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Columbia PUBLIC SCHOOLS

2020-21 Budget

Approved by the Columbia Board of Education
June 8, 2020

Columbia, Missouri 65203
County of Boone





Columbia

PUBLIC SCHOOLS

2020-21 Budget

**Approved by the
Board of Education
June 8, 2020**

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COLUMBIA PUBLIC SCHOOLS

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





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Executive Summary

A Message from the Superintendent and Finance Department

The 2020-21 budget represents the financial plan of the Columbia Public School District (“District”) for the coming fiscal year. Its primary purpose is to provide timely and useful information concerning the past, present, and projected financial status of the District to facilitate financial discussions that support the mission, goals, and objectives of the Board of Education. The District’s vision, mission, purpose and values as reflected in Policy AD guide this process.

Vision: *Our desired future state*

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

Mission: *Why we exist*

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

Purpose: *What we do*

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

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

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

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

1. All students 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.

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





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Budget Overview and Statutory Requirements

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

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

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

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

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

(See the glossary for definitions of these funds)

The District's budget for the 2020-21 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 2020-21 fiscal year. Budget schedules are also included



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

Background on the District

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

The 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 2020-21,



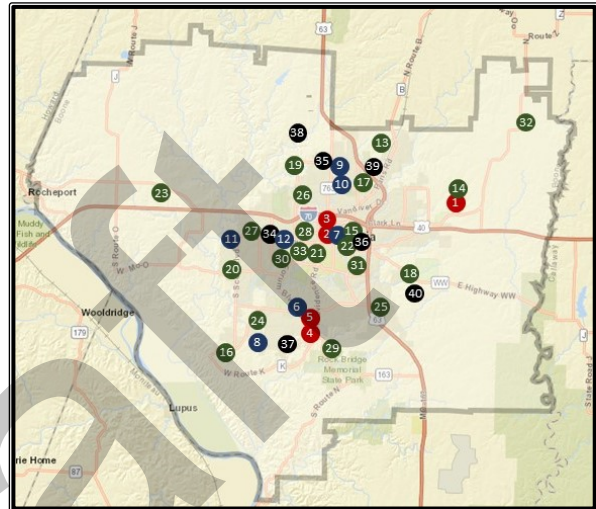
the District will include 21 elementary schools, seven middle schools, three senior high schools, one alternative high school and one career and technical education center. The District also offers Pre-K classrooms in school buildings and two owned facilities. The Center for Early Learning–North opened 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 students qualify for the free and reduced lunch program and 7% are English Language Learners. Today 46% of our students attend our elementary schools, 24% attend middle schools and 30% attend high schools.

Student Performance

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

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





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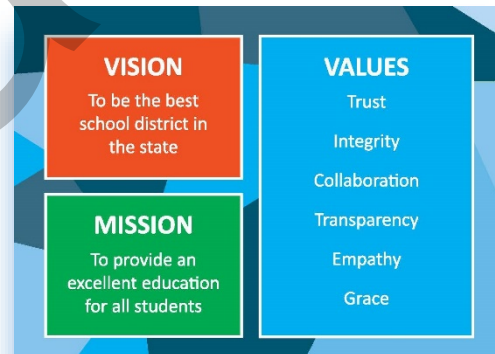
Percent of Students Proficient or Advanced on the Missouri Assessment Program (MAP)			
	2017-18*	2018-19	Change
All students	49.2%	47.7%	1.5% decrease
African-American students	16.1%	15.4%	0.7% decrease
Student eligible for free or reduced lunch	27.5%	26.5%	1.0% decrease

* Prior year comparison cannot be made due to changes to MAP in 2017-18

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

Budget Message

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



As in 1873, available resources and restricted funding impact how we prioritize our budgetary allocations. 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.



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- The State Adequacy Target (SAT) is derived by averaging the cost per pupil of districts in Missouri who receive a perfect score in the Annual Performance Report and is to be recalculated every two years.
- The Dollar Value Modifier (DVM) which is an adjustment based on local cost of living indicators.
- The final factor in the calculation is the Local Effort as established in 2004-05. The impact of the local effort factor is to assure that communities continued to support the cost of their local school budgets at a rate equal to or greater than what was in place in 2004-05.

After just three years, the foundation formula appropriation in the state budget was inadequate to fund the formula as written. The SAT was not recalculated every two years as prescribed in the formula and a new component became an unexpected fifth factor in determining a district's annual state funding – appropriation adjustment. In 2009-10, rather than funding the formula as calculated, the state funded 98.66%. This partial allocation continued until 2015-16 and dipped to as low as 92.58% in 2012-13. While the allocation was 100% in the previous three fiscal years and projected to be the same in 2020-21, the SAT is expected to be at \$6,311 which is only \$194 more per student than in 2006-07 when the formula was first implemented. This results in an average increase per student of only \$14 per year.

In 2016-17, the state made adjustments to the thresholds required to receive weighted (additional) funding for students in certain groups – free and reduced lunch, special education and English Language Learners. This effort increases funding for districts with high student populations in these categories. It also increases the funding required statewide which in turn has an impact on the SAT. With a continued lack of funding to meet the formula statewide as written, each year one or more factors is adjusted. While the appropriation percentage for next year is 100%, the SAT must be reduced. Failure to meet the SAT as prescribed in the formula reduces funding for 2020-21 for Columbia Public Schools by over \$10 million as it is estimated to over \$6,800.

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

The increase in local funding was used to allow for improvement in salaries of all employee groups, increasing staffing and services to support students in the area of **AEO** and to continue the operations of the District, including the increase in the annual operating budget for the opening of John Warner Middle School. Details on these improvements are found throughout the document and on the Budget Goals and Priorities on page 78.

The 2020-21 budget totals \$244.5 million of operating revenue and operating expenditures and transfers of \$261.9 million, resulting in a decrease of operating fund balance by \$17.4 million. When considering all funds, total revenue is budgeted at \$295.4 million and expenditures at \$371.5 million for a net decrease in fund balance of \$76.1 million.



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As summarized by the schedule below, the District is planning for a total beginning fund balance (all funds) of \$242.3 million at July 1, 2020 and ending fund balance of \$166.2 million at June 30, 2021. For District Operating Funds, beginning fund balance at July 1, 2020 is projected to be \$89.8 million and ending fund balance at June 30, 2021 to be \$72.5 million which is 28.96% of budgeted expenditures. See page 22 for the Summary Budget – All Programs for 2020-21.

	<u>Operating Funds</u>	<u>All Funds</u>
Projected Beginning Fund Balance, July 1	\$ 89,830,727	\$ 242,286,210
Budgeted Revenues plus Transfers	\$ 244,486,832	\$ 295,357,217
Budgeted Expenses plus Transfers	\$ 261,852,309	\$ 371,480,531
Increase (Decrease) in Fund Balance	\$ 17,365,477	\$ 76,123,314
Budgeted Ending Fund Balance, June 30	\$ 72,465,250	\$ 166,162,896

The District has intentionally built the fund balance in the operating funds over recent years for the planned opening of the new John Warner Middle School in the fall of 2020. The opening and operation of the new school has a significant impact on the operating budget. In addition, due to careful and conservative budgeting by the current and prior Board of Education, the District is able to move forward with planned increases to compensation for all employees even though COVID-19 has changed the economic outlook for the District and the community.

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 John Warner Middle School which will be completed this summer.

We are pleased to present a budget that positions our students to be ready for life after high school. We appreciate the contributions of every stakeholder during the development of this document, and we will not soon forget the trust and support of our taxpayers. The decisions we've made support our mission to provide every child with an excellent education. Our administration is committed to providing transparency with regard to District finances, and we will prudently allocate the funds entrusted to us. This document is presented to you by the Finance Department with a desire to provide a clear and transparent insight into the 2020-21 budget.

Ms. Heather McArthur, CPA
Chief Financial Officer

Dr. Peter Stiepleman
Superintendent of Schools



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Revenue Explanation

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



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

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

Total Revenue by Fund Comparison

	Projected Actual 2019-20	Budget 2020-21	% of Total Revenue	% Change
General	\$ 91,482,656	\$ 91,843,831	31.04%	0.39%
Special Revenue (Teachers)	\$ 144,250,759	\$ 153,143,001	51.76%	6.16%
Debt Service	\$ 81,925,311	\$ 27,220,703	9.20%	-66.77%
Capital Projects	\$ 6,165,114	\$ 5,882,227	1.99%	-4.59%
Other	\$ 15,213,247	\$ 17,767,455	6.01%	16.79%
Total Funds	\$ 339,037,087	\$ 295,857,217	100.00%	-12.74%

The District's revenue is primarily from local efforts (64%) with greatest portion of revenue from local tax revenue (53%). The assessed valuation is projected to be \$2,644,866,211 for the 2020-21 school year.

Total revenues are budgeted to decrease \$43,679,870 in 2020-21 mostly due to the issuance of \$55 million in general obligation refunding bonds during the 2019-20 school year. The bonds were recorded in the Debt Service Fund and will remain in an escrow account until payment is due in the 2020-23 school year. Federal revenues are anticipated to increase 6.46% due to the federal funding anticipated from the Coronavirus Aid, Relief, and Economic Security (CARES) Act through the Elementary and Secondary Education School Emergency Relief (ESSER) Fund.



