4.00	108.00	\$ 32,075	27	3.00	81.00	\$ 24,300
11	Guidance Counselor - A+ Coordinator	5	3.00	15.00	\$ 4,500	5	1.00	5.00	\$ 1,500	5	3.00	15.00	\$ 4,500
12	Guidance Counselor - High School	10	20.00	200.00	\$ 60,000	10	20.00	200.00	\$ 62,970	10	20.00	200.00	\$ 60,000
13	Guidance Counselor - Middle School	17	18.00	306.00	\$ 91,800	17	18.00	306.00	\$ 94,782	17	18.00	306.00	\$ 91,800
14	Guidance Director - DHS	8	1.00	8.00	\$ 2,400	8	1.00	8.00	\$ 2,400	8	1.00	8.00	\$ 2,400
15	Guidance Counselor - DHS	10	1.00	10.00	\$ 3,000	10	1.00	10.00	\$ 3,000	10	1.00	10.00	\$ 3,000
16	Guidance Counselor - CACC	20	1.00	20.00	\$ 6,000	20	1.00	20.00	\$ 8,023	20	1.00	20.00	\$ 8,023
17	Hospital School	3	1.00	3.00	\$ 900	3	-	-	-	3	-	-	\$ -
18	Instructional Coach - Title I Elementary	0	-	-	\$ -	8	15.00	120	\$ 31,500	8	15.00	120.00	\$ 36,000
19	Instruction Mentors - Elementary ELA	20	5.00	100.00	\$ 30,000	20	5.00	100.00	\$ 30,000	20	5.00	100.00	\$ 30,000
20	Instruction Mentors - Elementary Math	20	5.00	100.00	\$ 30,000	20	5.00	100.00	\$ 29,700	20	5.00	100.00	\$ 30,000
21	Instruction Mentor RTI - Middle School	20	7.00	140.00	\$ 42,000	20	7.00	140.00	\$ 42,000	20	7.00	140.00	\$ 42,000
22	Industrial Technology Teachers (middle school)	6	7.00	42.00	\$ 13,344	6	5.00	30.00	\$ 8,286	6	7.00	42.00	\$ 12,600
23	Industrial Technology Teachers (high school)	12	4.00	48.00	\$ 14,400	12	4.00	48.00	\$ 13,680	12	4.00	48.00	\$ 14,400
24	Media Specialists - Elementary, CELN & CORE-Quest	2	26.00	48.00	\$ 14,400	2	23.00	46.00	\$ 14,236	2	26.00	48.00	\$ 14,400
25	Media Specialists - Middle	6	7.00	42.00	\$ 12,600	6	7.00	42.00	\$ 12,708	6	7.00	42.00	\$ 12,600
26	Media Specialists - High	9	6.00	54.00	\$ 16,200	9	6.00	54.00	\$ 15,687	9	6.00	54.00	\$ 16,200
27	Media Specialists - DHS	3	1.00	3.00	\$ 900	3	1.00	3.00	\$ 900	3	1.00	3.00	\$ 900
28	Music Department - Marching Band Dir hired before 7/2016	23	2.00	46.00	\$ 15,815	23	2.00	46.00	\$ 15,399	23	2.00	46.00	\$ 15,815
29	Music Department - Marching Band Dir hired after 7/2016	15	1.00	15.00	\$ 4,500	15	1.00	15.00	\$ 4,500	15	1.00	15.00	\$ 4,500
30	Music Department - High Marching Band Asst	13	3.00	39.00	\$ 11,700	13	3.00	39.00	\$ 11,323	13	3.00	39.00	\$ 11,700
31	Music Department - High Choir Director	8	3.00	24.00	\$ 7,200	8	3.00	24.00	\$ 6,552	8	3.00	24.00	\$ 7,200
32	Music Department - High Orchestra Director	4	3.00	12.00	\$ 3,600	4	3.00	12.00	\$ 3,392	4	3.00	12.00	\$ 3,600
33	Reading Recovery Lead Teacher	10	1.00	10.00	\$ 3,000	20	1.00	20.00	\$ 6,000	20	1.00	20.00	\$ 6,000
34	Science Department - Science Chemical Disposal	2	1.00	2.00	\$ 600	2	-	-	-	2	1.00	2.00	\$ 600
35	Special Education Building Chair - CORE	0	-	-	\$ -	2	1.00	2.00	\$ 150	2	1.00	2.00	\$ 600
36	Special Education Building Chair - Middle	2	7.00	14.00	\$ 10,500	5	7.00	35.00	\$ 10,240	2	7.00	14.00	\$ 10,500
37	Special Education Building Chair - High	14	3.00	42.00	\$ 13,845	14	3.00	42.00	\$ 15,310	14	3.00	42.00	\$ 15,310
38	Special Education Diagnostician - High	2	3.00	6.00	\$ 1,800	2	3.00	6.00	\$ 1,800	2	3.00	6.00	\$ 1,800
39	Special Education District Psych Examiner	10	1.00	10.00	\$ 4,447	10	1.00	10.00	\$ 4,530	10	1.00	10.00	\$ 4,530
40	Special Education Instructional Mentor	13	1.00	13.00	\$ 3,900	13	1.00	13.00	\$ 3,900	13	1.00	13.00	\$ 3,900
41	Special Education Process Coordinator	2	1.00	2.00	\$ 600	2	1.00	2.00	\$ 600	2	1.00	2.00	\$ 600
42	Special Education SCM Training	2	1.00	2.00	\$ 600	1	2.00	2.00	\$ 600	2	1.00	2.00	\$ 600
43	Speech and Debate - Coach	0	-	-	\$ -	13	6.00	78.00	\$ 7,800	13	6.00	78.00	\$ 23,400
44	Vocational Agriculture Teacher	40	5.00	200.00	\$ 60,000	40	4.50	180.00	\$ 50,700	40	5.00	200.00	\$ 60,000
45	Vocational Auto Tech Teacher	18	1.00	18.00	\$ 5,400	18	1.00	18.00	\$ 5,400	18	1.00	18.00	\$ 5,400
46	Vocational Broadcast Journalism Teacher	8	1.00	8.00	\$ 2,400	8	1.00	8.00	\$ 2,400	8	1.00	8.00	\$ 2,400
47	Vocational Business Education Teacher	8	4.00	32.00	\$ 9,600	8	4.00	32.00	\$ 9,776	8	4.00	32.00	\$ 9,600
48	Vocational CAD Teacher	8	3.00	24.00	\$ 8,168	8	2.75	22.00	\$ 6,732	8	3.00	24.00	\$ 7,200
49	Vocational Computer Repair Teacher	8	2.00	16.00	\$ 4,800	8	2.00	16.00	\$ 4,240	8	2.00	16.00	\$ 4,800
50	Vocational Construction Technology Teacher	24	1.00	24.00	\$ 7,200	15	1.00	15.00	\$ 4,500	24	1.00	24.00	\$ 7,200
51	Vocational Culinary Arts Teacher	15	2.00	30.00	\$ 9,000	15	1.00	15.00	\$ 4,485	15	1.00	15.00	\$ 4,500
52	Vocational Culinary Arts Teacher	16	1.00	16.00	\$ 5,942	16	1.00	16.00	\$ 6,282	16	1.00	16.00	\$ 6,282
53	Vocational Culinary Arts Teacher	17	1.00	17.00	\$ 6,511	17	1.00	17.00	\$ 6,749	17	1.00	17.00	\$ 6,749
54	Vocational Digital Media Teacher	8	4.00	32.00	\$ 15,904	8	4.00	32.00	\$ 9,304	8	4.00	32.00	\$ 9,600
55	Vocational Early Childhood Teacher	8	1.00	8.00	\$ 2,400	8	1.00	8.00	\$ 2,952	8	1.00	8.00	\$ 2,952
56	Vocational EMT Teacher	8	2.00	16.00	\$ 4,800	8	2.00	16.00	\$ 4,552	8	2.00	16.00	\$ 4,800
57	Vocational Evaluation Counselor	15	1.00	15.00	\$ 6,180	15	1.00	15.00	\$ 6,345	15	1.00	15.00	\$ 6,345
58	Vocational Health Occupations Teacher	8	2.00	16.00	\$ 4,800	8	2.00	16.00	\$ 4,800	8	2.00	16.00	\$ 4,800
59	Vocational Horticulture Teacher	40	1.00	40.00	\$ 16,640	40	1.00	40.00	\$ 16,920	40	1.00	40.00	\$ 12,000
60	Vocational Project Lead the Way - Biomedical	8	3.00	24.00	\$ 7,200	8	3.00	24.00	\$ 7,384	8	3.00	24.00	\$ 7,384
61	Vocational Project Lead the Way - Engineering	8	3.00	24.00	\$ 9,600	8	5.00	40.00	\$ 11,084	8	5.00	40.00	\$ 12,000
62	Vocational Resource Teacher	3	4.00	12.00	\$ 3,600	3	4.00	12.00	\$ 3,600	3	4.00	12.00	\$ 3,600
63	Vocational Welding Teacher	8	3.00	24.00	\$ 7,200	8	3.00	24.00	\$ 7,656	8	3.00	24.00	\$ 7,200
Total		223.00	223.00	2,385.00	\$ 745,796	235.25	235.25	2,569.00	\$ 757,687	241.00	241.00	2,513.00	\$ 774,190

Effective 6/30/2010, all extra days added, whether to employees with existing extra day assignments of new, are capped at \$230 per day. This rate was increased to \$300 per day starting July 1, 2023.



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

SPECIAL PAYROLL RATE SCHEDULE

Accompanist at School Productions	\$20 per hour
AP Audit Work	\$30 per hour
AVID Tutors	\$14 to \$16 per hour
C.N.A. State Exam Tester (Perkins funded)	\$75 per exam
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	\$20 per hour
Homebound Teachers	\$20 per hour
Homeschool Communicator Basketball Officials	\$20 per game
Homeworks Visits – Title I funded – Attempted & Completed	\$15.00 and \$30.00 per visit
Interns – Non-credit earning (if paid)	\$14 - \$16 per hour
Interpreting	\$30 per hour
Missouri Scholars Academy Tester	\$60 per test
Preschool Registration (teacher pay)	\$20 per hour
Orientation & Mobility Services	\$30 per hour
OT/PT Consultation	Rate variable per position & salary schedule
Principal Mentor – Title IIA funded	\$60 per hour
PSAT/ACT Supervision/Administration with Students	\$20 per hour
Saturday Detention Supervision	\$20 per hour
SB319 Tutor Pay (teaching curriculum)	\$30 per hour
Specialized Nurse Instruction – CACC	\$25 per hour



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

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	\$16 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	\$23.40 per hour
Substitute Building Administrator	\$350.00 per day

On Call and Call in Pay for Maintenance Staff

Daily pay for carrying pager after hours will be one hour at regular rate.
Time worked when on call will be paid at a minimum of two hours.



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET



**Teacher Salary Schedule
2024-2025
187 Day**

\$ 43,000
\$ 43,000

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	\$ 43,000	1.000		\$ 46,225	1.075		\$ 49,450	1.150		1
2	\$ 43,860	1.020	\$ 860	\$ 47,085	1.095	\$ 860	\$ 50,310	1.170	\$ 860	2
3	\$ 44,720	1.040	\$ 860	\$ 47,945	1.115	\$ 860	\$ 51,170	1.190	\$ 860	3
4	\$ 45,580	1.060	\$ 860	\$ 48,805	1.135	\$ 860	\$ 52,030	1.210	\$ 860	4
5	\$ 47,042	1.094	\$ 1,462	\$ 50,267	1.169	\$ 1,462	\$ 53,492	1.244	\$ 1,462	5
6	\$ 48,504	1.128	\$ 1,462	\$ 51,729	1.203	\$ 1,462	\$ 54,954	1.278	\$ 1,462	6
7	\$ 49,966	1.162	\$ 1,462	\$ 53,191	1.237	\$ 1,462	\$ 56,416	1.312	\$ 1,462	7
8	\$ 51,428	1.196	\$ 1,462	\$ 54,653	1.271	\$ 1,462	\$ 57,878	1.346	\$ 1,462	8
9	\$ 52,890	1.230	\$ 1,462	\$ 56,115	1.305	\$ 1,462	\$ 59,340	1.380	\$ 1,462	9
10	\$ 54,352	1.264	\$ 1,462	\$ 57,577	1.339	\$ 1,462	\$ 60,802	1.414	\$ 1,462	10
11	\$ 55,814	1.298	\$ 1,462	\$ 59,039	1.373	\$ 1,462	\$ 62,264	1.448	\$ 1,462	11
12	\$ 57,276	1.332	\$ 1,462	\$ 60,501	1.407	\$ 1,462	\$ 63,726	1.482	\$ 1,462	12
13	\$ 58,738	1.366	\$ 1,462	\$ 61,963	1.441	\$ 1,462	\$ 65,188	1.516	\$ 1,462	13
14	\$ 60,200	1.400	\$ 1,462	\$ 63,425	1.475	\$ 1,462	\$ 66,650	1.550	\$ 1,462	14
15	\$ 60,200	1.400	\$ -	\$ 64,887	1.509	\$ 1,462	\$ 68,112	1.584	\$ 1,462	15
16	\$ 60,200			\$ 66,349	1.543	\$ 1,462	\$ 69,574	1.618	\$ 1,462	16
17	\$ 60,200			\$ 67,811	1.577	\$ 1,462	\$ 71,036	1.652	\$ 1,462	17
18	\$ 60,200			\$ 69,273	1.611	\$ 1,462	\$ 72,498	1.686	\$ 1,462	18
19	\$ 60,200			\$ 70,735	1.645	\$ 1,462	\$ 73,960	1.720	\$ 1,462	19
20	\$ 60,200			\$ 72,197	1.679	\$ 1,462	\$ 75,422	1.754	\$ 1,462	20
21	\$ 60,200			\$ 73,659	1.713	\$ 1,462	\$ 76,884	1.788	\$ 1,462	21
22	\$ 60,200			\$ 75,121	1.747	\$ 1,462	\$ 78,346	1.822	\$ 1,462	22
23	\$ 60,200			\$ 76,583	1.781	\$ 1,462	\$ 79,808	1.856	\$ 1,462	23
24	\$ 60,200			\$ 78,045	1.815	\$ 1,462	\$ 81,270	1.890	\$ 1,462	24
25	\$ 60,200			\$ 78,905	1.835	\$ 860	\$ 82,130	1.910	\$ 860	25
26	\$ 60,200			\$ 79,765	1.855	\$ 860	\$ 82,990	1.930	\$ 860	26
27	\$ 60,200			\$ 80,625	1.875	\$ 860	\$ 83,850	1.950	\$ 860	27
28	\$ 60,200			\$ 81,485	1.895	\$ 860	\$ 84,710	1.970	\$ 860	28
29	\$ 60,200			\$ 82,345	1.915	\$ 860	\$ 85,570	1.990	\$ 860	29
30	\$ 60,200			\$ 83,205	1.935	\$ 860	\$ 86,430	2.010	\$ 860	30



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET



**Teacher Salary Schedule
for extra day assignments prior to 07/01/2010
2024-2025
187 Day**

\$ 43,000

	I		II		III		
	BS/CTE I		MS/CTE II		Degree/CTE III		
Step	Salary		Salary		Salary		Step
1	\$	230	\$	247	\$	264	1
2	\$	235	\$	252	\$	269	2
3	\$	239	\$	256	\$	274	3
4	\$	244	\$	261	\$	278	4
5	\$	252	\$	269	\$	286	5
6	\$	259	\$	277	\$	294	6
7	\$	267	\$	284	\$	302	7
8	\$	275	\$	292	\$	310	8
9	\$	283	\$	300	\$	317	9
10	\$	291	\$	308	\$	325	10
11	\$	298	\$	316	\$	333	11
12	\$	306	\$	324	\$	341	12
13	\$	314	\$	331	\$	349	13
14	\$	322	\$	339	\$	356	14
15	\$	322	\$	347	\$	364	15
16	\$	322	\$	355	\$	372	16
17	\$	322	\$	363	\$	380	17
18	\$	322	\$	370	\$	388	18
19	\$	322	\$	378	\$	396	19
20	\$	322	\$	386	\$	403	20
21	\$	322	\$	394	\$	411	21
22	\$	322	\$	402	\$	419	22
23	\$	322	\$	410	\$	427	23
24	\$	322	\$	417	\$	435	24
25	\$	322	\$	422	\$	439	25
26	\$	322	\$	427	\$	444	26
27	\$	322	\$	431	\$	448	27
28	\$	322	\$	436	\$	453	28
29	\$	322	\$	440	\$	458	29
30	\$	322	\$	445	\$	462	30



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET



**Teacher Salary Schedule
for extra day assignments made after 07/01/2010
2024-2025
187 Day**

	I		II		III	
	BS/CTE I		MS/CTE II		Degree/CTE III	
Step	Salary		Salary		Salary	
1	\$	230	\$	247	\$	264
2	\$	235	\$	252	\$	269
3	\$	239	\$	256	\$	274
4	\$	244	\$	261	\$	278
5	\$	252	\$	269	\$	286
6	\$	259	\$	277	\$	294
7	\$	267	\$	284	\$	300
8	\$	275	\$	292	\$	300
9	\$	283	\$	300	\$	300
10	\$	291	\$	300	\$	300
11	\$	298	\$	300	\$	300
12	\$	300	\$	300	\$	300
13	\$	300	\$	300	\$	300
14	\$	300	\$	300	\$	300
15	\$	300	\$	300	\$	300
16	\$	300	\$	300	\$	300
17	\$	300	\$	300	\$	300
18	\$	300	\$	300	\$	300
19	\$	300	\$	300	\$	300
20	\$	300	\$	300	\$	300
21	\$	300	\$	300	\$	300
22	\$	300	\$	300	\$	300
23	\$	300	\$	300	\$	300
24	\$	300	\$	300	\$	300
25	\$	300	\$	300	\$	300
26	\$	300	\$	300	\$	300
27	\$	300	\$	300	\$	300
28	\$	300	\$	300	\$	300
29	\$	300	\$	300	\$	300
30	\$	300	\$	300	\$	300



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET



Special Services Specialized Personnel Salary Schedule
 (for special education staff who are not a member of the bargaining unit or on another schedule)
 2024-2025
 187 Day

\$ 43,000
 \$ 43,000

Step	I			II			III			Step
	Salary	Index	Incr	Salary	Index	Incr	Salary	Index	Incr	
1	\$ 43,000	1.000		\$ 46,225	1.075		\$ 49,450	1.150		1
2	\$ 43,860	1.020	\$ 860	\$ 47,085	1.095	\$ 860	\$ 50,310	1.170	\$ 860	2
3	\$ 44,720	1.040	\$ 860	\$ 47,945	1.115	\$ 860	\$ 51,170	1.190	\$ 860	3
4	\$ 45,580	1.060	\$ 860	\$ 48,805	1.135	\$ 860	\$ 52,030	1.210	\$ 860	4
5	\$ 47,042	1.094	\$ 1,462	\$ 50,267	1.169	\$ 1,462	\$ 53,492	1.244	\$ 1,462	5
6	\$ 48,504	1.128	\$ 1,462	\$ 51,729	1.203	\$ 1,462	\$ 54,954	1.278	\$ 1,462	6
7	\$ 49,966	1.162	\$ 1,462	\$ 53,191	1.237	\$ 1,462	\$ 56,416	1.312	\$ 1,462	7
8	\$ 51,428	1.196	\$ 1,462	\$ 54,653	1.271	\$ 1,462	\$ 57,878	1.346	\$ 1,462	8
9	\$ 52,890	1.230	\$ 1,462	\$ 56,115	1.305	\$ 1,462	\$ 59,340	1.380	\$ 1,462	9
10	\$ 54,352	1.264	\$ 1,462	\$ 57,577	1.339	\$ 1,462	\$ 60,802	1.414	\$ 1,462	10
11	\$ 55,814	1.298	\$ 1,462	\$ 59,039	1.373	\$ 1,462	\$ 62,264	1.448	\$ 1,462	11
12	\$ 57,276	1.332	\$ 1,462	\$ 60,501	1.407	\$ 1,462	\$ 63,726	1.482	\$ 1,462	12
13	\$ 58,738	1.366	\$ 1,462	\$ 61,963	1.441	\$ 1,462	\$ 65,188	1.516	\$ 1,462	13
14	\$ 60,200	1.400	\$ 1,462	\$ 63,425	1.475	\$ 1,462	\$ 66,650	1.550	\$ 1,462	14
15	\$ 60,200	1.400	\$ -	\$ 64,887	1.509	\$ 1,462	\$ 68,112	1.584	\$ 1,462	15
16	\$ 60,200			\$ 66,349	1.543	\$ 1,462	\$ 69,574	1.618	\$ 1,462	16
17	\$ 60,200			\$ 67,811	1.577	\$ 1,462	\$ 71,036	1.652	\$ 1,462	17
18	\$ 60,200			\$ 69,273	1.611	\$ 1,462	\$ 72,498	1.686	\$ 1,462	18
19	\$ 60,200			\$ 70,735	1.645	\$ 1,462	\$ 73,960	1.720	\$ 1,462	19
20	\$ 60,200			\$ 72,197	1.679	\$ 1,462	\$ 75,422	1.754	\$ 1,462	20
21	\$ 60,200			\$ 73,659	1.713	\$ 1,462	\$ 76,884	1.788	\$ 1,462	21
22	\$ 60,200			\$ 75,121	1.747	\$ 1,462	\$ 78,346	1.822	\$ 1,462	22
23	\$ 60,200			\$ 76,583	1.781	\$ 1,462	\$ 79,808	1.856	\$ 1,462	23
24	\$ 60,200			\$ 78,045	1.815	\$ 1,462	\$ 81,270	1.890	\$ 1,462	24
25	\$ 60,200			\$ 78,905	1.835	\$ 860	\$ 82,130	1.910	\$ 860	25
26	\$ 60,200			\$ 79,765	1.855	\$ 860	\$ 82,990	1.930	\$ 860	26
27	\$ 60,200			\$ 80,625	1.875	\$ 860	\$ 83,850	1.950	\$ 860	27
28	\$ 60,200			\$ 81,485	1.895	\$ 860	\$ 84,710	1.970	\$ 860	28
29	\$ 60,200			\$ 82,345	1.915	\$ 860	\$ 85,570	1.990	\$ 860	29
30	\$ 60,200			\$ 83,205	1.935	\$ 860	\$ 86,430	2.010	\$ 860	30



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET



**Special Services
Process Coordinator**

**7 Hour Contracted Day
2024-2025 Salary Schedule**

Base Salary \$72,300

Step	I 200 Days Masters Degree			II 210 Days Masters Degree			Step
	Salary	Index	Index	Salary	Index	Index	
1	\$73,385		1.015	\$76,277		1.055	1
2	\$74,831	\$1,446	1.035	\$77,723	\$1,446	1.075	2
3	\$76,277	\$1,446	1.055	\$79,169	\$1,446	1.095	3
4	\$77,723	\$1,446	1.075	\$80,615	\$1,446	1.115	4
5	\$79,169	\$1,446	1.095	\$82,061	\$1,446	1.135	5
6	\$80,615	\$1,446	1.115	\$83,507	\$1,446	1.155	6
7	\$82,061	\$1,446	1.135	\$84,953	\$1,446	1.175	7
8	\$83,507	\$1,446	1.155	\$86,399	\$1,446	1.195	8
9	\$84,953	\$1,446	1.175	\$87,845	\$1,446	1.215	9
10	\$86,399	\$1,446	1.195	\$89,291	\$1,446	1.235	10
11	\$87,845	\$1,446	1.215	\$90,737	\$1,446	1.255	11
12	\$89,291	\$1,446	1.235	\$92,183	\$1,446	1.275	12
13	\$90,737	\$1,446	1.255	\$93,629	\$1,446	1.295	13
14	\$92,183	\$1,446	1.275	\$95,075	\$1,446	1.315	14
15	\$93,629	\$1,446	1.295	\$96,521	\$1,446	1.335	15
16	\$95,075	\$1,446	1.315	\$97,967	\$1,446	1.355	16
17	\$96,521	\$1,446	1.335	\$99,413	\$1,446	1.375	17
18	\$97,967	\$1,446	1.355	\$100,859	\$1,446	1.395	18
19	\$99,413	\$1,446	1.375	\$102,305	\$1,446	1.415	19
20	\$100,859	\$1,446	1.395	\$103,751	\$1,446	1.435	20

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



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET



**Instructional Mentors, Coaches, and Trainers
2024-2025
187 Day**

\$ 43,000
\$ 43,000

Step	I			II			III			Step
	Salary	Index	Incr	Salary	Index	Incr	Salary	Index	Incr	
1	\$ 43,000	1.000		\$ 46,225	1.075		\$ 49,450	1.150		1
2	\$ 43,860	1.020	\$ 860	\$ 47,085	1.095	\$ 860	\$ 50,310	1.170	\$ 860	2
3	\$ 44,720	1.040	\$ 860	\$ 47,945	1.115	\$ 860	\$ 51,170	1.190	\$ 860	3
4	\$ 45,580	1.060	\$ 860	\$ 48,805	1.135	\$ 860	\$ 52,030	1.210	\$ 860	4
5	\$ 47,042	1.094	\$ 1,462	\$ 50,267	1.169	\$ 1,462	\$ 53,492	1.244	\$ 1,462	5
6	\$ 48,504	1.128	\$ 1,462	\$ 51,729	1.203	\$ 1,462	\$ 54,954	1.278	\$ 1,462	6
7	\$ 49,966	1.162	\$ 1,462	\$ 53,191	1.237	\$ 1,462	\$ 56,416	1.312	\$ 1,462	7
8	\$ 51,428	1.196	\$ 1,462	\$ 54,653	1.271	\$ 1,462	\$ 57,878	1.346	\$ 1,462	8
9	\$ 52,890	1.230	\$ 1,462	\$ 56,115	1.305	\$ 1,462	\$ 59,340	1.380	\$ 1,462	9
10	\$ 54,352	1.264	\$ 1,462	\$ 57,577	1.339	\$ 1,462	\$ 60,802	1.414	\$ 1,462	10
11	\$ 55,814	1.298	\$ 1,462	\$ 59,039	1.373	\$ 1,462	\$ 62,264	1.448	\$ 1,462	11
12	\$ 57,276	1.332	\$ 1,462	\$ 60,501	1.407	\$ 1,462	\$ 63,726	1.482	\$ 1,462	12
13	\$ 58,738	1.366	\$ 1,462	\$ 61,963	1.441	\$ 1,462	\$ 65,188	1.516	\$ 1,462	13
14	\$ 60,200	1.400	\$ 1,462	\$ 63,425	1.475	\$ 1,462	\$ 66,650	1.550	\$ 1,462	14
15	\$ 60,200	1.400	\$ -	\$ 64,887	1.509	\$ 1,462	\$ 68,112	1.584	\$ 1,462	15
16	\$ 60,200			\$ 66,349	1.543	\$ 1,462	\$ 69,574	1.618	\$ 1,462	16
17	\$ 60,200			\$ 67,811	1.577	\$ 1,462	\$ 71,036	1.652	\$ 1,462	17
18	\$ 60,200			\$ 69,273	1.611	\$ 1,462	\$ 72,498	1.686	\$ 1,462	18
19	\$ 60,200			\$ 70,735	1.645	\$ 1,462	\$ 73,960	1.720	\$ 1,462	19
20	\$ 60,200			\$ 72,197	1.679	\$ 1,462	\$ 75,422	1.754	\$ 1,462	20
21	\$ 60,200			\$ 73,659	1.713	\$ 1,462	\$ 76,884	1.788	\$ 1,462	21
22	\$ 60,200			\$ 75,121	1.747	\$ 1,462	\$ 78,346	1.822	\$ 1,462	22
23	\$ 60,200			\$ 76,583	1.781	\$ 1,462	\$ 79,808	1.856	\$ 1,462	23
24	\$ 60,200			\$ 78,045	1.815	\$ 1,462	\$ 81,270	1.890	\$ 1,462	24
25	\$ 60,200			\$ 78,905	1.835	\$ 860	\$ 82,130	1.910	\$ 860	25
26	\$ 60,200			\$ 79,765	1.855	\$ 860	\$ 82,990	1.930	\$ 860	26
27	\$ 60,200			\$ 80,625	1.875	\$ 860	\$ 83,850	1.950	\$ 860	27
28	\$ 60,200			\$ 81,485	1.895	\$ 860	\$ 84,710	1.970	\$ 860	28
29	\$ 60,200			\$ 82,345	1.915	\$ 860	\$ 85,570	1.990	\$ 860	29
30	\$ 60,200			\$ 83,205	1.935	\$ 860	\$ 86,430	2.010	\$ 860	30



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET



**Elementary Assistant Principal
2024-2025 Salary Schedule**

158A Elementary AP Masters Degree <i>in administration</i>		
Days	210	
Base	\$ 70,500	
Min	\$ 74,500	
Max	\$ 84,248	
	Salary	Index
1	\$ 74,500	
2	\$ 74,500	1.0600
3	\$ 75,964	1.0775
4	\$ 77,198	1.0950
5	\$ 78,608	1.1150
6	\$ 80,018	1.1350
7	\$ 81,428	1.1550
8	\$ 82,838	1.1750
9	\$ 84,248	1.1950
10	\$ 84,248	
11	\$ 84,248	
12	\$ 84,248	
13	\$ 84,248	
14	\$ 84,248	
15	\$ 84,248	
16	\$ 84,248	
17	\$ 84,248	
18	\$ 84,248	
19	\$ 84,248	
20	\$ 84,248	
21	\$ 84,248	
22	\$ 84,248	
23	\$ 84,248	
24	\$ 84,248	
25	\$ 84,248	
26		
27		
28		
29		
30		

158B Elementary AP Career Admin Certificate <i>Spec Degree in admin or instr</i>		
Days	210	
Base	\$ 73,500	
Min	\$ 77,500	
Max	\$ 99,960	
	Salary	Index
1	\$ 77,500	
2	\$ 77,500	1.0600
3	\$ 79,196	1.0775
4	\$ 80,483	1.0950
5	\$ 81,953	1.1150
6	\$ 83,423	1.1350
7	\$ 84,893	1.1550
8	\$ 86,363	1.1750
9	\$ 87,833	1.1950
10	\$ 89,486	1.2175
11	\$ 91,140	1.2400
12	\$ 92,794	1.2625
13	\$ 94,448	1.2850
14	\$ 95,550	1.3000
15	\$ 96,653	1.3150
16	\$ 97,755	1.3300
17	\$ 98,858	1.3450
18	\$ 99,960	1.3600
19	\$ 99,960	
20	\$ 99,960	
21	\$ 99,960	
22	\$ 99,960	
23	\$ 99,960	
24	\$ 99,960	
25	\$ 99,960	
26		
27		
28		
29		
30		

158C Elementary AP Doctoral Degree <i>in administration or instruction</i>		
Days	210	
Base	\$ 77,000	
Min	\$ 81,000	
Max	\$ 115,693	
	Salary	Index
1	\$ 81,000	
2	\$ 81,000	1.0600
3	\$ 82,968	1.0775
4	\$ 84,315	1.0950
5	\$ 85,855	1.1150
6	\$ 87,395	1.1350
7	\$ 88,935	1.1550
8	\$ 90,475	1.1750
9	\$ 92,015	1.1950
10	\$ 93,748	1.2175
11	\$ 95,480	1.2400
12	\$ 97,213	1.2625
13	\$ 98,945	1.2850
14	\$ 100,678	1.3075
15	\$ 102,410	1.3300
16	\$ 104,143	1.3525
17	\$ 105,683	1.3725
18	\$ 107,223	1.3925
19	\$ 108,763	1.4125
20	\$ 110,303	1.4325
21	\$ 111,843	1.4525
22	\$ 112,805	1.4650
23	\$ 113,768	1.4775
24	\$ 114,730	1.4900
25	\$ 115,693	1.5025
26		
27		
28		
29		
30		



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET



Elementary Principal 2024-2025 Salary Schedule

162A Elementary Principal Masters Degree <i>in administration</i>		
Days	215	
Base	\$ 81,550	
Min	\$ 83,700	
Max	\$ 97,452	
		Index
1	\$ 83,700	
2	\$ 86,443	1.060
3	\$ 87,870	1.078
4	\$ 89,297	1.095
5	\$ 90,928	1.115
6	\$ 92,559	1.135
7	\$ 94,190	1.155
8	\$ 95,821	1.175
9	\$ 97,452	1.195
10	\$ 97,452	
11	\$ 97,452	
12	\$ 97,452	
13	\$ 97,452	
14	\$ 97,452	
15	\$ 97,452	
16	\$ 97,452	
17	\$ 97,452	
18	\$ 97,452	
19	\$ 97,452	
20	\$ 97,452	
21	\$ 97,452	
22	\$ 97,452	
23	\$ 97,452	
24	\$ 97,452	
25	\$ 97,452	

162B Elementary Principal Career Admin Certificate <i>Spec Degree in admin or instr</i>		
Days	215	
Base	\$ 84,550	
Min	\$ 86,700	
Max	\$ 116,468	
		Index
1	\$ 88,778	1.0500
2	\$ 89,623	1.0600
3	\$ 91,103	1.0775
4	\$ 92,582	1.0950
5	\$ 94,273	1.1150
6	\$ 95,964	1.1350
7	\$ 97,655	1.1550
8	\$ 99,346	1.1750
9	\$ 101,037	1.1950
10	\$ 102,940	1.2175
11	\$ 104,842	1.2400
12	\$ 106,744	1.2625
13	\$ 108,647	1.2850
14	\$ 110,549	1.3075
15	\$ 112,240	1.3275
16	\$ 113,931	1.3475
17	\$ 115,199	1.3625
18	\$ 116,468	1.3775
19	\$ 116,468	
20	\$ 116,468	
21	\$ 116,468	
22	\$ 116,468	
23	\$ 116,468	
24	\$ 116,468	
25	\$ 116,468	

162C Elementary Principal Doctoral Degree <i>in administration or instruction</i>		
Days	215	
Base	\$ 88,050	
Min	\$ 90,200	
Max	\$ 133,616	
		Index
1	\$ 90,200	
2	\$ 93,333	1.060
3	\$ 94,874	1.078
4	\$ 96,415	1.095
5	\$ 98,176	1.115
6	\$ 99,937	1.135
7	\$ 101,698	1.155
8	\$ 103,459	1.175
9	\$ 105,220	1.195
10	\$ 107,201	1.218
11	\$ 109,182	1.240
12	\$ 111,163	1.263
13	\$ 113,144	1.285
14	\$ 115,125	1.308
15	\$ 117,107	1.330
16	\$ 119,088	1.353
17	\$ 121,069	1.375
18	\$ 123,050	1.398
19	\$ 125,031	1.420
20	\$ 126,792	1.440
21	\$ 128,553	1.460
22	\$ 130,314	1.480
23	\$ 131,415	1.493
24	\$ 132,515	1.505
25	\$ 133,616	1.518



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET



**Middle School Assistant Principal
2024-2025 Salary Schedule**

160A Middle Asst. Principal Masters Degree <i>in administration</i>			160B Middle Asst. Principal Career Admin Certificate <i>Spec Degree in admin or instr</i>			160C Middle Asst. Principal Doctoral Degree <i>in administration or instruction</i>		
Days	233		Days	233		Days	233	
Base	\$ 81,300		Base	\$ 84,300		Base	\$ 87,800	
Min	\$ 84,450		Min	\$ 87,450		Min	\$ 90,950	
Max	\$ 98,983		Max	\$ 117,725		Max	\$ 135,607	
		Index			Index			Index
1	\$ 84,450		1	\$ 87,450		1	\$ 90,950	
2	\$ 86,991	1.070	2	\$ 90,201	1.070	2	\$ 93,946	1.070
3	\$ 88,617	1.090	3	\$ 91,887	1.090	3	\$ 95,702	1.090
4	\$ 90,243	1.110	4	\$ 93,573	1.110	4	\$ 97,458	1.110
5	\$ 91,869	1.130	5	\$ 95,259	1.130	5	\$ 99,214	1.130
6	\$ 93,495	1.150	6	\$ 96,945	1.150	6	\$ 100,970	1.150
7	\$ 95,324	1.173	7	\$ 98,842	1.173	7	\$ 102,946	1.173
8	\$ 97,154	1.195	8	\$ 100,739	1.195	8	\$ 104,921	1.195
9	\$ 98,983	1.218	9	\$ 102,635	1.218	9	\$ 106,897	1.218
10	\$ 98,983		10	\$ 104,743	1.243	10	\$ 109,092	1.243
11	\$ 98,983		11	\$ 106,850	1.268	11	\$ 111,287	1.268
12	\$ 98,983		12	\$ 108,958	1.293	12	\$ 113,482	1.293
13	\$ 98,983		13	\$ 110,981	1.317	13	\$ 115,589	1.317
14	\$ 98,983		14	\$ 112,878	1.339	14	\$ 117,696	1.341
15	\$ 98,983		15	\$ 114,774	1.362	15	\$ 119,803	1.365
16	\$ 98,983		16	\$ 116,250	1.379	16	\$ 121,910	1.389
17	\$ 98,983		17	\$ 117,725	1.397	17	\$ 124,018	1.413
18	\$ 98,983		18	\$ 117,725		18	\$ 126,125	1.437
19	\$ 98,983		19	\$ 117,725		19	\$ 128,232	1.461
20	\$ 98,983		20	\$ 117,725		20	\$ 130,339	1.485
21	\$ 98,983		21	\$ 117,725		21	\$ 131,656	1.500
22	\$ 98,983		22	\$ 117,725		22	\$ 132,973	1.515
23	\$ 98,983		23	\$ 117,725		23	\$ 133,851	1.525
24	\$ 98,983		24	\$ 117,725		24	\$ 134,729	1.535
25	\$ 98,983		25	\$ 117,725		25	\$ 135,607	1.545