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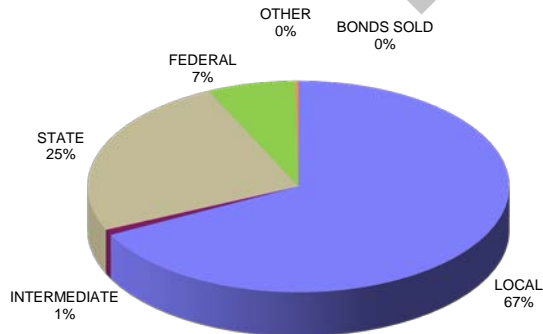
	Projected Actual 2019-20	Budget 2020-21	% of Total Revenue	% Change
Local	\$ 187,822,770	\$ 189,723,137	64.13%	1.01%
Intermediate	\$ 2,369,738	\$ 2,369,738	0.80%	0.00%
State	\$ 73,750,854	\$ 69,514,161	23.50%	-5.74%
Federal	\$ 17,869,244	\$ 19,083,628	6.45%	6.80%
Other	\$ 57,224,481	\$ 15,166,553	5.13%	-73.50%
Total Funds	\$ 339,037,087	\$ 295,857,217	100.00%	-12.74%

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

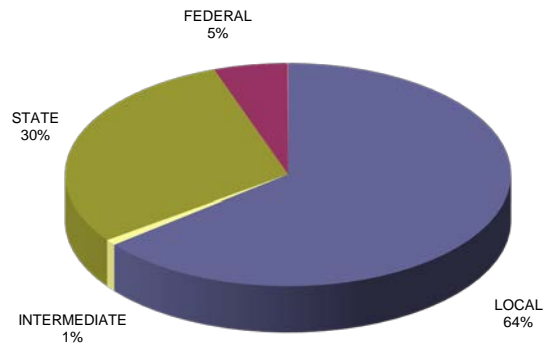
	Total	Operating
Property Taxes	\$ 155,309,858	\$ 128,145,296
Sales Taxes	\$ 17,992,530	\$ 17,992,530
Foundation Formula	\$ 59,953,483	\$ 59,870,785
Other - State	\$ 9,560,678	\$ 11,016,767
Federal	\$ 19,083,628	\$ 12,396,812
Sale of Bonds	\$ -	\$ -
Other	\$ 33,957,040	\$ 15,564,642
	\$ 295,857,217	\$ 244,986,832

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

**TOTAL REVENUES
BUDGET 2020-21**



**OPERATING REVENUES
BUDGET 2020-21**





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Total Revenue by Source

	Actual 2016-17	Actual 2017-18	Actual 2018-19	Projected 2019-20	Budget 2020-21
Tax Rate	\$ 6.0403	\$ 6.0555	\$ 6.1425	\$ 6.0988	\$ 6.0988
Assessed Valuation	\$ 2,327,173,948	\$ 2,403,178,367	\$ 2,483,979,026	\$ 26,186,779,417	\$ 2,644,866,211
Revenues					
Local Sources					
Property Taxes	\$ 139,646,644	\$ 144,573,767	\$ 149,453,731	\$ 155,541,852	\$ 155,309,858
Sales Taxes	\$ 16,672,644	\$ 17,163,794	\$ 18,097,029	\$ 17,710,260	\$ 17,992,530
All Other Local	\$ 17,061,002	\$ 15,752,531	\$ 16,639,376	\$ 14,549,377	\$ 16,420,749
County Sources	\$ 2,191,313	\$ 2,141,963	\$ 1,880,128	\$ 2,369,738	\$ 2,369,738
State Sources					
Foundation Formula	\$ 55,326,601	\$ 56,204,340	\$ 65,316,062	\$ 64,190,199	\$ 59,953,483
All Other State	\$ 11,417,741	\$ 11,504,232	\$ 10,095,523	\$ 9,560,655	\$ 9,560,678
Federal Sources	\$ 16,637,174	\$ 15,051,596	\$ 17,465,852	\$ 17,869,244	\$ 19,083,628
Other Sources					
Sale of Bonds	\$ 10,000,000	\$ 72,955,000	\$ 30,000,000	\$ 54,410,000	\$ -
All Other Sources	\$ 8,913,229	\$ 8,288,968	\$ 1,912,324	\$ 2,835,762	\$ 14,666,553
Total All Revenue Sources	\$ 277,866,348	\$ 343,636,191	\$ 310,860,025	\$ 339,037,087	\$ 295,357,217

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 2020-21 by 1% to approximately \$2.645 billion based upon current information. Listed below is a summary of the District's tax rates.



	2017-18	2018-19	2019-20	Budget 2020-21
Incidental	2.0548	\$2.0548	\$2.0111	\$2.0111
Special Revenue (Teachers)	\$2.9288	\$3.0158	\$3.0158	\$3.0158
Capital Projects	\$0.1000	\$0.1000	\$0.1000	\$0.1000
Debt Service	\$0.9719	\$0.9719	\$0.9719	\$0.9719
Total	\$6.0555	\$6.1425	\$6.0988	\$6.0988

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



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property on the tax rolls in the previous year. In addition, the District must take into account “Proposition C”, the Missouri one-cent sales tax, dedicated to education approved by voters in 1982. The property tax rate is reduced or increased to equal one-half of the adjusted Proposition C revenue received and maintain District revenue because the District does not have a full or partial waiver of the Proposition C approved by voters. The change in the Proposition C rollback between 2019-20 and 2020-21 should not be significant. Property taxes account for nearly 53% 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 2020-21 Foundation Formula revenue to decrease \$4,305,635 to \$52.7 million. Formula Weighted Average Daily Attendance (WADA) is anticipated to decrease because the District will not hold traditional summer school during the summer of 2020 due to the COVID-19 pandemic. 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 students in these categories. Another factor affecting State Aid is the State Adequacy Target which is anticipated to remain flat at \$6,311. The SAT set by the Department of Elementary and Secondary Education is currently projected to be \$6,375; however, due to declining state revenues that amount was adjusted downward in May 2020 to \$6,311 for the current year. Historically, that number has also been adjusted downward in the fall as the final ADA calculations are submitted by districts around the state. We project that to happen again in the fall of 2020. Current factors surrounding COVID-19 and the dire state revenue outlook make achieving an SAT of \$6,375 in 2020-21 unlikely.

The Classroom Trust Fund accounts for gaming revenue distributed to school districts. In April 2020, the Department of Elementary and Secondary Education indicated that the initial estimated payment of \$412 per ADA would not be realized and that the payment would most likely be approximately \$386 due to the closure of casinos because of COVID-19. If no more Classroom Trust Fund monies are received in 2019-20 due to the closures, the amount per ADA will only be \$320. Due to this and the uncertainty regarding when casinos will fully reopen, it is anticipated that the 2020-21 payments per ADA will remain at \$386.

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

Sales Taxes

Columbia receives sales tax revenue from the State of Missouri, but this revenue is considered locally generated. A 1% sales tax is collected from all retail sales across Missouri, aggregated by the State, and then distributed back to each school district based on the pupil count of the school district. The District’s WADA is estimated to increase approximately 291 due to increasing enrollment in 2019-20 (districts are required to use the previous year’s WADA when calculating Proposition C revenue). In February 2020, the Department of Elementary and Secondary Education indicated that the amount per ADA was projected at \$1,065, but caution should be used when determining budget estimates. Due to this and the subsequent decline in sales tax revenues statewide due to the COVID-19 closures, we are projecting the 2020-21 payments per



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ADA at \$970. Based on these factors, the overall sales tax revenue is expected to increase \$282,270 to \$18.0 million in 2020-21. This revenue source equates to nearly 8% of the operating revenue budget.

Expenditure Explanation



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

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

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

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

Total Expenditures by Fund Comparison

	Projected Actual 2019-20	Budget 2020-21	% of Total Expenditure	% Change
General	\$ 79,166,372	\$ 106,328,408	28.58%	34.31%
Special Revenue (Teachers)	\$ 144,570,360	\$ 156,023,901	41.94%	7.92%
Debt Service	\$ 26,413,868	\$ 60,782,493	16.34%	130.12%
Capital Projects	\$ 34,951,183	\$ 31,197,157	8.39%	-10.74%
Other	\$ 16,348,697	\$ 17,648,572	4.74%	7.95%
Total Funds	\$ 301,450,480	\$ 371,980,531	100.00%	23.40%



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Total current projected expenditures for the 2019-20 budget is \$301,450,480 and are budgeted to increase approximately 23.23% or \$70.0 million to \$371,480,531. This increase is primarily due to increased expenditures in the Debt Service Fund. The District issued \$39.8 million in general obligation refunding bonds in November 2017 which remain in an escrow account and will be paid in March 2021.

Operating expenditures will also increase 17.0% or \$38.1 million. This increase is primarily due to increased compensation for employees and continued 100% funding of insurance benefits for full-time employees. In addition, the opening of John Warner Middle School will have a significant impact on the operating budget. Columbia Public Schools also had approximately \$10 million in unspent budgets during the 2019-20 school year due to the COVID-19 closure.

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, 46% of the budgeted expenditures support instruction. The difference is due to construction projects and debt service principal and interest payments.