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET



Middle School Principal 2024-2025 Salary Schedule

164A Middle Principal Masters Degree <i>in administration</i>		
Days	233	
Base	\$ 92,425	
Min	\$ 95,825	
Max	\$ 112,527	
		Index
1	\$ 95,825	
2	\$ 98,895	1.070
3	\$ 100,743	1.090
4	\$ 102,592	1.110
5	\$ 104,440	1.130
6	\$ 106,289	1.150
7	\$ 108,368	1.173
8	\$ 110,448	1.195
9	\$ 112,527	1.218
10	\$ 112,527	
11	\$ 112,527	
12	\$ 112,527	
13	\$ 112,527	
14	\$ 112,527	
15	\$ 112,527	
16	\$ 112,527	
17	\$ 112,527	
18	\$ 112,527	
19	\$ 112,527	
20	\$ 112,527	
21	\$ 112,527	
22	\$ 112,527	
23	\$ 112,527	
24	\$ 112,527	
25	\$ 112,527	

164B Middle Principal Career Admin Certificate <i>Spec Degree in admin or instr</i>		
Days	233	
Base	\$ 95,425	
Min	\$ 98,825	
Max	\$ 133,261	
		Index
1	\$ 98,825	
2	\$ 102,105	1.070
3	\$ 104,013	1.090
4	\$ 105,922	1.110
5	\$ 107,830	1.130
6	\$ 109,739	1.150
7	\$ 111,886	1.173
8	\$ 114,033	1.195
9	\$ 116,180	1.218
10	\$ 118,566	1.243
11	\$ 120,951	1.268
12	\$ 123,337	1.293
13	\$ 125,627	1.317
14	\$ 127,774	1.339
15	\$ 129,921	1.362
16	\$ 131,591	1.379
17	\$ 133,261	1.397
18	\$ 133,261	
19	\$ 133,261	
20	\$ 133,261	
21	\$ 133,261	
22	\$ 133,261	
23	\$ 133,261	
24	\$ 133,261	
25	\$ 133,261	

164C Middle Principal Doctoral Degree <i>in administration or instruction</i>		
Days	233	
Base	\$ 98,925	
Min	\$ 102,325	
Max	\$ 153,383	
		Index
1	\$ 102,325	
2	\$ 105,850	1.070
3	\$ 107,828	1.090
4	\$ 109,807	1.110
5	\$ 111,785	1.130
6	\$ 113,764	1.150
7	\$ 115,990	1.173
8	\$ 118,215	1.195
9	\$ 120,441	1.218
10	\$ 122,914	1.243
11	\$ 125,387	1.268
12	\$ 127,861	1.293
13	\$ 130,235	1.317
14	\$ 132,609	1.341
15	\$ 134,835	1.363
16	\$ 137,061	1.386
17	\$ 139,286	1.408
18	\$ 141,512	1.431
19	\$ 143,491	1.451
20	\$ 145,469	1.471
21	\$ 147,448	1.491
22	\$ 148,932	1.506
23	\$ 150,415	1.521
24	\$ 151,899	1.536
25	\$ 153,383	1.551



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET



**High School Assistant Principal
2024-2025 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	\$ 90,000		Base	\$ 93,000		Base	\$ 96,500	
Min	\$ 93,500		Min	\$ 96,500		Min	\$ 100,000	
Max	\$ 109,575		Max	\$ 129,875		Max	\$ 149,623	
	Index			Index			Index	
1	\$ 93,500		1	\$ 96,500		1	\$ 100,000	
2	\$ 96,300	1.070	2	\$ 99,510	1.070	2	\$ 103,255	1.070
3	\$ 98,100	1.090	3	\$ 101,370	1.090	3	\$ 105,185	1.090
4	\$ 99,900	1.110	4	\$ 103,230	1.110	4	\$ 107,115	1.110
5	\$ 101,700	1.130	5	\$ 105,090	1.130	5	\$ 109,045	1.130
6	\$ 103,500	1.150	6	\$ 106,950	1.150	6	\$ 110,975	1.150
7	\$ 105,525	1.173	7	\$ 109,043	1.173	7	\$ 113,146	1.173
8	\$ 107,550	1.195	8	\$ 111,135	1.195	8	\$ 115,318	1.195
9	\$ 109,575	1.218	9	\$ 113,228	1.218	9	\$ 117,489	1.218
10	\$ 109,575		10	\$ 115,553	1.243	10	\$ 119,901	1.243
11	\$ 109,575		11	\$ 117,878	1.268	11	\$ 122,314	1.268
12	\$ 109,575		12	\$ 120,203	1.293	12	\$ 124,726	1.293
13	\$ 109,575		13	\$ 122,435	1.317	13	\$ 127,042	1.317
14	\$ 109,575		14	\$ 124,527	1.339	14	\$ 129,358	1.341
15	\$ 109,575		15	\$ 126,620	1.362	15	\$ 131,530	1.363
16	\$ 109,575		16	\$ 128,247	1.379	16	\$ 133,701	1.386
17	\$ 109,575		17	\$ 129,875	1.397	17	\$ 135,872	1.408
18	\$ 109,575		18	\$ 129,875		18	\$ 138,043	1.431
19	\$ 109,575		19	\$ 129,875		19	\$ 139,973	1.451
20	\$ 109,575		20	\$ 129,875		20	\$ 141,903	1.471
21	\$ 109,575		21	\$ 129,875		21	\$ 143,833	1.491
22	\$ 109,575		22	\$ 129,875		22	\$ 145,281	1.506
23	\$ 109,575		23	\$ 129,875		23	\$ 146,728	1.521
24	\$ 109,575		24	\$ 129,875		24	\$ 148,176	1.536
25	\$ 109,575		25	\$ 129,875		25	\$ 149,623	1.551



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET



**High School Principal
2024-2025 Salary Schedule**

165A High School Principal Masters Degree <i>in administration</i>		
Days	233	
Base	\$ 99,700	
Min	\$ 103,700	
Max	\$ 121,385	
		Index
1	\$ 103,700	
2	\$ 106,679	1.070
3	\$ 108,673	1.090
4	\$ 110,667	1.110
5	\$ 112,661	1.130
6	\$ 114,655	1.150
7	\$ 116,898	1.173
8	\$ 119,142	1.195
9	\$ 121,385	1.218
10	\$ 121,385	
11	\$ 121,385	
12	\$ 121,385	
13	\$ 121,385	
14	\$ 121,385	
15	\$ 121,385	
16	\$ 121,385	
17	\$ 121,385	
18	\$ 121,385	
19	\$ 121,385	
20	\$ 121,385	
21	\$ 121,385	
22	\$ 121,385	
23	\$ 121,385	
24	\$ 121,385	
25	\$ 121,385	

165B High School Principal Career Admin Certificate <i>Spec Degree in admin or instr</i>		
Days	233	
Base	\$ 102,700	
Min	\$ 106,700	
Max	\$ 143,421	
		Index
1	\$ 106,700	
2	\$ 109,889	1.070
3	\$ 111,943	1.090
4	\$ 113,997	1.110
5	\$ 116,051	1.130
6	\$ 118,105	1.150
7	\$ 120,416	1.173
8	\$ 122,727	1.195
9	\$ 125,037	1.218
10	\$ 127,605	1.243
11	\$ 130,172	1.268
12	\$ 132,740	1.293
13	\$ 135,205	1.317
14	\$ 137,515	1.339
15	\$ 139,826	1.362
16	\$ 141,623	1.379
17	\$ 143,421	1.397
18	\$ 143,421	
19	\$ 143,421	
20	\$ 143,421	
21	\$ 143,421	
22	\$ 143,421	
23	\$ 143,421	
24	\$ 143,421	
25	\$ 143,421	

165C High School Principal Doctoral Degree <i>in administration or instruction</i>		
Days	233	
Base	\$ 106,200	
Min	\$ 110,200	
Max	\$ 164,663	
		Index
1	\$ 110,200	
2	\$ 113,634	1.070
3	\$ 115,758	1.090
4	\$ 117,882	1.110
5	\$ 120,006	1.130
6	\$ 122,130	1.150
7	\$ 124,520	1.173
8	\$ 126,909	1.195
9	\$ 129,299	1.218
10	\$ 131,954	1.243
11	\$ 134,609	1.268
12	\$ 137,264	1.293
13	\$ 139,812	1.317
14	\$ 142,361	1.341
15	\$ 144,751	1.363
16	\$ 147,140	1.386
17	\$ 149,530	1.408
18	\$ 151,919	1.431
19	\$ 154,043	1.451
20	\$ 156,167	1.471
21	\$ 158,291	1.491
22	\$ 159,884	1.506
23	\$ 161,477	1.521
24	\$ 163,070	1.536
25	\$ 164,663	1.551



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET



Douglass High School Principal 2024-2025 Salary Schedule

167A Douglass High Principal Masters Degree in administration		
Days	233	
Base	\$ 92,850	
Min	\$ 95,850	
Max	\$113,045	
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	\$108,637	1.173
8	\$110,496	1.195
9	\$113,045	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 Spec Degree in admin or instr		
Days	233	
Base	\$ 95,850	
Min	\$ 98,850	
Max	\$ 119,094	
1	\$ 98,850	
2	\$ 102,560	1.070
3	\$ 104,477	1.090
4	\$ 106,394	1.110
5	\$ 108,311	1.130
6	\$ 110,228	1.150
7	\$ 112,384	1.173
8	\$ 114,541	1.195
9	\$ 116,697	1.218
10	\$ 119,094	1.243
11	\$ 121,490	1.268
12	\$ 123,886	1.293
13	\$ 126,187	1.317
14	\$ 128,343	1.339
15	\$ 130,500	1.362
16	\$ 132,177	1.379
17	\$ 133,855	1.397
18		
19		
20		
21		
22		
23		
24		
25		

167C Douglass High Principal Doctoral Degree in administration or instruction		
Days	233	
Base	\$ 99,350	
Min	\$ 102,350	
Max	\$ 123,442	
1	\$ 102,350	
2	\$ 106,305	1.070
3	\$ 108,292	1.090
4	\$ 110,279	1.110
5	\$ 112,266	1.130
6	\$ 114,253	1.150
7	\$ 116,488	1.173
8	\$ 118,723	1.195
9	\$ 120,959	1.218
10	\$ 123,442	1.243
11	\$ 125,926	1.268
12	\$ 128,410	1.293
13	\$ 130,794	1.317
14	\$ 133,179	1.341
15	\$ 135,414	1.363
16	\$ 137,649	1.386
17	\$ 139,885	1.408
18	\$ 142,120	1.431
19	\$ 144,107	1.451
20	\$ 146,094	1.471
21	\$ 148,081	1.491
22	\$ 149,571	1.506
23	\$ 151,062	1.521
24	\$ 152,552	1.536
25	\$ 154,042	1.551



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET



**Curriculum Coordinator
225 Days
8 Hour Contracted Day
2024-2025 Salary Schedule**

Base Increase
\$2,950 4.10%

Base Salary \$79,500

Step	I MS & Ed.S.		II Doctorate		Step
	Salary	Index	Salary	Index	
1	\$89,438	1.125	\$94,208	1.185	1
2	\$91,028	1.145	\$95,798	1.205	2
3	\$92,618	1.165	\$97,388	1.225	3
4	\$94,208	1.185	\$98,978	1.245	4
5	\$95,798	1.205	\$100,568	1.265	5
6	\$97,189	1.223	\$101,959	1.283	6
7	\$98,580	1.240	\$103,350	1.300	7
8	\$99,971	1.258	\$104,741	1.318	8
9	\$101,164	1.273	\$105,934	1.333	9
10	\$102,356	1.288	\$107,126	1.348	10
11	\$103,549	1.303	\$108,319	1.363	11
12	\$104,741	1.318	\$109,511	1.378	12
13	\$105,934	1.333	\$110,704	1.393	13
14	\$106,729	1.343	\$111,499	1.403	14
15	\$107,524	1.353	\$112,294	1.413	15
16	\$108,319	1.363	\$113,089	1.423	16
17	\$109,114	1.373	\$113,884	1.433	17
18	\$109,909	1.383	\$114,679	1.443	18
19	\$110,704	1.393	\$115,474	1.453	19
20	\$111,499	1.403	\$116,269	1.463	20

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



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET



**School Psychologist and Psychologist Examiner
190 Days
2024-2025 Salary Schedule**

Step	I - Examiner		II		III		Step
	Masters	Index	Specialist	Index	Doctorate	Index	
1	\$ 46,500	1.000	\$ 49,290	1.060	\$ 52,080	1.120	1
2	\$ 48,360	1.040	\$ 51,150	1.100	\$ 53,940	1.160	2
3	\$ 50,220	1.080	\$ 53,010	1.140	\$ 55,800	1.200	3
4	\$ 52,080	1.120	\$ 54,870	1.180	\$ 57,660	1.240	4
5	\$ 53,940	1.160	\$ 56,730	1.220	\$ 59,520	1.280	5
6	\$ 55,800	1.200	\$ 58,590	1.260	\$ 61,380	1.320	6
7	\$ 57,660	1.240	\$ 60,450	1.300	\$ 63,240	1.360	7
8	\$ 59,520	1.280	\$ 62,310	1.340	\$ 65,100	1.400	8
9	\$ 61,380	1.320	\$ 64,170	1.380	\$ 66,960	1.440	9
10	\$ 63,240	1.360	\$ 66,030	1.420	\$ 68,820	1.480	10
11	\$ 65,100	1.400	\$ 67,890	1.460	\$ 70,680	1.520	11
12	\$ 66,960	1.440	\$ 69,750	1.500	\$ 72,540	1.560	12
13	\$ 68,820	1.480	\$ 71,610	1.540	\$ 74,400	1.600	13
14	\$ 69,285	1.490	\$ 73,470	1.580	\$ 76,260	1.640	14
15	\$ 69,750	1.500	\$ 75,330	1.620	\$ 78,120	1.680	15
16	\$ 70,215	1.510	\$ 77,190	1.660	\$ 79,980	1.720	16
17	\$ 70,680	1.520	\$ 79,050	1.700	\$ 81,840	1.760	17
18	\$ 71,145	1.530	\$ 79,515	1.710	\$ 83,700	1.800	18
19	\$ 71,145		\$ 79,980	1.720	\$ 85,560	1.840	19
20	\$ 71,145		\$ 80,445	1.730	\$ 87,420	1.880	20
21	\$ 71,145		\$ 80,910	1.740	\$ 89,280	1.920	21
22	\$ 71,145		\$ 81,375	1.750	\$ 89,745	1.930	22
23	\$ 71,145		\$ 81,840	1.760	\$ 90,210	1.940	23
24	\$ 71,145		\$ 82,305	1.770	\$ 90,675	1.950	24
25	\$ 71,145		\$ 82,770	1.780	\$ 91,140	1.960	25
26	\$ 71,145		\$ 82,770		\$ 91,605	1.970	26
27	\$ 71,145		\$ 82,770		\$ 92,070	1.980	27
28	\$ 71,145		\$ 82,770		\$ 92,535	1.990	28
29	\$ 71,145		\$ 82,770		\$ 93,000	2.000	29
30	\$ 71,145		\$ 82,770		\$ 93,465	2.010	30

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



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET



**Occupational Therapist / Physical Therapist
187 Days
2024-2025 Salary Schedule**

Occupational Therapist Physica Therapist 187 Days 35 Hours per Week 7 Hours per Day Range Base \$53,000		
Step	Salary	Index
1	\$53,000	1.00
2	\$55,120	1.04
3	\$57,240	1.08
4	\$59,360	1.12
5	\$61,480	1.16
6	\$63,600	1.20
7	\$65,720	1.24
8	\$67,840	1.28
9	\$69,960	1.32
10	\$72,080	1.36
11	\$74,200	1.40
12	\$75,260	1.42
13	\$76,320	1.44
14	\$77,380	1.46
15	\$78,440	1.48
16	\$79,500	1.50
17	\$80,560	1.52
18	\$81,620	1.54
19	\$82,680	1.56
20	\$83,740	1.58
21	\$84,800	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

2024-25 BUDGET



**Outreach Counselors
Hired after 06/30/2010
2024-2025 Salary Schedule**

Outreach Counselors		
FT Hours	1309	
Days	187	
Hrs/Day	7	
Min	\$	46,000
Index	0.03000	
		Index
1	\$	46,000
2	\$	47,380
3	\$	48,760
4	\$	50,140
5	\$	51,520
6	\$	52,900
7	\$	54,280
8	\$	55,660
9	\$	57,040
10	\$	58,420
11	\$	59,800
12	\$	61,180
13	\$	62,560
14	\$	63,940
15	\$	65,320
16	\$	66,700
17	\$	68,080
18	\$	69,460
19	\$	70,840
20	\$	72,220
21	\$	73,600
22	\$	74,980
23	\$	76,360
24	\$	77,740
25	\$	79,120

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



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET



**Home School Communicators
187 Days
2024-2025 Salary Schedule**

\$ 42,000
\$ 42,000 Increase of \$1450 to the base salary

Step	I			II			III			Step
	Salary	Index	Incr	Salary	Index	Incr	Salary	Index	Incr	
1	\$ 42,000	1.000		\$ 45,150	1.075		\$ 48,300	1.15		1
2	\$ 42,840	1.020	\$ 840	\$ 45,990	1.095	\$ 840	\$ 49,140	1.17	\$ 840	2
3	\$ 43,680	1.040	\$ 840	\$ 46,830	1.115	\$ 840	\$ 49,980	1.19	\$ 840	3
4	\$ 44,520	1.060	\$ 840	\$ 47,670	1.135	\$ 840	\$ 50,820	1.21	\$ 840	4
5	\$ 45,948	1.094	\$ 1,428	\$ 49,098	1.169	\$ 1,428	\$ 52,248	1.244	\$ 1,428	5
6	\$ 47,376	1.128	\$ 1,428	\$ 50,526	1.203	\$ 1,428	\$ 53,676	1.278	\$ 1,428	6
7	\$ 48,804	1.162	\$ 1,428	\$ 51,954	1.237	\$ 1,428	\$ 55,104	1.312	\$ 1,428	7
8	\$ 50,232	1.196	\$ 1,428	\$ 53,382	1.271	\$ 1,428	\$ 56,532	1.346	\$ 1,428	8
9	\$ 51,660	1.230	\$ 1,428	\$ 54,810	1.305	\$ 1,428	\$ 57,960	1.38	\$ 1,428	9
10	\$ 53,088	1.264	\$ 1,428	\$ 56,238	1.339	\$ 1,428	\$ 59,388	1.414	\$ 1,428	10
11	\$ 54,516	1.298	\$ 1,428	\$ 57,666	1.373	\$ 1,428	\$ 60,816	1.448	\$ 1,428	11
12	\$ 55,944	1.332	\$ 1,428	\$ 59,094	1.407	\$ 1,428	\$ 62,244	1.482	\$ 1,428	12
13	\$ 57,372	1.366	\$ 1,428	\$ 60,522	1.441	\$ 1,428	\$ 63,672	1.516	\$ 1,428	13
14	\$ 58,800	1.400	\$ 1,428	\$ 61,950	1.475	\$ 1,428	\$ 65,100	1.55	\$ 1,428	14
15	\$ 58,800	1.400	\$ -	\$ 63,378	1.509	\$ 1,428	\$ 66,528	1.584	\$ 1,428	15
16	\$ 58,800			\$ 64,806	1.543	\$ 1,428	\$ 67,956	1.618	\$ 1,428	16
17	\$ 58,800			\$ 66,234	1.577	\$ 1,428	\$ 69,384	1.652	\$ 1,428	17
18	\$ 58,800			\$ 67,662	1.611	\$ 1,428	\$ 70,812	1.686	\$ 1,428	18
19	\$ 58,800			\$ 69,090	1.645	\$ 1,428	\$ 72,240	1.72	\$ 1,428	19
20	\$ 58,800			\$ 70,518	1.679	\$ 1,428	\$ 73,668	1.754	\$ 1,428	20
21	\$ 58,800			\$ 71,946	1.713	\$ 1,428	\$ 75,096	1.788	\$ 1,428	21
22	\$ 58,800			\$ 73,374	1.747	\$ 1,428	\$ 76,524	1.822	\$ 1,428	22
23	\$ 58,800			\$ 74,802	1.781	\$ 1,428	\$ 77,952	1.856	\$ 1,428	23
24	\$ 58,800			\$ 76,230	1.815	\$ 1,428	\$ 79,380	1.89	\$ 1,428	24
25	\$ 58,800			\$ 77,658	1.849	\$ 840	\$ 80,808	1.924	\$ 840	25
26	\$ 58,800			\$ 79,086	1.883	\$ 840	\$ 82,236	1.958	\$ 840	26
27	\$ 58,800			\$ 80,514	1.917	\$ 840	\$ 83,664	1.992	\$ 840	27
28	\$ 58,800			\$ 81,942	1.951	\$ 840	\$ 85,092	2.026	\$ 840	28
29	\$ 58,800			\$ 83,370	1.985	\$ 840	\$ 86,520	2.06	\$ 840	29
30	\$ 58,800			\$ 84,798	2.019	\$ 840	\$ 87,948	2.094	\$ 840	30



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET



Registered Nurse
2024-2025 Salary Schedule

	RN		BSN - RN		Masters - RN	
FT Hrs	1496					
Hrs per	8					
Days	187					
Min	\$ 37,000		\$39,000		\$41,000	
Max	\$ 55,315		\$60,099		\$62,300	
Index	0.02750		0.03750		0.03750	
Ed Cr			\$ 2,000		\$ 2,000	
1	\$ 37,000		\$ 39,000		\$ 41,000	
2	\$ 38,018	1.02750	\$ 40,463	1.03750	\$ 42,538	1.03750
3	\$ 39,035	1.05500	\$ 41,925	1.07500	\$ 44,075	1.07500
4	\$ 40,053	1.08250	\$ 43,388	1.11250	\$ 45,613	1.11250
5	\$ 41,070	1.11000	\$ 44,850	1.15000	\$ 47,150	1.15000
6	\$ 42,088	1.13750	\$ 46,313	1.18750	\$ 48,688	1.18750
7	\$ 43,105	1.16500	\$ 47,775	1.22500	\$ 50,225	1.22500
8	\$ 44,123	1.19250	\$ 49,238	1.26250	\$ 51,763	1.26250
9	\$ 45,140	1.22000	\$ 50,700	1.30000	\$ 53,300	1.30000
10	\$ 46,158	1.24750	\$ 52,163	1.33750	\$ 54,838	1.33750
11	\$ 47,175	1.27500	\$ 53,625	1.37500	\$ 55,863	1.36250
12	\$ 48,193	1.30250	\$ 54,600	1.40000	\$ 56,888	1.38750
13	\$ 49,210	1.33000	\$ 55,575	1.42500	\$ 57,913	1.41250
14	\$ 50,228	1.35750	\$ 56,550	1.45000	\$ 58,938	1.43750
15	\$ 51,245	1.38500	\$ 57,525	1.47500	\$ 59,963	1.46250
16	\$ 52,263	1.41250	\$ 58,344	1.49600	\$ 60,988	1.48750
17	\$ 53,280	1.44000	\$ 58,734	1.50600	\$ 61,398	1.49750
18	\$ 54,298	1.46750	\$ 59,124	1.51600	\$ 61,808	1.50750
19	\$ 55,315	1.49500	\$ 59,514	1.52600	\$ 62,218	1.51750
20	\$ 55,315		\$ 59,904	1.53600	\$ 62,259	1.51850
21	\$ 55,315		\$ 60,099	1.54100	\$ 62,300	1.51950
22	\$ 55,315		\$ 60,099		\$ 62,320	1.52000
23	\$ 55,315		\$ 60,099		\$ 62,320	
24	\$ 55,315		\$ 60,099		\$ 62,320	
25	\$ 55,315		\$ 60,099		\$ 62,320	

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



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET



Parent Educators 227 Days 2024-2025 Salary Schedule

Base \$ 42,500

Step	I		II		III		Step
	B.S.		M.S.		PhD or Advanced Degree		
	Salary	Index	Salary	Index	Salary	Index	
1	\$ 42,500	1.000	\$ 45,050	1.060	\$ 48,450	1.140	1
2	\$ 43,563	1.025	\$ 46,113	1.085	\$ 49,725	1.170	2
3	\$ 44,625	1.050	\$ 47,175	1.110	\$ 51,000	1.200	3
4	\$ 45,688	1.075	\$ 48,238	1.135	\$ 52,275	1.230	4
5	\$ 46,750	1.100	\$ 49,300	1.160	\$ 53,550	1.260	5
6	\$ 47,813	1.125	\$ 50,375	1.190	\$ 54,825	1.290	6
7	\$ 48,875	1.150	\$ 51,450	1.220	\$ 56,100	1.320	7
8	\$ 49,938	1.175	\$ 52,525	1.250	\$ 57,375	1.350	8
9	\$ 51,000	1.200	\$ 53,600	1.280	\$ 58,650	1.380	9
10	\$ 52,063	1.225	\$ 54,675	1.310	\$ 59,925	1.410	10
11	\$ 53,125	1.250	\$ 55,750	1.340	\$ 61,200	1.440	11
12	\$ 54,188	1.275	\$ 56,825	1.370	\$ 62,475	1.470	12
13	\$ 55,250	1.300	\$ 57,900	1.400	\$ 63,750	1.500	13
14	\$ 56,312	1.325	\$ 58,975	1.430	\$ 65,025	1.530	14
15	\$ 57,375	1.350	\$ 60,050	1.460	\$ 66,300	1.560	15
16	\$ 58,437	1.375	\$ 61,125	1.490	\$ 67,575	1.590	16
17	\$ 59,500	1.400	\$ 62,200	1.520	\$ 68,850	1.620	17
18	\$ 60,562	1.425	\$ 63,275	1.550	\$ 70,125	1.650	18
19	\$ 60,562		\$ 64,350	1.580	\$ 71,400	1.680	19
20	\$ 60,562		\$ 65,425	1.610	\$ 72,675	1.710	20
21	\$ 60,562		\$ 66,500	1.635	\$ 73,950	1.735	21
22	\$ 60,562		\$ 67,575	1.660	\$ 75,225	1.760	22
23	\$ 60,562		\$ 68,650	1.685	\$ 76,500	1.785	23
24	\$ 60,562		\$ 69,725	1.710	\$ 77,775	1.810	24
25	\$ 60,562		\$ 70,800	1.735	\$ 79,050	1.835	25
26	\$ 60,562		\$ 71,875	1.760	\$ 80,325	1.860	26
27	\$ 60,562		\$ 72,950	1.785	\$ 81,600	1.885	27
28	\$ 60,562		\$ 74,025	1.810	\$ 82,875	1.910	28
29	\$ 60,562		\$ 75,100	1.835	\$ 84,150	1.935	29
30	\$ 60,562		\$ 76,175	1.860	\$ 85,425	1.960	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

2024-25 BUDGET



Classroom Aide / LPN / Instructional Aide 2024-25 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	\$16.00		Base Pay	\$18.75	
Index	0.03		Index	0.04	
1	\$ 16.00		1	\$ 18.75	
2	\$ 16.48	1.03	2	\$ 19.50	1.04
3	\$ 16.96	1.06	3	\$ 20.25	1.08
4	\$ 17.44	1.09	4	\$ 21.00	1.12
5	\$ 17.92	1.12	5	\$ 21.75	1.16
6	\$ 18.40	1.15	6	\$ 22.50	1.20
7	\$ 18.88	1.18	7	\$ 23.25	1.24
8	\$ 19.36	1.21	8	\$ 24.00	1.28
9	\$ 19.84	1.24	9	\$ 24.75	1.32
10	\$ 20.32	1.27	10	\$ 25.50	1.36
11	\$ 20.80	1.30	11	\$ 26.25	1.40
12	\$ 21.28	1.33	12	\$ 27.00	1.44
13	\$ 21.76	1.36	13	\$ 27.19	1.45
14	\$ 22.24	1.39	14	\$ 27.38	1.46
15	\$ 22.72	1.42	15	\$ 27.56	1.47
16	\$ 23.20	1.45	16	\$ 27.75	1.48
17	\$ 23.68	1.48	17	\$ 27.85	\$0.10
18	\$ 24.16	1.51	18	\$ 27.95	\$0.10
19	\$ 24.64	1.54	19	\$ 28.05	\$0.10
20	\$ 25.12	1.57	20	\$ 28.15	\$0.10
21	\$ 25.28	1.58	21	\$ 28.25	\$0.10
22	\$ 25.44	1.59	22	\$ 28.35	\$0.10
23	\$ 25.60	1.60	23	\$ 28.45	\$0.10
24	\$ 25.76	1.61	24	\$ 28.55	\$0.10
25	\$ 25.92	1.62	25	\$ 28.65	\$0.10

Notes: Step 11 is the maximum entry level for Classroom Aides, LPNs and Instructional Aides.

Hours per day will vary depending upon assignment.



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET



Paraprofessional 186 Days 2024-2025 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 Sub		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	\$18.00	1.0000	\$19.00	1.0000	\$20.50	1.0000	\$18.50	1.0000	\$19.50	1.0000	\$21.00	1.0000	\$19.00	1.0000	\$20.00	1.0000	\$21.50	1.0000	1
2	\$18.54	1.0300	\$19.57	1.0300	\$21.12	1.0300	\$19.06	1.0300	\$20.09	1.0300	\$21.63	1.0300	\$19.57	1.0300	\$20.60	1.0300	\$22.15	1.0300	2
3	\$19.08	1.0600	\$20.14	1.0600	\$21.73	1.0600	\$19.61	1.0600	\$20.67	1.0600	\$22.26	1.0600	\$20.14	1.0600	\$21.20	1.0600	\$22.79	1.0600	3
4	\$19.62	1.0900	\$20.71	1.0900	\$22.35	1.0900	\$20.17	1.0900	\$21.26	1.0900	\$22.89	1.0900	\$20.71	1.0900	\$21.80	1.0900	\$23.44	1.0900	4
5	\$20.16	1.1200	\$21.28	1.1200	\$22.96	1.1200	\$20.72	1.1200	\$21.84	1.1200	\$23.52	1.1200	\$21.28	1.1200	\$22.40	1.1200	\$24.08	1.1200	5
6	\$20.70	1.1500	\$21.85	1.1500	\$23.58	1.1500	\$21.28	1.1500	\$22.43	1.1500	\$24.15	1.1500	\$21.85	1.1500	\$23.00	1.1500	\$24.73	1.1500	6
7	\$21.24	1.1800	\$22.42	1.1800	\$24.19	1.1800	\$21.83	1.1800	\$23.01	1.1800	\$24.78	1.1800	\$22.42	1.1800	\$23.60	1.1800	\$25.37	1.1800	7
8	\$21.78	1.2100	\$22.99	1.2100	\$24.81	1.2100	\$22.39	1.2100	\$23.60	1.2100	\$25.41	1.2100	\$22.99	1.2100	\$24.20	1.2100	\$26.02	1.2100	8
9	\$22.32	1.2400	\$23.56	1.2400	\$25.42	1.2400	\$22.94	1.2400	\$24.18	1.2400	\$26.04	1.2400	\$23.56	1.2400	\$24.80	1.2400	\$26.66	1.2400	9
10	\$22.86	1.2700	\$24.13	1.2700	\$26.04	1.2700	\$23.50	1.2700	\$24.77	1.2700	\$26.67	1.2700	\$24.13	1.2700	\$25.40	1.2700	\$27.31	1.2700	10
11	\$23.40	1.3000	\$24.70	1.3000	\$26.65	1.3000	\$24.05	1.3000	\$25.35	1.3000	\$27.30	1.3000	\$24.70	1.3000	\$26.00	1.3000	\$27.95	1.3000	11
12	\$23.94	1.3300	\$25.27	1.3300	\$27.27	1.3300	\$24.61	1.3300	\$25.94	1.3300	\$27.93	1.3300	\$25.27	1.3300	\$26.60	1.3300	\$28.60	1.3300	12
13	\$24.48	1.3600	\$25.84	1.3600	\$27.88	1.3600	\$25.16	1.3600	\$26.52	1.3600	\$28.56	1.3600	\$25.84	1.3600	\$27.20	1.3600	\$29.24	1.3600	13
14	\$25.02	1.3900	\$26.41	1.3900	\$28.50	1.3900	\$25.72	1.3900	\$27.11	1.3900	\$29.19	1.3900	\$26.41	1.3900	\$27.80	1.3900	\$29.89	1.3900	14
15	\$25.56	1.4200	\$26.98	1.4200	\$29.11	1.4200	\$26.27	1.4200	\$27.69	1.4200	\$29.82	1.4200	\$26.98	1.4200	\$28.40	1.4200	\$30.53	1.4200	15
16	\$26.10	1.4500	\$27.55	1.4500	\$29.73	1.4500	\$26.83	1.4500	\$28.28	1.4500	\$30.45	1.4500	\$27.55	1.4500	\$29.00	1.4500	\$31.18	1.4500	16
17	\$26.64	1.4800	\$28.12	1.4800	\$30.34	1.4800	\$27.38	1.4800	\$28.96	1.4800	\$31.08	1.4800	\$28.12	1.4800	\$29.60	1.4800	\$31.82	1.4800	17
18	\$27.18	1.5100	\$28.69	1.5100	\$30.96	1.5100	\$27.94	1.5100	\$29.45	1.5100	\$31.71	1.5100	\$28.69	1.5100	\$30.20	1.5100	\$32.47	1.5100	18
19	\$27.72	1.5400	\$29.26	1.5400	\$31.57	1.5400	\$28.49	1.5400	\$30.03	1.5400	\$32.34	1.5400	\$29.26	1.5400	\$30.80	1.5400	\$33.11	1.5400	19
20	\$28.26	1.5700	\$29.83	1.5700	\$32.19	1.5700	\$29.05	1.5700	\$30.62	1.5700	\$32.97	1.5700	\$29.83	1.5700	\$31.40	1.5700	\$33.76	1.5700	20
21	\$28.80	1.6000	\$30.40	1.6000	\$32.80	1.6000	\$29.60	1.6000	\$31.20	1.6000	\$33.60	1.6000	\$30.40	1.6000	\$32.00	1.6000	\$34.40	1.6000	21
22	\$29.34	1.6300	\$30.96	1.6300	\$33.40	1.6300	\$30.20	1.6300	\$31.80	1.6300	\$34.20	1.6300	\$31.20	1.6300	\$32.60	1.6300	\$35.00	1.6300	22
23	\$29.88	1.6600	\$31.52	1.6600	\$34.00	1.6600	\$30.80	1.6600	\$32.40	1.6600	\$35.00	1.6600	\$31.80	1.6600	\$33.20	1.6600	\$35.60	1.6600	23
24	\$30.42	1.6900	\$32.08	1.6900	\$34.60	1.6900	\$31.40	1.6900	\$33.00	1.6900	\$36.00	1.6900	\$32.40	1.6900	\$33.80	1.6900	\$36.20	1.6900	24
25	\$30.96	1.7200	\$32.64	1.7200	\$35.20	1.7200	\$32.00	1.7200	\$33.60	1.7200	\$37.00	1.7200	\$33.00	1.7200	\$34.40	1.7200	\$36.80	1.7200	25
26	\$31.50	1.7500	\$33.20	1.7500	\$35.80	1.7500	\$32.60	1.7500	\$34.20	1.7500	\$38.00	1.7500	\$33.60	1.7500	\$35.00	1.7500	\$37.40	1.7500	26
27	\$32.04	1.7800	\$33.76	1.7800	\$36.40	1.7800	\$33.20	1.7800	\$34.80	1.7800	\$39.00	1.7800	\$34.20	1.7800	\$35.60	1.7800	\$38.00	1.7800	27
28	\$32.58	1.8100	\$34.32	1.8100	\$37.00	1.8100	\$33.80	1.8100	\$35.40	1.8100	\$40.00	1.8100	\$34.80	1.8100	\$36.40	1.8100	\$38.60	1.8100	28
29	\$33.12	1.8400	\$34.88	1.8400	\$37.60	1.8400	\$34.40	1.8400	\$36.00	1.8400	\$41.00	1.8400	\$35.40	1.8400	\$37.00	1.8400	\$39.20	1.8400	29
30	\$33.66	1.8700	\$35.44	1.8700	\$38.20	1.8700	\$35.00	1.8700	\$36.60	1.8700	\$42.00	1.8700	\$36.00	1.8700	\$38.00	1.8700	\$39.80	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

2024-25 BUDGET



**Custodial
261 days (8 hour days)
2024-2025 Salary Schedule**

	\$16.00						
	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	\$16.00	\$16.25	\$16.85	\$17.25	\$17.75	\$18.25	1
2	\$16.48	\$16.74	\$17.36	\$17.77	\$18.28	\$18.80	2
3	\$16.96	\$17.23	\$17.86	\$18.29	\$18.82	\$19.35	3
4	\$17.44	\$17.71	\$18.37	\$18.80	\$19.35	\$19.89	4
5	\$17.92	\$18.20	\$18.87	\$19.32	\$19.88	\$20.44	5
6	\$18.40	\$18.69	\$19.38	\$19.84	\$20.41	\$20.99	6
7	\$18.88	\$19.18	\$19.88	\$20.36	\$20.95	\$21.54	7
8	\$19.36	\$19.66	\$20.39	\$20.87	\$21.48	\$22.08	8
9	\$19.84	\$20.15	\$20.89	\$21.39	\$22.01	\$22.63	9
10	\$20.32	\$20.64	\$21.40	\$21.91	\$22.54	\$23.18	10
11	\$20.80	\$21.13	\$21.91	\$22.43	\$23.08	\$23.73	11
12	\$21.28	\$21.61	\$22.41	\$22.94	\$23.61	\$24.27	12
13	\$21.76	\$22.10	\$22.92	\$23.46	\$24.14	\$24.82	13
14	\$22.24	\$22.59	\$23.42	\$23.98	\$24.67	\$25.37	14
15	\$22.72	\$23.08	\$23.93	\$24.50	\$25.21	\$25.92	15
16	\$23.20	\$23.56	\$24.43	\$25.01	\$25.74	\$26.46	16
17	\$23.68	\$24.05	\$24.94	\$25.53	\$26.27	\$27.01	17
18	\$24.16	\$24.54	\$25.44	\$26.05	\$26.80	\$27.56	18
19	\$24.64	\$25.03	\$25.95	\$26.57	\$27.34	\$28.11	19
20	\$25.12	\$25.51	\$26.45	\$27.08	\$27.87	\$28.65	20
21	\$25.60	\$25.99	\$26.94	\$27.62	\$28.42	\$29.19	21
22	\$26.08	\$26.48	\$27.43	\$28.16	\$29.01	\$29.76	22
23	\$26.56	\$26.96	\$27.94	\$28.70	\$29.61	\$30.36	23
24	\$27.04	\$27.44	\$28.45	\$29.24	\$30.21	\$30.96	24
25	\$27.52	\$27.92	\$28.96	\$29.78	\$30.81	\$31.56	25
26	\$28.00	\$28.40	\$29.47	\$30.32	\$31.41	\$32.16	26
27	\$28.48	\$28.88	\$29.98	\$30.86	\$32.01	\$32.76	27
28	\$28.96	\$29.36	\$30.49	\$31.40	\$32.61	\$33.36	28
29	\$29.44	\$29.84	\$31.00	\$31.94	\$33.21	\$33.96	29
30	\$29.92	\$30.32	\$31.51	\$32.48	\$33.81	\$34.56	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

2024-25 BUDGET



Nutrition Services 2024-2025 Salary Schedule

Step	1		2		3		4		5		Step
	Hrly Rate	Index									
1	\$16.00	1.0000	\$17.00	1.0000	\$18.00	1.0000	\$18.50	1.0000	\$19.00	1.0000	1
2	\$16.48	1.0300	\$17.51	1.0300	\$18.54	1.0300	\$19.06	1.0300	\$19.57	1.0300	2
3	\$16.96	1.0600	\$18.02	1.0600	\$19.08	1.0600	\$19.61	1.0600	\$20.14	1.0600	3
4	\$17.44	1.0900	\$18.53	1.0900	\$19.62	1.0900	\$20.17	1.0900	\$20.71	1.0900	4
5	\$17.92	1.1200	\$19.04	1.1200	\$20.16	1.1200	\$20.72	1.1200	\$21.28	1.1200	5
6	\$18.40	1.1500	\$19.55	1.1500	\$20.70	1.1500	\$21.28	1.1500	\$21.85	1.1500	6
7	\$18.88	1.1800	\$20.06	1.1800	\$21.24	1.1800	\$21.83	1.1800	\$22.42	1.1800	7
8	\$19.36	1.2100	\$20.57	1.2100	\$21.78	1.2100	\$22.39	1.2100	\$22.99	1.2100	8
9	\$19.84	1.2400	\$21.08	1.2400	\$22.32	1.2400	\$22.94	1.2400	\$23.56	1.2400	9
10	\$20.32	1.2700	\$21.59	1.2700	\$22.86	1.2700	\$23.50	1.2700	\$24.13	1.2700	10
11	\$20.80	1.3000	\$22.10	1.3000	\$23.40	1.3000	\$24.05	1.3000	\$24.70	1.3000	11
12	\$21.28	1.3300	\$22.61	1.3300	\$23.94	1.3300	\$24.61	1.3300	\$25.27	1.3300	12
13	\$21.76	1.3600	\$23.12	1.3600	\$24.48	1.3600	\$25.16	1.3600	\$25.84	1.3600	13
14	\$22.24	1.3900	\$23.63	1.3900	\$25.02	1.3900	\$25.72	1.3900	\$26.41	1.3900	14
15	\$22.72	1.4200	\$24.14	1.4200	\$25.56	1.4200	\$26.27	1.4200	\$26.98	1.4200	15
16	\$23.20	1.4500	\$24.65	1.4500	\$26.10	1.4500	\$26.83	1.4500	\$27.55	1.4500	16
17	\$23.68	1.4800	\$25.16	1.4800	\$26.64	1.4800	\$27.38	1.4800	\$28.12	1.4800	17
18	\$24.16	1.5100	\$25.67	1.5100	\$27.18	1.5100	\$27.94	1.5100	\$28.69	1.5100	18
19	\$24.64	1.5400	\$26.18	1.5400	\$27.72	1.5400	\$28.49	1.5400	\$29.26	1.5400	19
20	\$25.12	1.5700	\$26.69	1.5700	\$28.26	1.5700	\$29.05	1.5700	\$29.83	1.5700	20
21	\$25.60	1.6000	\$27.20	1.6000	\$28.80	1.6000	\$29.60	1.6000	\$30.40	1.6000	21
22	\$25.44	1.5900	\$27.03	1.5900	\$28.62	1.5900	\$29.42	1.5900	\$30.21	1.5900	22
23	\$25.60	1.6000	\$27.20	1.6000	\$28.80	1.6000	\$29.60	1.6000	\$30.40	1.6000	23
24	\$25.76	1.6100	\$27.37	1.6100	\$28.98	1.6100	\$29.79	1.6100	\$30.59	1.6100	24
25	\$25.92	1.6200	\$27.54	1.6200	\$29.16	1.6200	\$29.97	1.6200	\$30.78	1.6200	25
26	\$25.92		\$27.54		\$29.16		\$29.97		\$30.78		26
27	\$25.92		\$27.54		\$29.16		\$29.97		\$30.78		27
28	\$25.92		\$27.54		\$29.16		\$29.97		\$30.78		28
29	\$25.92		\$27.54		\$29.16		\$29.97		\$30.78		29
30	\$25.92		\$27.54		\$29.16		\$29.97		\$30.78		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

2024-25 BUDGET



Hourly Support Staff 2024-2025 Salary Schedule

Step	Salary Grade 26		Salary Grade 27		Salary Grade 28		Salary Grade 29		Salary Grade 30		Step
	Hrly Rate	Index									
1	\$16.00		\$17.25		\$19.32		\$20.42		\$21.77		1
2	\$16.48	1.0300	\$17.77	1.0300	\$19.90	1.0300	\$21.03	1.0300	\$22.42	1.0300	2
3	\$16.96	1.0600	\$18.29	1.0600	\$20.48	1.0600	\$21.65	1.0600	\$23.08	1.0600	3
4	\$17.44	1.0900	\$18.80	1.0900	\$21.06	1.0900	\$22.26	1.0900	\$23.73	1.0900	4
5	\$17.92	1.1200	\$19.32	1.1200	\$21.64	1.1200	\$22.87	1.1200	\$24.38	1.1200	5
6	\$18.40	1.1500	\$19.84	1.1500	\$22.22	1.1500	\$23.48	1.1500	\$25.04	1.1500	6
7	\$18.88	1.1800	\$20.36	1.1800	\$22.80	1.1800	\$24.10	1.1800	\$25.69	1.1800	7
8	\$19.36	1.2100	\$20.87	1.2100	\$23.38	1.2100	\$24.71	1.2100	\$26.34	1.2100	8
9	\$19.84	1.2400	\$21.39	1.2400	\$23.96	1.2400	\$25.32	1.2400	\$26.99	1.2400	9
10	\$20.32	1.2700	\$21.91	1.2700	\$24.54	1.2700	\$25.93	1.2700	\$27.65	1.2700	10
11	\$20.80	1.3000	\$22.43	1.3000	\$25.12	1.3000	\$26.55	1.3000	\$28.30	1.3000	11
12	\$21.28	1.3300	\$22.94	1.3300	\$25.70	1.3300	\$27.16	1.3300	\$28.95	1.3300	12
13	\$21.76	1.3600	\$23.46	1.3600	\$26.28	1.3600	\$27.77	1.3600	\$29.61	1.3600	13
14	\$22.24	1.3900	\$23.98	1.3900	\$26.85	1.3900	\$28.38	1.3900	\$30.26	1.3900	14
15	\$22.72	1.4200	\$24.50	1.4200	\$27.43	1.4200	\$29.00	1.4200	\$30.91	1.4200	15
16	\$23.20	1.4500	\$25.01	1.4500	\$28.01	1.4500	\$29.61	1.4500	\$31.57	1.4500	16
17	\$23.68	1.4800	\$25.53	1.4800	\$28.59	1.4800	\$30.22	1.4800	\$32.22	1.4800	17
18	\$24.16	1.5100	\$26.05	1.5100	\$29.17	1.5100	\$30.83	1.5100	\$32.87	1.5100	18
19	\$24.64	1.5400	\$26.57	1.5400	\$29.75	1.5400	\$31.45	1.5400	\$33.53	1.5400	19
20	\$25.12	1.5700	\$27.08	1.5700	\$30.33	1.5700	\$32.06	1.5700	\$34.83	1.6000	20
21	\$25.28	1.5800	\$27.26	1.5800	\$30.53	1.5800	\$32.67	1.6000	\$35.05	1.6100	21
22	\$25.44	1.5900	\$27.43	1.5900	\$30.72	1.5900	\$32.88	1.6100	\$35.27	1.6200	22
23	\$25.66	1.6000	\$27.64	1.6000	\$30.93	1.6000	\$33.09	1.6200	\$35.49	1.6300	23
24	\$25.82	1.6100	\$27.81	1.6100	\$31.13	1.6100	\$33.29	1.6300	\$35.70	1.6400	24
25	\$25.98	1.6200	\$27.99	1.6200	\$31.32	1.6200	\$33.50	1.6400	\$35.92	1.6500	25
26	\$25.98		\$27.99		\$31.32		\$33.50		\$35.92		26
27	\$25.98		\$27.99		\$31.32		\$33.50		\$35.92		27
28	\$25.98		\$27.99		\$31.32		\$33.50		\$35.92		28
29	\$25.98		\$27.99		\$31.32		\$33.50		\$35.92		29
30	\$25.98		\$27.99		\$31.32		\$33.50		\$35.92		30



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET



**Technology Services Hourly
8 Hour Days for 261 Days
2024-2025 Salary Schedule**

Step	Index	Level 1	Level 2	Level 3	Step
1	1.00	\$20.00	\$21.50	\$22.00	1
2	1.03	\$20.60	\$22.15	\$22.66	2
3	1.06	\$21.20	\$22.79	\$23.32	3
4	1.09	\$21.80	\$23.44	\$23.98	4
5	1.12	\$22.40	\$24.09	\$24.64	5
6	1.15	\$23.00	\$24.73	\$25.30	6
7	1.18	\$23.60	\$25.38	\$25.96	7
8	1.21	\$24.20	\$26.02	\$26.62	8
9	1.24	\$24.80	\$26.67	\$27.28	9
10	1.27	\$25.40	\$27.31	\$27.94	10
11	1.30	\$26.00	\$27.96	\$28.60	11
12	1.33	\$26.60	\$28.60	\$29.26	12
13	1.36	\$27.20	\$29.25	\$29.92	13
14	1.39	\$27.80	\$29.89	\$30.58	14
15	1.42	\$28.40	\$30.54	\$31.24	15
16	1.44	\$28.80	\$30.97	\$31.68	16
17	1.46	\$29.20	\$31.40	\$32.12	17
18	1.48	\$29.60	\$31.83	\$32.57	18
19	1.50	\$30.00	\$32.26	\$33.01	19
20	1.52	\$30.40	\$32.69	\$33.45	20
21	1.54	\$30.80	\$33.12	\$33.89	21
22	1.56	\$31.20	\$33.55	\$34.33	22
23	1.58	\$31.60	\$33.98	\$34.77	23
24	1.59	\$31.80	\$34.19	\$34.99	24
25	1.60	\$32.00	\$34.41	\$35.21	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

2024-25 BUDGET



Columbia
PUBLIC SCHOOLS

2024-2025 School Year Calendar

Month	Calendar Grid	Notes																																																	
July '24	<table border="1"> <tr><th>Su</th><th>M</th><th>Tu</th><th>W</th><th>Th</th><th>F</th><th>Sa</th></tr> <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> </table>	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				<p>July 4 Independence Day</p>							
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August '24	<table border="1"> <tr><th>Su</th><th>M</th><th>Tu</th><th>W</th><th>Th</th><th>F</th><th>Sa</th></tr> <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>30</td><td>31</td></tr> </table>	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	<p>Aug 13-16 Teacher Work Days</p> <p>Aug 19 Jump Start Day</p> <p>August 20 First Day of Classes PreK-12</p>							
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September '24	<table border="1"> <tr><th>Su</th><th>M</th><th>Tu</th><th>W</th><th>Th</th><th>F</th><th>Sa</th></tr> <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> </table>	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					<p>Sep 02 Labor Day--No School</p> <p>Sep 23 Teacher Work Day</p>							
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October '24	<table border="1"> <tr><th>Su</th><th>M</th><th>Tu</th><th>W</th><th>Th</th><th>F</th><th>Sa</th></tr> <tr><td></td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td></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> </table>	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			<p>Oct 2-4 Teacher Work Days</p>							
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November '24	<table border="1"> <tr><th>Su</th><th>M</th><th>Tu</th><th>W</th><th>Th</th><th>F</th><th>Sa</th></tr> <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> </table>	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	<p>Nov 1 Teacher Work Day</p> <p>Nov 4-5 Teacher Work Days</p> <p>Nov 15 Teacher Work Day</p> <p>White Date End of Parent/Teacher Conferences Window for Elementary & Middle</p> <p>Nov 27-29 Thanksgiving Break--No School</p> <p>Nov 28 Teacher Paid Holiday--No School</p>							
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December '24	<table border="1"> <tr><th>Su</th><th>M</th><th>Tu</th><th>W</th><th>Th</th><th>F</th><th>Sa</th></tr> <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> </table>	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				<p>Dec 23-31 Winter Break--No School</p> <p>Dec 25 Teacher Paid Holiday--No School</p>							
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January '25	<table border="1"> <tr><th>Su</th><th>M</th><th>Tu</th><th>W</th><th>Th</th><th>F</th><th>Sa</th></tr> <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> </table>	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		<p>Jan 1-2 Winter Break--No School</p> <p>Jan 3 Teacher Work Day</p> <p>Jan 20 Martin Luther King, Jr. Day No School</p>							
Su	M	Tu	W	Th	F	Sa																																													
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Su	M	Tu	W	Th	F	Sa																																													
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Su	M	Tu	W	Th	F	Sa																																													
						1																																													
2	3	4	5	6	7	8																																													
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Su	M	Tu	W	Th	F	Sa																																													
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Su	M	Tu	W	Th	F	Sa																																													
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Board Approved Update 4/18/24



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET



2024-2025 SCHOOL CALENDAR

Secondary Principal / Assistant Principal
233 Days - Inclement Weather Days are Scheduled Work Days

July 2024		August 2024	
JULY	S M T W T F S	S M T W T F S	AUGUST
1 - First Day of Employment	7 8 9 10 11 12 13	4 5 6 7 8 9 10	
4 - Independence Day PAID DAY OFF	14 15 16 17 18 19 20	11 12 13 14 15 16 17	
15-19 - UNPAID DAYS OFF	21 22 23 24 25 26 27	18 19 20 21 22 23 24	
22-26 - UNPAID DAYS OFF	28 29 30 31	25 26 27 28 29 30 31	
September 2024		October 2024	
SEPTEMBER	S M T W T F S	S M T W T F S	OCTOBER
	1 2 3 4 5 6 7		
2 - Labor Day UNPAID DAY OFF	8 9 10 11 12 13 14	6 7 8 9 10 11 12	
	15 16 17 18 19 20 21	13 14 15 16 17 18 19	
	22 23 24 25 26 27 28	20 21 22 23 24 25 26	
	29 30	27 28 29 30 31	
November 2024		December 2024	
NOVEMBER	S M T W T F S	S M T W T F S	DECEMBER
		1 2 3 4 5 6 7	
27 - Thanksgiving Break UNPAID DAY OFF	3 4 5 6 7 8 9	8 9 10 11 12 13 14	23-24 - Winter Break UNPAID DAYS OFF
28 - Thanksgiving Break PAID DAY OFF	10 11 12 13 14 15 16	15 16 17 18 19 20 21	25 - Winter Break PAID DAY OFF
29 - Thanksgiving Break UNPAID DAY OFF	17 18 19 20 21 22 23	22 23 24 25 26 27 28	26-31 - Winter Break UNPAID DAYS OFF
	24 25 26 27 28 29 30	29 30 31	
January 2025		February 2025	
JANUARY	S M T W T F S	S M T W T F S	FEBRUARY
			1
1-2 - Winter Break UNPAID DAYS OFF	5 6 7 8 9 10 11	2 3 4 5 6 7 8	17 - Presidents' Day PAID DAY OFF
20 - Martin L. King's Day UNPAID 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	
March 2025		April 2025	
MARCH	S M T W T F S	S M T W T F S	APRIL
			1 2 3 4 5
24-28 - Spring Break UNPAID DAYS OFF	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	
	30 31		
May 2025		June 2025	
MAY	S M T W T F S	S M T W T F S	JUNE
		1 2 3 4 5 6 7	
26 - Memorial Day UNPAID DAY OFF	4 5 6 7 8 9 10	8 9 10 11 12 13 14	19 - Juneteenth PAID DAY OFF
	11 12 13 14 15 16 17	15 16 17 18 19 20 21	30 - Last Day of Employment
	18 19 20 21 22 23 24	22 23 24 25 26 27 28	
	25 26 27 28 29 30 31	29 30	



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET



2024-2025 SCHOOL CALENDAR

Elementary Principal
215 Days - Inclement Weather Days are Scheduled Work Days

July 2024		August 2024	
JULY	S M T W T F S	S M T W T F S	AUGUST
17- First Day of Employment	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	
September 2024		October 2024	
SEPTEMBER	S M T W T F S	S M T W T F S	OCTOBER
2 - Labor 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	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 2024		December 2024	
NOVEMBER	S M T W T F S	S M T W T F S	DECEMBER
27 - Thanksgiving Break UNPAID DAY OFF 28 - Thanksgiving Break PAID DAY OFF 29 - Thanksgiving Break 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	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	23-24 - Winter Break UNPAID DAYS OFF 25 - Winter Break PAID DAY OFF 26-31 - Winter Break UNPAID DAYS OFF
January 2025		February 2025	
JANUARY	S M T W T F S	S M T W T F S	FEBRUARY
1-2 - Winter Break UNPAID DAYS OFF 20 - 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	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	17 - Presidents' Day PAID DAY OFF
March 2025		April 2025	
MARCH	S M T W T F S	S M T W T F S	APRIL
24-28 - Spring Break UNPAID DAYS OFF	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	
May 2025		June 2025	
MAY	S M T W T F S	S M T W T F S	JUNE
26 - Memorial Day UNPAID DAY OFF	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	6 - Last Day of Employment



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET



2024-2025 SCHOOL CALENDAR

Elementary Assistant Principal
210 Days - Inclement Weather Days are Scheduled Work Days

July 2024		August 2024	
JULY	S M T W T F S	S M T W T F S	AUGUST
17 - First Day of Employment	7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	4 5 6 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 2024		October 2024	
SEPTEMBER	S M T W T F S	S M T W T F S	OCTOBER
2 - Labor 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	6 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 2024		December 2024	
NOVEMBER	S M T W T F S	S M T W T F S	DECEMBER
27 - Thanksgiving Break UNPAID DAY OFF 28 - Thanksgiving Break PAID DAY OFF 29 - Thanksgiving Break 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	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	23-24 - Winter Break UNPAID DAYS OFF 25 - Winter Break PAID DAY OFF 26-31 - Winter Break UNPAID DAYS OFF
January 2025		February 2025	
JANUARY	S M T W T F S	S M T W T F S	FEBRUARY
1-2 - Winter Break UNPAID DAYS OFF 20 - Martin L. King's 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	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	17 - Presidents' Day PAID DAY OFF
March 2025		April 2025	
MARCH	S M T W T F S	S M T W T F S	APRIL
24-28 - Spring Break UNPAID DAYS OFF	2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	
May 2025		June 2025	
MAY	S M T W T F S	S M T W T F S	JUNE
26 - Memorial Day UNPAID DAY OFF 30 - Last Day of Employment	4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET



2024-2025 SCHOOL CALENDAR

225 Days

225 Days - Inclement Weather Days are Scheduled Work Days

July 2024		August 2024	
JULY	S M T W T F S	S M T W T F S	AUGUST
8 - First Day of Employment	7 8 9 10 11 12 13	4 5 6 7 8 9 10	
	14 15 16 17 18 19 20	11 12 13 14 15 16 17	
	21 22 23 24 25 26 27	18 19 20 21 22 23 24	
	28 29 30 31	25 26 27 28 29 30 31	
September 2024		October 2024	
SEPTEMBER	S M T W T F S	S M T W T F S	OCTOBER
2 - Labor Day UNPAID DAY OFF	1 2 3 4 5 6 7	6 7 8 9 10 11 12	
	8 9 10 11 12 13 14	13 14 15 16 17 18 19	
	15 16 17 18 19 20 21	20 21 22 23 24 25 26	
	22 23 24 25 26 27 28	27 28 29 30 31	
	29 30		
November 2024		December 2024	
NOVEMBER	S M T W T F S	S M T W T F S	DECEMBER
27 - Thanksgiving Break UNPAID DAY OFF	3 4 5 6 7 8 9	8 9 10 11 12 13 14	23-24 - Winter Break UNPAID DAYS OFF
28 - Thanksgiving Break PAID DAY OFF	10 11 12 13 14 15 16	15 16 17 18 19 20 21	25 - Winter Break PAID DAY OFF
29 - Thanksgiving Break UNPAID DAY OFF	17 18 19 20 21 22 23	22 23 24 25 26 27 28	26-31 - Winter Break UNPAID DAYS OFF
	24 25 26 27 28 29 30	29 30 31	
January 2025		February 2025	
JANUARY	S M T W T F S	S M T W T F S	FEBRUARY
1-2 - Winter Break UNPAID DAYS OFF	5 6 7 8 9 10 11	2 3 4 5 6 7 8	17 - Presidents' Day PAID DAY OFF
20 - Martin L. King's Day UNPAID 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	
March 2025		April 2025	
MARCH	S M T W T F S	S M T W T F S	APRIL
24-28 - Spring Break UNPAID DAYS OFF	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	
	30 31		
May 2025		June 2025	
MAY	S M T W T F S	S M T W T F S	JUNE
26 - Memorial Day UNPAID DAY OFF	4 5 6 7 8 9 10	8 9 10 11 12 13 14	11 - Last Day of Employment
	11 12 13 14 15 16 17	15 16 17 18 19 20 21	
	18 19 20 21 22 23 24	22 23 24 25 26 27 28	
	25 26 27 28 29 30 31	29 30	



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET



2024-2025 SCHOOL CALENDAR

Process Coordinator I

200 Days - Inclement Weather Days are Scheduled Work Days

July 2024		August 2024	
JULY	S M T W T F S	S M T W T F S	AUGUST
24 - First Day of Employment	7 8 9 10 11 12 13	4 5 6 7 8 9 10	1-2 - UNPAID DAYS OFF
29-31 - UNPAID DAYS OFF	14 15 16 17 18 19 20	11 12 13 14 15 16 17	
	21 22 23 24 25 26 27	18 19 20 21 22 23 24	
	28 29 30 31	25 26 27 28 29 30 31	
September 2024		October 2024	
SEPTEMBER	S M T W T F S	S M T W T F S	OCTOBER
2 - Labor Day UNPAID DAY OFF	1 2 3 4 5 6 7	6 7 8 9 10 11 12	
	8 9 10 11 12 13 14	13 14 15 16 17 18 19	
	15 16 17 18 19 20 21	20 21 22 23 24 25 26	
	22 23 24 25 26 27 28	27 28 29 30 31	
	29 30		
November 2024		December 2024	
NOVEMBER	S M T W T F S	S M T W T F S	DECEMBER
27 - Thanksgiving Break UNPAID DAY OFF	3 4 5 6 7 8 9	1 2 3 4 5 6 7	23-24 - Winter Break UNPAID DAYS OFF
28 - Thanksgiving Break PAID DAY OFF	10 11 12 13 14 15 16	8 9 10 11 12 13 14	25 - Winter Break PAID DAY OFF
29 - Thanksgiving Break UNPAID DAY OFF	17 18 19 20 21 22 23	15 16 17 18 19 20 21	26-31 - Winter Break UNPAID DAYS OFF
	24 25 26 27 28 29 30	22 23 24 25 26 27 28	
		29 30 31	
January 2025		February 2025	
JANUARY	S M T W T F S	S M T W T F S	FEBRUARY
1-2 - Winter Break UNPAID DAYS OFF	5 6 7 8 9 10 11	2 3 4 5 6 7 8	17 - Presidents' Day PAID DAY OFF
20 - Martin L. King's Day UNPAID 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	
March 2025		April 2025	
MARCH	S M T W T F S	S M T W T F S	APRIL
24-28 - Spring Break UNPAID DAYS OFF	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	
	30 31		
May 2025		June 2025	
MAY	S M T W T F S	S M T W T F S	JUNE
26 - Memorial Day UNPAID DAY OFF	4 5 6 7 8 9 10	1 2 3 4 5 6 7	
30 - Last Day of Employment	11 12 13 14 15 16 17	8 9 10 11 12 13 14	
	18 19 20 21 22 23 24	15 16 17 18 19 20 21	
	25 26 27 28 29 30 31	22 23 24 25 26 27 28	
		29 30	



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET



2024-2025 SCHOOL CALENDAR

Process Coordinator II

210 Days - Inclement Weather Days are Scheduled Work Days

July 2024		August 2024	
JULY	S M T W T F S	S M T W T F S	AUGUST
24 - First Day of Employment	7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	4 5 6 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 2024		October 2024	
SEPTEMBER	S M T W T F S	S M T W T F S	OCTOBER
2 - Labor 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	6 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 2024		December 2024	
NOVEMBER	S M T W T F S	S M T W T F S	DECEMBER
27 - Thanksgiving Break UNPAID DAY OFF 28 - Thanksgiving Break PAID DAY OFF 29 - Thanksgiving Break 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	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	23-24 - Winter Break UNPAID DAYS OFF 25 - Winter Break PAID DAY OFF 26-31 - Winter Break UNPAID DAYS OFF
January 2025		February 2025	
JANUARY	S M T W T F S	S M T W T F S	FEBRUARY
1-2 - Winter Break UNPAID DAYS OFF 20 - Martin L. King's 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	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	17 - Presidents' Day PAID DAY OFF
March 2025		April 2025	
MARCH	S M T W T F S	S M T W T F S	APRIL
24-28 - Spring Break UNPAID DAYS OFF	2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	
May 2025		June 2025	
MAY	S M T W T F S	S M T W T F S	JUNE
26 - Memorial Day UNPAID DAY OFF	4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	6 - Last Day of Employment



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET



2024-2025 SCHOOL CALENDAR

Registered Nurse

187 Days - Inclement Weather Days are Scheduled Work Days

July 2024		August 2024	
JULY	S M T W T F S	S M T W T F S	AUGUST
	1 2 3 4 5 6	1 2 3	
	7 8 9 10 11 12 13	4 5 6 7 8 9 10	5 - First Day of Employment
	14 15 16 17 18 19 20	11 12 13 14 15 16 17	
	21 22 23 24 25 26 27	18 19 20 21 22 23 24	
	28 29 30 31	25 26 27 28 29 30 31	
September 2024		October 2024	
SEPTEMBER	S M T W T F S	S M T W T F S	OCTOBER
	1 2 3 4 5 6 7	1 2 3 4 5	
2 - Labor Day UNPAID DAY OFF	8 9 10 11 12 13 14	6 7 8 9 10 11 12	2-3 - Professional Development/Work Days
23 - Professional Development/Work Day	15 16 17 18 19 20 21	13 14 15 16 17 18 19	4 - Teacher Work Day UNPAID DAY OFF
	22 23 24 25 26 27 28	20 21 22 23 24 25 26	
	29 30	27 28 29 30 31	
November 2024		December 2024	
NOVEMBER	S M T W T F S	S M T W T F S	DECEMBER
	1 2	1 2 3 4 5 6 7	
1-5 - Teacher Work Day UNPAID DAYS OFF	3 4 5 6 7 8 9	8 9 10 11 12 13 14	23-24 - Winter Break UNPAID DAYS OFF
15 - Professional Development/Work Day	10 11 12 13 14 15 16	15 16 17 18 19 20 21	25 - Winter Break PAID DAY OFF
27 - Thanksgiving Break UNPAID DAY OFF	17 18 19 20 21 22 23	22 23 24 25 26 27 28	26-31 - Winter Break UNPAID DAYS OFF
28 - Thanksgiving Break PAID DAY OFF	24 25 26 27 28 29 30	29 30 31	
29 - Thanksgiving Break UNPAID DAY OFF			
January 2025		February 2025	
JANUARY	S M T W T F S	S M T W T F S	FEBRUARY
	1 2 3 4	1	
1-2 - Winter Break UNPAID DAYS OFF	5 6 7 8 9 10 11	2 3 4 5 6 7 8	14 - Teacher Work Day UNPAID DAY OFF
3 - Teacher Work Day UNPAID DAY OFF	12 13 14 15 16 17 18	9 10 11 12 13 14 15	17 - Presidents' Day PAID DAY OFF
20 - Martin L. King's Day UNPAID DAY OFF	19 20 21 22 23 24 25	16 17 18 19 20 21 22	28 - Professional Development/Work Day
	26 27 28 29 30 31	23 24 25 26 27 28	
March 2025		April 2025	
MARCH	S M T W T F S	S M T W T F S	APRIL
	1	1 2 3 4 5	
24-28 - Spring Break UNPAID DAYS OFF	2 3 4 5 6 7 8	6 7 8 9 10 11 12	11 - Professional Development/Work Day
	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	
	30 31		
May 2025		June 2025	
MAY	S M T W T F S	S M T W T F S	JUNE
	1 2 3	1 2 3 4 5 6 7	
23 - Last Day of Employment	4 5 6 7 8 9 10	8 9 10 11 12 13 14	
26 - Memorial Day UNPAID DAY OFF	11 12 13 14 15 16 17	15 16 17 18 19 20 21	
	18 19 20 21 22 23 24	22 23 24 25 26 27 28	
	25 26 27 28 29 30 31	29 30	



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET



2024-2025 SCHOOL CALENDAR

Parent Educator
227 Days

July 2024							August 2024								
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	AUGUST
		1	2	3	4	5	6					1	2	3	
1 - First Day of Employment	7	8	9	10	11	12	13	4	5	6	7	8	9	10	
4 - Independence Day PAID DAY OFF	14	15	16	17	18	19	20	11	12	13	14	15	16	17	
	21	22	23	24	25	26	27	18	19	20	21	22	23	24	
	28	29	30	31				25	26	27	28	29	30	31	
September 2024							October 2024								
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	OCTOBER
	1	2	3	4	5	6	7			1	2	3	4	5	
2 - Labor Day UNPAID DAY OFF	8	9	10	11	12	13	14	6	7	8	9	10	11	12	
	15	16	17	18	19	20	21	13	14	15	16	17	18	19	
	22	23	24	25	26	27	28	20	21	22	23	24	25	26	
	29	30						27	28	29	30	31			
November 2024							December 2024								
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	DECEMBER
						1	2	1	2	3	4	5	6	7	
27 - Thanksgiving Break UNPAID DAY OFF	3	4	5	6	7	8	9	8	9	10	11	12	13	14	23-24 - Winter Break UNPAID DAYS OFF
28 - Thanksgiving Break PAID DAY OFF	10	11	12	13	14	15	16	15	16	17	18	19	20	21	25 - Winter Break PAID DAY OFF
29 - Thanksgiving Break UNPAID DAY OFF	17	18	19	20	21	22	23	22	23	24	25	26	27	28	26-31 - Winter Break UNPAID DAYS OFF
	24	25	26	27	28	29	30	29	30	31					
January 2025							February 2025								
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	FEBRUARY
				1	2	3	4							1	
1-2 - Winter Break UNPAID DAYS OFF	5	6	7	8	9	10	11	2	3	4	5	6	7	8	17 - Presidents' Day UNPAID DAY OFF
20 - Martin L. King's Day UNPAID 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		
March 2025							April 2025								
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S	APRIL
							1	1	2	3	4	5			
24-28 - Spring Break UNPAID DAYS OFF	2	3	4	5	6	7	8	6	7	8	9	10	11	12	21-25 - UNPAID DAYS 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				
	30	31													
May 2025							June 2025								
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	JUNE
					1	2	3	1	2	3	4	5	6	7	
26 - Memorial Day UNPAID DAY OFF	4	5	6	7	8	9	10	8	9	10	11	12	13	14	2-6 - UNPAID DAYS OFF
	11	12	13	14	15	16	17	15	16	17	18	19	20	21	9-13 - UNPAID DAYS OFF
	18	19	20	21	22	23	24	22	23	24	25	26	27	28	19 - Juneteenth PAID DAY OFF
	25	26	27	28	29	30	31	29	30						30 - Last Day of Employment