Function	Total	Operating
Instructional & Support	\$ 171,794,022	\$ 171,794,022
Administration	\$ 30,081,317	\$ 30,081,317
Maintenance	\$ 25,478,866	\$ 25,478,866
Transportation	\$ 13,899,711	\$ 13,899,711
Community Services	\$ 6,576,340	\$ 6,576,340
Other Financing Uses	\$ 14,522,053	\$ 14,522,053
Debt Services	\$ 60,782,493	\$ -
Capital Projects	\$ 31,197,157	\$ -
Nutrition Services	\$ 10,234,282	\$ -
Student Activities	\$ 2,483,000	\$ -
Adult Education	\$ 265,000	\$ -
Grants and Donations	\$ 4,666,290	\$ -
Total All Functions	\$ 371,980,531	\$ 262,352,309

Expenditures by Object

Total expenditures by object show how the District actually spends the dollars budgeted. Salaries and Benefits account for nearly 56% of total expenditures. The increase in salaries and benefits for 2020-21 can be attributed to improved compensation schedules and continued 100% fully funded benefits for all full-time staff. In addition, 54.50 FTE were added to the operating budget for the opening of John Warner Middle School.

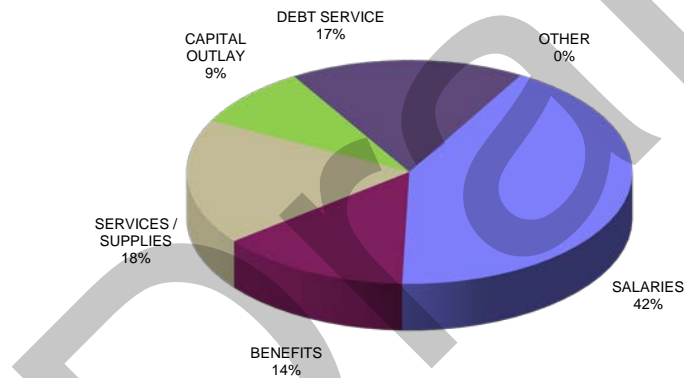


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Expenditure Object Category	Actual 2016-17	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21
Salaries	\$ 126,697,823	\$ 129,237,676	\$ 134,136,979	\$ 142,568,171	\$ 137,928,750	\$ 151,266,904
Employee Benefits	\$ 42,455,653	\$ 44,214,357	\$ 45,897,250	\$ 47,675,169	\$ 48,012,319	\$ 49,817,334
Services/Supplies/Capital Outlay	\$ 91,011,377	\$ 86,170,197	\$ 77,077,302	\$ 113,719,756	\$ 86,917,320	\$ 95,591,747
Debt Service/Lease Purchase	\$ 50,333,731	\$ 23,071,845	\$ 24,875,317	\$ 24,487,338	\$ 26,413,868	\$ 60,782,492
Other Financing Uses	\$ 8,082,393	\$ 1,716,883	\$ 1,880,155	\$ 1,532,267	\$ 2,178,224	\$ 14,522,053
Total	\$ 318,580,977	\$ 284,410,958	\$ 283,867,003	\$ 329,982,701	\$ 301,450,481	\$ 371,980,530

EXPENDITURES BUDGET 2020-21



Total Operating Expenditures by Object

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

Expenditure Object Category	Actual 2016-17	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21
Salaries	\$ 121,843,655	\$ 124,460,557	\$ 129,592,944	\$ 137,845,227	\$ 133,516,188	\$ 145,966,647
Employee Benefits	\$ 40,515,791	\$ 42,291,365	\$ 43,983,490	\$ 45,781,010	\$ 45,967,649	\$ 47,392,430
Services/Supplies	\$ 43,508,242	\$ 41,211,330	\$ 41,922,989	\$ 48,556,538	\$ 42,075,613	\$ 54,473,834
Other Financing Uses	\$ 8,082,393	\$ 1,716,883	\$ 1,880,155	\$ 1,532,267	\$ 2,178,224	\$ 2,406,549
Total	\$ 213,950,081	\$ 209,680,135	\$ 217,379,578	\$ 233,715,042	\$ 223,737,674	\$ 250,239,460

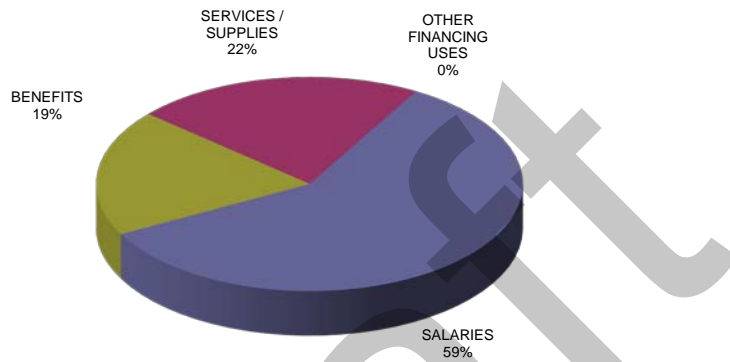


COLUMBIA PUBLIC SCHOOLS

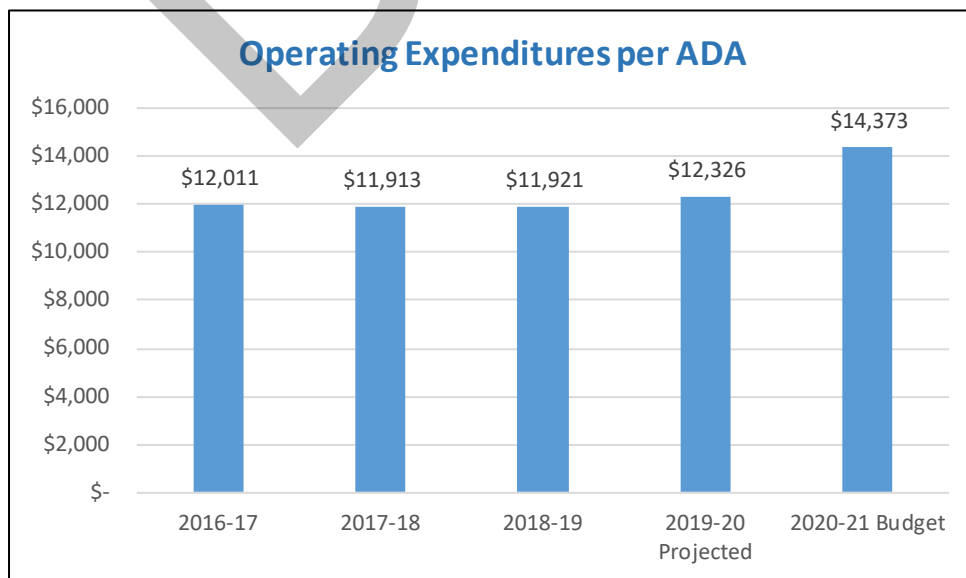
2020-21 BUDGET

Total Operating Expenditures per ADA

OPERATING EXPENDITURES BUDGET 2020-21



	2016-17	2017-18	2018-19	2019-20 Projected	2020-21 Budget
Average Daily Attendance	16,828.40	17,114.85	17,325.00	17,493.00	16,785.00
Current Operating Expenditures	\$ 202,132,968	\$ 203,882,757	\$ 223,949,102	\$ 215,615,152	\$ 241,256,571
Current Expenditures per ADA	\$ 12,011	\$ 11,913	\$ 11,921	\$ 12,326	\$ 14,373





COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Average Daily Attendance is expected to decrease by 708 between 2019-20 and 2020-21 due to the fact that Columbia Public Schools will not offer a traditional summer school during the summer of 2020 due to the COVID-19 restrictions.

Debt Service

The Debt Service Fund balance is projected to be at \$89.1 million as of June 30, 2021, compared to \$122.7 as of June 30, 2019. Current state law limits the bonded indebtedness to a maximum of 15% of assessed valuation or \$396.7 million (2020-21 estimated assessed value is \$2,644,866,211). At June 30, 2020, the District currently has an outstanding bonded debt level of \$299.2 million, within the legal limits for school districts. The 2020-21 budget for Debt Service includes \$45,695,000 in principal payments, of which \$39,800,000 will be paid from refunded bonds held in escrow, and \$15,071,992 in interest payments, of which \$3,970,026 is from refunded bonds held in escrow.

On March 27, 2019, the District issued \$30,000,000 of general obligation bonds. The proceeds from the bonds are to be used for the purpose of acquiring and developing sites for school buildings and acquiring, constructing, improving, extending, repairing, remodeling, renovating, furnishing, and equipping new and existing facilities. The largest portion of this debt is being used for the construction of the new John Warner Middle School that will open in the fall of 2020.



John Warner Middle School

The \$30,000,000 bond issue was the full amount of the bond authorization approved by the voters in April 2018.