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET



2024-2025 SCHOOL CALENDAR

ADSUP - Salaried

259 Days - Inclement Weather Days are Scheduled Work Days

July 2024		August 2024	
JULY	S M T W T F S	S M T W T F S	AUGUST
1 - First Day of Employment	7 8 9 10 11 12 13	4 5 6 7 8 9 10	
4 - Independence Day PAID DAY OFF	14 15 16 17 18 19 20	11 12 13 14 15 16 17	
19 - UNPAID DAY OFF	21 22 23 24 25 26 27	18 19 20 21 22 23 24	
26 - UNPAID DAY OFF	28 29 30 31	25 26 27 28 29 30 31	
September 2024		October 2024	
SEPTEMBER	S M T W T F S	S M T W T F S	OCTOBER
2 - Labor Day PAID DAY OFF	8 9 10 11 12 13 14	6 7 8 9 10 11 12	
	15 16 17 18 19 20 21	13 14 15 16 17 18 19	
	22 23 24 25 26 27 28	20 21 22 23 24 25 26	
	29 30	27 28 29 30 31	
November 2024		December 2024	
NOVEMBER	S M T W T F S	S M T W T F S	DECEMBER
28-29 - Thanksgiving Break PAID DAYS OFF	3 4 5 6 7 8 9	1 2 3 4 5 6 7	24-26 - Winter Break PAID DAYS OFF
	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	
January 2025		February 2025	
JANUARY	S M T W T F S	S M T W T F S	FEBRUARY
1 - New Year's Day PAID DAY OFF	5 6 7 8 9 10 11	2 3 4 5 6 7 8	17 - Presidents' Day PAID DAY OFF
20 - Martin L. King's 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	
March 2025		April 2025	
MARCH	S M T W T F S	S M T W T F S	APRIL
	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	
	30 31		
May 2025		June 2025	
MAY	S M T W T F S	S M T W T F S	JUNE
26 - Memorial Day PAID DAY OFF	4 5 6 7 8 9 10	1 2 3 4 5 6 7	19 - Juneteenth PAID DAY OFF
	11 12 13 14 15 16 17	8 9 10 11 12 13 14	30 - Last Day of Employment
	18 19 20 21 22 23 24	15 16 17 18 19 20 21	
	25 26 27 28 29 30 31	22 23 24 25 26 27 28	
		29 30	



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET



2024-2025 SCHOOL CALENDAR

Student Health Secretary
190 Days - Inclement Weather Days are Scheduled Work Days

July 2024		August 2024	
JULY	S M T W T F S	AUGUST	S M T W T F S
	1 2 3 4 5 6		1 2 3
	7 8 9 10 11 12 13	4 5 6 7 8 9 10	5 - First Day of Employment
	14 15 16 17 18 19 20	11 12 13 14 15 16 17	
	21 22 23 24 25 26 27	18 19 20 21 22 23 24	
	28 29 30 31	25 26 27 28 29 30 31	
September 2024		October 2024	
SEPTEMBER	S M T W T F S	OCTOBER	S M T W T F S
	1 2 3 4 5 6 7		1 2 3 4 5
2 - Labor Day PAID DAY OFF	8 9 10 11 12 13 14	6 7 8 9 10 11 12	2-4 - Teacher Work Day UNPAID DAYS OFF
23 - Professional Development/Work Day	15 16 17 18 19 20 21	13 14 15 16 17 18 19	
	22 23 24 25 26 27 28	20 21 22 23 24 25 26	
	29 30	27 28 29 30 31	
November 2024		December 2024	
NOVEMBER	S M T W T F S	DECEMBER	S M T W T F S
	1 2		1 2 3 4 5 6 7
4-5 - Teacher Work Day UNPAID DAYS OFF	3 4 5 6 7 8 9	8 9 10 11 12 13 14	23 - Winter Break UNPAID DAY OFF
15 - Teacher Work Day UNPAID DAY OFF	10 11 12 13 14 15 16	15 16 17 18 19 20 21	24-26 - Winter Break PAID DAYS OFF
27 - Thanksgiving Break UNPAID DAY OFF	17 18 19 20 21 22 23	22 23 24 25 26 27 28	27-31 - Winter Break UNPAID DAYS OFF
28-29 - Thanksgiving Break PAID DAYS OFF	24 25 26 27 28 29 30	29 30 31	
January 2025		February 2025	
JANUARY	S M T W T F S	FEBRUARY	S M T W T F S
	1 2 3 4		1
1 - Winter Break PAID DAY OFF	5 6 7 8 9 10 11	2 3 4 5 6 7 8	14 - Teacher Work Day UNPAID DAY OFF
2 - Winter Break UNPAID DAY OFF	12 13 14 15 16 17 18	9 10 11 12 13 14 15	17 - Presidents' Day PAID DAY OFF
3 - Teacher Work Day UNPAID DAY OFF	19 20 21 22 23 24 25	16 17 18 19 20 21 22	28 - Teacher Work Day UNPAID DAY OFF
20 - Martin L. King's Day PAID DAY OFF	26 27 28 29 30 31	23 24 25 26 27 28	
March 2025		April 2025	
MARCH	S M T W T F S	APRIL	S M T W T F S
	1		1 2 3 4 5
24-28 - Spring Break UNPAID DAYS OFF	2 3 4 5 6 7 8	6 7 8 9 10 11 12	11 - Professional Development/Work Day
	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	
	30 31		
May 2025		June 2025	
MAY	S M T W T F S	JUNE	S M T W T F S
	1 2 3		1 2 3 4 5 6 7
23 - Last Day of Employment	4 5 6 7 8 9 10	8 9 10 11 12 13 14	
26 - Memorial Day PAID DAY OFF	11 12 13 14 15 16 17	15 16 17 18 19 20 21	
	18 19 20 21 22 23 24	22 23 24 25 26 27 28	
	25 26 27 28 29 30 31	29 30	



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET



2024-2025 SCHOOL CALENDAR

Elementary Principal Secretary
216 Days - Inclement Weather Days are Scheduled Work Days

July 2024		August 2024	
JULY	S M T W T F S	S M T W T F S	AUGUST
	1 2 3 4 5 6	1 2 3	
17 - First Day of Employment	7 8 9 10 11 12 13	4 5 6 7 8 9 10	
	14 15 16 17 18 19 20	11 12 13 14 15 16 17	
	21 22 23 24 25 26 27	18 19 20 21 22 23 24	
	28 29 30 31	25 26 27 28 29 30 31	
September 2024		October 2024	
SEPTEMBER	S M T W T F S	S M T W T F S	OCTOBER
	1 2 3 4 5 6 7	1 2 3 4 5	
2 - Labor Day PAID DAY OFF	8 9 10 11 12 13 14	6 7 8 9 10 11 12	
	15 16 17 18 19 20 21	13 14 15 16 17 18 19	
	22 23 24 25 26 27 28	20 21 22 23 24 25 26	
	29 30	27 28 29 30 31	
November 2024		December 2024	
NOVEMBER	S M T W T F S	S M T W T F S	DECEMBER
	1 2	1 2 3 4 5 6 7	
27 - Thanksgiving Break UNPAID DAY OFF	3 4 5 6 7 8 9	8 9 10 11 12 13 14	23 - Winter Break UNPAID DAY OFF
28-29 - Thanksgiving Break PAID DAYS OFF	10 11 12 13 14 15 16	15 16 17 18 19 20 21	24-26 - Winter Break PAID DAYS OFF
	17 18 19 20 21 22 23	22 23 24 25 26 27 28	27-31 - Winter Break UNPAID DAYS OFF
	24 25 26 27 28 29 30	29 30 31	
January 2025		February 2025	
JANUARY	S M T W T F S	S M T W T F S	FEBRUARY
	1 2 3 4	1	
1 - Winter Break PAID DAY OFF	5 6 7 8 9 10 11	2 3 4 5 6 7 8	17 - Presidents' Day PAID DAY OFF
2 - Winter Break UNPAID DAY OFF	12 13 14 15 16 17 18	9 10 11 12 13 14 15	
20 - Martin L. King's Day PAID DAY OFF	19 20 21 22 23 24 25	16 17 18 19 20 21 22	
	26 27 28 29 30 31	23 24 25 26 27 28	
March 2025		April 2025	
MARCH	S M T W T F S	S M T W T F S	APRIL
	1	1 2 3 4 5	
24-28 - Spring Break UNPAID DAYS OFF	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	
	30 31		
May 2025		June 2025	
MAY	S M T W T F S	S M T W T F S	JUNE
	1 2 3	1 2 3 4 5 6 7	
26 - Memorial Day PAID DAY OFF	4 5 6 7 8 9 10	8 9 10 11 12 13 14	
29 - Last Day of Employment	11 12 13 14 15 16 17	15 16 17 18 19 20 21	
	18 19 20 21 22 23 24	22 23 24 25 26 27 28	
	25 26 27 28 29 30 31	29 30	



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET



2024-2025 SCHOOL CALENDAR

Secretary 9

190 Days - Inclement Weather Days are Scheduled Work Days

July 2024		August 2024																																																																																												
JULY	<table border="1"> <tr><th>S</th><th>M</th><th>T</th><th>W</th><th>T</th><th>F</th><th>S</th></tr> <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> </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"> <tr><th>S</th><th>M</th><th>T</th><th>W</th><th>T</th><th>F</th><th>S</th></tr> <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>30</td><td>31</td></tr> </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	AUGUST							
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20	21	22	23	24	25	26																																																																																								
27	28	29	30	31																																																																																										
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23 - Teacher Work Day UNPAID DAY OFF		3-4 - Teacher Work Day UNPAID DAYS OFF																																																																																												
November 2024		December 2024																																																																																												
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23 - Last Day of Employment																																																																																														
26 - Memorial Day PAID DAY OFF																																																																																														



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET



2024-2025 SCHOOL CALENDAR

Secretary 10

205 Days - Inclement Weather Days are Scheduled Work Days

July 2024							August 2024							AUGUST						
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								
7	8	9	10	11	12	13	4	5	6	7	8	9	10	1 - First Day of Employment						
14	15	16	17	18	19	20	11	12	13	14	15	16	17							
21	22	23	24	25	26	27	18	19	20	21	22	23	24							
28	29	30	31				25	26	27	28	29	30	31							
September 2024							October 2024							OCTOBER						
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	7			1	2	3	4	5							
2 - Labor Day PAID DAY OFF							6	7	8	9	10	11	12							
15	16	17	18	19	20	21	13	14	15	16	17	18	19							
22	23	24	25	26	27	28	20	21	22	23	24	25	26							
29	30						27	28	29	30	31									
November 2024							December 2024							DECEMBER						
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							
3	4	5	6	7	8	9	8	9	10	11	12	13	14	23 - Winter Break UNPAID DAY OFF						
27 - Thanksgiving Break UNPAID DAY OFF							15	16	17	18	19	20	21	24-26 - Winter Break PAID DAYS OFF						
28-29 - Thanksgiving Break PAID DAYS OFF							22	23	24	25	26	27	28	27-31 - Winter Break UNPAID DAYS OFF						
17	18	19	20	21	22	23	29	30	31											
24	25	26	27	28	29	30														
January 2025							February 2025							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						1								
5	6	7	8	9	10	11	2	3	4	5	6	7	8	17 - Presidents' Day PAID DAY OFF						
1 - Winter Break PAID DAY OFF							9	10	11	12	13	14	15							
2 - Winter Break UNPAID DAY OFF							16	17	18	19	20	21	22							
20 - Martin L. King's Day PAID DAY OFF							23	24	25	26	27	28								
26	27	28	29	30	31															
March 2025							April 2025							APRIL						
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							
24-28 - Spring Break UNPAID DAYS OFF							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										
30	31																			
May 2025							June 2025							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	1	2	3	4	5	6	7							
26 - Memorial Day PAID DAY OFF							8	9	10	11	12	13	14	17 - Presidents' Day PAID DAY OFF						
29 - Last Day of Employment							15	16	17	18	19	20	21							
18	19	20	21	22	23	24	22	23	24	25	26	27	28							
25	26	27	28	29	30	31	29	30												



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET



2024-2025 SCHOOL CALENDAR

Secretary 11

224 Days - Inclement Weather Days are Scheduled Work Days

July 2024		August 2024													
S	M	T	W	T	F	S	S	M	T	W	T	F	S	AUGUST	
	1	2	3	4	5	6				1	2	3			
	7	8	9	10	11	12	13	4	5	6	7	8	9	10	1 - First Day of Employment
	14	15	16	17	18	19	20	11	12	13	14	15	16	17	
	21	22	23	24	25	26	27	18	19	20	21	22	23	24	
	28	29	30	31				25	26	27	28	29	30	31	
September 2024		October 2024													
S	M	T	W	T	F	S	S	M	T	W	T	F	S	OCTOBER	
	1	2	3	4	5	6	7			1	2	3	4	5	
2 - Labor Day PAID DAY OFF	8	9	10	11	12	13	14	6	7	8	9	10	11	12	
	15	16	17	18	19	20	21	13	14	15	16	17	18	19	
	22	23	24	25	26	27	28	20	21	22	23	24	25	26	
	29	30						27	28	29	30	31			
November 2024		December 2024													
S	M	T	W	T	F	S	S	M	T	W	T	F	S	DECEMBER	
					1	2	1	2	3	4	5	6	7		
27 - Thanksgiving Break UNPAID DAY OFF	3	4	5	6	7	8	9	8	9	10	11	12	13	14	23 - Winter Break UNPAID DAY OFF
28-29 - Thanksgiving Break PAID DAYS OFF	10	11	12	13	14	15	16	15	16	17	18	19	20	21	24-26 - Winter Break PAID DAYS OFF
	17	18	19	20	21	22	23	22	23	24	25	26	27	28	27-31 - Winter Break UNPAID DAYS OFF
	24	25	26	27	28	29	30	29	30	31					
January 2025		February 2025													
S	M	T	W	T	F	S	S	M	T	W	T	F	S	FEBRUARY	
			1	2	3	4							1		
1 - Winter Break PAID DAY OFF	5	6	7	8	9	10	11	2	3	4	5	6	7	8	17 - Presidents' Day PAID DAY OFF
2 - Winter Break UNPAID DAY OFF	12	13	14	15	16	17	18	9	10	11	12	13	14	15	
20 - Martin L. King's Day PAID DAY OFF	19	20	21	22	23	24	25	16	17	18	19	20	21	22	
	26	27	28	29	30	31		23	24	25	26	27	28		
March 2025		April 2025													
S	M	T	W	T	F	S	S	M	T	W	T	F	S	APRIL	
						1			1	2	3	4	5		
24-28 - Spring Break UNPAID DAYS OFF	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				
	30	31													
May 2025		June 2025													
S	M	T	W	T	F	S	S	M	T	W	T	F	S	JUNE	
				1	2	3	1	2	3	4	5	6	7		
26 - Memorial Day PAID DAY OFF	4	5	6	7	8	9	10	8	9	10	11	12	13	14	19 - Juneteenth PAID DAY OFF
	11	12	13	14	15	16	17	15	16	17	18	19	20	21	25 - Last Day of Employment
	18	19	20	21	22	23	24	22	23	24	25	26	27	28	
	25	26	27	28	29	30	31	29	30						



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET



2024-2025 SCHOOL CALENDAR

Secretary 12

250 Days - Inclement Weather Days are Scheduled Work Days

July 2024		August 2024	
JULY	S M T W T F S	S M T W T F S	AUGUST
1 - First Day of Employment	7 8 9 10 11 12 13	4 5 6 7 8 9 10	
4 - Independence Day PAID DAY OFF	14 15 16 17 18 19 20	11 12 13 14 15 16 17	
	21 22 23 24 25 26 27	18 19 20 21 22 23 24	
	28 29 30 31	25 26 27 28 29 30 31	
September 2024		October 2024	
SEPTEMBER	S M T W T F S	S M T W T F S	OCTOBER
2 - Labor Day PAID DAY OFF	8 9 10 11 12 13 14	6 7 8 9 10 11 12	
	15 16 17 18 19 20 21	13 14 15 16 17 18 19	
	22 23 24 25 26 27 28	20 21 22 23 24 25 26	
	29 30	27 28 29 30 31	
November 2024		December 2024	
NOVEMBER	S M T W T F S	S M T W T F S	DECEMBER
27 - Thanksgiving Break UNPAID DAY OFF	3 4 5 6 7 8 9	8 9 10 11 12 13 14	23 - Winter Break UNPAID DAY OFF
28-29 - Thanksgiving Break PAID DAYS OFF	10 11 12 13 14 15 16	15 16 17 18 19 20 21	24-26 - Winter Break PAID DAYS OFF
	17 18 19 20 21 22 23	22 23 24 25 26 27 28	27-31 - Winter Break UNPAID DAYS OFF
	24 25 26 27 28 29 30	29 30 31	
January 2025		February 2025	
JANUARY	S M T W T F S	S M T W T F S	FEBRUARY
1 - Winter Break PAID DAY OFF	5 6 7 8 9 10 11	2 3 4 5 6 7 8	17 - Presidents' Day PAID DAY OFF
2 - Winter Break UNPAID DAY OFF	12 13 14 15 16 17 18	9 10 11 12 13 14 15	
20 - Martin L. King's Day PAID DAY OFF	19 20 21 22 23 24 25	16 17 18 19 20 21 22	
	26 27 28 29 30 31	23 24 25 26 27 28	
March 2025		April 2025	
MARCH	S M T W T F S	S M T W T F S	APRIL
24-28 - Spring Break UNPAID DAYS OFF	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	
	30 31		
May 2025		June 2025	
MAY	S M T W T F S	S M T W T F S	JUNE
26 - Memorial Day PAID DAY OFF	4 5 6 7 8 9 10	1 2 3 4 5 6 7	19 - Juneteenth PAID DAY OFF
	11 12 13 14 15 16 17	8 9 10 11 12 13 14	30 - Last Day of Employment
	18 19 20 21 22 23 24	15 16 17 18 19 20 21	
	25 26 27 28 29 30 31	22 23 24 25 26 27 28	
		29 30	



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET



2024-2025 SCHOOL CALENDAR

Middle/Senior High School Media Clerk
 190 Days - Inclement Weather Days are Scheduled Work Days

July 2024		August 2024																																																																																												
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COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET



2024-2025 SCHOOL CALENDAR

Elementary School Media Clerk
185 Days - Inclement Weather Days are Scheduled Work Days

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COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET



2024-2025 SCHOOL CALENDAR

LPN

189 Days - Inclement Weather Days are Scheduled Work Days

July 2024		August 2024	
JULY	S M T W T F S	AUGUST	S M T W T F S
	1 2 3 4 5 6		1 2 3
	7 8 9 10 11 12 13	4 5 6 7 8 9 10	5 - First Day of Employment
	14 15 16 17 18 19 20	11 12 13 14 15 16 17	
	21 22 23 24 25 26 27	18 19 20 21 22 23 24	
	28 29 30 31	25 26 27 28 29 30 31	
September 2024		October 2024	
SEPTEMBER	S M T W T F S	OCTOBER	S M T W T F S
	1 2 3 4 5 6 7		1 2 3 4 5
2 - Labor Day PAID DAY OFF	8 9 10 11 12 13 14	6 7 8 9 10 11 12	2-4 - Teacher Work Day UNPAID DAYS OFF
23 - Teacher Work Day UNPAID DAY OFF	15 16 17 18 19 20 21	13 14 15 16 17 18 19	
	22 23 24 25 26 27 28	20 21 22 23 24 25 26	
	29 30	27 28 29 30 31	
November 2024		December 2024	
NOVEMBER	S M T W T F S	DECEMBER	S M T W T F S
	1 2		1 2 3 4 5 6 7
4-5 - Teacher Work Day UNPAID DAYS OFF	3 4 5 6 7 8 9	8 9 10 11 12 13 14	23 - Winter Break UNPAID DAY OFF
15 - Teacher Work Day UNPAID DAY OFF	10 11 12 13 14 15 16	15 16 17 18 19 20 21	24-26 - Winter Break PAID DAYS OFF
27 - Thanksgiving Break UNPAID DAY OFF	17 18 19 20 21 22 23	22 23 24 25 26 27 28	27-31 - Winter Break UNPAID DAYS OFF
28-29 - Thanksgiving Break PAID DAYS OFF	24 25 26 27 28 29 30	29 30 31	
January 2025		February 2025	
JANUARY	S M T W T F S	FEBRUARY	S M T W T F S
	1 2 3 4		1
1 - Winter Break PAID DAY OFF	5 6 7 8 9 10 11	2 3 4 5 6 7 8	14 - Teacher Work Day UNPAID DAY OFF
2 - Winter Break UNPAID DAY OFF	12 13 14 15 16 17 18	9 10 11 12 13 14 15	17 - Presidents' Day PAID DAY OFF
3 - Teacher Work Day UNPAID DAY OFF	19 20 21 22 23 24 25	16 17 18 19 20 21 22	28 - Teacher Work Day UNPAID DAY OFF
20 - Martin L. King's Day PAID DAY OFF	26 27 28 29 30 31	23 24 25 26 27 28	
March 2025		April 2025	
MARCH	S M T W T F S	APRIL	S M T W T F S
	1		1 2 3 4 5
24-28 - Spring Break UNPAID DAYS OFF	2 3 4 5 6 7 8	6 7 8 9 10 11 12	11 - Professional Development/Work Day
	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	
	30 31		
May 2025		June 2025	
MAY	S M T W T F S	JUNE	S M T W T F S
	1 2 3		1 2 3 4 5 6 7
23 - Last Day of Employment	4 5 6 7 8 9 10	8 9 10 11 12 13 14	
26 - Memorial Day PAID DAY OFF	11 12 13 14 15 16 17	15 16 17 18 19 20 21	
	18 19 20 21 22 23 24	22 23 24 25 26 27 28	
	25 26 27 28 29 30 31	29 30	



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET



2024-2025 SCHOOL CALENDAR

Instructional Aide

189 Days - Inclement Weather Days are Scheduled Work Days

July 2024		August 2024	
JULY	S M T W T F S	AUGUST	S M T W T F S
	1 2 3 4 5 6		1 2 3
	7 8 9 10 11 12 13	4 5 6 7 8 9 10	13 - First Day of Employment
	14 15 16 17 18 19 20	11 12 13 14 15 16 17	
	21 22 23 24 25 26 27	18 19 20 21 22 23 24	
	28 29 30 31	25 26 27 28 29 30 31	
September 2024		October 2024	
SEPTEMBER	S M T W T F S	OCTOBER	S M T W T F S
	1 2 3 4 5 6 7		1 2 3 4 5
2 - Labor Day PAID DAY OFF	8 9 10 11 12 13 14	6 7 8 9 10 11 12	2-4 - Professional Development/Work Days
23 - Professional Development/Work Day	15 16 17 18 19 20 21	13 14 15 16 17 18 19	
	22 23 24 25 26 27 28	20 21 22 23 24 25 26	
	29 30	27 28 29 30 31	
November 2024		December 2024	
NOVEMBER	S M T W T F S	DECEMBER	S M T W T F S
	1 2		1 2 3 4 5 6 7
1 - Professional Development/Work Day	3 4 5 6 7 8 9	8 9 10 11 12 13 14	23 - Winter Break UNPAID DAY OFF
4-5 - Teacher Work Day UNPAID DAYS OFF	10 11 12 13 14 15 16	15 16 17 18 19 20 21	24-26 - Winter Break PAID DAYS OFF
15 - Teacher Work Day UNPAID DAY OFF	17 18 19 20 21 22 23	22 23 24 25 26 27 28	27-31 - Winter Break UNPAID DAYS OFF
27 - Thanksgiving Break UNPAID DAY OFF	24 25 26 27 28 29 30	29 30 31	
28-29 - Thanksgiving Break PAID DAYS OFF			
January 2025		February 2025	
JANUARY	S M T W T F S	FEBRUARY	S M T W T F S
	1 2 3 4		1 2 3 4
1 - Winter Break PAID DAY OFF	5 6 7 8 9 10 11	2 3 4 5 6 7 8	14 - Professional Development/Work Day
2 - Winter Break UNPAID DAY OFF	12 13 14 15 16 17 18	9 10 11 12 13 14 15	17 - Presidents' Day PAID DAY OFF
3 - Teacher Work Day UNPAID DAY OFF	19 20 21 22 23 24 25	16 17 18 19 20 21 22	28 - Teacher Work Day UNPAID DAY OFF
20 - Martin L. King's Day PAID DAY OFF	26 27 28 29 30 31	23 24 25 26 27 28	
March 2025		April 2025	
MARCH	S M T W T F S	APRIL	S M T W T F S
	1		1 2 3 4 5
24-28 - Spring Break UNPAID DAYS OFF	2 3 4 5 6 7 8	6 7 8 9 10 11 12	11 - Professional Development/Work Day
	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	
	30 31		
May 2025		June 2025	
MAY	S M T W T F S	JUNE	S M T W T F S
	1 2 3		1 2 3 4 5 6 7
23 - Last Day of Employment	4 5 6 7 8 9 10	8 9 10 11 12 13 14	
26 - Memorial Day PAID DAY OFF	11 12 13 14 15 16 17	15 16 17 18 19 20 21	
	18 19 20 21 22 23 24	22 23 24 25 26 27 28	
	25 26 27 28 29 30 31	29 30	



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET



2024-2025 SCHOOL CALENDAR

Classroom Aide

186 Days - Inclement Weather Days are Scheduled Work Days

July 2024		August 2024																																																																																												
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COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET



2024-2025 SCHOOL CALENDAR

Paraprofessional

186 Days - Inclement Weather Days are Scheduled Work Days

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COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET



2024-2025 SCHOOL CALENDAR

CPS TV

218 Days - Inclement Weather Days are Scheduled Work Days

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COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET



2024-2025 SCHOOL CALENDAR

Nutrition Services

186 Days - Inclement Weather Days are Scheduled Work Days

July 2024		August 2024	
JULY	S M T W T F S	AUGUST	S M T W T F S
	1 2 3 4 5 6		1 2 3
	7 8 9 10 11 12 13	4 5 6 7 8 9 10	13 - First Day of Employment/Prof Dev Day
	14 15 16 17 18 19 20	11 12 13 14 15 16 17	
	21 22 23 24 25 26 27	18 19 20 21 22 23 24	
	28 29 30 31	25 26 27 28 29 30 31	
September 2024		October 2024	
SEPTEMBER	S M T W T F S	OCTOBER	S M T W T F S
	1 2 3 4 5 6 7		1 2 3 4 5
2 - Labor Day PAID DAY OFF	8 9 10 11 12 13 14	6 7 8 9 10 11 12	2 - Professional Development/Work Day
23 - Teacher Work Day UNPAID DAY OFF	15 16 17 18 19 20 21	13 14 15 16 17 18 19	3-4 - Teacher Work Day UNPAID DAYS OFF
	22 23 24 25 26 27 28	20 21 22 23 24 25 26	
	29 30	27 28 29 30 31	
November 2024		December 2024	
NOVEMBER	S M T W T F S	DECEMBER	S M T W T F S
	1 2		1 2 3 4 5 6 7
1 - Professional Development/Work Day	3 4 5 6 7 8 9	8 9 10 11 12 13 14	23 - Winter Break UNPAID DAY OFF
4-5 - Teacher Work Day UNPAID DAYS OFF	10 11 12 13 14 15 16	15 16 17 18 19 20 21	24-26 - Winter Break PAID DAYS OFF
15 - Professional Development/Work Day	17 18 19 20 21 22 23	22 23 24 25 26 27 28	27-31 - Winter Break UNPAID DAYS OFF
27 - Thanksgiving Break UNPAID DAY OFF	24 25 26 27 28 29 30	29 30 31	
28-29 - Thanksgiving Break PAID DAYS OFF			
January 2025		February 2025	
JANUARY	S M T W T F S	FEBRUARY	S M T W T F S
	1 2 3 4		1
1 - Winter Break PAID DAY OFF	5 6 7 8 9 10 11	2 3 4 5 6 7 8	14 - Teacher Work Day UNPAID DAY OFF
2 - Winter Break UNPAID DAY OFF	12 13 14 15 16 17 18	9 10 11 12 13 14 15	17 - Presidents' Day PAID DAY OFF
3 - Teacher Work Day UNPAID DAY OFF	19 20 21 22 23 24 25	16 17 18 19 20 21 22	28 - Teacher Work Day UNPAID DAY OFF
20 - Martin L. King's Day PAID DAY OFF	26 27 28 29 30 31	23 24 25 26 27 28	
March 2025		April 2025	
MARCH	S M T W T F S	APRIL	S M T W T F S
	1		1 2 3 4 5
24-28 - Spring Break UNPAID DAYS OFF	2 3 4 5 6 7 8	6 7 8 9 10 11 12	11 - Professional Development/Work Day
	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	
	30 31		
May 2025		June 2025	
MAY	S M T W T F S	JUNE	S M T W T F S
	1 2 3		1 2 3 4 5 6 7
23 - Last Day of Employment	4 5 6 7 8 9 10	8 9 10 11 12 13 14	
26 - Memorial Day PAID DAY OFF	11 12 13 14 15 16 17	15 16 17 18 19 20 21	
	18 19 20 21 22 23 24	22 23 24 25 26 27 28	
	25 26 27 28 29 30 31	29 30	



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET



2024-2025 SCHOOL CALENDAR

Adult Learning Center

190 Days - Inclement Weather Days are Scheduled Work Days

July 2024		August 2024	
JULY	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	AUGUST	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31
30-31 - Professional Development Days		1 - Professional Development Day	
		2, 5-9, 12 - UNPAID DAYS OFF	
		13 - First Day of Employment	
September 2024		October 2024	
SEPTEMBER	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	OCTOBER	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31
2 - Labor Day UNPAID DAY OFF			
November 2024		December 2024	
NOVEMBER	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	DECEMBER	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31
27 - Thanksgiving Break UNPAID DAY OFF		23-24 - Winter Break UNPAID DAYS OFF	
28 - Thanksgiving Break PAID DAY OFF		25 - Winter Break PAID DAY OFF	
29 - Thanksgiving Break UNPAID DAY OFF		26-31 - Winter Break UNPAID DAYS OFF	
January 2025		February 2025	
JANUARY	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	FEBRUARY	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28
1-2 - Winter Break UNPAID DAYS OFF		17 - Presidents' Day PAID DAY OFF	
20 - Martin L. King's Day UNPAID DAY OFF			
March 2025		April 2025	
MARCH	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	APRIL	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30
24-28 - Spring Break UNPAID DAYS OFF			
May 2025		June 2025	
MAY	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	JUNE	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30
23 - Last Day of Employment			
26 - Memorial Day UNPAID DAY OFF			

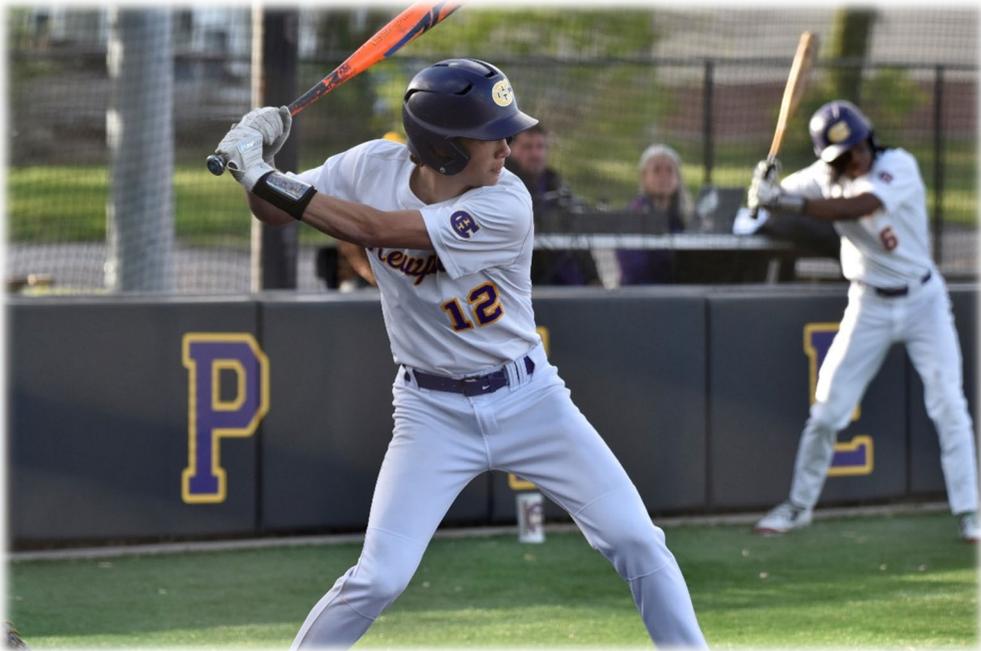


COLUMBIA PUBLIC SCHOOLS
2024-25 BUDGET





Supplemental





COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET





COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

OPERATIONAL GRANTS BY FUND

Approved by Budget Adoption for 2024-25

	Revenue Object	Fund Impacted by Operational Grant Funding				
		Incidental	Teachers	Capital	Adult Ed	Grant
Adult Basic Education	5436, 5337					X
ARP - Elementary and Secondary School Emergency Relief Fund (ESSER III)	5422			X		
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

2024-25 BUDGET

NUTRITION SERVICES MEAL PRICES FOR 2024-25

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.

USDA Food Nutrition Service (FNS) issued a memo (SP 14-2024) 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 2024-25, LEAs which, on a weighted average, charged less than \$3.85 for paid lunches in SY 2023-24 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 2023-2024 when calculating the weighted average paid lunch price increase for SY 2024-25. This results in a required 5-10 cent meal price increase at a minimum for Columbia Public Schools for 2024-25.

The estimated difference between the full price reimbursement rate for lunch (\$.48) and the free reimbursement rate for lunch (\$4.33) would be \$3.85. Current meal prices are \$3.00 for grades Pre-K-5 and \$3.20 for grades 6-12 with an average price difference of \$.75.

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.



2022-2023 Meal Counts

Full Price Lunches	748,096
Reimbursable Reduced-Price Lunches	136,618
Reimbursable Free Lunches	776,155
Full Price Breakfast	241,113
Reimbursable Reduced-Price Breakfast Basic	13,346
Reimbursable Reduced-Price Breakfast Severe	52,569
Reimbursable Free Price Breakfast Basic	60,825
Reimbursable Free Price Breakfast Severe	431,946
Total Student Meals Served	2,460,668
Adult Lunches	22,454
Adult Breakfast	238
Total Adult Meals Served	22,692
Total after school snacks	59,615
Total meals/snacks served	2,542,975

The meal count decreased by 240,249 (remember, 2021-2022 was still all free meals)



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

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

- Alpha Hart Lewis Elementary School
- Thomas Benton Elementary School
- *Elliot Battle Elementary
- CORE
- Derby Ridge Elementary School
- Shepard Heights Elementary School
- West Boulevard Elementary School
- Frederick Douglass High School

*Starting in the 2024-2025 SY

Annual Meal Pricing Authorization

	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
Federal free lunch reimbursement	4.32	\$4.43	\$4.33	\$4.43 estimated
Reduced price lunch reimbursement	\$0.00	\$4.03	\$3.93	\$4.03 estimated
Paid reimbursement	\$0.00	\$.87	\$.48	\$.51 estimated
Federal breakfast reimbursement	<u>Free/Reduced</u>	<u>Free/Reduced</u>	<u>Free/Reduced</u>	<u>Free/Reduced</u>
• Non-severe need schools	\$2.46	\$2.26/\$1.96	\$2.28/\$1.98	\$2.30/\$2.00 estimated
• Severe need schools	\$0.00	\$2.67/\$2.37	\$2.73/\$2.43	\$2.79/\$2.49 estimated
District charges for paid meals are:				<u>Recommendation</u>
• Elementary student	\$2.95	\$2.95	\$3.00	\$3.10
• Secondary student	\$3.15	\$3.15	\$3.20	\$3.40
• Adult lunch	\$3.90	\$3.90	\$4.45	\$4.75
Breakfast prices				
• Students	\$2.00	\$2.00	\$2.10	\$2.15
• Adults	\$2.40	\$2.40	\$2.70	\$3.00

The current 2024-2025 meal price recommendations are to raise lunch 10 cents for full price lunch and raise breakfast by 5 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 to \$3.10 for grades K-5
 Full-price lunch changes to \$3.40 for grades 6-12
 Adult lunch \$4.75

Reduced-price breakfast remains \$.30
 Full-price breakfast changes to \$2.15
 Adult breakfast \$3.00



COLUMBIA PUBLIC SCHOOLS
2024-25 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>Actual 2022-23</u>	<u>Budget 2023-24</u>	<u>Projected Actual 2023-24</u>	<u>Budget 2024-25</u>
Projected Beginning Fund Balance	\$ 6,673,595	\$ 8,186,053	\$ 9,431,624	\$ 9,934,416	\$ 10,376,576	\$ 10,979,615	\$ 14,310,767	\$ 14,966,719
Revenue								
Plan Payments	\$ 29,545,702	\$ 30,501,181	\$ 28,627,725	\$ 30,479,425	\$ 33,174,408	\$ 34,415,000	\$ 35,191,385	\$ 35,650,000
Interest Income	270,084	182,103	35,864	44,047	592,355	560,000	637,565	660,000
Federal Program Reimb	149,295	126,452	-	-	-	60,000	49,232	50,000
Total Program Revenue	<u>\$ 29,965,081</u>	<u>\$ 30,809,736</u>	<u>\$ 28,663,589</u>	<u>\$ 30,523,472</u>	<u>\$ 33,766,763</u>	<u>\$ 35,035,000</u>	<u>\$ 35,878,182</u>	<u>\$ 36,360,000</u>
Expenditure								
Salaries	\$ 232,845	\$ 227,433	\$ 202,935	\$ 226,867	\$ 268,706	\$ 277,869	\$ 281,675	\$ 297,126
Employee Benefits	70,347	71,918	68,478	95,049	122,311	77,129	77,105	\$ 79,548
Services/Supplies	28,149,431	29,264,814	27,889,384	29,759,396	32,772,707	31,348,850	34,863,450	35,135,850
Total Expenditures	<u>\$ 28,452,623</u>	<u>\$ 29,564,165</u>	<u>\$ 28,160,797</u>	<u>\$ 30,081,312</u>	<u>\$ 33,163,724</u>	<u>\$ 31,703,848</u>	<u>\$ 35,222,230</u>	<u>\$ 35,512,524</u>
Excess or Deficit	\$ 1,512,458	\$ 1,245,571	\$ 502,792	\$ 442,160	\$ 603,039	\$ 3,331,152	\$ 655,952	\$ 847,476
Projected Ending Fund Balance	\$ 8,186,053	\$ 9,431,624	\$ 9,934,416	\$ 10,376,576	\$ 10,979,615	\$ 14,310,767	\$ 14,966,719	\$ 15,814,195
Program Data:								
FTE	4.00	4.00	3.00	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
2024-25 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>2020-21</u>	<u>Actual</u> <u>2021-22</u>	<u>Actual</u> <u>2022-23</u>	<u>Budget</u> <u>2023-24</u>	<u>Projected</u> <u>Actual</u> <u>2023-24</u>	<u>Budget</u> <u>2024-25</u>
Projected Beginning Fund Balance	\$ 5,368,121	\$ 6,551,761	\$ 7,661,586	\$ 7,474,876	\$ 7,474,876	\$ 7,212,871
Revenue						
Plan Payments	\$ 26,889,641	\$ 28,695,819	\$ 29,666,047	\$ 30,815,000	\$ 31,556,630	\$ 32,000,000
Interest Income	21,705	30,265	481,797	455,000	435,000	455,000
Federal Program Reimb	-	-	-	60,000	49,232	50,000
Total Program Revenue	<u>\$ 26,911,346</u>	<u>\$ 28,726,084</u>	<u>\$ 30,147,844</u>	<u>\$ 31,330,000</u>	<u>\$ 32,040,862</u>	<u>\$ 32,505,000</u>
Expenditure						
Salaries	\$ 82,435	\$ 83,950	\$ 120,373	\$ 124,345	\$ 127,425	\$ 134,414
Employee Benefits	37,567	56,970	82,430	36,211	36,107	37,194
Services/Supplies	25,607,704	27,475,339	30,131,751	28,665,000	32,139,335	32,362,000
Total Expenditures	<u>\$ 25,727,706</u>	<u>\$ 27,616,259</u>	<u>\$ 30,334,554</u>	<u>\$ 28,825,556</u>	<u>\$ 32,302,867</u>	<u>\$ 32,533,608</u>
Excess or Deficit	\$ 1,183,640	\$ 1,109,825	\$ (186,710)	\$ 2,504,444	\$ (262,005)	\$ (28,608)
Projected Ending Fund Balance	\$ 6,551,761	\$ 7,661,586	\$ 7,474,876	\$ 9,979,320	\$ 7,212,871	\$ 7,184,263

Program Data:	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2023-24</u>	<u>2024-25</u>
FTE supporting program	1.50	1.50	2.00	2.00	2.00	2.00
Number Covered						
Full Time Employees	2,845	2,719	2,688	2,700	2,812	2,800
Part Time Employees	24	22	22	22	18	18
Retirees	343	277	281	281	265	265
Dependents	929	1,110	1,018	1,018	1,082	1,082
Cost of Employee Assistance Program	\$ 72,696	\$ 84,978	\$ 84,978	\$ 84,978	\$ 86,657	\$ 86,657
Cost of Stop Loss Coverage	\$ 1,315,407	\$ 1,393,391	\$ 1,408,265	\$ 1,450,000	\$ 1,301,845	\$ 1,400,000
Annual Amount of Stop Loss	\$ 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
Portion of Plan Payment Revenue from Employees who Purchase						
Supplemental Life Insurance	\$ 65,387	\$ 93,697	\$ 106,127	\$ 134,000	\$ 140,800	\$ 145,000
Short or Long Term Disability	\$ 259,309	\$ 264,229	\$ 233,925	\$ 285,000	\$ 287,835	\$ 290,000
Voluntary Vision	\$ 140,690	\$ 153,717	\$ 167,050	\$ 167,500	\$ 177,850	\$ 180,000



COLUMBIA PUBLIC SCHOOLS
2024-25 BUDGET



EMPLOYEE BENEFITS
Dental - Fund 87

	<u>Actual</u> <u>2020-21</u>	<u>Actual</u> <u>2021-22</u>	<u>Actual</u> <u>2022-23</u>	<u>Budget</u> <u>2023-24</u>	<u>Projected</u> <u>Actual</u> <u>2023-24</u>	<u>Budget</u> <u>2024-25</u>
Projected Beginning Fund Balance	\$ 526,715	\$ 735,356	\$ 1,051,761	\$ 1,259,751	\$ 1,460,533	\$ 1,687,396
Revenue						
Plan Payments	\$ 1,738,084	\$ 1,769,371	\$ 1,781,035	\$ 1,800,000	\$ 1,791,405	\$ 1,800,000
Interest Income	3,757	7,740	56,175	60,000	84,565	85,000
Total Program Revenue	<u>\$ 1,741,841</u>	<u>\$ 1,777,111</u>	<u>\$ 1,837,210</u>	<u>\$ 1,860,000</u>	<u>\$ 1,875,970</u>	<u>\$ 1,885,000</u>
Expenditure						
Salaries	\$ 4,685	\$ 6,474	\$ 6,703	\$ 6,937	\$ 7,008	\$ 7,393
Employee Benefits	807	1,802	1,881	1,931	1,944	2,005
Services/Supplies	<u>1,527,708</u>	<u>1,452,430</u>	<u>1,620,636</u>	<u>1,650,350</u>	<u>1,640,155</u>	<u>1,650,350</u>
Total Expenditures	<u>\$ 1,533,200</u>	<u>\$ 1,460,706</u>	<u>\$ 1,629,220</u>	<u>\$ 1,659,218</u>	<u>\$ 1,649,107</u>	<u>\$ 1,659,748</u>
Excess or Deficit	\$ 208,641	\$ 316,405	\$ 207,990	\$ 200,782	\$ 226,863	\$ 225,252
Projected Ending Fund Balance	\$ 735,356	\$ 1,051,761	\$ 1,259,751	\$ 1,460,533	\$ 1,687,396	\$ 1,912,648

Program Data:	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2023-24</u>	<u>2024-25</u>
FTE supporting program	0.05	0.05	0.05	0.10	0.10	0.10
Number Covered						
Employees (Full and PT)	2,738	2,743	2,759	2,759	2,832	2,832
Retirees	1,016	1,066	796	796	817	817
Dependents	1,302	1,307	1,296	1,296	1,633	1,633

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COLUMBIA PUBLIC SCHOOLS
2024-25 BUDGET



EMPLOYEE BENEFITS
Worker's Compensation - Fund 89

	<u>Actual</u> <u>2020-21</u>	<u>Actual</u> <u>2021-22</u>	<u>Actual</u> <u>2022-23</u>	<u>Budget</u> <u>2023-24</u>	<u>Projected</u> <u>Actual</u> <u>2023-24</u>	<u>Budget</u> <u>2024-25</u>
Projected Beginning Fund Balance	\$ 3,536,788	\$ 2,647,299	\$ 1,663,229	\$ 1,663,229	\$ 2,289,155	\$ 2,980,249
<u>Revenue</u>						
Plan Payments	\$ -	\$ 14,235	\$ 1,727,326	\$ 1,800,000	\$ 1,843,350	\$ 1,850,000
Interest Income	<u>10,402</u>	<u>6,042</u>	<u>54,383</u>	<u>45,000</u>	<u>118,000</u>	<u>120,000</u>
Total Program Revenue	<u>\$ 10,402</u>	<u>\$ 20,277</u>	<u>\$ 1,781,709</u>	<u>\$ 1,845,000</u>	<u>\$ 1,961,350</u>	<u>\$ 1,970,000</u>
<u>Expenditure</u>						
Salaries	\$ 115,815	\$ 136,443	\$ 141,630	\$ 146,587	\$ 147,242	\$ 155,319
Employee Benefits	30,104	36,277	38,000	38,987	39,054	40,349
Services/Supplies	<u>753,972</u>	<u>831,627</u>	<u>1,020,320</u>	<u>1,033,500</u>	<u>1,083,960</u>	<u>1,123,500</u>
Total Expenditures	<u>\$ 899,891</u>	<u>\$ 1,004,347</u>	<u>\$ 1,199,950</u>	<u>\$ 1,219,074</u>	<u>\$ 1,270,256</u>	<u>\$ 1,319,168</u>
Excess or Deficit	\$ (889,489)	\$ (984,070)	\$ 581,759	\$ 625,926	\$ 691,094	\$ 650,832
Projected Ending Fund Balance	\$ 2,647,299	\$ 1,663,229	\$ 2,244,988	\$ 2,289,155	\$ 2,980,249	\$ 3,631,081



Program Data:	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2023-24</u>	<u>2024-25</u>
FTE supporting program	1.45	1.45	1.45	1.90	1.90	1.90
Cost of Stop Loss Coverage	\$ 94,103	\$ 101,497	\$ 101,497	\$ 101,497	\$ 113,021	\$ 113,021
Annual Amount of Stop Loss	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000

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COLUMBIA PUBLIC SCHOOLS
2024-25 BUDGET

Board of Education Paid Employee Benefits

Per Participant:	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Retirement:										
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%
Medical - Basic Plan (monthly avg fiscal year)	\$ 554	\$ 611	\$ 641	\$ 658	\$ 663	\$ 663	\$ 663	\$ 663	\$ 663	\$ 663
Increase (monthly) from prior year	\$ 56	\$ 57	\$ 31	\$ 17	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -
January Rate	\$ 591	\$ 630	\$ 652	\$ 663	\$ 663	\$ 663	\$ 663	\$ 663	\$ 663	\$ 663
Medical - Plus Plan (high ded) (monthly avg fiscal year)	\$ 504	\$ 559	\$ 587	\$ 602	\$ 607	\$ 607	\$ 607	\$ 607	\$ 607	\$ 607
Increase from prior year	\$ 56	\$ 55	\$ 28	\$ 16	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -
January Rate	\$ 541	\$ 576	\$ 597	\$ 607	\$ 607	\$ 607	\$ 607	\$ 607	\$ 607	\$ 607
Board Contribution to Health Savings Account	\$ 50	\$ 54	\$ 56	\$ 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)										
Dental (monthly)	\$ 31	\$ 31	\$ 31	\$ 31	\$ 31	\$ 31	\$ 31	\$ 31	\$ 31	\$ 31
Increase from prior year	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Life & ADD (per \$1000 to 2016, per month after)	\$ 0.09	\$ 2.50	\$ 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										
Administrative Fees Flexible Benefits Plan (per participant monthly)	\$ 2.15	\$ 2.15	\$ 2.15	\$ 2.15	\$ 2.15	\$ 2.15	\$ 2.15	\$ 2.15	\$ 2.15	\$ 2.15
Increase from prior year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Approval of the 2024-25 budget document will also authorize the proposed rates for medical basic and plus plans, the H.S.A. contribution and dental rates for 2025.



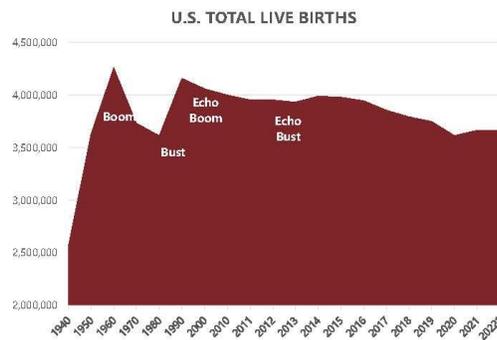
COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

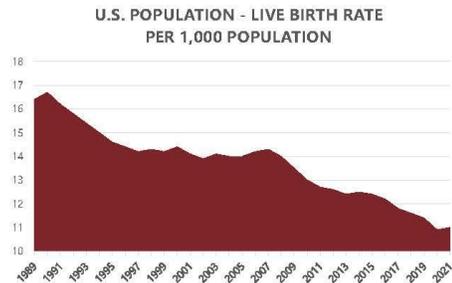
ENROLLMENT PROJECTION METHODOLOGY

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



Source: CDC, National Vital Statistics Report

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 10.9 (per 1,000) in 2020 and remained at 11.0 in 2021.



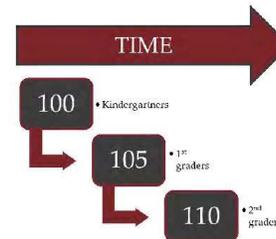
COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

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.



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

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.

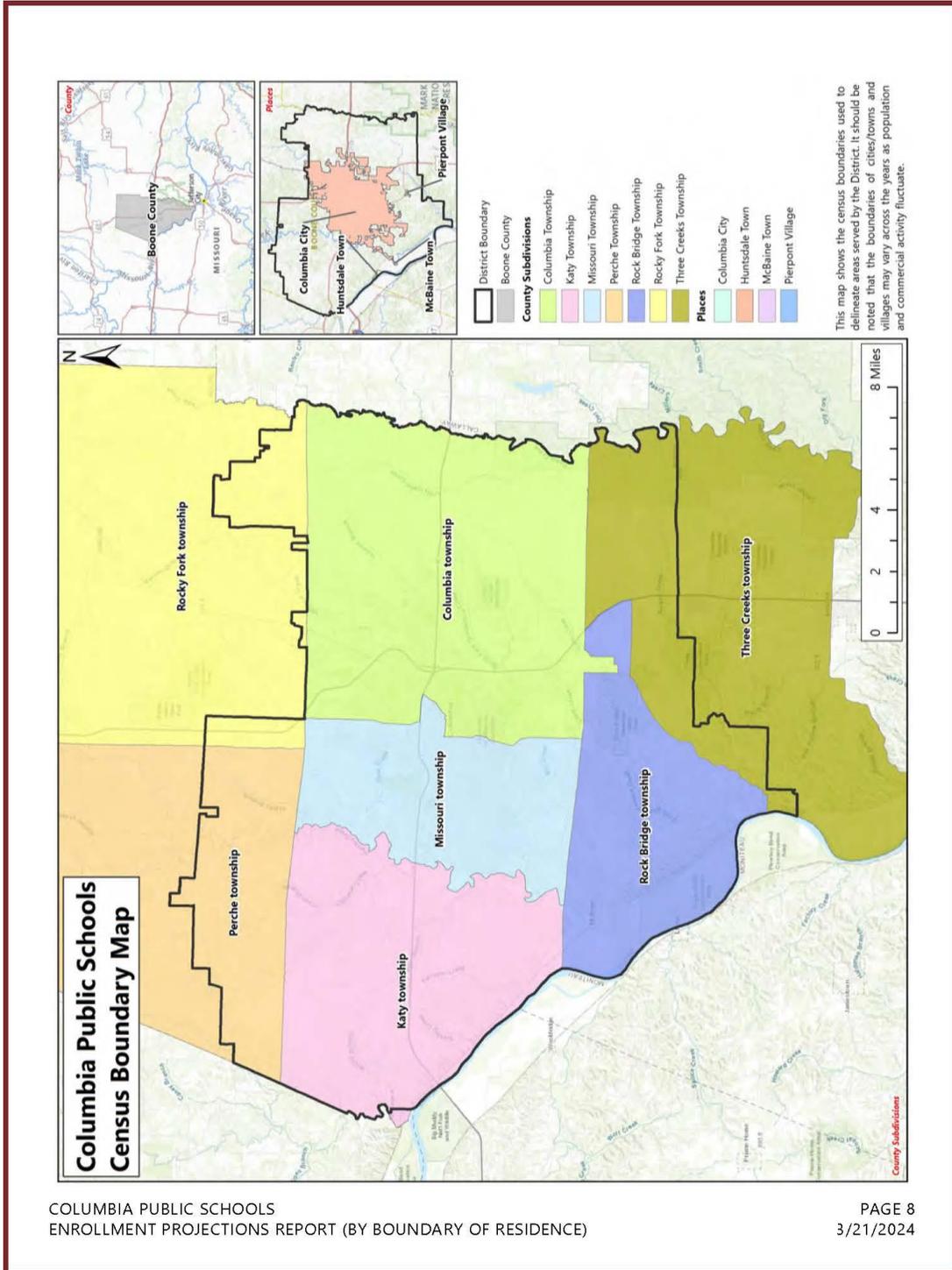
The Columbia Public Schools is located in Boone County, Missouri. It serves parts or all of the Columbia Township, Katy Township, Missouri Township, Perche Township, Rock Bridge Township, Rocky Fork Township, Three Creeks Township, Columbia City, Huntsdale Town, McBaine Town, and Pierpoint Village. The 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

2024-25 BUDGET





COLUMBIA PUBLIC SCHOOLS

2024-25 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 2023-24 student data. 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.

Enrollment by Census Municipality	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Columbia Public Schools	17,144	17,114	17,233	17,617	17,814	18,171	17,598	17,850	18,080	18,079
Boundary	99.4%	99.4%	99.4%	99.4%	99.4%	99.4%	99.4%	99.3%	99.2%	99.0%
Boone County	17,171	17,140	17,254	17,643	17,841	18,197	17,624	17,880	18,136	18,177
	99.6%	99.6%	99.5%	99.5%	99.6%	99.5%	99.5%	99.5%	99.5%	99.5%
County Subdivisions										
Columbia Township	6,232	6,263	6,270	6,408	6,457	6,647	6,494	6,654	6,737	6,511
	36.1%	36.4%	36.2%	36.2%	36.0%	36.4%	36.7%	37.0%	37.0%	35.7%
Katy Township	604	596	594	575	552	543	509	545	520	530
	3.5%	3.5%	3.4%	3.2%	3.1%	3.0%	2.9%	3.0%	2.9%	2.9%
Missouri Township	8,066	7,977	7,966	8,129	8,236	8,427	8,207	8,240	8,371	8,386
	46.8%	46.3%	46.0%	45.9%	46.0%	46.1%	46.4%	45.9%	45.9%	45.9%
Perche Township	269	264	259	271	284	285	272	255	252	264
	1.6%	1.5%	1.5%	1.5%	1.6%	1.6%	1.5%	1.4%	1.4%	1.4%
Rock Bridge Township	1,650	1,692	1,845	1,941	1,983	1,995	1,862	1,927	1,981	2,205
	9.6%	9.8%	10.6%	11.0%	11.1%	10.9%	10.5%	10.7%	10.9%	12.1%
Rocky Fork Township	136	138	120	121	127	118	120	101	96	99
	0.8%	0.8%	0.7%	0.7%	0.7%	0.6%	0.7%	0.6%	0.5%	0.5%
Three Creeks township	208	205	193	188	192	170	146	145	145	141
	1.2%	1.2%	1.1%	1.1%	1.1%	0.9%	0.8%	0.8%	0.8%	0.8%
Places										
Columbia City	12,463	12,504	12,679	13,069	13,340	13,700	13,419	13,660	13,954	14,033
	72.3%	72.6%	73.1%	73.7%	74.5%	74.9%	75.8%	76.0%	76.5%	76.8%
Huntsdale Town	-	1	2	2	2	2	2	2	2	4
	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
McBaine Town	1	2	2	2	2	2	2	2	2	1
	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Pierpoint Village	9	7	8	8	8	8	7	4	4	2
	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Students*	17,248	17,212	17,333	17,724	17,913	18,282	17,706	17,967	18,232	18,262

Source: Columbia Public Schools Student Data

*This total reflects the amount of District students, not a total of the values in the table.



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

Projected Enrollment - Recommended - by School Boundary

School Boundary	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	Trend
Alpha Hart Lewis ES Boundary	516	499	489	475	483	478	475	480	480	480	
Battle ES Boundary	389	397	400	386	394	395	393	397	397	397	
Benton ES Boundary	164	169	173	170	175	176	175	175	175	175	
Beulah Ralph ES Boundary	635	597	601	568	570	571	570	572	572	572	
Blue Ridge ES Boundary	518	526	542	547	550	534	531	537	537	537	
Cedar Ridge ES Boundary	494	498	509	507	522	524	523	521	521	521	
Derby Ridge ES Boundary	414	421	426	436	442	440	436	441	441	441	
Fairview ES Boundary	477	483	491	478	489	489	488	490	490	490	
Grant ES Boundary	335	341	356	351	357	356	355	356	356	356	
Locust St. Expr. Arts ES Boundary	138	149	150	148	140	143	142	143	143	143	
Mary Paxton Keeley ES Boundary	621	616	609	605	610	607	605	608	608	608	
Midway Heights ES Boundary	264	260	254	257	244	256	255	257	257	257	
Mill Creek ES Boundary	601	602	610	578	572	579	579	580	580	580	
New Haven ES Boundary	270	283	286	284	284	279	279	278	278	278	
Parkade ES Boundary	418	417	427	429	416	416	414	419	419	419	
Rock Bridge ES Boundary	553	558	550	545	547	547	546	546	546	546	
Russell Boulevard ES Boundary	503	505	503	503	497	498	498	500	500	500	
Shepard Boulevard ES Boundary	543	537	536	530	530	536	532	535	535	535	
Two Mile Prairie ES Boundary	150	152	158	154	153	154	153	155	155	155	
West Boulevard ES Boundary	338	339	347	346	340	339	339	341	341	341	
Gentry MS Boundary	813	805	819	810	817	847	848	867	851	845	
Jefferson MS Boundary	347	342	336	338	365	370	383	378	383	380	
Lange MS Boundary	609	617	597	640	640	664	647	651	645	638	
Oakland MS Boundary	576	620	615	644	638	673	660	663	653	647	
Smithton MS Boundary	551	554	563	565	563	544	543	538	549	545	
Warner MS Boundary	581	591	576	600	567	573	513	511	519	515	
West MS Boundary	758	757	752	746	778	771	765	727	733	729	
Battle HS Boundary	1,562	1,515	1,522	1,563	1,574	1,606	1,667	1,677	1,719	1,769	
Hickman HS Boundary	2,081	2,096	2,129	2,213	2,274	2,297	2,307	2,323	2,338	2,346	
Rock Bridge HS Boundary	2,046	2,088	2,064	2,121	2,163	2,130	2,230	2,157	2,157	2,199	
Out of District*	117	98	85	77	80	81	85	86	86	88	
Unmatched*	11	11	11	11	11	11	11	11	11	11	
Total	18,393	18,443	18,486	18,625	18,785	18,884	18,947	18,920	18,975	19,043	

Source: Cooperative Strategies

*Out of District indicates students who reside outside of the District boundary
 Unmatched indicates students who were unable to be geocoded (matched to a point on a map)



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

COLUMBIA PUBLIC SCHOOLS PROJECTED ENROLLMENT—MODERATE

Based on the Moderate projected enrollment, student enrollment in the Columbia Public Schools is projected to increase from 18,262 in the 2023-24 school year to 18,553 students in the 2033-34 school year.

Projected Enrollment - Moderate - District-wide

Grade	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
K	1,360	1,290	1,329	1,329	1,329	1,329	1,329	1,329	1,329	1,329
1	1,373	1,394	1,322	1,362	1,362	1,362	1,362	1,362	1,362	1,362
2	1,376	1,391	1,413	1,340	1,381	1,381	1,381	1,381	1,381	1,381
3	1,521	1,387	1,403	1,425	1,351	1,392	1,392	1,392	1,392	1,392
4	1,333	1,507	1,375	1,391	1,413	1,340	1,380	1,380	1,380	1,380
5	1,406	1,360	1,538	1,403	1,419	1,441	1,367	1,408	1,408	1,408
6	1,462	1,405	1,359	1,537	1,402	1,418	1,440	1,366	1,407	1,407
7	1,409	1,481	1,423	1,376	1,556	1,420	1,436	1,458	1,383	1,425
8	1,364	1,413	1,484	1,426	1,380	1,560	1,423	1,439	1,462	1,386
9	1,379	1,422	1,473	1,547	1,486	1,438	1,626	1,483	1,500	1,524
10	1,413	1,380	1,424	1,474	1,549	1,488	1,440	1,628	1,485	1,502
11	1,506	1,409	1,377	1,420	1,470	1,544	1,484	1,436	1,623	1,481
12	1,421	1,462	1,368	1,336	1,378	1,427	1,499	1,441	1,394	1,576
Grand Total	18,323	18,301	18,288	18,366	18,476	18,540	18,559	18,503	18,506	18,553

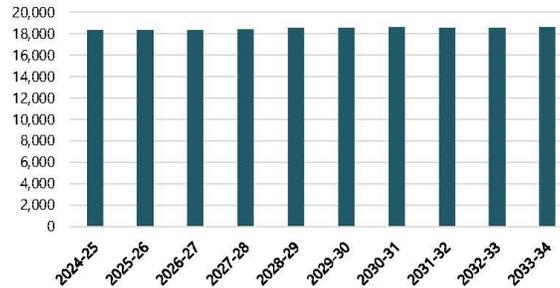
Source: Cooperative Strategies

Projected Enrollment - Moderate - District-wide

Grade	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
K - 5	8,369	8,329	8,380	8,250	8,255	8,245	8,211	8,252	8,252	8,252
6 - 8	4,235	4,299	4,266	4,339	4,338	4,398	4,299	4,263	4,252	4,218
9 - 12	5,719	5,673	5,642	5,777	5,883	5,897	6,049	5,988	6,002	6,083
Grand Total	18,323	18,301	18,288	18,366	18,476	18,540	18,559	18,503	18,506	18,553

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

2024-25 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 18,262 in the 2023-24 school year to 17,900 students in the 2033-34 school year.

Projected Enrollment - Low- District-wide

Grade	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
K	1,351	1,281	1,319	1,319	1,319	1,319	1,319	1,319	1,319	1,319
1	1,355	1,367	1,296	1,335	1,335	1,335	1,335	1,335	1,335	1,335
2	1,372	1,371	1,382	1,311	1,350	1,350	1,350	1,350	1,350	1,350
3	1,514	1,378	1,376	1,388	1,317	1,356	1,356	1,356	1,356	1,356
4	1,322	1,489	1,355	1,353	1,365	1,294	1,333	1,333	1,333	1,333
5	1,400	1,344	1,513	1,377	1,375	1,387	1,315	1,355	1,355	1,355
6	1,460	1,397	1,341	1,509	1,374	1,372	1,384	1,312	1,352	1,352
7	1,403	1,472	1,408	1,351	1,522	1,385	1,383	1,395	1,323	1,363
8	1,364	1,406	1,474	1,411	1,354	1,524	1,387	1,386	1,398	1,325
9	1,374	1,416	1,460	1,531	1,465	1,406	1,583	1,440	1,438	1,451
10	1,408	1,371	1,413	1,457	1,528	1,462	1,403	1,580	1,438	1,436
11	1,409	1,388	1,352	1,393	1,436	1,506	1,442	1,383	1,557	1,417
12	1,418	1,442	1,344	1,309	1,349	1,391	1,459	1,396	1,339	1,508
Grand Total	18,230	18,122	18,033	18,044	18,089	18,087	18,049	17,940	17,893	17,900

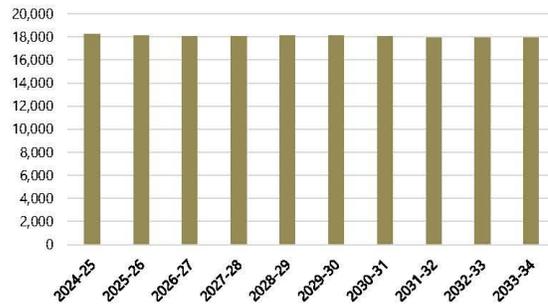
Source: Cooperative Strategies

Projected Enrollment - Low- District-wide

Grade	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
K - 5	8,314	8,230	8,241	8,083	8,061	8,041	8,008	8,048	8,048	8,048
6 - 8	4,227	4,275	4,223	4,271	4,250	4,281	4,154	4,093	4,073	4,040
9 - 12	5,689	5,617	5,569	5,690	5,778	5,765	5,887	5,799	5,772	5,812
Grand Total	18,230	18,122	18,033	18,044	18,089	18,087	18,049	17,940	17,893	17,900

Source: Cooperative Strategies

PROJECTED ENROLLMENT - LOW- 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

2024-25 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 18,262 in the 2023-24 school year to 19,226 students in the 2033-34 school year.

Projected Enrollment - High - District-wide

Grade	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
K	1,369	1,299	1,338	1,338	1,338	1,338	1,338	1,338	1,338	1,338
1	1,390	1,422	1,348	1,389	1,389	1,389	1,389	1,389	1,389	1,389
2	1,379	1,412	1,444	1,370	1,411	1,411	1,411	1,411	1,411	1,411
3	1,527	1,396	1,430	1,463	1,387	1,429	1,429	1,429	1,429	1,429
4	1,344	1,526	1,395	1,429	1,462	1,386	1,428	1,428	1,428	1,428
5	1,411	1,377	1,563	1,429	1,464	1,497	1,420	1,463	1,463	1,463
6	1,465	1,413	1,378	1,565	1,431	1,466	1,499	1,421	1,464	1,464
7	1,416	1,489	1,437	1,402	1,591	1,455	1,490	1,524	1,445	1,489
8	1,365	1,420	1,494	1,441	1,406	1,596	1,459	1,495	1,529	1,450
9	1,384	1,428	1,486	1,563	1,508	1,471	1,670	1,527	1,564	1,600
10	1,417	1,390	1,435	1,492	1,570	1,514	1,477	1,678	1,534	1,571
11	1,523	1,429	1,402	1,447	1,505	1,583	1,527	1,490	1,692	1,547
12	1,425	1,482	1,391	1,365	1,408	1,465	1,541	1,487	1,450	1,647
Grand Total	18,415	18,483	18,541	18,693	18,870	19,000	19,078	19,080	19,136	19,226

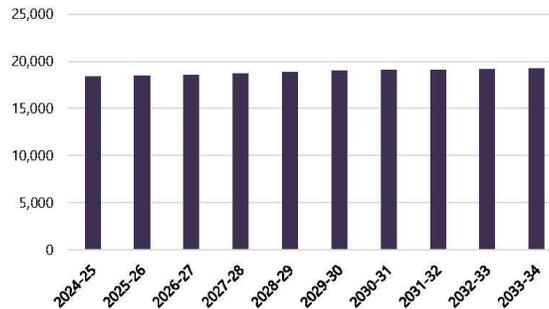
Source: Cooperative Strategies

Projected Enrollment - High - District-wide

Grade	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
K - 5	8,420	8,432	8,518	8,418	8,451	8,450	8,415	8,458	8,458	8,458
6 - 8	4,246	4,322	4,309	4,408	4,428	4,517	4,448	4,440	4,438	4,403
9 - 12	5,749	5,729	5,714	5,867	5,991	6,033	6,215	6,182	6,240	6,365
Grand Total	18,415	18,483	18,541	18,693	18,870	19,000	19,078	19,080	19,136	19,226

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
2024-25 BUDGET

ENROLLMENT BY BOUNDARY

The following pages illustrate historical and projected enrollment by 2023-24 attendance boundary.

ALPHA HART LEWIS ES BOUNDARY 36
BATTLE ES BOUNDARY..... 37
BENTON ES BOUNDARY 38
BEULAH RALPH ES BOUNDARY 39
BLUE RIDGE ES BOUNDARY..... 40
CEDAR RIDGE ES BOUNDARY..... 41
DERBY RIDGE ES BOUNDARY..... 42
FAIRVIEW ES BOUNDARY 43
GRANT ES BOUNDARY 44
LOCUST ST. EXPR. ARTS ES BOUNDARY..... 45
MARY PAXTON KEELEY ES BOUNDARY 46
MIDWAY HEIGHTS ES BOUNDARY 47
MILL CREEK ES BOUNDARY..... 48
NEW HAVEN ES BOUNDARY 49
PARKADE ES BOUNDARY 50
ROCK BRIDGE ES BOUNDARY 51
RUSSELL BOULEVARD ES BOUNDARY 52
SHEPARD BOULEVARD ES BOUNDARY 53
TWO MILE PRAIRIE ES BOUNDARY..... 54
WEST BOULEVARD ES BOUNDARY 55
GENTRY MS BOUNDARY 56
JEFFERSON MS BOUNDARY 57
LANGE MS BOUNDARY 58
OAKLAND MS BOUNDARY 59
SMITHTON MS BOUNDARY..... 60
WARNER MS BOUNDARY..... 61
WEST MS BOUNDARY 62
BATTLE HS BOUNDARY 63



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

HICKMAN HS BOUNDARY.....	64
ROCK BRIDGE HS BOUNDARY.....	65
OUT OF DISTRICT*.....	66
UNMATCHED*.....	67



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

ALPHA HART LEWIS ES BOUNDARY

The Alpha Hart Lewis ES boundary feeds into the Lange MS and West MS boundaries.

Historical Enrollment - Alpha Hart Lewis ES Boundary

Grade	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
K	114	95	83	115	98	93	89	87	65	84
1	118	110	88	90	104	94	89	96	90	69
2	116	108	104	85	88	101	91	93	91	99
3	112	109	117	102	84	80	95	92	95	93
4	107	108	109	114	99	79	86	90	91	91
5	103	105	110	105	109	98	79	78	88	90
Grand Total	670	635	611	611	582	545	529	536	520	526

Source: Columbia Public Schools

Projected Enrollment - Recommended - Alpha Hart Lewis ES Boundary

Grade	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
K	81	73	78	78	78	78	78	78	78	78
1	86	83	75	80	80	80	80	80	80	80
2	72	89	86	78	83	83	83	83	83	83
3	98	71	88	85	77	82	82	82	82	82
4	91	95	70	86	82	75	80	80	80	80
5	88	88	92	68	83	80	72	77	77	77
Grand Total	516	499	489	475	483	478	475	480	480	480

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

2024-25 BUDGET

BATTLE ES BOUNDARY

The Battle ES boundary feeds into the Lange MS boundary.

Historical Enrollment - Battle ES Boundary

Grade	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
K	61	79	55	71	70	56	53	81	73	63
1	63	61	78	51	72	75	49	67	88	58
2	58	60	60	72	51	75	67	52	70	82
3	53	54	54	57	76	53	72	72	54	65
4	58	53	54	57	59	77	53	66	68	52
5	47	58	51	47	59	50	78	56	73	65
Grand Total	340	365	352	355	387	386	372	394	426	385

Source: Columbia Public Schools

Projected Enrollment - Recommended - Battle ES Boundary

Grade	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
K	67	61	65	65	65	65	65	65	65	65
1	65	68	62	66	66	66	66	66	66	66
2	59	66	69	63	67	67	67	67	67	67
3	83	60	66	70	64	68	68	68	68	68
4	62	79	57	64	67	61	65	65	65	65
5	53	63	81	58	65	68	62	66	66	66
Grand Total	389	397	400	386	394	395	393	397	397	397

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

2024-25 BUDGET

BENTON ES BOUNDARY

The Benton ES boundary feeds into the Jefferson MS boundary.

Historical Enrollment - Benton ES Boundary

Grade	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
K	26	22	19	23	15	22	26	30	28	27
1	30	28	25	21	25	18	21	26	34	24
2	27	34	31	27	20	29	17	23	23	29
3	31	28	32	31	30	21	24	22	25	27
4	24	30	28	34	28	29	25	27	25	24
5	32	25	30	26	35	31	28	24	24	29
Grand Total	170	167	165	162	153	150	141	152	159	160

Source: Columbia Public Schools

Projected Enrollment - Recommended - Benton ES Boundary

Grade	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
K	28	27	27	27	27	27	27	27	27	27
1	28	28	28	28	28	28	28	28	28	28
2	24	27	28	27	28	28	28	28	28	28
3	32	26	30	30	30	30	30	30	30	30
4	28	33	27	31	31	31	31	31	31	31
5	24	28	33	27	31	32	31	31	31	31
Grand Total	164	169	173	170	175	176	175	175	175	175

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

2024-25 BUDGET

BEULAH RALPH ES BOUNDARY

The Beulah Ralph ES boundary feeds into the Warner MS boundary.