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

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

<u>Year Ending June 30,</u>	<u>Bond Payment</u>	<u>Interest Payment</u>	<u>Total</u>
2021	\$ 5,895,000	\$ 11,101,965	\$ 16,996,965
2022	22,702,000	10,269,681	32,971,681
2023	13,955,000	9,591,601	23,546,601
2024	14,810,000	8,961,414	23,771,414
2025	15,310,000	8,318,714	23,628,714
2026-2030	89,000,000	32,024,762	121,024,762
2031-2035	107,400,000	15,993,079	123,393,079
2036-2039	30,160,000	1,891,094	32,051,094
	<u>\$ 299,232,000</u>	<u>\$ 98,152,310</u>	<u>\$ 397,384,310</u>

All District bonds are general obligation bonds with maturities from 2019 to 2039 and average net interest rates at issue from 1.00% to 5.19%. General obligation bonds outstanding at June 30, 2020 as are follows:

General Obligation Bond History

<u>General Obligation Bonds</u>	<u>Sale Date</u>	<u>Original Borrowing</u>	<u>Interest Rates to Maturity</u>	<u>Final Maturity</u>	<u>Outstanding June 30, 2020</u>
Public Improvements	2009	\$ 9,187,000	1.00%	2022	\$ 9,187,000
Public Improvements	2010	6,465,000	5.19%	2030	6,465,000
Public Improvements/Refunding	2012	59,710,000	1.75-4.50%	2032	14,180,000
Public Improvements/Refunding	2013	9,290,000	2.00-3.50%	2033	7,020,000
Public Improvements	2014	50,000,000	3.00-5.00%	2034	9,970,000
Public Improvements	2015	71,485,000	2.00-4.00%	2035	57,115,000
Public Improvements/Refunding	2016	36,575,000	2.00-5.00%	2036	29,930,000
Public Improvements/Refunding	2017	10,000,000	2.00-5.00%	2037	10,000,000
Refunding	2017	37,955,000	2.10-5.00%	2030	37,955,000
Public Improvements	2018	35,000,000	3.00-5.00%	2038	33,000,000
Public Improvements	2019	35,000,000	3.00-5.00%	2039	30,000,000
Public Improvements/Refunding	2020	54,410,000	1.65-3.00%	2034	<u>54,410,000</u>
					\$ <u>299,232,000</u>



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Certificates of Participation

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

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

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

The lease payments are payable by the District annually on October 1 at interest rates ranging from 0.95 to 4.5%. The 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:

Year Ending June 30,	Principal Payment	Interest Payment	Total
2021	\$ 245,000	\$ 273,605	\$ 518,605
2022	255,000	266,100	521,100
2023	270,000	257,625	527,625
2024	280,000	248,062	528,062
2025	295,000	237,491	532,491
2026-2030	1,735,000	992,677	2,727,677
2031-2035	2,280,000	553,899	2,833,899
2036-2037	1,110,000	54,450	1,164,450
	<u>\$ 6,350,000</u>	<u>\$ 2,883,909</u>	<u>\$ 9,353,909</u>

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



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Rental payments are due in total by year as follows:

<u>Year Ending June 30,</u>	<u>Principal Payment</u>	<u>Interest Payment</u>	<u>Total</u>
2021	\$ <u>772,872</u>	\$ <u>15,071</u>	\$ <u>787,943</u>

The payment in 2020-21 will be the final payment of the four-year lease purchase agreement.

Total Ending Fund Balance Comparison

	Projected Actual 2018-19	Budget 2019-20	% of Total Budget	% Change
General	\$ 70,230,479	\$ 71,856,638	47.73%	2.32%
Special Revenue (Teachers)	\$ 1,294,145	\$ -	0.00%	-100.00%
Debt Service	\$ 67,448,858	\$ 69,361,966	46.07%	2.84%
Capital Projects	\$ 54,452,236	\$ 4,371,116	2.90%	-91.97%
Other	\$ 5,483,047	\$ 4,960,679	3.30%	-9.53%
Total Funds	\$ 198,908,765	\$ 150,550,399	100.00%	-24.31%

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 \$76.1 million in 2020-21. There are planned decreases in multiple funds for 2020-21. The fund balance decrease in the Capital Projects Fund is due to a planned spend down of bonds issued in previous years. The decrease is an expected decrease in the balance of this fund as the timing of completion of capital projects often varies from the timing of issuance of general obligation bonds to finance the capital projects. There is also a decrease in the fund balance of the Debt Service Fund. The District issued \$39.8 million in general obligation refunding bonds in November 2017 which remain in an escrow account and will be paid in March 2021. In addition, there is a decrease in the Operating Funds fund balance for 2020-21. The decrease is a planned decrease in fund balance to cover the anticipated increase in operating expenditures due to the opening of the John Warner Middle School in the fall of 2020. The addition of FTE and materials for the opening of the new building will have a significant impact on the Operating Funds.

The Operating Fund balance required by the District's Board of Education is 18-20% of the budgeted fund expenditures for the Operating Funds. The projected Operating Fund balance for the year ended June 30, 2020 meets this requirement at \$72.5 million or 18.00% of budgeted fund expenditures.



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

The District receives nearly 53% 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 Fund balances equal to 18-20% of budgeted expenditures.

Budget Forecasting and Planning

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

Within the current model for the fiscal years of 2020-21 through 2024-25, the priorities of the District are considered. Those include continued improvement of salaries and maintenance of benefit plans for employees, as well as the opening a new middle school. New curriculum implementations and continued 1:1 implementation of laptops at the high schools are also considered in the model. Growth in number of teachers and specialization of teachers for a total student population increase and increases within specific areas are anticipated and provided for in the model. 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 Fund balance of 18% in order to effectively operate the District. The 2020-21 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

2020-21 BUDGET





COLUMBIA PUBLIC SCHOOLS
2020-21 BUDGET

SUMMARY BUDGET - ALL PROGRAMS											
	GENERAL OPERATING	TEACHERS	TOTAL DISTRICT OPERATING FUNDS	DEBT SERVICE	CAPITAL PROJECTS	NUTRITION SERVICES	STUDENT ACTIVITIES	ADULT EDUCATION	GRANTS AND DONATIONS	TOTAL SPECIAL FUNDED PROGRAMS	BUDGET 2020-21 TOTAL
Projected Beginning Fund											
<i>Balance as of 07/01/2020</i>	\$ 86,949,827	\$ 2,880,900	\$ 89,830,727	\$ 122,667,589	\$ 25,946,016	\$ -	\$ 1,739,850	\$ (247,420)	\$ 2,349,448	\$ 152,455,483	\$ 242,286,210
REVENUES:											
LOCAL	\$ 64,472,189	\$ 85,022,312	\$ 149,494,501	\$ 26,660,566	\$ 4,174,007	\$ 2,977,081	\$ 2,483,000	\$ 265,000	\$ 3,668,982	\$ 40,228,636	\$ 189,723,137
INTERMEDIATE	1,179,526	768,437	1,947,963	402,802	18,973	-	-	-	-	421,775	2,369,738
STATE	20,205,138	48,682,414	68,887,552	-	82,698	63,611	-	-	480,300	626,609	69,514,161
FEDERAL	5,962,478	6,434,334	12,396,812	157,335	-	5,893,590	-	-	635,891	6,686,816	19,083,628
OTHER	24,500	120,000	144,500	-	-	500,000	-	-	-	500,000	644,500
BONDS SOLD	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	\$ 91,843,831	\$ 141,027,497	\$ 232,871,328	\$ 27,220,703	\$ 4,275,678	\$ 9,434,282	\$ 2,483,000	\$ 265,000	\$ 4,785,173	\$ 48,463,836	\$ 281,335,164
EXPENDITURES:											
SALARIES	\$ 28,694,268	\$ 117,762,379	\$ 146,456,647	\$ -	\$ -	\$ 3,705,714	\$ 80,000	\$ 113,250	\$ 911,293	\$ 4,810,257	\$ 151,266,904
BENEFITS	9,790,908	37,811,522	47,602,430	-	-	1,886,716	42,500	30,296	255,392	2,214,904	49,817,334
SERVICES / SUPPLIES	53,321,179	450,000	53,771,179	-	-	4,641,852	2,360,500	121,454	3,499,605	10,623,411	64,394,590
CAPITAL OUTLAY	-	-	-	-	31,197,157	-	-	-	-	31,197,157	31,197,157
DEBT SERVICE	-	-	-	60,782,493	-	-	-	-	-	60,782,493	60,782,493
OTHER	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 91,806,355	\$ 156,023,901	\$ 247,830,256	\$ 60,782,493	\$ 31,197,157	\$ 10,234,282	\$ 2,483,000	\$ 265,000	\$ 4,666,290	\$ 109,628,222	\$ 357,458,478
EXCESS/(DEFICIT)											
REVENUES OVER EXPENDITURES.....	\$ 37,476	\$ (14,996,404)	\$ (14,958,928)	\$ (33,561,790)	\$ (26,921,479)	\$ (800,000)	\$ -	\$ -	\$ 118,883	\$ (61,164,386)	\$ (76,123,314)
INTERFUND TRANSFERS	\$ (14,522,053)	\$ 12,115,504	\$ (2,406,549)	\$ -	\$ 1,606,549	\$ 800,000	\$ -	\$ -	\$ -	\$ 2,406,549	\$ -
Projected Ending Fund											
<i>Balance as of 06/30/2021</i>	\$ 72,465,250	\$ -	\$ 72,465,250	\$ 89,105,799	\$ 631,086	\$ -	\$ 1,739,850	\$ (247,420)	\$ 2,468,331	\$ 93,697,646	\$ 166,162,896

Note: The 06/30/21 Projected combined balance of the Operating and Teachers Funds, \$72,465,250 represents 28.96% of the budgeted expenditures and transfers for 2020-21, as compared to 40.15% projected for 06/30/20.