Historical Enrollment - Beulah Ralph ES Boundary

Grade	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
K	89	83	102	99	122	118	92	133	95	96
1	76	87	91	111	99	122	104	90	128	92
2	73	82	92	92	116	101	132	110	96	129
3	68	78	87	90	90	114	88	117	110	88
4	84	74	81	90	103	94	109	92	116	132
5	77	81	83	84	95	104	85	111	95	138
Grand Total	467	485	536	566	625	653	610	653	640	675

Source: Columbia Public Schools

Projected Enrollment - Recommended - Beulah Ralph ES Boundary

Grade	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
K	99	96	97	97	97	97	97	97	97	97
1	93	96	93	95	95	95	95	95	95	95
2	94	95	98	95	96	96	96	96	96	96
3	121	88	89	92	89	91	91	91	91	91
4	92	127	93	94	96	93	95	95	95	95
5	136	95	131	95	97	99	96	98	98	98
Grand Total	635	597	601	568	570	571	570	572	572	572

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

2024-25 BUDGET

BLUE RIDGE ES BOUNDARY

The Blue Ridge ES boundary feeds into the Oakland MS boundary.

Historical Enrollment - Blue Ridge ES Boundary

Grade	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
K	82	83	62	78	59	73	56	58	76	93
1	73	81	86	68	76	61	67	80	64	86
2	72	80	78	79	60	75	58	75	77	83
3	62	75	69	78	80	60	72	65	77	76
4	85	65	66	67	80	76	58	75	64	78
5	60	82	59	64	73	78	79	66	74	81
Grand Total	434	466	420	434	428	423	390	419	432	497

Source: Columbia Public Schools

Projected Enrollment - Recommended - Blue Ridge ES Boundary

Grade	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
K	81	74	79	79	79	79	79	79	79	79
1	103	90	82	87	87	87	87	87	87	87
2	88	105	92	83	89	89	89	89	89	89
3	85	89	107	93	85	91	91	91	91	91
4	77	85	90	108	94	86	92	92	92	92
5	84	83	92	97	116	102	93	99	99	99
Grand Total	518	526	542	547	550	534	531	537	537	537

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
2024-25 BUDGET

CEDAR RIDGE ES BOUNDARY

The Cedar Ridge ES boundary feeds into the Oakland MS boundary.

Historical Enrollment - Cedar Ridge ES Boundary

Grade	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
K	99	86	95	96	85	104	73	94	72	85
1	96	95	93	95	98	84	91	91	94	73
2	94	92	87	90	95	102	74	96	85	91
3	97	93	90	84	85	97	97	76	95	74
4	89	88	91	90	80	86	92	98	83	86
5	103	91	93	86	89	88	89	93	95	80
Grand Total	578	545	549	541	532	561	516	548	524	489

Source: Columbia Public Schools

Projected Enrollment - Recommended - Cedar Ridge ES Boundary

Grade	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
K	89	90	88	88	88	88	88	88	88	88
1	87	91	92	90	90	90	90	90	90	90
2	71	85	89	90	88	88	88	88	88	88
3	88	69	82	87	87	85	85	85	85	85
4	74	89	70	83	87	87	85	85	85	85
5	85	74	88	69	82	86	87	85	85	85
Grand Total	494	498	509	507	522	524	523	521	521	521

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

2024-25 BUDGET

DERBY RIDGE ES BOUNDARY

The Derby Ridge ES boundary feeds into the Lange MS and West MS boundaries.

Historical Enrollment - Derby Ridge ES Boundary

Grade	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
K	74	64	51	62	58	64	60	62	70	77
1	57	70	66	52	66	57	56	54	65	64
2	57	53	69	68	54	72	57	62	68	65
3	62	56	52	62	72	63	71	52	60	66
4	55	60	48	59	61	77	59	77	59	64
5	65	59	54	52	52	63	68	55	80	59
Grand Total	370	362	340	355	363	396	371	362	402	395

Source: Columbia Public Schools

Projected Enrollment - Recommended - Derby Ridge ES Boundary

Grade	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
K	76	69	73	73	73	73	73	73	73	73
1	74	73	66	71	71	71	71	71	71	71
2	67	78	76	69	74	74	74	74	74	74
3	63	65	76	74	67	72	72	72	72	72
4	69	66	68	80	77	71	75	75	75	75
5	65	70	67	69	80	79	71	76	76	76
Grand Total	414	421	426	436	442	440	436	441	441	441

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

2024-25 BUDGET

FAIRVIEW ES BOUNDARY

The Fairview ES boundary feeds into the Gentry MS, Smithton MS, and West MS boundaries.

Historical Enrollment - Fairview ES Boundary

Grade	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
K	90	73	90	86	83	95	74	90	83	79
1	112	99	74	93	85	91	90	82	100	70
2	86	110	101	79	98	81	89	88	84	96
3	95	80	104	106	78	99	76	91	96	76
4	80	101	79	101	101	81	91	74	90	76
5	100	85	98	83	100	92	75	83	72	76
Grand Total	563	548	546	548	545	539	495	508	525	473

Source: Columbia Public Schools

Projected Enrollment - Recommended - Fairview ES Boundary

Grade	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
K	81	79	80	80	80	80	80	80	80	80
1	80	82	80	81	81	81	81	81	81	81
2	71	82	84	81	82	82	82	82	82	82
3	97	72	83	85	82	84	84	84	84	84
4	75	96	71	83	84	81	83	83	83	83
5	73	72	93	68	80	81	78	80	80	80
Grand Total	477	483	491	478	489	489	488	490	490	490

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

2024-25 BUDGET

GRANT ES BOUNDARY

The Grant ES boundary feeds into the Gentry MS and Jefferson MS boundaries.

Historical Enrollment - Grant ES Boundary

Grade	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
K	56	47	60	63	73	53	40	59	51	55
1	76	55	46	63	66	75	44	47	62	55
2	59	76	57	47	61	63	72	50	43	64
3	64	64	87	64	48	61	57	69	50	46
4	68	61	65	81	60	55	53	60	67	51
5	56	66	64	66	82	54	54	59	58	63
Grand Total	379	369	379	384	390	361	320	344	331	334

Source: Columbia Public Schools

Projected Enrollment - Recommended - Grant ES Boundary

Grade	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
K	56	54	55	55	55	55	55	55	55	55
1	60	60	58	59	59	59	59	59	59	59
2	56	60	60	58	60	60	60	60	60	60
3	65	56	61	62	60	60	60	60	60	60
4	47	65	57	61	62	60	61	61	61	61
5	51	46	65	56	61	62	60	61	61	61
Grand Total	335	341	356	351	357	356	355	356	356	356

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

2024-25 BUDGET

LOCUST ST. EXPR. ARTS ES BOUNDARY

The Locust St. Expr. Arts ES boundary feeds into the Jefferson MS boundary.

Historical Enrollment - Locust St. Expr. Arts ES Boundary

Grade	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
K	16	21	20	26	16	18	19	22	27	20
1	19	15	23	17	24	14	15	22	23	28
2	11	17	13	23	18	22	12	21	23	27
3	10	10	19	19	18	18	19	13	19	22
4	16	10	10	23	11	15	18	22	16	15
5	11	12	9	11	20	10	15	21	23	22
Grand Total	83	85	94	119	107	97	98	121	131	134

Source: Columbia Public Schools

Projected Enrollment - Recommended - Locust St. Expr. Arts ES Boundary

Grade	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
K	22	22	22	22	22	22	22	22	22	22
1	21	23	22	22	22	22	22	22	22	22
2	30	22	24	24	24	24	24	24	24	24
3	27	31	22	25	24	24	24	24	24	24
4	22	27	30	22	24	24	24	24	24	24
5	16	24	30	33	24	27	26	27	27	27
Grand Total	138	149	150	148	140	143	142	143	143	143

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

2024-25 BUDGET

MARY PAXTON KEELEY ES BOUNDARY

The Mary Paxton Keeley ES boundary feeds into the Smithton MS and West MS boundaries.

Historical Enrollment - Mary Paxton Keeley ES Boundary

Grade	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
K	99	85	113	107	123	107	93	119	86	99
1	111	101	87	124	118	119	100	105	112	97
2	114	110	103	89	117	118	110	103	112	102
3	105	118	116	99	100	114	112	112	109	109
4	104	102	110	113	102	95	100	115	110	106
5	110	112	103	116	109	100	90	102	111	120
Grand Total	643	628	632	648	669	653	605	656	640	633

Source: Columbia Public Schools

Projected Enrollment - Recommended - Mary Paxton Keeley ES Boundary

Grade	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
K	98	94	96	96	96	96	96	96	96	96
1	104	104	99	102	102	102	102	102	102	102
2	96	102	102	97	100	100	100	100	100	100
3	105	98	105	104	99	102	102	102	102	102
4	110	105	98	106	105	100	103	103	103	103
5	108	113	109	100	108	107	102	105	105	105
Grand Total	621	616	609	605	610	607	605	608	608	608

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

2024-25 BUDGET

MIDWAY HEIGHTS ES BOUNDARY

The Midway Heights ES boundary feeds into the Smithton MS boundary.

Historical Enrollment - Midway Heights ES Boundary

Grade	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
K	31	34	36	41	40	44	35	45	49	29
1	40	34	36	36	41	45	37	45	41	53
2	47	37	31	33	38	44	42	41	47	41
3	36	52	37	30	31	37	42	40	42	49
4	48	35	55	39	31	33	35	41	34	46
5	57	50	39	48	38	32	31	38	42	36
Grand Total	259	242	234	227	219	235	222	250	255	254

Source: Columbia Public Schools

Projected Enrollment - Recommended - Midway Heights ES Boundary

Grade	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
K	41	38	40	40	40	40	40	40	40	40
1	31	43	40	42	42	42	42	42	42	42
2	54	32	44	41	43	43	43	43	43	43
3	42	55	32	45	42	44	44	44	44	44
4	48	41	55	32	44	41	43	43	43	43
5	48	51	43	57	33	46	43	45	45	45
Grand Total	264	260	254	257	244	256	255	257	257	257

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

2024-25 BUDGET

MILL CREEK ES BOUNDARY

The Mill Creek ES boundary feeds into the Gentry MS boundary.

Historical Enrollment - Mill Creek ES Boundary

Grade	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
K	87	95	100	93	91	92	79	97	95	81
1	96	89	93	103	98	97	84	87	118	98
2	90	102	95	96	115	106	88	84	87	121
3	98	91	104	103	106	112	102	87	90	94
4	97	104	98	108	106	111	108	92	93	100
5	88	100	110	99	113	113	104	106	96	94
Grand Total	556	581	600	602	629	631	565	553	579	588

Source: Columbia Public Schools

Projected Enrollment - Recommended - Mill Creek ES Boundary

Grade	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
K	89	86	88	88	88	88	88	88	88	88
1	86	94	91	92	92	92	92	92	92	92
2	100	87	95	92	94	94	94	94	94	94
3	128	106	93	101	98	100	100	100	100	100
4	96	131	109	95	104	100	103	103	103	103
5	102	98	134	110	96	105	102	103	103	103
Grand Total	601	602	610	578	572	579	579	580	580	580

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

2024-25 BUDGET

NEW HAVEN ES BOUNDARY

The New Haven ES boundary feeds into the Gentry MS and Oakland MS boundaries.

Historical Enrollment - New Haven ES Boundary

Grade	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
K	39	42	38	27	51	36	38	47	39	51
1	42	38	39	39	28	51	35	35	47	46
2	39	42	41	40	41	29	48	35	42	48
3	33	35	47	43	36	40	21	47	41	43
4	31	29	36	48	41	37	29	24	52	36
5	38	30	36	36	43	41	36	34	22	55
Grand Total	222	216	237	233	240	234	207	222	243	279

Source: Columbia Public Schools

Projected Enrollment - Recommended - New Haven ES Boundary

Grade	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
K	45	46	44	44	44	44	44	44	44	44
1	51	46	46	46	46	46	46	46	46	46
2	46	52	47	47	46	46	46	46	46	46
3	48	47	52	47	47	47	47	47	47	47
4	43	48	47	52	47	47	47	47	47	47
5	37	44	50	48	54	49	49	48	48	48
Grand Total	270	283	286	284	284	279	279	278	278	278

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

2024-25 BUDGET

PARKADE ES BOUNDARY

The Parkade ES boundary feeds into the West MS boundary.

Historical Enrollment - Parkade ES Boundary

Grade	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
K	60	52	70	75	82	74	56	70	69	66
1	62	57	56	73	83	79	68	58	65	79
2	84	65	58	62	69	80	77	65	59	68
3	67	83	65	61	64	79	76	79	69	62
4	56	68	78	57	62	63	77	80	78	68
5	64	53	74	76	65	62	63	80	82	91
Grand Total	393	378	401	404	425	437	417	432	422	434

Source: Columbia Public Schools

Projected Enrollment - Recommended - Parkade ES Boundary

Grade	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
K	67	61	66	66	66	66	66	66	66	66
1	68	70	63	68	68	68	68	68	68	68
2	80	69	70	64	68	68	68	68	68	68
3	71	83	72	74	67	72	72	72	72	72
4	61	70	83	71	73	66	71	71	71	71
5	71	64	73	86	74	76	69	74	74	74
Grand Total	418	417	427	429	416	416	414	419	419	419

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

2024-25 BUDGET

ROCK BRIDGE ES BOUNDARY

The Rock Bridge ES boundary feeds into the Gentry MS boundary.

Historical Enrollment - Rock Bridge ES Boundary

Grade	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
K	87	95	75	88	87	90	73	87	86	83
1	81	83	97	85	91	94	83	84	89	85
2	98	82	84	103	83	92	90	85	90	94
3	95	99	83	85	103	82	84	95	90	102
4	102	98	104	88	93	97	81	88	102	89
5	93	106	103	113	88	94	89	90	87	111
Grand Total	556	563	546	562	545	549	500	529	544	564

Source: Columbia Public Schools

Projected Enrollment - Recommended - Rock Bridge ES Boundary

Grade	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
K	85	83	84	84	84	84	84	84	84	84
1	85	87	86	86	86	86	86	86	86	86
2	88	88	90	89	89	89	89	89	89	89
3	99	93	93	95	94	94	94	94	94	94
4	103	100	93	94	96	94	95	95	95	95
5	93	107	104	97	98	100	98	98	98	98
Grand Total	553	558	550	545	547	547	546	546	546	546

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

2024-25 BUDGET

RUSSELL BOULEVARD ES BOUNDARY

The Russell Boulevard ES boundary feeds into the Gentry MS and West MS boundaries.

Historical Enrollment - Russell Boulevard ES Boundary

Grade	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
K	73	66	76	63	80	89	68	70	85	80
1	68	67	67	80	67	84	84	79	74	85
2	84	70	74	61	68	69	75	82	76	82
3	63	86	72	76	63	69	64	73	79	85
4	73	63	85	73	75	68	64	67	73	84
5	90	79	63	85	76	77	67	67	68	68
Grand Total	451	431	437	438	429	456	422	438	455	484

Source: Columbia Public Schools

Projected Enrollment - Recommended - Russell Boulevard ES Boundary

Grade	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
K	81	78	80	80	80	80	80	80	80	80
1	82	83	81	83	83	83	83	83	83	83
2	86	83	84	81	82	82	82	82	82	82
3	82	86	82	83	81	83	83	83	83	83
4	87	85	90	85	86	83	85	85	85	85
5	85	90	86	91	85	87	85	87	87	87
Grand Total	503	505	503	503	497	498	498	500	500	500

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

2024-25 BUDGET

SHEPARD BOULEVARD ES BOUNDARY

The Shepard Boulevard ES boundary feeds into the Jefferson MS, Lange MS, and Oakland MS boundaries.

Historical Enrollment - Shepard Boulevard ES Boundary

Grade	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
K	104	83	103	108	105	114	71	93	86	81
1	107	98	90	97	102	99	111	86	100	93
2	92	105	93	82	95	106	92	104	85	92
3	92	84	107	102	79	98	104	103	104	92
4	88	91	82	112	101	80	89	100	107	94
5	80	89	86	86	109	104	74	89	103	98
Grand Total	563	550	561	587	591	601	541	575	585	550

Source: Columbia Public Schools

Projected Enrollment - Recommended - Shepard Boulevard ES Boundary

Grade	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
K	89	85	86	86	86	86	86	86	86	86
1	85	93	89	92	92	92	92	92	92	92
2	90	83	90	86	89	89	89	89	89	89
3	95	93	86	93	90	92	92	92	92	92
4	92	95	92	84	92	88	89	89	89	89
5	92	88	93	89	81	89	84	87	87	87
Grand Total	543	537	536	530	530	536	532	535	535	535

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
2024-25 BUDGET

TWO MILE PRAIRIE ES BOUNDARY

The Two Mile Prairie ES boundary feeds into the Lange MS boundary.

Historical Enrollment - Two Mile Prairie ES Boundary

Grade	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
K	26	38	21	32	36	32	18	26	27	23
1	35	22	39	20	30	35	27	20	26	28
2	30	36	24	36	24	28	26	27	17	27
3	32	28	36	21	36	21	25	29	28	20
4	41	30	26	34	17	35	21	27	34	26
5	17	39	29	25	30	18	30	18	25	30
Grand Total	181	193	175	168	173	169	147	147	157	154

Source: Columbia Public Schools

Projected Enrollment - Recommended - Two Mile Prairie ES Boundary

Grade	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
K	25	23	24	24	24	24	24	24	24	24
1	24	26	23	25	25	25	25	25	25	25
2	28	24	26	23	25	25	25	25	25	25
3	30	31	26	28	26	28	28	28	28	28
4	20	30	32	26	29	26	28	28	28	28
5	23	18	27	28	24	26	23	25	25	25
Grand Total	150	152	158	154	153	154	153	155	155	155

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

2024-25 BUDGET

WEST BOULEVARD ES BOUNDARY

The West Boulevard ES boundary feeds into the West MS boundary.

Historical Enrollment - West Boulevard ES Boundary

Grade	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
K	84	59	59	60	60	70	48	51	67	57
1	81	85	59	53	61	58	65	59	60	65
2	91	77	78	63	60	63	52	65	59	57
3	59	91	70	81	63	64	64	56	62	49
4	66	59	88	76	81	58	58	66	58	54
5	69	69	60	89	79	77	56	61	66	48
Grand Total	450	440	414	422	404	390	343	358	372	330

Source: Columbia Public Schools

Projected Enrollment - Recommended - West Boulevard ES Boundary

Grade	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
K	58	55	57	57	57	57	57	57	57	57
1	58	59	56	58	58	58	58	58	58	58
2	65	58	59	55	58	58	58	58	58	58
3	56	64	57	58	55	57	57	57	57	57
4	48	55	63	56	57	53	56	56	56	56
5	53	48	55	62	55	56	53	55	55	55
Grand Total	338	339	347	346	340	339	339	341	341	341

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

2024-25 BUDGET

GENTRY MS BOUNDARY

The Gentry MS boundary feeds from the Fairview ES, Grant ES, Mill Creek ES, New Haven ES, Rock Bridge ES, and Russell Boulevard ES boundaries; and into the Rock Bridge HS boundary.

Historical Enrollment - Gentry MS Boundary

Grade	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
6	216	240	254	248	280	243	246	222	228	249
7	222	221	250	265	252	281	242	247	219	265
8	238	229	227	247	263	267	279	248	237	263
Grand Total	676	690	731	760	795	791	767	717	684	777

Source: Columbia Public Schools

Projected Enrollment - Recommended - Gentry MS Boundary

Grade	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
6	281	248	258	276	254	288	277	271	273	273
7	259	292	258	269	286	264	299	287	281	282
8	273	265	303	265	277	295	272	309	297	290
Grand Total	813	805	819	810	817	847	848	867	851	845

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

2024-25 BUDGET

JEFFERSON MS BOUNDARY

The Jefferson MS boundary feeds from the Benton ES, Grant ES, Locust St. Expr. Arts ES, and Shepartd Boulevard ES boundaries; and into the Hickman HS boundary.

Historical Enrollment - Jefferson MS Boundary

Grade	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
6	77	97	104	87	91	126	89	99	102	114
7	78	79	95	104	91	100	127	95	103	109
8	67	79	78	96	102	91	101	123	91	109
Grand Total	222	255	277	287	284	317	317	317	296	332

Source: Columbia Public Schools

Projected Enrollment - Recommended - Jefferson MS Boundary

Grade	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
6	116	98	110	117	127	117	125	122	122	122
7	121	122	103	116	121	132	124	131	129	128
8	110	122	123	105	117	121	134	125	132	130
Grand Total	347	342	336	338	365	370	383	378	383	380

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

2024-25 BUDGET

LANGE MS BOUNDARY

The Lange MS boundary feeds from the Alpha Hart Lewis ES, Battle ES, Derby Ridge ES, Shepartd Boulevard ES, and Two Mile Prairie ES boundaries; and into the Battle HS boundary.

Historical Enrollment - Lange MS Boundary

Grade	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
6	219	226	220	219	221	235	218	230	187	217
7	217	219	234	217	217	227	233	204	241	193
8	212	218	227	233	216	224	226	230	208	221
Grand Total	648	663	681	669	654	686	677	664	636	631

Source: Columbia Public Schools

Projected Enrollment - Recommended - Lange MS Boundary

Grade	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
6	198	198	195	239	201	221	223	203	216	216
7	221	201	203	200	242	204	223	226	206	219
8	190	218	199	201	197	239	201	222	223	203
Grand Total	609	617	597	640	640	664	647	651	645	638

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

2024-25 BUDGET

OAKLAND MS BOUNDARY

The Oakland MS boundary feeds from the Blue Ridge ES, Cedar Ridge ES, New Haven ES, and Shepartd Boulevard ES boundaries; and into the Battle HS boundary.

Historical Enrollment - Oakland MS Boundary

Grade	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
6	201	203	209	207	193	220	214	201	193	198
7	190	196	197	207	216	197	221	216	202	168
8	203	192	197	197	207	224	198	228	226	187
Grand Total	594	591	603	611	616	641	633	645	621	553

Source: Columbia Public Schools

Projected Enrollment - Recommended - Oakland MS Boundary

Grade	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
6	204	209	194	233	204	224	220	208	215	215
7	198	205	210	195	233	207	225	221	210	215
8	174	206	211	216	201	242	215	234	228	217
Grand Total	576	620	615	644	638	673	660	663	653	647

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

2024-25 BUDGET

WARNER MS BOUNDARY

The Warner MS boundary feeds from the Beulah Ralph ES boundary; and into the Rock Bridge HS boundary.

Historical Enrollment - Warner MS Boundary

Grade	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
6	125	130	140	159	155	164	173	150	185	173
7	133	120	149	146	165	152	161	176	162	197
8	153	139	123	153	149	163	151	169	173	177
Grand Total	411	389	412	458	469	479	485	495	520	547

Source: Columbia Public Schools

Projected Enrollment - Recommended - Warner MS Boundary

Grade	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
6	202	202	158	228	169	161	171	166	169	169
7	177	207	207	161	233	174	165	175	170	173
8	202	182	211	211	165	238	177	170	180	173
Grand Total	581	591	576	600	567	573	513	511	519	515

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

2024-25 BUDGET

SMITHTON MS BOUNDARY

The Smithton MS boundary feeds from the Fairview ES, Mary Paxton Keeley ES, and Midway Heights ES boundaries; and into the Hickman HS boundary.

Historical Enrollment - Smithton MS Boundary

Grade	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
6	170	210	181	188	188	182	177	147	177	179
7	181	160	202	180	184	187	176	171	153	181
8	187	184	169	202	177	183	190	172	179	152
Grand Total	538	554	552	570	549	552	543	490	509	512

Source: Columbia Public Schools

Projected Enrollment - Recommended - Smithton MS Boundary

Grade	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
6	186	185	189	187	184	171	185	177	182	182
7	179	185	184	189	186	184	170	186	178	182
8	186	184	190	189	193	189	188	175	189	181
Grand Total	551	554	563	565	563	544	543	538	549	545

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
2024-25 BUDGET

WEST MS BOUNDARY

The West MS boundary feeds from the Alpha Hart Lewis ES, Derby Ridge ES, Fairview ES, Mary Paxton Keeley ES, Parkade ES, Russell Boulevard ES, and West Boulevard ES boundaries; and into the Hickman HS boundary.

Historical Enrollment - West MS Boundary

Grade	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
6	251	235	219	236	279	273	249	230	266	255
7	226	246	226	216	233	287	254	239	231	241
8	201	225	243	231	230	237	284	252	235	210
Grand Total	678	706	688	683	742	797	787	721	732	706

Source: Columbia Public Schools

Projected Enrollment - Recommended - West MS Boundary

Grade	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
6	266	241	252	262	271	244	254	234	249	249
7	253	264	239	249	259	270	244	253	233	247
8	239	252	261	235	248	257	267	240	251	233
Grand Total	758	757	752	746	778	771	765	727	733	729

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

2024-25 BUDGET

BATTLE HS BOUNDARY

The Battle HS boundary feeds from the Lange MS and Oakland MS boundaries.

Historical Enrollment - Battle HS Boundary

Grade	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
9	416	407	398	443	448	448	461	431	463	374
10	391	420	413	407	424	461	456	450	415	415
11	393	375	405	411	390	424	451	434	458	402
12	363	378	354	391	375	357	396	422	410	388
Grand Total	1,563	1,580	1,570	1,652	1,637	1,690	1,764	1,737	1,746	1,579

Source: Columbia Public Schools

Projected Enrollment - Recommended - Battle HS Boundary

Grade	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
9	414	370	430	414	424	407	490	425	465	460
10	367	407	360	423	408	415	399	480	418	457
11	406	359	399	354	415	399	406	394	474	412
12	375	379	333	372	327	385	372	378	362	440
Grand Total	1,562	1,515	1,522	1,563	1,574	1,606	1,667	1,677	1,719	1,769

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

2024-25 BUDGET

HICKMAN HS BOUNDARY

The Hickman HS boundary feeds from the Jefferson MS, Smithton MS, and West MS boundaries.

Historical Enrollment - Hickman HS Boundary

Grade	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
9	523	459	487	514	550	535	516	574	581	517
10	493	513	463	490	507	546	536	499	591	546
11	507	480	521	466	511	499	550	522	524	538
12	437	487	450	502	437	481	480	529	497	493
Grand Total	1,960	1,939	1,921	1,972	2,005	2,061	2,082	2,124	2,193	2,094

Source: Columbia Public Schools

Projected Enrollment - Recommended - Hickman HS Boundary

Grade	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
9	488	554	577	598	547	579	587	613	559	592
10	517	487	555	578	602	549	580	588	614	558
11	551	520	489	562	579	604	552	582	594	619
12	525	535	508	475	546	565	588	540	571	577
Grand Total	2,081	2,096	2,129	2,213	2,274	2,297	2,307	2,323	2,338	2,346

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

2024-25 BUDGET

ROCK BRIDGE HS BOUNDARY

The Rock Bridge HS boundary feeds from the Gentry MS and Warner MS boundaries.

Historical Enrollment - Rock Bridge HS Boundary

Grade	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
9	382	397	404	395	430	448	429	448	449	505
10	356	379	410	405	399	435	444	432	459	523
11	382	362	390	387	403	421	438	430	448	496
12	406	360	365	402	395	387	421	433	445	506
Grand Total	1,526	1,498	1,569	1,589	1,627	1,691	1,732	1,743	1,801	2,030

Source: Columbia Public Schools

Projected Enrollment - Recommended - Rock Bridge HS Boundary

Grade	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
9	481	517	487	558	520	484	581	489	522	519
10	520	495	530	502	574	536	498	597	505	537
11	531	528	500	540	509	581	546	504	607	511
12	514	548	547	521	560	529	605	567	523	632
Grand Total	2,046	2,088	2,064	2,121	2,163	2,130	2,230	2,157	2,157	2,199

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

2024-25 BUDGET

OUT OF DISTRICT*

Out of District includes students who reside outside of the District boundary.

Historical Enrollment - Out of District*

Grade	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
K	7	4	9	8	8	7	4	6	5	8
1	14	8	5	10	9	8	6	4	9	8
2	9	15	5	4	10	9	6	7	4	9
3	11	9	11	5	5	11	8	9	6	4
4	12	10	7	10	4	6	11	7	9	6
5	6	12	11	6	11	6	5	9	10	6
6	6	4	12	12	5	12	5	5	9	4
7	7	7	3	13	11	5	14	8	6	5
8	3	5	9	5	14	13	7	10	7	3
9	10	5	8	13	5	15	11	9	17	14
10	4	9	7	5	10	7	16	17	15	20
11	5	2	11	6	4	8	7	16	25	25
12	10	4	2	10	3	3	8	7	22	17
Grand Total	104	94	100	107	99	110	108	114	144	129

Source: Columbia Public Schools

Projected Enrollment - Recommended - Out of District*

Grade	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
K	6	6	6	6	6	6	6	6	6	6
1	8	6	6	6	6	6	6	6	6	6
2	8	8	6	6	6	6	6	6	6	6
3	9	8	8	6	6	6	6	6	6	6
4	4	9	8	8	6	6	6	6	6	6
5	6	4	9	8	8	6	6	6	6	6
6	6	6	4	9	8	8	6	6	6	6
7	4	6	6	4	9	8	9	6	6	6
8	5	4	6	6	4	9	8	9	6	6
9	3	5	4	6	6	4	10	9	9	7
10	14	3	5	4	6	6	4	10	9	9
11	20	14	3	5	4	6	6	4	10	9
12	24	19	14	3	5	4	6	6	4	9
Grand Total	117	98	85	77	80	81	85	86	86	88

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

2024-25 BUDGET

UNMATCHED*

Unmatched includes students who were unable to be geocoded (matched to a point on a map).

Historical Enrollment - Unmatched*

Grade	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
K	0	1	0	0	0	0	0	1	2	2
1	0	0	0	0	0	0	0	0	1	1
2	0	1	0	0	0	0	0	0	1	2
3	0	1	0	0	0	0	0	0	0	3
4	0	1	0	0	0	0	0	0	0	0
5	0	0	0	0	0	0	0	0	0	3
6	0	0	0	0	0	0	0	0	0	3
7	0	0	0	0	0	0	0	0	2	2
8	0	0	0	0	0	0	0	0	0	1
9	0	0	0	0	0	1	0	0	1	1
10	0	0	0	0	0	0	0	1	0	6
11	0	0	0	0	0	0	0	0	1	3
12	0	0	0	0	0	0	0	1	0	7
Grand Total	0	4	0	0	0	1	0	3	8	34

Source: Columbia Public Schools

Projected Enrollment - Recommended - Unmatched*

Grade	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
K	2	2	2	2	2	2	2	2	2	2
1	1	1	1	1	1	1	1	1	1	1
2	1	1	1	1	1	1	1	1	1	1
3	1	1	1	1	1	1	1	1	1	1
4	0	0	0	0	0	0	0	0	0	0
5	0	0	0	0	0	0	0	0	0	0
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	1	1	1	1	1	1	1	1	1	1
11	1	1	1	1	1	1	1	1	1	1
12	1	1	1	1	1	1	1	1	1	1
Grand Total	11									

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.



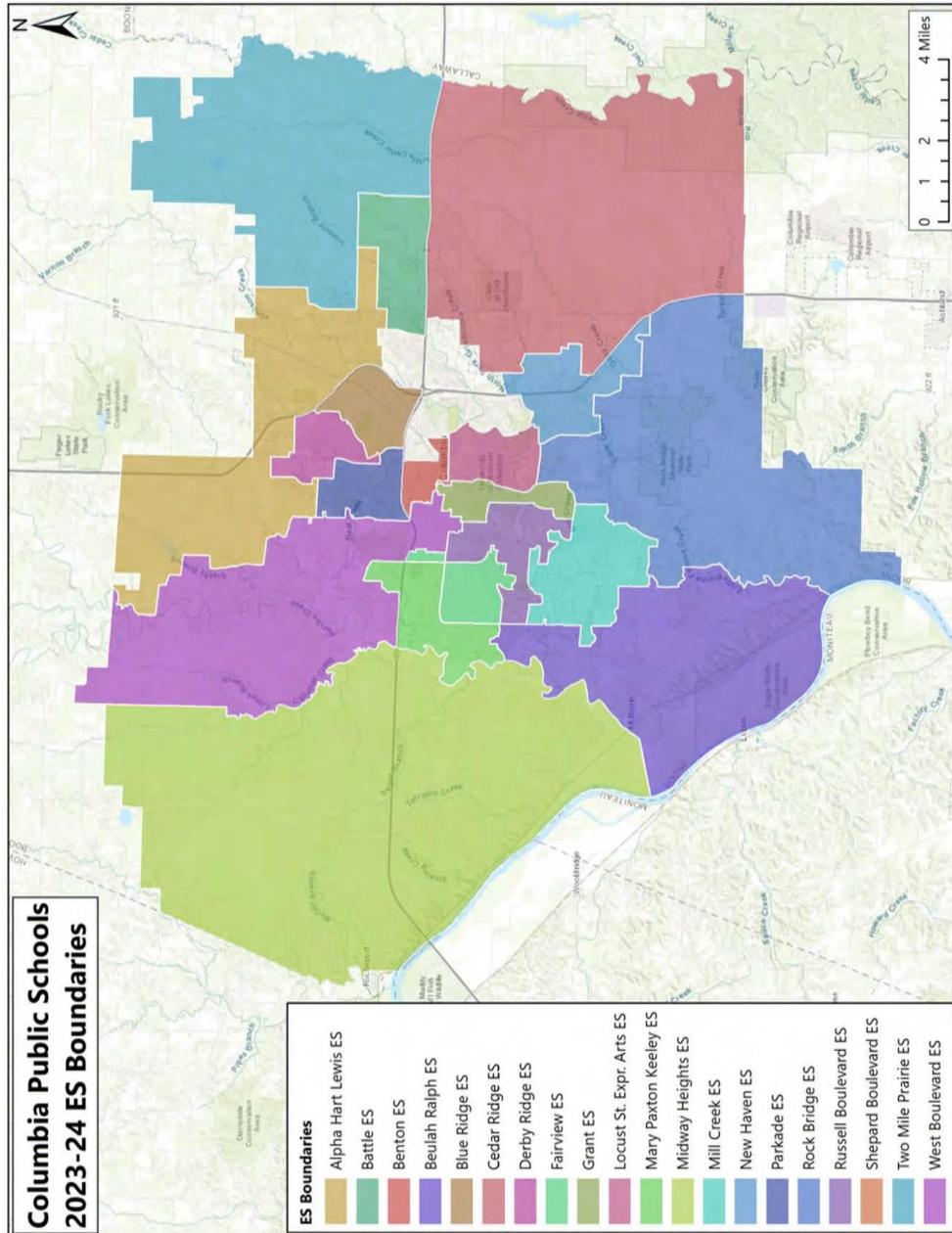
**APPENDIX
SCHOOL BOUNDARY MAPS**

The following maps illustrate the 2023-24 school boundaries in the Columbia Public Schools.



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET





Performance Indicators





CPS Balanced Scorecard

Key Performance Indicators (KPIs) - Finance

KPIs, Year, Threshold and Trends	Financial Health Summary						Threshold & Trend
	2020-2021	2021-2022	2022-2023	2023-2024 Projected	2024-2025 Budget		
1. Enrollment Trend	18,213	18,527	18,800	18,890	18,900		≥ Stable
2. Payroll (Salary + Benefits) Ratio*	75.6%	78.4%	78.1%	78.3%	77.3%		70% - 80%
3. Instructional Expenditure Ratio*	66.2%	70.0%	68.3%	66.9%	65.7%		60% - 70%
4. Administrative Cost Ratio*	10.2%	10.8%	10.7%	11.4%	11.4%		≤ 15%
5. Debt Service/Lease Purchase Ratio**	18.5%	14.1%	8.7%	8.7%	7.9%		≤ 15%
6. Ending Operating Fund Balance Ratio*	41.1%	39.5%	40.4%	45.1%	41.4%		≥ 30%

*The denominator for calculations is the district's total operating expenditures

**The denominator for the debt calculation is the district's total expenditures



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

DEMOGRAPHICS

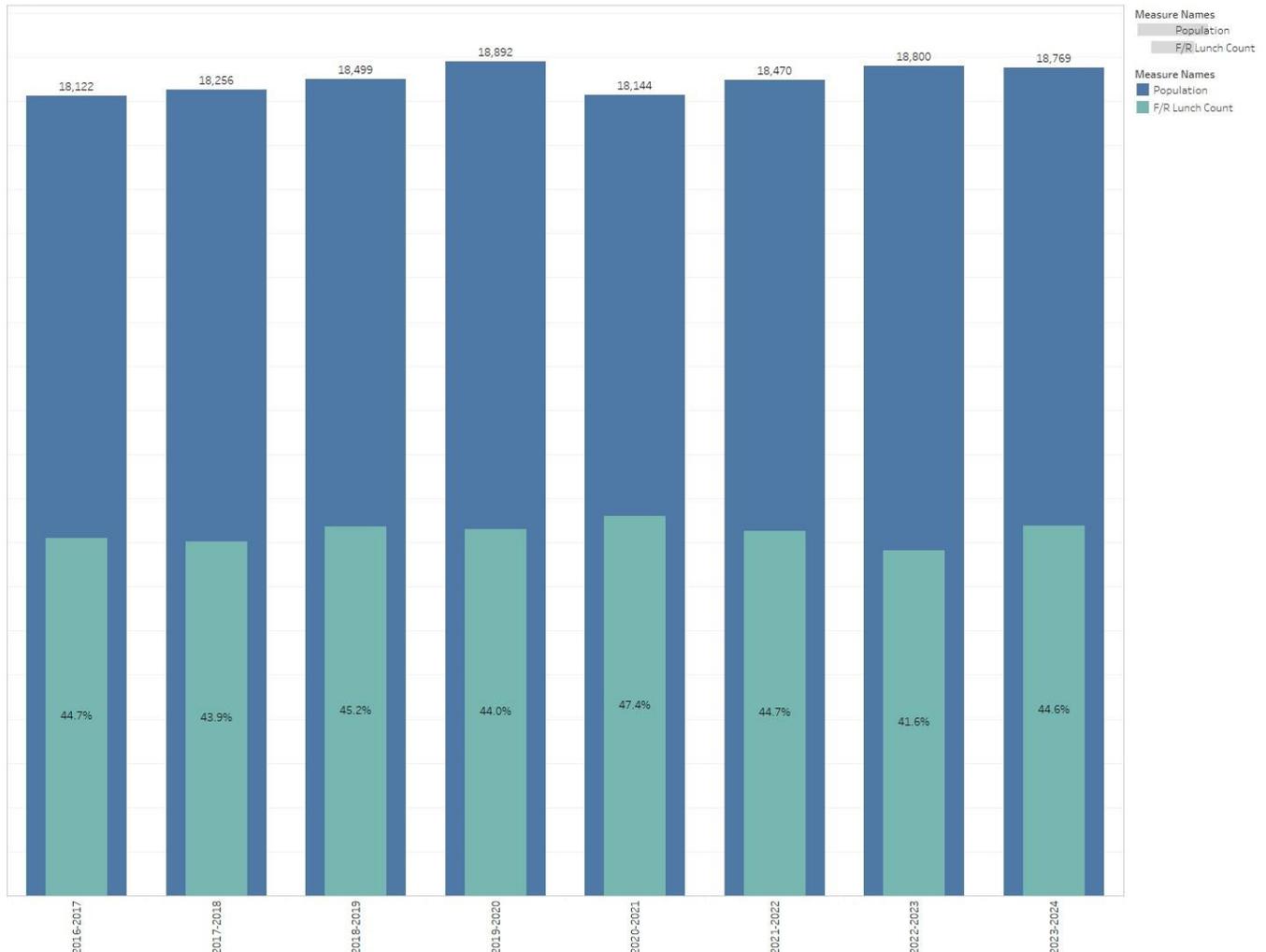
Columbia has a diverse population. The University of Missouri brings in many families from all over the world, creating an environment where many cultures are represented. In addition, Columbia’s social and medical resources welcome and serve refugees experiencing the United States for the first time.

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.

Pre K-12 Population with Free & Reduced Lunch Percentage

■ Count
■ F/R Lunch Count

Population & Free/Reduced Lunch
PK-12

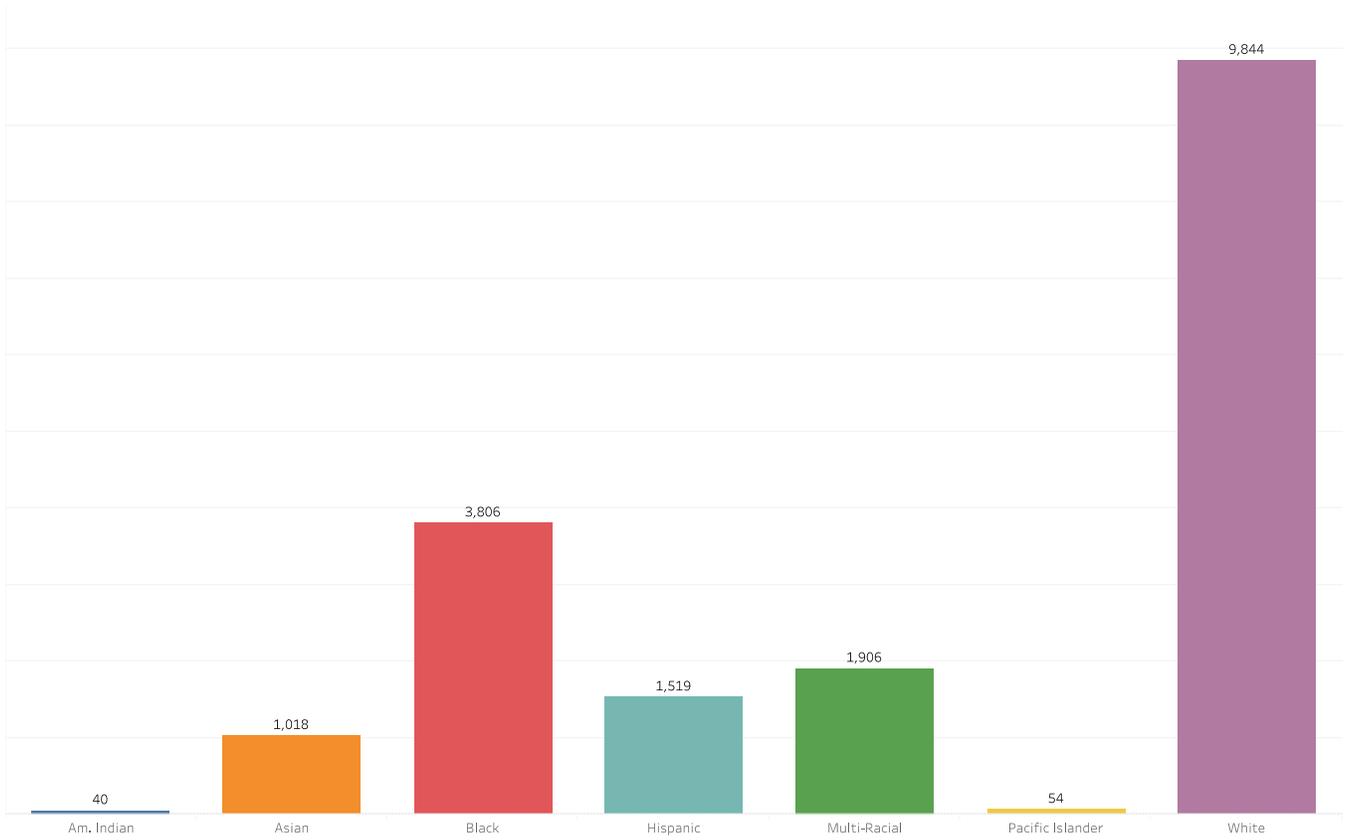




COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

Racial Demographics for 2023-24





COLUMBIA PUBLIC SCHOOLS

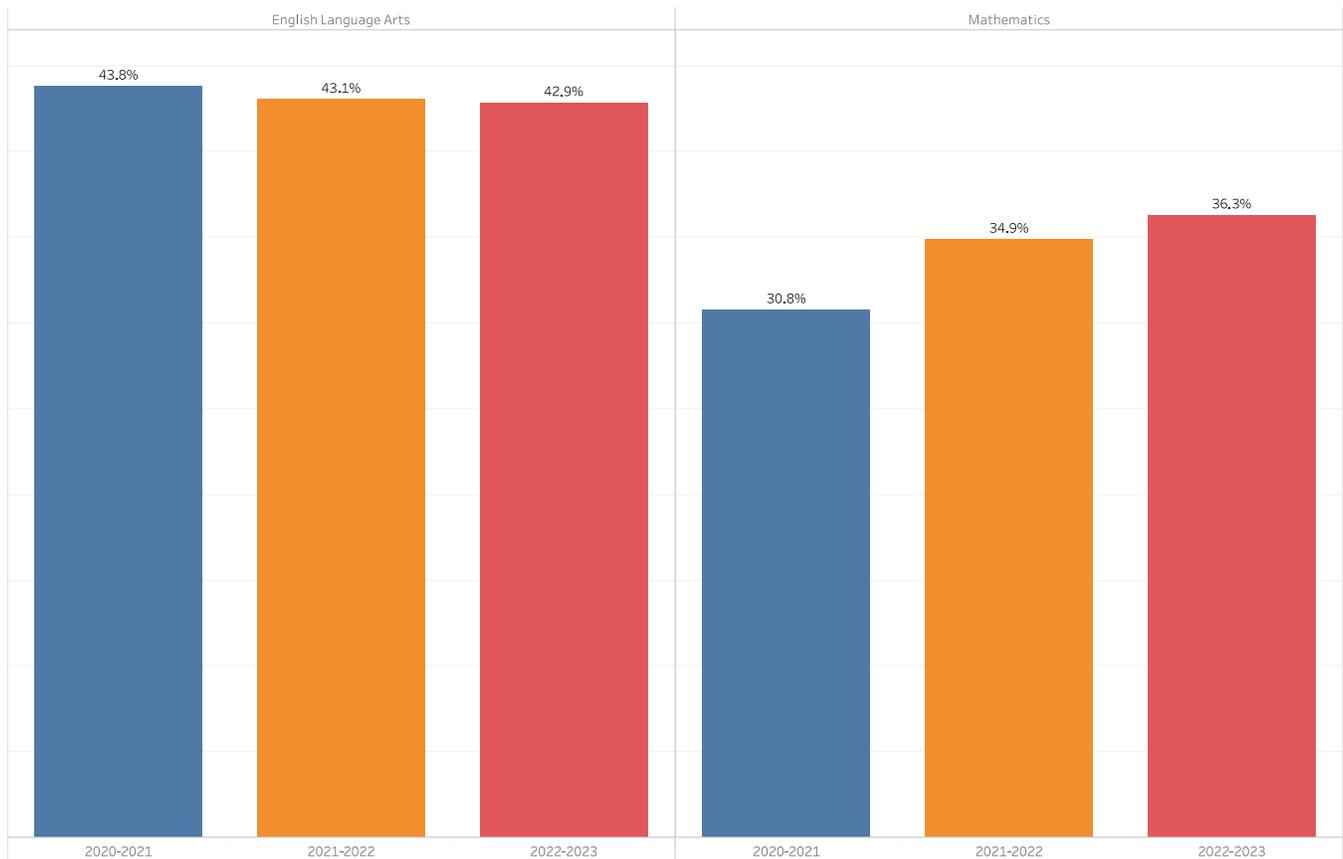
2024-25 BUDGET

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

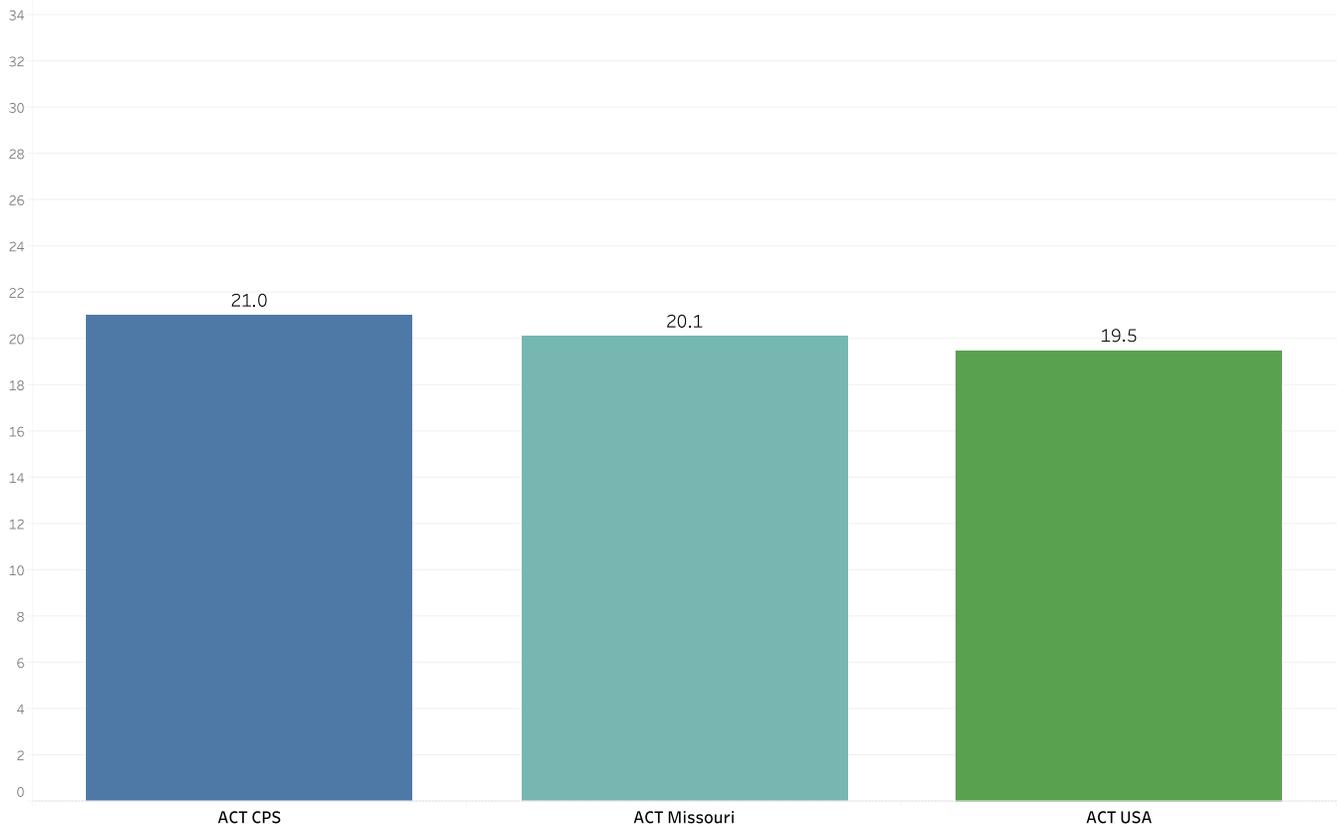
2024-25 BUDGET

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

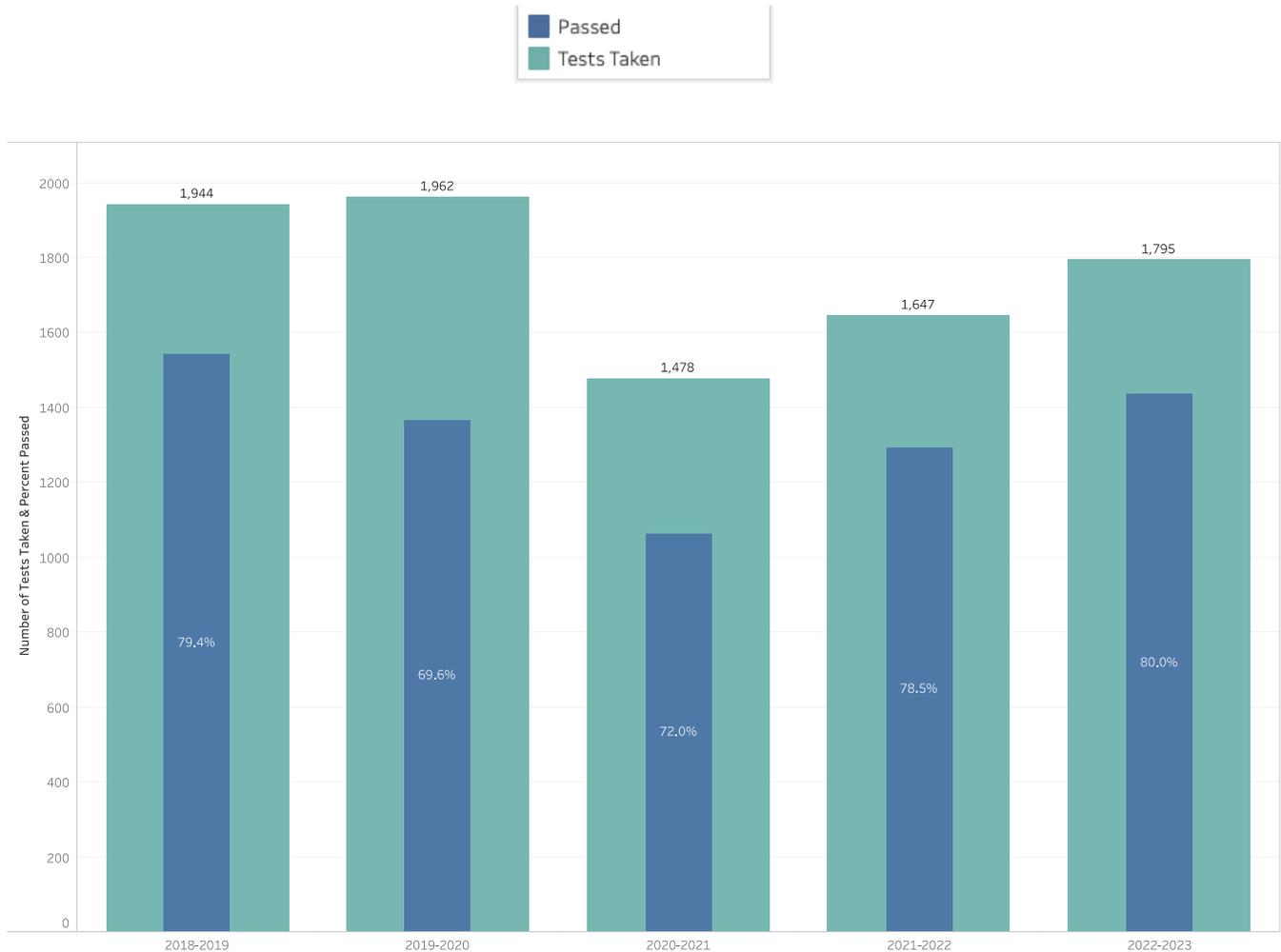
2024-25 BUDGET

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





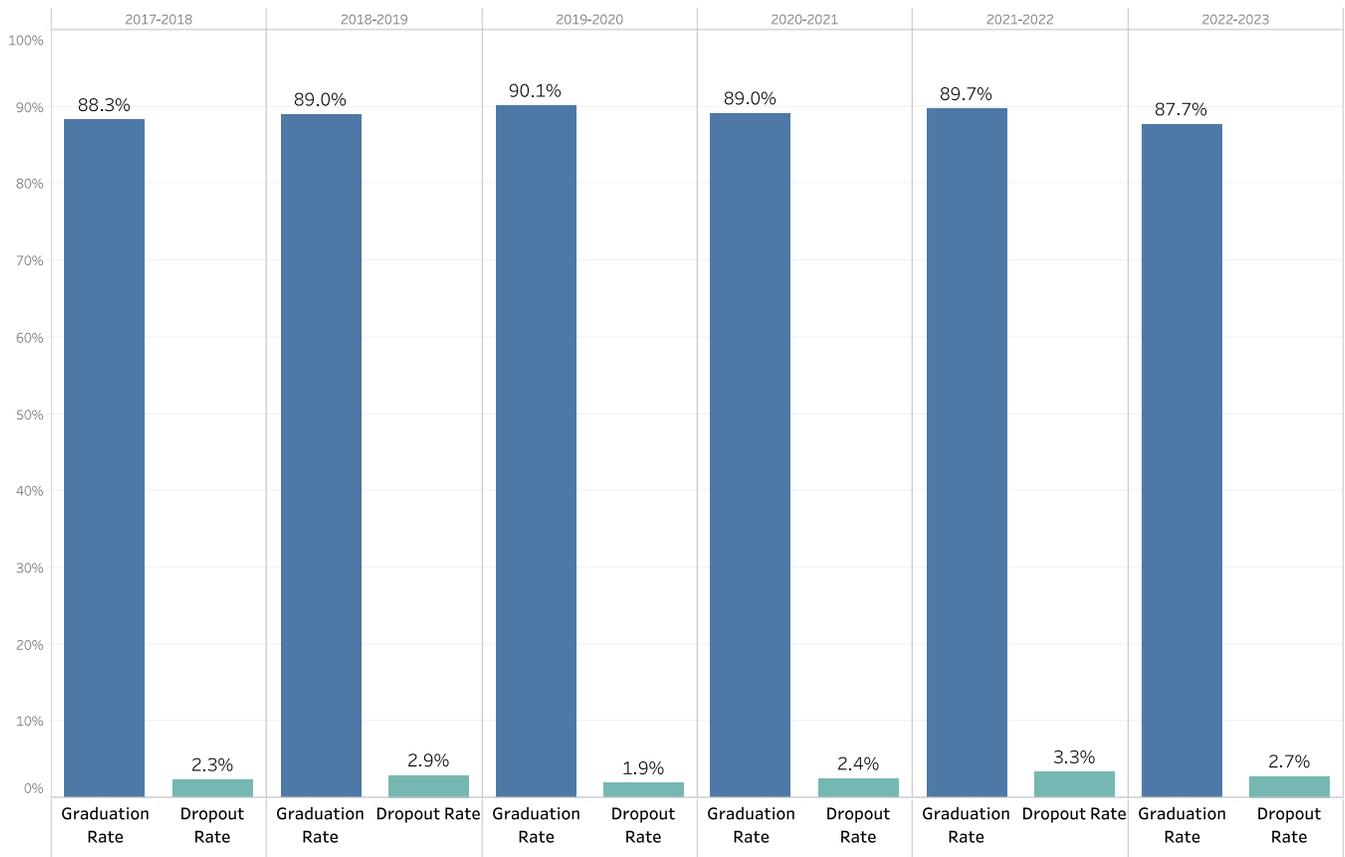
COLUMBIA PUBLIC SCHOOLS

2024-25 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





Climate Survey



COLUMBIA PUBLIC SCHOOLS

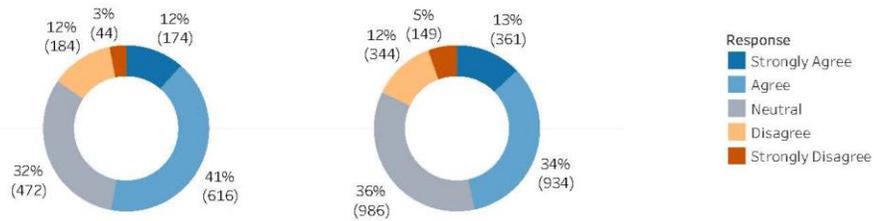
2024-25 BUDGET

Climate Survey

The school system provides school culture and climate data and reports periodically to all stakeholders.

Staff

Parent

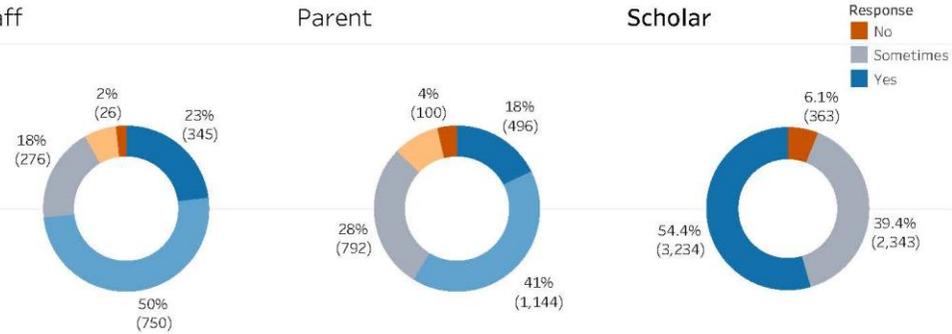


The school system assures student voices are heard and respected.

Staff

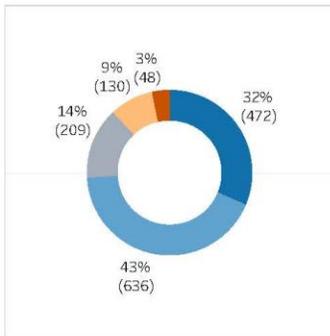
Parent

Scholar



Educator teams address positive classroom environments.

Staff





COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

Parent Survey Results

Survey question	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
I feel informed about what is going on in my student's school.	29%	42%	13%	10%	6%
My student can focus on learning in their classrooms.	23%	45%	17%	10%	6%
My student enjoys going to school.	30%	41%	15%	9%	5%
My student feels relaxed at school.	22%	40%	20%	12%	6%
My student has at least one adult they can talk to at school.	34%	44%	14%	5%	3%
My student's school is meeting his or her needs.	28%	40%	15%	11%	6%
My student's teachers are good teachers.	42%	39%	14%	4%	1%
Student voices are heard and respected.	18%	41%	28%	9%	4%
The curriculum is challenging and engaging.	23%	43%	21%	9%	4%
The discipline policies are fair to all students.	17%	33%	32%	10%	8%
The district provides school culture and climate data and reports periodically to all stakeholders.	13%	34%	36%	12%	5%
The teachers treat my student with respect.	40%	41%	12%	4%	2%
When I have a concern or a problem, it is taken seriously.	27%	35%	22%	9%	6%



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

Staff Survey Results

Survey question	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
I feel informed about what is going on in my school.	30%	40%	13%	12%	4%
My school ensures that schools and classrooms are positive learning environments.	32%	43%	14%	9%	3%
Scholar voices are heard and respected.	23%	50%	18%	6%	2%
Scholars are generally well-behaved.	10%	42%	21%	17%	9%
Scholars can focus on learning in their class.	15%	41%	23%	15%	6%
Scholars enjoy coming to school.	19%	47%	25%	6%	2%
Scholars feel relaxed at school.	16%	42%	28%	11%	3%
Scholars feel welcome at school.	33%	49%	13%	3%	2%
Scholars have at least one adult they can talk to at school.	34%	52%	11%	2%	0%
The curriculum is challenging and engaging.	20%	46%	22%	8%	3%
The discipline policies are fair to all scholars.	16%	34%	23%	17%	10%
The district provides school culture and climate data and reports periodically to all stakeholders.	12%	41%	32%	12%	3%

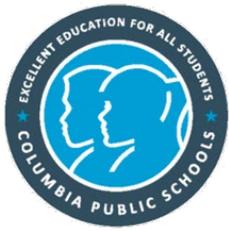


COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

Scholar Survey Results

Questions	Yes	Sometimes	No
Bullying is NOT tolerated at my school.	69%	23%	9%
Everyone has a chance to succeed at my school.	79%	18%	2%
I think that my teachers are good teachers.	67%	31%	2%
I think that students in my school are encouraged to do their best every day.	55%	37%	7%
If I am having trouble learning something, my teacher helps me under..	65%	31%	4%
Most of the time, my school work is interesting.	34%	53%	13%
My opinion is heard and respected at this school.	54%	39%	6%
My principal tells me that learning is important.	73%	17%	10%
My teachers treat me with respect.	74%	24%	2%
Teachers in my school really care about me.	65%	31%	4%
The school's discipline rules are fair.	52%	40%	8%
When I have a concern or a problem, it is taken seriously by my teachers.	65%	31%	5%
I have at least one adult I can talk to at school.	79%	13%	7%



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET





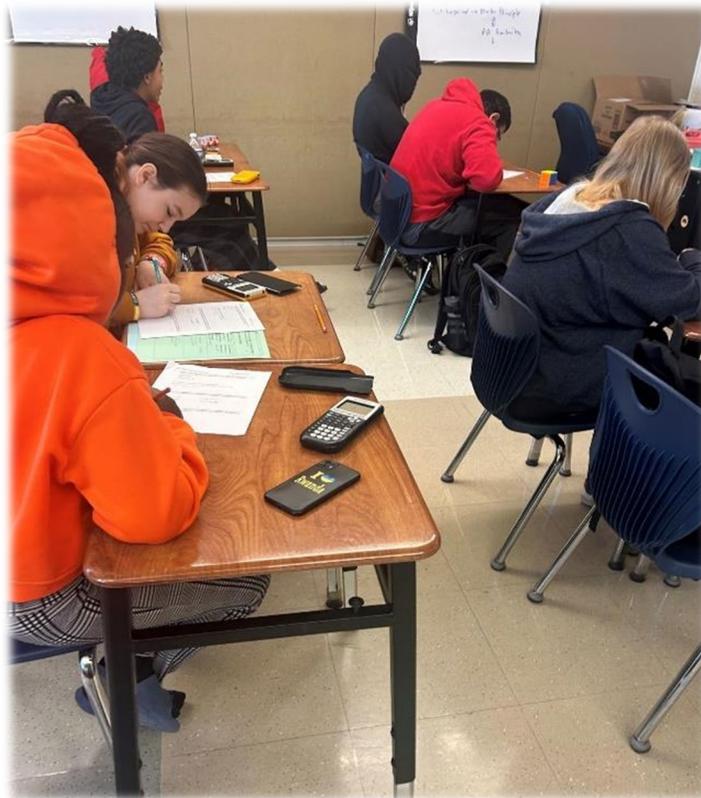
Glossary





COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET





COLUMBIA PUBLIC SCHOOLS

2024-25 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

2024-25 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

2024-25 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

2024-25 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

2024-25 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

2024-25 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

2024-25 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

2024-25 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

2024-25 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

2024-25 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

2024-25 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

2024-25 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

2024-25 BUDGET





COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

Appendix I

Revenues



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

DISTRICT OPERATING FUNDS REVENUE SUMMARY

Revenue Object Category	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25	1 Year Variance 2024-25 vs 2023-24	
							Increase (Decrease) \$	% Increase (Decrease)
District Operating Funds								
<i>General Operating and Teachers Funds</i>								
5100 Local Sources								
5111 Current Tax	\$ 127,466,987	\$ 124,456,028	\$ 131,947,354	\$ 135,932,397	\$ 141,021,061	\$ 145,194,010	\$ 4,172,949	2.96%
5112 Delinquent Tax	4,633,489	4,107,194	4,727,258	4,350,000	4,727,258	4,700,000	(27,258)	-
5113 Proposition C Sales Tax	20,211,127	23,204,641	24,364,764	25,169,520	25,428,618	28,001,091	2,572,473	10.12%
5114 Intangible Tax	134,885	365,530	196,390	196,390	118,258	118,258	-	-
5115 Surtax	1,977,170	1,935,288	2,058,726	2,058,726	2,167,808	2,167,808	-	-
5116 In Lieu of Tax Payments	1,463,498	1,224,303	1,070,219	1,070,219	1,460,214	1,460,214	-	-
5121 Tuition - K-12	-	-	-	-	4,980	5,000	20	0.40%
5122 Summer School Tuition	8,925	16,375	24,215	30,000	30,000	30,000	-	-
5141 Interest - Daily Account	44,237	29,546	245,329	255,000	290,000	290,000	-	0.00%
5142 Interest - Investments	513,414	253,062	3,351,175	770,000	3,350,000	3,350,000	-	0.00%
5144 Interest - Collector	15,311	13,264	104,730	42,841	90,537	41,574	(48,963)	(1)
5191 Rentals	19,930	118,931	52,053	100,000	100,000	100,000	-	-
5192 Donations	7	11,963	-	-	-	-	-	-
5193 Offset Printing	122,247	162,240	177,039	175,000	175,000	175,000	-	-
5195 Refund of Expenditure	265,115	91,453	78,868	30,000	32,378	32,378	-	-
5197 Sale of Misc. Items	8,313	417,185	4,918	50,000	50,000	50,000	-	-
5198 Fundraising Activities	-	26,750	-	-	-	-	-	-
5199 Misc. Local Revenue	120,859	377,918	191,117	200,000	200,000	200,000	-	-
51XX Local Sources	\$ 157,005,514	\$ 156,811,671	\$ 168,594,155	\$ 170,430,093	\$ 179,246,112	\$ 185,915,333	\$ 6,669,221	3.72%
5200 Intermediate Sources								
5211 Fines and Forfeitures	\$ -	\$ 353,857	\$ 357,894	\$ 357,894	\$ 411,039	\$ 411,039	\$ -	-
5221 State Assessed Utilities	1,157,035	1,122,636	1,227,950	1,227,850	1,286,382	1,286,382	-	-



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

DISTRICT OPERATING FUNDS REVENUE SUMMARY

Revenue Object Category	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25	1 Year Variance 2024-25 vs 2023-24	
							Increase (Decrease) \$	Increase (Decrease) %
5200 Intermediate Sources (cont.)								
5234 County Stock Insurance	189,524	333,180	549,489	558,585	375,535	375,535	-	-
52XX Intermediate Sources	\$ 1,346,559	\$ 1,809,673	\$ 2,135,333	\$ 2,144,329	\$ 2,072,956	\$ 2,072,956	\$ -	-
5300 State Sources								
5311 Basic Formula - State Aid	\$ 53,292,635	\$ 58,877,945	\$ 58,412,726	\$ 57,843,957	\$ 57,885,003	\$ 66,570,315	\$ 8,685,312	15.00%
5312 Transportation	1,942,073	1,677,252	5,620,782	6,117,206	6,071,682	6,500,000	428,318	7.05%
5314 Early Childhood, Spec Ed	4,543,285	5,173,244	5,405,798	5,276,007	5,444,481	5,450,000	5,519	0
5319 Classroom Trust Fund	7,200,353	7,474,812	7,401,226	7,746,538	8,129,301	9,047,761	918,460	11.30%
5324 Parents as Teachers	720,492	785,171	938,252	785,181	938,252	950,000	11,748	0
5332 State Career and Technical Education	561,664	534,288	604,921	575,000	604,921	605,000	79	-
5369 Resid Place/Excess Cost	206,665	214,871	290,628	290,628	239,670	239,670	-	-
5371 Readers for the Blind	2,252	-	5,123	-	-	-	-	-
5381 Extraordinary Cost	1,531,415	792,122	668,678	668,678	1,069,973	1,069,973	-	-
5397 Other State Revenue	13,093	47,854	11,190	964	630	630	(334)	(53.02%)
53XX State Sources	\$ 70,013,927	\$ 75,577,559	\$ 79,359,324	\$ 79,304,159	\$ 80,383,913	\$ 90,433,349	\$ 10,049,436	12.50%
5400 Federal Sources								
5412 Medicaid	\$ 879,915	\$ 1,434,536	\$ 2,143,469	\$ 2,100,000	\$ 2,500,000	\$ 2,500,000	\$ -	-
5422 ARP ESSER III	-	-	5,529,146	2,300,000	2,800,000	-	(2,800,000)	(100.00%)
5423 CRRSA - Elementary and Secondary Scho	-	3,879,238	1,051,177	-	-	-	-	-
5424 CARES - ESSER	2,604,708	79,479	-	-	-	-	-	-
5425 CARES - Governor's Emergency Education	331,771	-	-	-	-	-	-	-
5426 - CRRSA Governor's Emergency Relief Fund (GEER II)	-	11,766	5,760	-	-	-	-	-
5427 Career Education Federal Perkins Grant	297,988	371,619	394,274	394,274	405,920	410,000	4,080	0
5428 Coronavirus Relief Fund (OA CRF)	1,549,518	-	-	-	-	-	-	-
5437 IDEA Grant	64,184	18,935	12,312	12,312	72,259	72,259	-	-



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

DISTRICT OPERATING FUNDS REVENUE SUMMARY

Revenue Object Category	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25	1 Year Variance 2024-25 vs 2023-24	
							Increase (Decrease) 2024-25	% Increase (Decrease) 2024-25
5400 Federal Sources (cont.)								
5441 Entitlement PL 94-142	3,887,914	4,025,523	4,773,230	4,150,000	5,739,407	5,789,407	50,000	0.87%
5442 Early Childhood, Spec Ed	500,013	455,736	611,037	546,839	743,537	675,235	(68,302)	(0)
5451 Title I	1,282,484	4,968,986	3,590,916	4,631,204	3,740,916	3,740,916	-	0.00%
5461 Title IV A	56,476	183,241	216,166	185,000	147,864	216,166	68,302	0
5462 Title III	6,516	4,903	3,185	5,000	3,185	3,185	-	-
5465 Title II	278,638	877,864	902,906	1,510,249	917,905	917,905	-	0.00%
5472 Child Care Development	-	-	-	-	-	-	-	-
5484 Pell Funds	-	-	-	-	-	-	-	-
5496 E Rate Funds	92,467	95,899	108,353	100,000	108,353	108,353	-	-
5497 Other Federal Revenue	2,364,658	211,345	3,208	220	7,100	-	(7,100)	(1)
54XX Federal Sources	\$ 14,197,250	\$ 16,619,070	\$ 19,345,139	\$ 15,935,098	\$ 17,186,446	\$ 14,433,426	\$ (2,753,020)	(16.02%)
5600 Other Sources								
5631 Insurance Recoveries	\$ 33,798	\$ -	\$ 81,083	\$ -	\$ 100,000	\$ -	\$ 100,000	100.00%
56XX Other Sources	\$ 33,798	\$ -	\$ 81,083	\$ -	\$ 100,000	\$ -	\$ 100,000	100.00%
5800 Tuition								
5810 Tuition - Other Districts	\$ 87,167	\$ 121,714	\$ 6,000	\$ 150,000	\$ -	\$ -	\$ -	#DIV/0!
5820 Tuition - Area Voc Fees	7,500	12,500	20,000	20,000	20,000	20,000	-	-
58XX Tuition	\$ 94,667	\$ 134,214	\$ 26,000	\$ 170,000	\$ 20,000	\$ 20,000	\$ -	-
5900 Other Financing Sources								
5999 Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
59XX Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
District Operating Funds - Revenues	\$ 242,691,715	\$ 250,952,187	\$ 269,541,034	\$ 267,983,679	\$ 279,009,427	\$ 292,875,064	\$ 13,865,637	4.97%