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

DISTRICT OPERATING FUNDS SUMMARY

	ACTUAL			BUDGET		FORECAST		
	2016-17	2017-18	2018-19	Projected 2019-20	Budget 2020-21	Forecast 2021-22	Forecast 2022-23	Forecast 2023-24
Beginning Combined Fund Balance	\$ 52,433,198	\$ 54,915,437	\$ 62,094,592	\$ 77,826,333	\$ 89,823,016	\$ 72,457,539	\$ 63,044,248	\$ 56,980,788
Revenue AV incr assumption/actual (after TIF)	3.07%	3.27%	3.37%	5.43%	1.00%	1.00%	3.00%	3.00%
Local revenue before any additions or reductions	\$ 134,801,256	\$ 140,684,827	\$ 146,370,436	\$ 146,370,436	\$ 149,890,325	\$ 149,494,501	\$ 150,994,501	\$ 157,764,183
Current Property Taxes	\$ -	\$ -	\$ -	\$ 4,844,508	\$ (77,250)	\$ 1,500,000	\$ 3,550,000	\$ 4,000,000
Increase in Operating Levy - Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,069,682	\$ -
Increase due to Chapter 100 Bond Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Delinquent Property Taxes	\$ -	\$ -	\$ -	\$ 29,100	\$ -	\$ -	\$ -	\$ -
Proposition C Sales Tax	\$ -	\$ -	\$ -	\$ (386,769)	\$ 282,270	\$ -	\$ 150,000	\$ 150,000
Other	\$ -	\$ -	\$ -	\$ (966,950)	\$ (600,844)	\$ -	\$ -	\$ -
Intermediate revenue before any additions or reductions	\$ 1,824,147	\$ 1,758,921	\$ 1,561,310	\$ 1,561,310	\$ 1,947,964	\$ 1,947,964	\$ 1,947,964	\$ 1,947,964
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ (66,348)	\$ -	\$ -	\$ -	\$ -
SARRU	\$ -	\$ -	\$ -	\$ 49,767	\$ -	\$ -	\$ -	\$ -
County Stock Insurance	\$ -	\$ -	\$ -	\$ 403,234	\$ -	\$ -	\$ -	\$ -
State revenue before any additions or reductions	\$ 64,935,996	\$ 66,056,560	\$ 74,340,357	\$ 74,340,357	\$ 73,140,750	\$ 68,887,551	\$ 75,740,810	\$ 76,348,310
State Funding Formula	\$ -	\$ -	\$ -	\$ 409,494	\$ (5,444,765)	\$ 6,828,259	\$ 550,000	\$ 550,000
Transportation	\$ -	\$ -	\$ -	\$ (60,000)	\$ (193,101)	\$ -	\$ -	\$ -
Classroom Trust Fund	\$ -	\$ -	\$ -	\$ (1,527,003)	\$ 1,208,048	\$ -	\$ 32,500	\$ 32,500
Other	\$ -	\$ -	\$ -	\$ (22,098)	\$ 176,619	\$ 25,000	\$ 25,000	\$ 25,000
Federal revenue before any additions or reductions	\$ 9,623,441	\$ 8,190,496	\$ 10,725,847	\$ 10,725,847	\$ 10,563,943	\$ 12,396,812	\$ 10,446,812	\$ 10,496,812
Title I	\$ -	\$ -	\$ -	\$ (710,103)	\$ 2,500,000	\$ (2,000,000)	\$ -	\$ -
Part B (IDEA)	\$ -	\$ -	\$ -	\$ 178,534	\$ (118,996)	\$ 50,000	\$ 50,000	\$ 50,000
Other	\$ -	\$ -	\$ -	\$ 369,665	\$ (548,135)	\$ -	\$ -	\$ -
Other revenues before any additions or reductions	\$ 166,331	\$ 165,286	\$ 75,866	\$ 75,866	\$ 190,434	\$ 144,500	\$ 144,500	\$ 144,500
Tuition other districts	\$ -	\$ -	\$ -	\$ 94,483	\$ 1,032	\$ -	\$ -	\$ -
Tuition vocational schools	\$ -	\$ -	\$ -	\$ (1,000)	\$ -	\$ -	\$ -	\$ -
Insurance Recovery	\$ -	\$ -	\$ -	\$ 21,085	\$ (46,966)	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer in to Teachers Fund	\$ 5,081,149	\$ -	\$ 37,505	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 216,432,320	\$ 216,856,090	\$ 233,111,321	\$ 235,733,415	\$ 232,871,328	\$ 239,274,587	\$ 246,701,769	\$ 251,509,269
change in revenue from prior year	\$ 25,343,677	\$ 423,770	\$ 16,255,231	\$ 2,622,094	\$ (2,862,087)	\$ 6,403,259	\$ 7,427,182	\$ 4,807,500
	13.26%	0.22%	7.51%	1.12%	-1.21%	2.75%	3.10%	1.95%



COLUMBIA PUBLIC SCHOOLS
2020-21 BUDGET

DISTRICT OPERATING FUNDS SUMMARY

	ACTUAL			BUDGET		FORECAST		
	2016-17	2017-18	2018-19	Projected 2019-20	Budget 2020-21	Forecast 2021-22	Forecast 2022-23	Forecast 2023-24
Expenditures								
Salaries	\$ 121,843,655	\$ 124,460,561	\$ 129,511,773	\$ 129,511,773	\$ 133,516,188	\$ 146,456,647	\$ 149,282,469	\$ 152,158,807
Changes to current benefits baseline for coming year								
Salary Cost for ed advancement	\$ -	\$ -	\$ -	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
Operation of all salary schedules	\$ -	\$ -	\$ -	\$ 2,209,453	\$ 2,452,254	\$ 2,525,822	\$ 2,576,338	\$ 2,627,865
Retiree/Resignation savings (estimated at 40 x \$8000)	\$ -	\$ -	\$ -	\$ (320,000)	\$ (320,000)	\$ (320,000)	\$ (320,000)	\$ (320,000)
Increase of FTE for student growth (6 teacher FTE per year)	\$ -	\$ -	\$ -	\$ 270,000	\$ 270,000	\$ 270,000	\$ 270,000	\$ 270,000
Estimated increase for salary for new schools and reorganization	\$ -	\$ -	\$ -	\$ -	\$ 1,885,875	\$ -	\$ -	\$ -
Use of Levy Recruit and Retain Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Implementation of Compensation Plan	\$ -	\$ -	\$ -	\$ -	\$ 3,500,000	\$ -	\$ -	\$ -
New or increased budget requests (net of decreases made)	\$ -	\$ -	\$ -	\$ 1,494,962	\$ 4,802,330	\$ -	\$ -	\$ -
Total Projected Salaries after adjustments	\$ 121,843,655	\$ 124,460,561	\$ 129,511,773	\$ 133,516,188	\$ 146,456,647	\$ 149,282,469	\$ 152,158,807	\$ 155,086,672
Benefits	\$ 40,515,791	\$ 42,291,362	\$ 43,953,557	\$ 43,953,557	\$ 45,967,649	\$ 47,602,430	\$ 48,097,006	\$ 48,599,488
Changes to current benefits baseline for coming year								
Benefits for cost of educational credit advances	\$ -	\$ -	\$ -	\$ 55,825	\$ 55,825	\$ 55,825	\$ 55,825	\$ 55,825
Operation of all salary schedules	\$ -	\$ -	\$ -	\$ 345,779	\$ 383,778	\$ 395,291	\$ 403,197	\$ 411,261
Retiree/Resignation savings (estimated at 60 x \$7000)	\$ -	\$ -	\$ -	\$ (51,040)	\$ (51,040)	\$ (51,040)	\$ (51,040)	\$ (51,040)
Increase of FTE for student growth	\$ -	\$ -	\$ -	\$ 94,500	\$ 94,500	\$ 94,500	\$ 94,500	\$ 94,500
Estimated increase for benefits due to opening of new schools & reorg	\$ -	\$ -	\$ -	\$ -	\$ 628,625	\$ -	\$ -	\$ -
Estimated increased cost for increase in insurance premium incl WC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Use of Levy Recruit and Retain Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Implementation of Compensation Plan	\$ -	\$ -	\$ -	\$ 551,250	\$ 523,093	\$ -	\$ -	\$ -
New or increased budget requests (net of decreases made)	\$ -	\$ -	\$ -	\$ 1,017,778	\$ -	\$ -	\$ -	\$ -
Total Projected Benefits after adjustments	\$ 40,515,791	\$ 42,291,362	\$ 43,953,557	\$ 45,967,649	\$ 47,602,430	\$ 48,097,006	\$ 48,599,488	\$ 49,110,034
Salaries and Benefits	\$ 162,359,446	\$ 166,751,923	\$ 173,465,330	\$ 173,465,330	\$ 179,483,837	\$ 194,059,077	\$ 197,379,475	\$ 200,758,295
Salary Cost for ed advancement	\$ -	\$ -	\$ -	\$ 405,825	\$ 405,825	\$ 405,825	\$ 405,825	\$ 405,825
Operation of all salary schedules	\$ -	\$ -	\$ -	\$ 2,555,232	\$ 2,836,032	\$ 2,921,113	\$ 2,979,535	\$ 3,039,126
Retiree/Resignation savings (estimated at 40 x \$8000)	\$ -	\$ -	\$ -	\$ (371,040)	\$ (371,040)	\$ (371,040)	\$ (371,040)	\$ (371,040)
Increase of FTE for student growth (6 teacher FTE per year)	\$ -	\$ -	\$ -	\$ 364,500	\$ 364,500	\$ 364,500	\$ 364,500	\$ 364,500
Estimated increase for salary for new schools and reorganization	\$ -	\$ -	\$ -	\$ -	\$ 2,514,500	\$ -	\$ -	\$ -
Estimated increased cost for increase in insurance premium incl WC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Use of Levy Recruit and Retain Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Implementation of Compensation Plan	\$ -	\$ -	\$ -	\$ 551,250	\$ 4,023,093	\$ -	\$ -	\$ -
New or increased budget requests (net of decreases made)	\$ -	\$ -	\$ -	\$ 2,512,740	\$ 4,802,330	\$ -	\$ -	\$ -



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

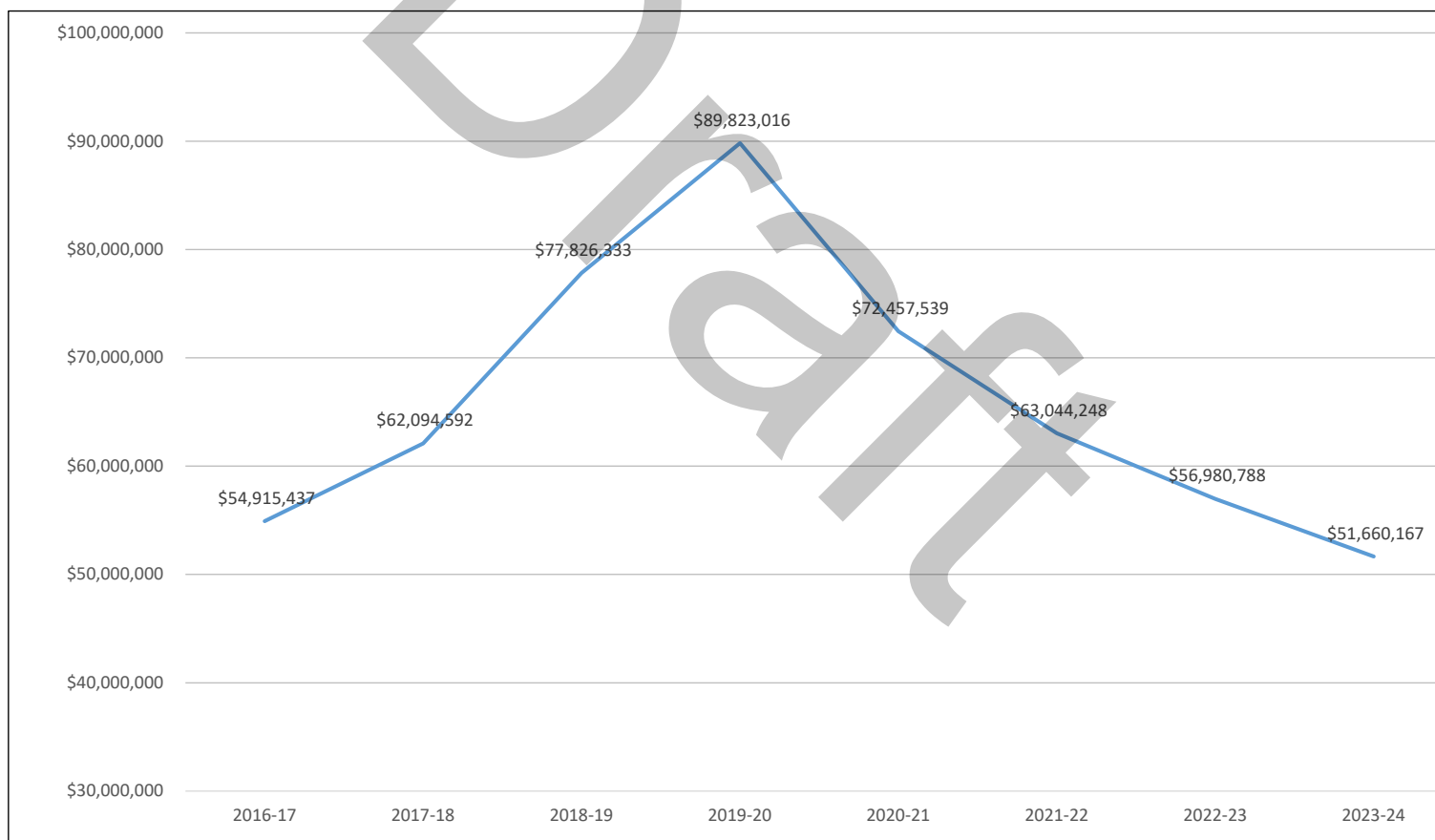
DISTRICT OPERATING FUNDS SUMMARY

	ACTUAL			BUDGET		FORECAST		
	2016-17	2017-18	2018-19	Projected 2019-20	Budget 2020-21	Forecast 2021-22	Forecast 2022-23	Forecast 2023-24
Projected Total Salaries & Benefits Cost	\$ 162,359,446	\$ 166,751,923	\$ 173,465,330	\$ 179,483,837	\$ 194,059,077	\$ 197,379,475	\$ 200,758,295	\$ 204,196,706
Services/Supplies before any additions or reductions	\$ 43,508,242	\$ 41,211,329	\$ 42,034,095	\$ 42,034,095	\$ 47,031,287	\$ 48,933,329	\$ 49,713,329	\$ 50,513,329
Estimated increase in fixed costs - utilities, trans, fuel, insur, leases	\$ -	\$ -	\$ -	\$ 852,857	\$ 647,141	\$ 700,000	\$ 750,000	\$ 750,000
Estimated incr in operating and maint budgets for new schools and reorg	\$ -	\$ -	\$ -	\$ -	\$ 518,000	\$ -	\$ -	\$ -
New or increased budget requests (net of decreases made)	\$ -	\$ -	\$ -	\$ 4,347,162	\$ 71,000	\$ 80,000	\$ 50,000	\$ -
One time needs (see tab for one time)	\$ -	\$ -	\$ -	\$ (5,159,443)	\$ 5,503,751	\$ 276,469	\$ 150,000	\$ -
Total Service and Supply increase	\$ -	\$ -	\$ -	\$ 40,576	\$ 6,739,892	\$ 1,056,469	\$ 950,000	\$ 750,000
Total Projected Svc/Supply after adjustments	\$ 43,508,242	\$ 41,211,329	\$ 42,034,095	\$ 42,074,671	\$ 53,771,179	\$ 49,989,798	\$ 50,663,329	\$ 51,263,329
Total Expenditures	\$ 205,867,688	\$ 207,963,252	\$ 215,499,425	\$ 221,558,508	\$ 247,830,256	\$ 247,369,273	\$ 251,421,624	\$ 255,460,035
Transfers (to) from other funds	\$ (8,082,393)	\$ (1,713,683)	\$ (1,880,155)	\$ (2,178,224)	\$ (2,406,549)	\$ (1,318,605)	\$ (1,343,605)	\$ (1,369,855)
Total Expenditures + Transfers	\$ 213,950,081	\$ 209,676,935	\$ 217,379,580	\$ 223,736,732	\$ 250,236,805	\$ 248,687,878	\$ 252,765,229	\$ 256,829,890
Increase (decrease) in fund balance	\$ 2,482,239	\$ 7,179,155	\$ 15,731,741	\$ 11,996,683	\$ (17,365,477)	\$ (9,413,291)	\$ (6,063,460)	\$ (5,320,621)
Ending Operating Fund Balance	\$ 54,915,437	\$ 62,094,592	\$ 77,826,333	\$ 89,823,016	\$ 72,457,539	\$ 63,044,248	\$ 56,980,788	\$ 51,660,167
Fund Balance as Percentage of Expenses and Transfers	25.67%	29.61%	35.80%	40.15%	28.96%	25.35%	22.54%	20.11%
Average Monthly expenses	\$ 17,155,641	\$ 17,330,271	\$ 17,958,285	\$ 18,463,209	\$ 20,652,521	\$ 20,614,106	\$ 20,951,802	\$ 21,288,336
Number of months fund balance will cover avg monthly exp	3.20	3.58	4.33	4.86	3.51	3.06	2.72	2.43



COLUMBIA PUBLIC SCHOOLS 2020-21 BUDGET

DISTRICT OPERATING FUNDS SUMMARY





COLUMBIA PUBLIC SCHOOLS 2020-21 BUDGET

A Message from the Superintendent

The 2020-21 budget represents the financial plan of the Columbia Public School District for the coming fiscal year. Its primary purpose is to provide timely, transparent, and useful information concerning the past, present, and projected financial status of the district to facilitate financial discussions that support the vision, mission, values, and goals of the Board of Education.

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



Dr. Peter Stiepleman



All students graduate college-, career-, and life-ready

Every teacher becomes the best

Our operations make our mission possible

All students will graduate college-, career-, and life-ready

- Ninety percent of students will attend school at least ninety percent of the time
- Out-of-school suspension numbers will decrease for all student groups
- Students will achieve academic progress
- Students will have access to multiple pathways for post secondary success

Every teacher becomes the best

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

Our operations make our mission possible

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

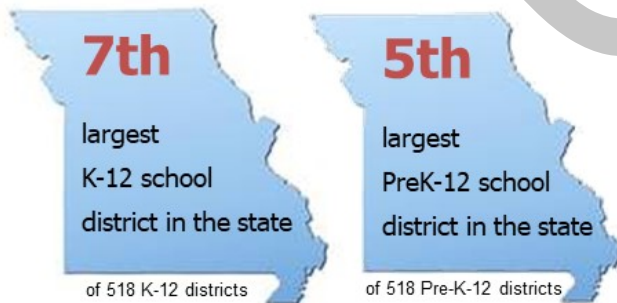
The words **A**chievement, **E**nrichment, and **O**ppportunity (**AEO**) are at the core of everything we do. The words speak to our firm belief that public schools represent access for all students: access to a great curriculum, access to a highly skilled teachers, and access to enrichment opportunities.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





COLUMBIA PUBLIC SCHOOLS
2020-21 BUDGET

CPS By the Numbers



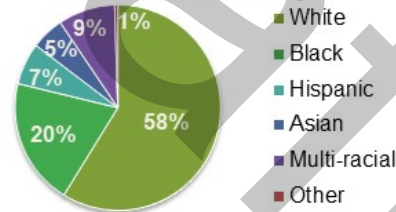
Student Membership

Sep 2019	Jan 2020	Average
18,335	18,214	18,275

FTE

Teachers	1,514.81
Other professional school staff	153.31
Building administrators	72.00
Support staff	822.36
Central office staff	183.51

Student Ethnicity

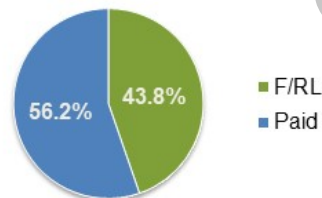


72% of teachers have a master's degree

Buildings

37	School buildings
3	Support facilities
3,364,223	Square feet of building space
301	Square miles covered

Student F/RL



Instructional Programs

Program	% Students Served
A+ (grades 9-12)	31.66%
AVID (grades 7-12)	7.52%
EL	6.83%
Gifted	8.94%
Special Services	10.16%
Title I	17.16%



COLUMBIA PUBLIC SCHOOLS 2020-21 BUDGET

Vision

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

Mission

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

Purpose

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



Values

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





Student Achievement

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

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

This issue of access has been framed into three letters - **AEO**:

Achievement, **E**nrichment, and **O**pportunity. They represent the **WHY** for everything we do.