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

SPECIAL FUNDED PROGRAMS REVENUE SUMMARY

Revenue Object Category	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25	1 Year Variance 2024-25 vs 2023-24	
							Increase (Decrease) 2024-25	Increase (Decrease) 2024-25 %
Special Funded Programs								
<i>Debt Services, Capital Projects, Food Services, Student Activities, Adult Education and Grants and Donations Funds</i>								
5100 Local Sources								
5111 Current Tax	\$ 27,205,233	\$ 28,897,943	\$ 30,822,026	\$ 31,715,193	\$ 32,858,930	\$ 33,824,537	\$ 965,607	2.94%
5112 Delinquent Tax	989,153	919,011	1,080,827	890,000	1,100,000	1,100,000	-	0.00%
5114 Intangible Tax	29,610	80,241	43,110	43,110	27,571	24,993	(2,578)	-
5115 Surtax	421,631	448,886	480,333	480,333	505,015	505,015	-	-
5116 In Lieu of Tax Payments	332,436	268,749	249,510	249,511	340,434	340,434	-	-
5121 Tuition - K-12	860	8,765	14,956	-	-	-	-	-
5123 Tuition - Adult Ed	67,003	83,205	64,094	84,423	98,790	102,851	4,061	4.11%
5141 Interest - Daily Account	33,694	15,382	160,224	155,500	156,165	155,810	(355)	-
5142 Interest - Investments	418,062	173,270	2,361,351	578,000	2,760,500	2,762,030	1,530	-
5144 Interest - Collector	3,277	2,993	24,389	-	20,995	20,995	-	-
5145 Interest - Escrow Agent	1,225,298	-	46,964	16,066	40,592	-	(40,592)	-
5151 Food Sales - Program	17,634	89,442	2,489,670	2,000,000	2,402,165	2,469,425	67,260	2.80%
5165 Food Sales - Non Program	174,491	508,366	785,058	1,000,000	777,360	799,125	21,765	2.80%
5171 Student Activities	993,049	2,425,935	2,455,141	2,300,000	2,460,000	2,387,000	(73,000)	(2.97%)
5172 Vending Revenue	1,662	5,376	4,515	5,000	1,500	1,500	-	0.00%
5190 Other Local	7,909	10,912	14,439	10,000	3,000	3,000	-	-
5192 Donations	753,064	1,556,451	2,024,848	1,260,000	1,038,000	943,470	(94,530)	(9.11%)
5195 Refund of Expenditure	24,087	44,009	27,532	-	-	-	-	-
5197 Sale of Misc Items	-	261,884	14,396	10,000	12,530	12,530	-	0.00%
5198 Fundraising Activities	43,974	173,619	263,041	-	103,903	5,000	(98,903)	(95.19%)
5199 Misc. Local Revenue	793,963	400,178	206,864	225,000	225,000	225,000	-	0.00%
- Project Construct	149,515	-	193,347	-	35,110	30,000	(5,110)	(14.55%)
- Moving on Together	-	-	-	200,000	135,000	135,000	-	0.00%
- Sports Marketing	-	-	-	250,000	-	-	-	#DIV/0!
51XX Local Sources	\$ 33,685,605	\$ 36,374,617	\$ 43,826,635	\$ 41,472,136	\$ 45,102,560	\$ 45,847,715	\$ 745,155	1.65%



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

SPECIAL FUNDED PROGRAMS REVENUE SUMMARY

Revenue Object Category	Actual	Actual	Actual	Original	Projected	Budget	1 Year Variance	
	2020-21	2021-22	2022-23	2023-24	Actual 2023-24	2024-25	Increase (Decrease) 2024-25	Increase (Decrease) 2024-25
	\$	\$	\$	\$	\$	\$	\$	%
5200 Intermediate Sources								
5221 State Assessed Utilities	\$ 329,913	\$ 340,367	\$ 364,110	\$ 364,110	\$ 396,457	\$ 396,457	\$ -	-
5234 County Stock Insurance	40,413	77,280	128,205	119,109	80,911	80,911	-	-
52XX Intermediate Sources	\$ 370,326	\$ 417,647	\$ 492,315	\$ 483,219	\$ 477,368	\$ 477,368	\$ -	-
5300 State Sources								
5319 Classroom Trust Fund	\$ 88,455	\$ 87,441	\$ 82,717	\$ 82,698	\$ 82,698	\$ 82,698	\$ -	-
5332 State Career and Technical Education	331,823	222,578	165,173	-	-	-	-	-
5333 School Lunch Assistance	63,271	78,614	37,525	65,000	40,000	41,120	1,120	-
5337 Adult Basic Education	64,511	84,825	64,874	65,000	75,000	75,000	-	-
5397 Other State Revenue	-	1,012,475	1,654,027	-	-	-	-	-
- Project Construct/Moving on Together	986,004	-	232,669	245,000	125,000	125,000	-	0.00%
- Conservation Grants	6,314	-	49,417	-	-	-	-	-
53XX State Sources	\$ 1,540,378	\$ 1,485,933	\$ 2,286,402	\$ 457,698	\$ 322,698	\$ 323,818	\$ 1,120	0.35%
5400 Federal Sources								
5422 ARP ESSER III	\$ -	\$ -	\$ 5,044,433	\$ -	\$ 905	\$ -	\$ (905)	-
5423 CRRSA - Elementary and Secondary School Emergency Relief (ESSER II)	-	2,159,318	3,617,107	13,915,000	8,460,500	4,370,000	(4,090,500)	(48.35%)
5424 CARES - ESSER	-	12,271	-	-	-	-	-	-
5426 CRRSA - Governor's Emergency Relief Fund (GEER II)	-	45,338	31,620	-	109,775	110,000	-	-
5427 Career Education Federal Perkins Grant	-	-	10,640	-	65,045	65,000	(45)	-
5435 Workforce Investment Act	-	-	-	-	-	-	-	#DIV/0!
5436 Adult Basic Education	232,451	219,310	112,283	45,000	150,000	175,000	25,000	16.67%
5437 IDEA Grants	-	27,339	18,705	20,000	25,440	30,000	4,560	17.92%
5444 NLSP Federal Revenue	1,432	13,620	-	-	-	-	-	-
5445 School Lunch - Federal	3,055,302	8,580,285	5,132,054	4,200,000	3,635,595	3,737,390	101,795	2.80%
5446 School Breakfast	1,142,781	2,316,178	1,562,064	1,300,000	1,362,395	1,400,540	38,145	2.80%



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

SPECIAL FUNDED PROGRAMS REVENUE SUMMARY

Revenue Object Category	Actual	Actual	Actual	Original	Projected	Budget	1 Year Variance	
	2020-21	2021-22	2022-23	2023-24	Actual 2023-24	2024-25	Increase (Decrease) 2024-25	Increase (Decrease) 2024-25 %
5400 Federal Sources (cont.)								
5448 After School Snacks	-	42,518	64,384	50,000	40,800	41,940	1,140	-
5449 School Fruits & Veggies	-	4,168	-	5,000	-	-	-	-
5461 Drug Program	82,021	77,975	55,539	60,000	250,000	310,000	60,000	-
5462 Title III	158,989	146,748	142,263	195,000	320,000	360,000	40,000	12.50%
5471 Child Nutrition Program Emergency Funds	-	593,435	-	-	-	-	-	-
5472 Child Care Development	-	-	-	-	-	-	-	-
5473 CARES - School Lunch Program	233,314	-	-	-	-	-	-	-
5474 CARES - School Breakfast Program	146,000	-	-	-	-	-	-	-
5481 USDA-Summer Program	5,738	74,340	-	-	-	-	-	-
5497 Other Federal Revenue	24,804	28,551	120,769	-	80,000	100,000	20,000	25.00%
- Interest on Qualified School Construction Bonds	316,790	314,281	316,347	316,348	319,885	329,446	9,561	-
54XX Federal Sources	\$ 5,399,622	\$ 14,655,675	\$ 16,228,545	\$ 20,106,348	\$ 16,563,915	\$ 11,029,316	\$ (5,534,599)	(33.41%)
5500 Donated Commodities								
5510 Donated Commodities	\$ 173,507	\$ 452,726	\$ 1,099,052	\$ 500,000	\$ 821,450	\$ 675,860	\$ (145,590)	\$ (0.18)
55XX Donated Commodities	\$ 173,507	\$ 452,726	\$ 1,099,052	\$ 500,000	\$ 821,450	\$ 675,860	\$ (145,590)	\$ (0.18)
5600 Other Sources								
5611 Sale of Bonds	\$ 20,000,000	\$ -	\$ 40,000,000	\$ 40,000,000	\$ 40,000,000	\$ -	\$ (40,000,000)	-
5692 Proceeds - Bond Refunding	4,620,000	10,130,000	-	-	-	-	-	-
56XX Other Sources	\$ 24,620,000	\$ 10,130,000	\$ 42,500,000	\$ 40,000,000	\$ 40,000,000	\$ -	\$ (40,000,000)	(100.00%)



COLUMBIA PUBLIC SCHOOLS
2024-25 BUDGET

SPECIAL FUNDED PROGRAMS REVENUE SUMMARY

Revenue Object Category	Actual	Actual	Actual	Original	Projected	Budget	1 Year Variance	
	2020-21	2021-22	2022-23	Budget 2023-24	Actual 2023-24	2024-25	Increase (Decrease) 2024-25	Increase (Decrease) 2024-25
							\$	%
5800 Tuition								
5820 Tuition - Area Voc Fees								
58XX Tuition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
5900 Other Financing Sources								
5999 Other Financing Sources	\$ 1,344,440	\$ 1,291,045	\$ 6,203,469	\$ 746,751	\$ 5,668,274	\$ 8,372,709	\$ 2,704,435	47.71%
59XX Other Financing Sources	\$ 1,344,440	\$ 1,291,045	\$ 6,203,469	\$ 746,751	\$ 5,668,274	\$ 8,372,709	\$ 2,704,435	47.71%
Special Funded Programs - Revenues	\$ 67,133,878	\$ 64,807,643	\$ 112,636,418	\$ 103,766,152	\$ 108,956,265	\$ 66,726,786	\$ (42,229,479)	(38.76%)



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

SUMMARY REVENUE ALL FUNDS

Revenue Object Category	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25	1 Year Variance 2024-25 vs 2023-24	
							Increase (Decrease) 2024-25	% Increase (Decrease) 2024-25
All Funds - Revenues								
5100 Local Sources								
5111 Current Tax	\$ 154,672,220	\$ 153,353,971	\$ 162,769,380	\$ 167,647,590	\$ 173,879,991	\$ 179,018,547	\$ 5,138,556	2.96%
5112 Delinquent Tax	5,622,642	5,026,205	5,808,085	5,240,000	5,827,258	5,800,000	(27,258)	(0.47%)
5113 Proposition C Sales Tax	20,211,127	23,204,641	24,364,764	25,169,520	25,428,618	28,001,091	2,572,473	10.12%
5114 Intangible Tax	164,495	445,771	239,500	239,500	145,829	143,251	(2,578)	-
5115 Surtax	2,398,801	2,384,174	2,539,059	2,539,059	2,672,823	2,672,823	-	-
5116 In Lieu of Tax Payments	1,795,934	1,493,052	1,319,729	1,319,730	1,800,648	1,800,648	-	-
5121 Tuition - K-12	860	8,765	14,956	-	4,980	5,000	20	0.40%
5122 Summer School Tuition	8,925	16,375	24,215	30,000	30,000	30,000	-	-
5123 Tuition - Adult Ed	67,003	83,205	64,094	84,423	98,790	102,851	4,061	4.11%
5141 Interest - Daily Account	77,931	44,928	405,553	410,500	446,165	445,810	(355)	(0.08%)
5142 Interest - Investments	931,476	426,332	5,712,526	1,348,000	6,110,500	6,112,030	1,530	0.03%
5144 Interest - Collector	18,588	16,257	129,119	42,841	111,532	62,569	(48,963)	-
5145 Interest - Escrow Agent	1,225,298	-	46,964	16,066	40,592	-	(40,592)	-
5151 Food Sales - Program	17,634	89,442	2,489,670	2,000,000	2,402,165	2,469,425	67,260	2.80%
5165 Food Sales - Non Program	174,491	508,366	785,058	1,000,000	777,360	799,125	21,765	2.80%
5171 Student Activities	993,049	2,425,935	2,455,141	2,300,000	2,460,000	2,387,000	(73,000)	(2.97%)
5172 Vending Revenue	1,662	5,376	4,515	5,000	1,500	1,500	-	0.00%
5190 Other Local	7,909	10,912	14,439	10,000	3,000	3,000	-	-
5191 Rentals	19,930	118,931	52,053	100,000	100,000	100,000	-	-
5192 Donations	753,071	1,568,414	2,024,848	1,260,000	1,038,000	943,470	(94,530)	(9.11%)
5193 Offset Printing	122,247	162,240	177,039	175,000	175,000	175,000	-	-
5195 Refund of Expenditure	289,202	135,462	106,400	40,000	44,908	44,908	-	0.00%
5197 Sale of Misc. Items	8,313	679,069	19,314	50,000	153,903	55,000	(98,903)	(64.26%)
5198 Fundraising Activities	43,974	200,369	263,041	225,000	225,000	225,000	-	0.00%
5199 Misc. Local Revenue	914,822	778,096	397,981	200,000	235,110	230,000	(5,110)	(2.17%)
- Project Construct	149,515	-	193,347	200,000	135,000	135,000	-	0.00%



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

SUMMARY REVENUE ALL FUNDS

Revenue Object Category	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25	1 Year Variance 2024-25 vs 2023-24	
							Increase (Decrease) 2024-25	% Increase (Decrease) 2024-25
5100 Local Sources (cont.)								
- Sports Marketing	-	-	-	250,000	-	-	-	#DIV/0!
51XX Local Sources	\$ 190,691,119	\$ 193,186,288	\$ 212,420,790	\$ 211,902,229	\$ 224,348,672	\$ 231,763,048	\$ 7,414,376	3.30%
5200 Intermediate Sources								
5211 Fines and Forfeitures	\$ -	\$ 353,857	\$ 357,894	\$ 357,894	\$ 411,039	\$ 411,039	\$ -	-
5221 State Assessed Utilities	1,486,948	1,463,003	1,592,060	1,591,960	1,682,839	1,682,839	-	-
5234 County Stock Insurance	229,937	410,460	677,694	677,694	456,446	456,446	-	-
52XX Intermediate Sources	\$ 1,716,885	\$ 2,227,320	\$ 2,627,648	\$ 2,627,548	\$ 2,550,324	\$ 2,550,324	\$ -	-
5300 State Sources								
5311 Basic Formula - State Aid	\$ 53,292,635	\$ 58,877,945	\$ 58,412,726	\$ 57,843,957	\$ 57,885,003	\$ 66,570,315	\$ 8,685,312	15.00%
5312 Transportation	1,942,073	1,677,252	5,620,782	6,117,206	6,071,682	6,500,000	428,318	7.05%
5314 Early Childhood, Spec Ed	4,543,285	5,173,244	5,405,798	5,276,007	5,444,481	5,450,000	5,519	-
5319 Classroom Trust Fund	7,288,808	7,562,253	7,483,943	7,829,236	8,211,999	9,130,459	918,460	11.18%
5324 Parents as Teachers	720,492	785,171	938,252	785,181	938,252	950,000	11,748	-
5332 State Career and Technical Education	893,487	756,866	770,094	575,000	604,921	605,000	79	-
5333 School Lunch Assistance	63,271	78,614	37,525	65,000	40,000	41,120	1,120	-
5337 Adult Basic Education	64,511	84,825	64,874	65,000	75,000	75,000	-	-
5369 Resid Place/Excess Cost	206,665	214,871	290,628	290,628	239,670	239,670	-	-
5371 Readers for the Blind	2,252	-	5,123	-	-	-	-	-
5381 Extraordinary Cost	1,531,415	792,122	668,678	668,678	1,069,973	1,069,973	-	-
5397 Other State Revenue	13,093	1,060,329	1,665,217	964	630	630	-	-
- Project Construct/Moving on Together	986,004	-	232,669	245,000	125,000	125,000	-	0.00%
- Conservation Grants	6,314	-	49,417	-	-	-	-	-
53XX State Sources	\$ 71,554,305	\$ 77,063,492	\$ 81,645,726	\$ 79,761,857	\$ 80,706,611	\$ 90,757,167	\$ 10,050,556	12.45%



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

SUMMARY REVENUE ALL FUNDS

Revenue Object Category	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25	1 Year Variance 2024-25 vs 2023-24	
							Increase (Decrease) 2024-25	% Increase (Decrease) 2024-25
5400 Federal Sources								
5412 Medicaid	\$ 879,915	\$ 1,434,536	\$ 2,143,469	\$ 2,100,000	\$ 2,500,000	\$ 2,500,000	\$ -	-
5421 Vocational Education - Special Project	\$ -	\$ -	\$ 5,044,433	\$ -	\$ 905	\$ -	\$ -	-
5422 ARP ESSER III	-	-	5,529,146	2,300,000	2,800,000	-	(2,800,000)	(100.00%)
5423 CRRSA - Elementary and Secondary School Emergency Relief (ESSER II)	-	6,038,556	4,668,284	13,915,000	8,460,500	4,370,000	(4,090,500)	(48.35%)
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	37,380	-	109,775	110,000	-	-
5427 Career Education Federal Perkins Grant	297,988	371,619	404,914	394,274	470,965	475,000	4,035	-
5428 Coronavirus Relief Fund (OA CRF)	1,549,518	-	-	-	-	-	-	-
5436 Adult Basic Education	232,451	219,310	112,283	45,000	150,000	175,000	25,000	16.67%
5437 IDEA Grants	64,184	46,274	31,017	32,312	97,699	102,259	4,560	4.67%
5441 Entitlement PL 94-142	3,887,914	4,025,523	4,773,230	4,150,000	5,739,407	5,789,407	50,000	0.87%
5442 Early Childhood, Spec Ed	500,013	455,736	611,037	546,839	743,537	675,235	(68,302)	-
5444 NLSP Federal Revenue	1,432	13,620	-	-	-	-	-	-
5445 School Lunch - Federal	3,055,302	8,580,285	5,132,054	4,200,000	3,635,595	3,737,390	101,795	2.80%
5446 School Breakfast	1,142,781	2,316,178	1,562,064	1,300,000	1,362,395	1,400,540	38,145	2.80%
5448 After School Snacks	-	42,518	64,384	50,000	40,800	41,940	1,140	-
5449 School Fruits & Veggies	-	4,168	-	5,000	-	-	-	-
5451 Title I	1,282,484	4,968,986	3,590,916	4,631,204	3,740,916	3,740,916	-	0.00%
5461 Drug Program	138,497	261,216	271,705	245,000	397,864	526,166	128,302	32.25%
5462 Title III	165,505	151,651	145,448	200,000	323,185	363,185	40,000	12.38%
5465 Title II	278,638	877,864	902,906	1,510,249	917,905	917,905	-	0.00%
5468 Title IID - ARRA	-	593,435	-	-	-	-	-	-
5472 Child Care Development	-	-	-	-	-	-	-	-
5473 CARES - School Lunch Program	233,314	-	-	-	-	-	-	-
5474 CARES - School Breakfast Program	146,000	-	-	-	-	-	-	-
5481 USDA-Summer Program	5,738	74,340	-	-	-	-	-	-
5484 Pell Funds	-	-	-	-	-	-	-	-
5496 E Rate Funds	92,467	95,899	108,690	100,000	1,851,928	108,353	(1,743,575)	-



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

SUMMARY REVENUE ALL FUNDS

Revenue Object Category	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25	1 Year Variance 2024-25 vs 2023-24		
							\$	%	
5400 Federal Sources (cont.)									
5497 Other Federal Revenue	2,389,462	239,896	123,977	220	87,100	100,000	12,900	14.81%	
- Interest on Qualified School Construction Bonds	316,790	314,281	316,347	316,348	319,885	329,446	9,561	-	
54XX Federal Sources	\$ 19,596,872	\$ 31,217,136	\$ 35,573,684	\$ 36,041,446	\$ 33,750,361	\$ 25,462,742	\$ (8,287,619)	(24.56%)	
5500 Donated Commodities									
5510 Donated Commodities	\$ 173,507	\$ 452,726	\$ 1,099,052	\$ 500,000	\$ 821,450	\$ 675,860	\$ (145,590)	-	
55XX Donated Commodities	\$ 173,507	\$ 452,726	\$ 1,099,052	\$ 500,000	\$ 821,450	\$ 675,860	\$ (145,590)	-	
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	33,798	-	81,083	-	100,000	-	(100,000)	(100.00%)	
5692 Proceeds - Bond Refunding	4,620,000	10,130,000	-	-	-	-	-	-	
56XX Other Sources	\$ 24,653,798	\$ 10,130,000	\$ 42,581,083	\$ 40,000,000	\$ 40,100,000	\$ -	\$ (40,100,000)	(100.00%)	
5800 Tuition									
5810 Tuition - Other Districts	\$ 87,167	\$ 121,714	\$ 6,000	\$ 150,000	\$ -	\$ -	\$ -	-	
5820 Tuition - Area Voc Fees	7,500	12,500	20,000	20,000	20,000	20,000	-	-	
58XX Tuition	\$ 94,667	\$ 134,214	\$ 26,000	\$ 170,000	\$ 20,000	\$ 20,000	\$ -	-	



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

SUMMARY REVENUE ALL FUNDS

Revenue Object Category	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25	1 Year Variance 2024-25 vs 2023-24	
							Increase (Decrease) 2024-25	% Increase (Decrease) 2024-25
5900 Other Financing Sources								
5999 Other Financing Sources	\$ 1,344,440	\$ 1,291,045	\$ 6,203,469	\$ 746,751	\$ 5,668,274	\$ 8,372,709	\$ 2,704,435	47.71%
59XX Other Financing Sources	\$ 1,344,440	\$ 1,291,045	\$ 6,203,469	\$ 746,751	\$ 5,668,274	\$ 8,372,709	\$ 2,704,435	47.71%
All Funds - Revenues	\$ 309,825,593	\$ 315,702,221	\$ 382,177,452	\$ 371,749,831	\$ 387,965,692	\$ 359,601,850	\$ (28,363,842)	(7.31%)



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET





Appendix II

Expenditures



COLUMBIA PUBLIC SCHOOLS
2024-25 BUDGET

DISTRICT OPERATING FUNDS EXPENDITURES SUMMARY

Function	Program	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Projected Actual 2023-24	Budget 2024-25	1 year Variance 2024-25 vs 2023-24	
								Increase (Decrease) 2024-25	% Increase (Decrease) 2024-25
District Operating Funds									
<i>General Operating and Teachers Funds</i>									
1111-1129	Elementary Instruction	\$ 41,245,083	\$ 38,453,890	\$ 39,822,131	\$ 41,379,526	\$ 40,361,802	\$ 43,542,979	\$ 3,181,177	7.88%
1130-1149	Middle Instruction	22,123,072	23,601,068	22,115,956	23,223,757	22,562,577	24,345,884	1,783,307	7.90%
1150-1189	Senior High Instruction	25,826,368	23,951,138	24,696,234	25,146,732	24,890,661	27,201,703	2,311,042	9.28%
1191	Summer School Instruction	1,817,780	3,763,823	2,676,397	3,100,128	2,773,042	2,793,042	20,000	0.72%
1195	Douglas High Instruction	964,445	1,007,390	1,093,419	1,110,286	1,155,802	1,234,643	78,841	6.82%
1192-1199	At Risk Programs	1,029,958	1,009,624	1,041,135	1,161,203	1,279,984	1,628,002	348,018	27.19%
1210	Special Education Instruction	16,677,155	18,390,032	19,957,942	19,564,507	20,502,985	21,679,498	1,176,513	5.74%
1292	Early Childhood Special Education	3,099,881	3,324,615	3,458,084	3,528,844	3,888,014	4,193,163	305,149	7.85%
1211	Gifted Program	1,584,960	1,627,825	1,602,572	1,679,108	1,589,360	1,779,411	190,051	11.96%
1250-1255	Title I (K-12)	1,876,301	2,217,578	2,553,741	2,735,510	3,112,423	2,891,742	(220,681)	(7.09%)
1271	English Language Learners	3,066,857	3,004,761	3,252,013	3,436,515	3,407,947	3,801,325	393,378	11.54%
1301-1399	Vocational Instruction	4,157,292	4,366,106	4,522,442	4,711,971	4,646,305	5,008,713	362,408	7.80%
1420-1499	Student Activities & Athletics	2,480,848	2,928,925	3,589,329	2,834,123	3,202,278	3,266,956	64,678	2.02%
1601-1699	Adult Basic Education	39	22,000	11,000	13,980	14,215	31,040	16,825	-
1901-1999	Supplemental Education (Tuition) Services	1,407,080	1,578,765	1,086,982	2,313,365	1,683,175	2,342,065	658,890	39.15%
2122	Guidance & Counseling Services	5,959,553	5,977,488	6,551,300	7,759,593	6,679,983	7,120,741	440,758	6.60%
2100-2199	Pupil Services	16,717,238	17,371,500	18,133,324	19,339,139	19,168,160	20,383,317	1,215,157	6.34%
2221	Educational Media Services	674,187	681,220	675,070	793,281	590,811	942,927	352,116	59.60%
2201-2299	Support Services and Instructional Staff	14,570,489	20,584,636	18,955,175	18,846,155	18,049,928	18,137,521	87,593	0.49%
2301-2399	Administrative Services	10,229,486	11,058,345	11,118,347	13,927,080	13,898,533	15,408,137	1,509,604	10.86%
2401-2499	Other Administrative Services	15,327,403	15,703,432	16,288,974	17,178,218	16,817,823	17,942,467	1,124,644	6.69%
2525	Business Services	1,461,056	1,482,607	1,560,061	1,673,239	1,704,394	1,891,999	187,605	11.01%
2542	Maintenance Services	21,898,467	22,296,911	23,978,272	26,478,344	27,043,498	28,808,264	1,764,766	6.53%
2546	Security Services	965,716	1,164,712	1,421,370	1,479,110	1,500,547	1,823,006	322,459	21.49%
2550-2559	Transportation Services	9,230,205	12,068,827	12,451,969	13,967,583	13,437,727	14,037,804	600,077	4.47%



COLUMBIA PUBLIC SCHOOLS
2024-25 BUDGET

DISTRICT OPERATING FUNDS EXPENDITURES SUMMARY

<u>Function</u>	<u>Program</u>	<u>Actual</u> <u>2020-21</u>	<u>Actual</u> <u>2021-22</u>	<u>Actual</u> <u>2022-23</u>	<u>Original</u> <u>Budget</u> <u>2023-24</u>	<u>Projected</u> <u>Actual</u> <u>2023-24</u>	<u>Budget</u> <u>2024-25</u>	<u>1 year Variance</u> <u>2024-25 vs 2023-24</u>					
								<u>\$</u>	<u>%</u>				
2600-2699	Research and Information Systems	2,622,731	2,756,091	3,451,520	3,246,387	3,370,292	3,917,476	547,184	16.24%				
3001-3999	Community Services	1,014,004	1,048,566	1,678,062	2,235,618	2,026,251	1,355,932	(670,319)	(33.08%)				
3512, 3525, 3912	Early Childhood Education	3,984,778	4,123,715	4,392,735	4,673,981	4,816,450	5,117,047	300,597	6.24%				
3842	Parents As Teachers	1,206,263	1,316,272	1,401,242	1,534,663	1,543,538	1,697,967	154,429	10.00%				
6999	Other Financing Uses	16,441,888	1,653,509	3,757,076	746,751	2,755,554	8,372,709	5,617,155	203.85%				
Total - District Operating Funds								\$ 249,660,583	\$ 257,293,874	\$ 268,474,059	\$ 292,697,480	\$ 24,223,421	9.02%



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

SPECIAL FUNDED PROGRAMS EXPENDITURES SUMMARY

Programs	Actual	Actual	Actual	Actual	Original	Projected	Budget	1 year Variance	
	2019-20	2020-21	2021-22	2022-23	2023-24	Actual 2023-24	Budget 2024-25	Increase (Decrease) 2024-25	% Increase (Decrease) 2024-25
Special Funded Programs									
<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	\$ 47,127,114	\$ 29,416,002	\$ 30,247,820	\$ 30,247,554	\$ 34,163,708	\$ 3,916,154	12.95%
Capital Projects	36,086,085	18,552,506	23,111,539	34,369,857	103,312,228	32,631,986	90,018,950	57,386,964	175.86%
Nutrition Services	9,074,934	7,400,894	10,346,517	11,639,156	11,071,083	11,171,198	11,846,761	675,563	6.05%
Student Activities	1,893,162	942,763	1,867,467	2,679,134	2,300,000	1,960,500	2,122,000	161,500	8.24%
Adult Education	513,676	184,087	108,656	93,723	87,923	85,790	89,351	3,561	4.15%
Grants and Donations Fund	4,613,285	2,747,145	3,184,497	2,957,090	2,635,000	2,934,943	2,990,500	55,557	1.89%
Total - Special Funded Programs	\$ 136,369,590	\$ 93,458,885	\$ 85,745,790	\$ 81,154,962	\$ 149,654,054	\$ 79,031,971	\$ 141,231,270	\$ 62,199,299	78.70%



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

SUMMARY EXPENDITURES ALL FUNCTIONS

Programs	Actual	Actual	Actual	Actual	Original	Projected	Budget	1 year Variance	
	2019-20	2020-21	2021-22	2022-23	2023-24	Actual 2023-24	2024-25	Increase (Decrease) 2024-25	% Increase (Decrease) 2024-25
Elementary Instruction	\$ 38,552,869	\$ 41,245,083	\$ 38,453,890	\$ 39,822,131	\$ 41,379,526	\$ 40,361,802	\$ 43,542,979	\$ 3,181,177	7.88%
Middle Instruction	21,050,326	22,123,072	23,601,068	22,115,956	23,223,757	22,562,577	24,345,884	1,783,307	7.90%
Senior High Instruction	22,741,800	25,826,368	23,951,138	24,696,234	25,146,732	24,890,661	27,201,703	2,311,042	9.28%
Summer School Instruction	776,654	1,817,780	3,763,823	2,676,397	3,100,128	2,773,042	2,793,042	20,000	0.72%
Douglass High Instruction	968,666	964,445	1,007,390	1,093,419	1,110,286	1,155,802	1,234,643	78,841	6.82%
At Risk Programs	1,068,793	1,029,958	1,009,624	1,041,135	1,161,203	1,279,984	1,628,002	348,018	27.19%
Special Education Instruction	15,984,142	16,677,155	18,390,032	19,957,942	19,554,507	20,502,985	21,679,498	1,176,513	5.74%
Early Childhood Special Education	2,835,530	3,099,881	3,324,615	3,458,084	3,528,844	3,888,014	4,193,163	305,149	7.85%
Gifted Program	1,483,405	1,584,960	1,627,825	1,602,572	1,679,108	1,589,360	1,779,411	190,051	11.96%
Title I	1,752,281	1,876,301	2,217,578	2,553,741	2,735,510	3,112,423	2,891,742	(220,681)	(7.09%)
English Language Learners	2,817,256	3,066,857	3,004,761	3,252,013	3,436,515	3,407,947	3,801,325	393,378	11.54%
Vocational Instruction	4,230,397	4,157,292	4,366,106	4,522,442	4,711,971	4,646,305	5,008,713	362,408	7.80%
Student Activities & Athletics	2,409,349	2,480,848	2,928,925	3,589,329	2,834,123	3,202,278	3,266,956	64,678	2.02%
Adult Basic Education	12,901	39	22,000	11,000	13,980	14,215	31,040	16,825	-
Supplemental Education (Tuition) Services	1,899,351	1,407,080	1,578,765	1,086,982	2,313,365	1,683,175	2,342,065	658,890	39.15%
Guidance & Counseling Services	5,385,883	5,959,553	5,977,488	6,551,300	7,759,593	6,679,983	7,120,741	440,758	6.60%
Pupil Services	15,444,903	16,717,238	17,371,500	18,133,324	19,339,139	19,168,160	20,383,317	1,215,157	6.34%
Educational Media Services	642,895	674,187	681,220	675,070	793,281	590,811	942,927	352,116	59.60%
Support Services and Instructional Staff	14,373,612	14,570,489	20,584,636	18,955,175	18,846,155	18,049,928	18,137,521	87,593	0.49%



COLUMBIA PUBLIC SCHOOLS

2024-25 BUDGET

SUMMARY EXPENDITURES ALL FUNCTIONS

Programs	Actual	Actual	Actual	Actual	Original	Projected	Budget	1 year Variance	
	2019-20	2020-21	2021-22	2022-23	2023-24	Actual 2023-24	2024-25	Increase (Decrease) 2024-25	% Increase (Decrease) 2024-25
Administrative Services	9,790,148	10,229,486	11,058,345	11,118,347	13,927,080	13,898,533	15,408,137	1,509,604	10.86%
Other Administrative Services	14,249,343	15,327,403	15,703,432	16,288,974	17,178,218	16,817,823	17,942,467	1,124,644	6.69%
Business Services	1,407,409	1,461,056	1,482,607	1,560,061	1,673,239	1,704,394	1,891,999	187,605	11.01%
Maintenance Services	21,028,093	21,898,467	22,296,911	23,978,272	26,478,344	27,043,498	28,808,264	1,764,766	6.53%
Security Services	1,004,143	965,716	1,164,712	1,421,370	1,479,110	1,500,547	1,823,006	322,459	21.49%
Transportation Services	10,224,003	9,230,205	12,068,827	12,451,969	13,967,583	13,437,727	14,037,804	600,077	4.47%
Research and Information Systems	2,051,805	2,622,731	2,756,091	3,451,520	3,246,387	3,370,292	3,917,476	547,184	16.24%
Community Services	831,094	1,014,004	1,048,566	1,678,062	2,235,618	2,026,251	1,355,932	(670,319)	(33.08%)
Early Childhood Education	3,671,484	3,984,778	4,123,715	4,392,735	4,673,981	4,816,450	5,117,047	300,597	6.24%
Parents as Teachers	1,288,642	1,206,263	1,316,272	1,401,242	1,534,663	1,543,538	1,697,967	154,429	10.00%
Other Financing Uses	2,674,219	16,441,888	1,653,509	3,757,076	746,751	2,755,554	8,372,709	5,617,155	203.85%
Debt Services	84,188,448	63,631,490	47,127,114	29,416,002	30,247,820	30,247,554	34,163,708	3,916,154	12.95%
Capital Projects	36,086,085	18,552,506	23,111,539	34,369,857	103,312,228	32,631,986	90,018,950	57,386,964	175.86%
Nutrition Services	9,074,934	7,400,894	10,346,517	11,639,156	11,071,083	11,171,198	11,846,761	675,563	6.05%
Student Activities	1,893,162	942,763	1,867,467	2,679,134	2,300,000	1,960,500	2,122,000	161,500	8.24%
Adult Education	513,676	184,087	108,656	93,723	87,923	85,790	89,351	3,561	4.15%
Grants and Donations Fund	4,613,285	2,747,145	3,184,497	2,957,090	2,635,000	2,934,943	2,990,500	55,557	1.89%
Total	\$ 359,020,986	\$ 343,119,468	\$ 334,281,161	\$ 338,448,836	\$ 419,462,751	\$ 347,506,030	\$ 433,928,750	\$ 86,422,720	24.87%