Missouri Assessment Program (MAP)*

% of students proficient

	Communication Arts		Math		
	<u>2017-18</u>	<u>2018-19</u>	<u>2017-18</u>	<u>2018-19</u>	
	49.2%	47.7%		43.9%	43.2%
	49.2%	48.7%		42.0%	41.9%

*The two years cannot be compared due to the State administering different exams.

ACT

	<u>2017-18</u>	<u>2018-19</u>
AVERAGE SCORE FOR COLUMBIA	21.7	21.4
AVERAGE SCORE FOR MISSOURI	19.9	20.6
AVERAGE SCORE NATIONWIDE	20.8	20.7

Advanced Placement (AP) Courses

Scores of 3 or higher

	<u>2017-18</u>	<u>2018-19</u>
	75.8%	70.7%
	63.1%	63.4%
	59.0%	62.3%

DIFFERENT ADVANCED PLACEMENT (AP) EXAMS IN CPS IN 2018-19
48

OF AP EXAMS TAKEN IN 2018-19 (1,857 in 2017-18)
2,184

OF STUDENTS WHO TOOK AP EXAMS IN 2018-19
1,035





Highly Qualified Staff

Teacher and Staff Awards

- Milken Educator Award
- Physics Teacher Education Coalition Teacher of the Year Award

District Awards



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



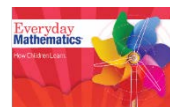
Certificate of Achievement for Excellence in Financial Reporting by Government Finance Officials Association



Meritorious Budget Award by Association of School Business Officials International

Professional Development Work of Teachers

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



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

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

20 teachers hold a doctorate degree



14 teachers hold National Board Professional Teaching Certification

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

8 employees hold National Certification in School Psychology



COLUMBIA PUBLIC SCHOOLS
2020-21 BUDGET

Columbia Board of Education



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



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

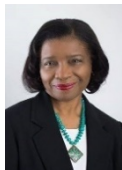


Susan Blackburn, Board of Education Member, was elected to the Columbia Board of Education in 2018. She holds a B.H.S. degree and M.H.S. degree in Communicative Disorders. Her husband and three sons are graduates of Columbia Public Schools.

_____, Board of Education Member, was elected to the Columbia Board of Education in 2020.



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



Dr. Della Streaty-Wilhoit, Board of Education Member, was elected to the Columbia Board of Education in 2019. She holds a B.A. degree from Anderson University, M.B.A. degree from Cardinal Stritch University, and a Ph.D. from the University of Missouri. She is retired from USDI, USDA, National Park Service, Forest Service. She is married and has two children.



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



2020-21 Organization

Columbia Board of Education

- _____, President
- _____, Vice President
- **Susan Blackburn**, Member
- _____, Member
- **Teresa Maledy**, Member
- **Della Streaty-Wilhoit**, Member
- **Blake Willoughby**, Member
- **Heather McArthur**, Treasurer
- **Tracy Davenport**, Secretary

Superintendent and Cabinet

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

Directors

- **Shelli Adams**, Director, School Improvement
- **Michelle Baumstark**, Director, Community Relations
- **James Cherrington**, Director, Business Services
- **Susan Deakins**, Executive Director, K-12
- **David Egan**, Director, Athletics
- **Shelly Fair**, Director, English Language Learners
- **Laina Fullum**, Director, Nutrition Services
- **Michelle Holz**, Director, Certified Personnel
- **Michael Jones**, Director, Custodial Services
- **Nicole Langston**, Director, Preschool
- **James Melton**, Director, Fine Arts
- **Arla Monroe**, Director, Technology Services
- **Alyse Monsees**, Director, Special Services
- **Charles Oestreich**, Director, Facilities and Construction Services
- **Brandon Russell**, Director, Columbia Area Career Center
- **Kristi Shinn**, Director, Curriculum and Instruction
- **Blake Tekotte**, Director, Transportation
- **Dave Wilson**, Director, Assessment, Intervention and Data

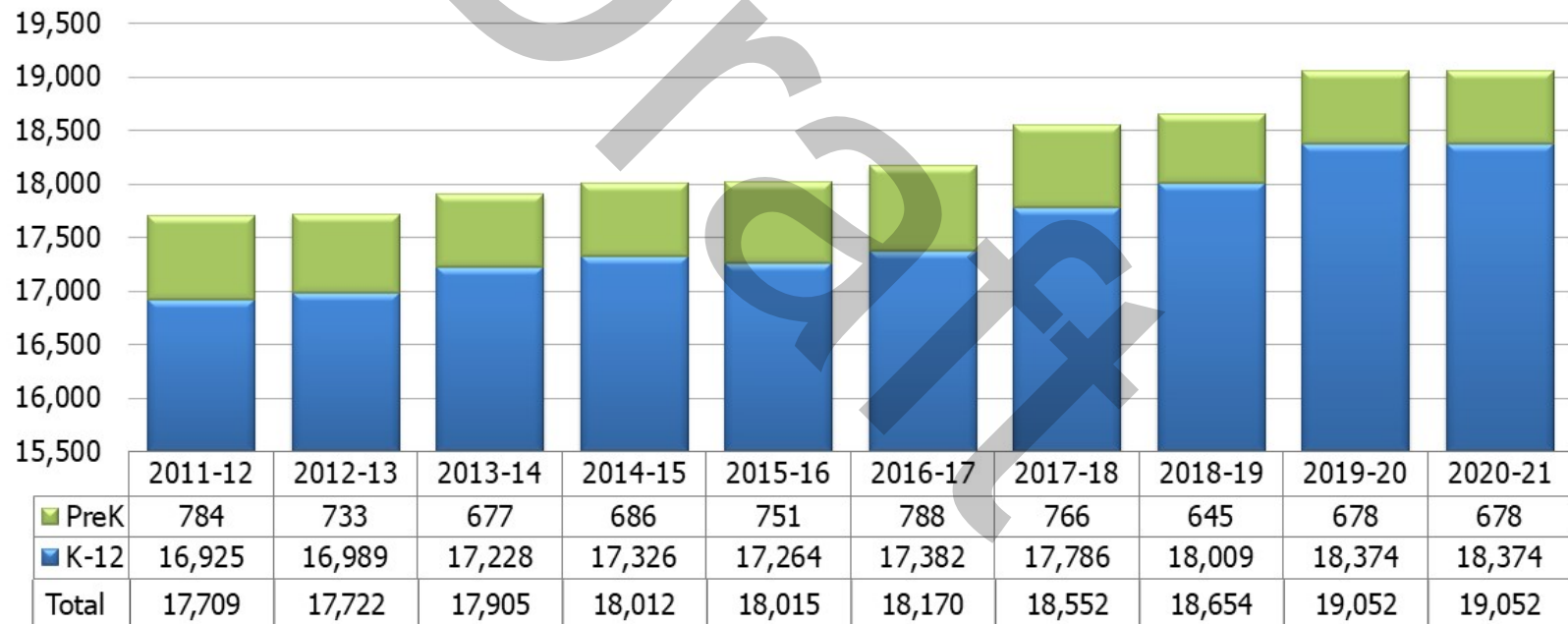
Coordinators

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



COLUMBIA PUBLIC SCHOOLS
2020-21 BUDGET

Student Enrollment



Increase of 1,343 students (7.58%) enrolled in 10 years

Projected



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

**Per-Pupil Cost and Tax Levy
for Comparison Districts, 2018-19**



District	ADA	Per Pupil Expenditures	Tax Levy	Assessed Valuation per ADA	Assessed Valuation
Francis Howell	15,810	\$11,227	\$4.6480	\$164	\$2,594,455,646
Hazelwood	15,520	\$10,488	\$6.2688	\$110	\$1,712,263,770
Columbia	17,325	\$11,921	\$6.0988	\$142	\$2,464,948,208
Park Hill	11,158	\$11,942	\$5.3955	\$157	\$1,748,646,163
Fort Zumwalt	16,856	\$11,732	\$4.8506	\$145	\$2,440,001,323
North Kansas City	19,493	\$11,207	\$6.2023	\$115	\$2,239,005,680
Independence	13,440	\$10,254	\$5.4977	\$74	\$1,000,610,832
Blue Springs	13,885	\$10,321	\$5.5500	\$104	\$1,449,206,738
Wentzville	15,898	\$10,368	\$4.7586	\$126	\$2,000,031,371
Jefferson City	8,270	\$10,122	\$4.6928	\$157	\$1,302,021,710
Springfield	24,127	\$9,806	\$4.1361	\$151	\$3,652,603,254
Average of all schools above	15,617	\$10,853	\$5.2817	\$131	
St. Louis Public	19,008	\$16,288	\$4.9949	\$221	\$4,199,385,091
Kansas City	13,358	\$15,337	\$4.9599	\$238	\$3,177,637,367



COLUMBIA PUBLIC SCHOOLS
2020-21 BUDGET

Average Class Size and Teacher Student Ratio for Comparison Districts, 2018-19



District	Student-Teacher Ratio	Average Class Size	Students per Admin Ratio
Francis Howell	14	16	219
Hazelwood	15	17	231
Columbia	13	16	236
Park Hill	14	18	229
Fort Zumwalt	13	17	241
North Kansas City	14	18	224
Independence	15	18	219
Blue Springs	16	20	252
Wentzville	15	19	257
Jefferson City	13	16	205
Springfield	14	19	253
Average of all schools above	14.18	17.64	233.27



COLUMBIA PUBLIC SCHOOLS
2020-21 BUDGET

2020-21 Budget Preparation Timeline



2019

Nov

Dec

Jan

Feb

Mar

2020

Apr

May

Jun

The Board of Education began review of funding and revenue projections for 2019-20 and beyond using the 5-year rolling model

The Board discussed and approved the 2020-21 budget parameters; the Board began review of projections for the 2019-20 operating budgets

The Board reviewed projected operating revenues for 2019-20 and discussed operating budget revenue assumptions for 2020-21; the Board reviewed fixed costs which include those costs that must continue each year and known one-time needs for the 2020-21 budget.

COVID-19 closure began and the outlook for projected revenues and expenditures changed for 2019-20 and beyond

The Board approved salary schedules for all employees and authorized issuance of teacher contracts with advancement for all employees in 2020-21

The Board approved capital projects for 2020-21 and discussed long range facilities planning needs

The Board reviewed the implication of all year-to-date revenue and expenses including recurring additions for the 2020-21 budget and recommendations on the 5-year model; and reviewed a preliminary budget summary

The Board holds a public hearing; the Board receives the final document using the information approved and presented year-to-date



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



SALARY INCREASE

ALLOCATION OF HUMAN AND FINANCIAL RESOURCES

The Board of Education authorized \$6.85 million in increases for current employee compensation in the 2020-21 operating budget. With a net increase in the total expenditures and transfers of \$26.47 million, the goal to recruit and retain quality personnel remains a focus of this Board of Education. In total, salaries and benefits equal 80 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 \$350,000 encourages high quality continued improvement for educators.

Teacher Schedule – 1,507.71 FTE

- Allow steps for experience totaling \$1,608,108 (1.93% avg.) and movement for educational credit
- Increase base pay by \$1,000 (1.74%) increasing it from \$37,500 to \$38,500
- Number of days paid remains at 187

Average increase is \$2,058 or 3.67% (not including educational credit)

Projected average annual salary in 2020-21 is \$56,037

Total cost of steps and improvement \$3,013,301

Special Services Specialized Personnel – 25.98 FTE

- Allow steps for experience (2.32% avg.) and movement for educational credit
- Increase base pay by \$1,000 (.96%) increasing it from \$37,500 to \$38,500
- Number of days paid remains at 187

Average increase is \$1,951 or 3.28% (not including educational credit)

Projected average annual salary in 2020-21 is \$61,424

Total cost of steps and improvement \$50,696

Instructional Coaches, Mentors and Trainers – 8.40 FTE

- Allow steps for experience (1.70% avg.) and movement for educational credit
- Increase base pay by \$1,000 (1.10%) increasing it from \$37,500 to \$38,500
- Number of days paid remains at 187

Average increase is \$1,655 or 2.80% (not including educational credit)

Projected average annual salary in 2020-21 is \$49,235

Total cost of steps and improvement \$13,898



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Home School Communicators – 25.00 FTE

- Allow steps for experience (1.50% avg.) and movement for educational credit
- Increase base pay by \$1,000 (2.44%) increasing it from \$37,500 to \$38,500
- Number of days paid remains at 187

Average increase is \$1,974 or 3.94% (not including educational credit)

Projected average annual salary in 2020-21 is \$50,930

Total cost of steps and improvement \$53,287

Outreach Counselors and Social Workers – 11.00 FTE

- Allow steps for experience (2.28% avg.)
- Increase base pay by \$1,000 (2.50%) increasing it from \$40,000 to \$41,000
- Number of days paid remains at 187

Average increase is \$2,576 or 4.78%

Projected average annual salary in 2020-21 is \$56,431

Total cost of steps and improvement \$28,340

Registered Nurses – 33.50 FTE

- Allow steps for experience (1.51% avg.)
- Increase base pay by \$1,000 (2.96%) increasing it from \$32,000 to \$33,000
- Number of days paid remains at 187

Average increase is \$2,122 or 4.47%

Projected average annual salary in 2020-21 is \$49,343

Total cost of steps and improvement \$71,080

Occupational Therapists and Physical Therapists – 18.19 FTE

- Allow steps for experience (1.70% avg.)
- Increase base pay by \$1,000 (2.10%) increasing it from \$47,725 to \$48,725
- Number of days paid remains at 187

Average increase is \$2,593 or 3.80%

Projected average annual salary in 2020-21 is \$70,871

Total cost of steps and improvement \$47,161



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

School Psychologist and Psychologist Examiner – 19.20 FTE

- Allow steps for experience (2.26% avg.) and movement for educational credit
- Increase base pay by \$840 (2.00%) increasing it from \$42,000 to \$42,840
- Number of days paid remains at 190

Average increase is \$2,615 or 4.26%

Projected average annual salary in 2020-21 is \$63,979

Total cost of steps and improvement \$50,210

Parent Educators – 16.00 FTE

- Allow steps for experience and movement for educational credit
- Increase base pay by \$4,500 (3.63%) increasing it from \$33,000 to \$37,500
- Number of days paid remains at 227

Average increase is \$2,385 or 4.90%

Projected average annual salary in 2020-21 is \$51,011

Total cost of steps and improvement \$38,161

Elementary Assistant Principals – 15.00 FTE

- Allow steps for experience
- Increase base pay by \$1,000 (1.48%) increasing it from \$64,000 to \$65,000
- Number of days paid remains at 210

Average increase is \$2,341 or 3.24% (not including educational credit)

Projected average annual salary in 2020-21 is \$74,645

Total cost of steps and improvement \$35,116

Elementary Principals – 21.00 FTE

- Allow steps for experience
- Increase base pay by \$1,150 (1.48%) increasing it from \$74,350 to \$75,500
- Number of days paid remains at 215

Average increase is \$2,921 or 3.04% (not including educational credit)

Projected average annual salary in 2020-21 is \$99,249

Total cost of steps and improvement \$61,347



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Middle School Assistant Principals – 7.00 FTE

- Allow steps for experience
- Increase base pay by \$1,150 (1.47%) increasing it from \$74,350 to \$75,500
- Number of days paid remains at 233

Average increase is \$3,119 or 3.47% (not including educational credit)

Projected average annual salary in 2020-21 is \$92,955

Total cost of steps and improvement \$18,716

Middle School Principals – 7.00 FTE

- Allow steps for experience
- Increase base pay by \$1,200 (1.34%) increasing it from \$84,600 to \$85,800
- Number of days paid remains at 233

Average increase is \$3,609 or 3.12% (not including educational credit)

Projected average annual salary in 2020-21 is \$119,240

Total cost of steps and improvement \$25,266

High School Assistant Principals – 17.00 FTE

- Allow steps for experience
- Increase base pay by \$1,150 (1.34%) increasing it from \$82,000 to \$83,150
- Number of days paid remains at 233

Average increase is \$3,126 or 2.99% (not including educational credit)

Projected average annual salary in 2020-21 is \$107,504

Total cost of steps and improvement \$53,149

High School Principals – 3.00 FTE

- Allow steps for experience
- Increase base pay by \$1,350 (1.42%) increasing it from \$91,000 to \$92,350
- Number of days paid remains at 233

Average increase is \$3,295 or 2.62% (not including educational credit)

Projected average annual salary in 2020-21 is \$129,435

Total cost of steps and improvement \$9,886



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Summary of Building Assistant Principals and Principals – 70.00 FTE

- Allow steps for experience
- Increase base by an average of 1.41%

Average increase of \$2,960 or 3.03%

Projected average annual salary in 2020-21 is \$100,545

Total cost of steps and improvement is \$207,227

Curriculum Coordinators – 13.30 FTE

- Allow steps for experience
- Increase base pay by \$1,200 (1.67%) increasing it from \$72,000 to \$73,200
- Number of days paid remains at 225

Average increase is \$2,627 or 2.93% (not including educational credit)

Projected average annual salary in 2020-21 is \$92,348

Total cost of steps and improvement \$37,558

Salaried not on a Schedule – 127.60 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 3.08% or \$2,394

Number of days ranges from 187 to 261 and averages 240

Projected average annual salary in 2020-21 is \$80,061

Total cost of steps and improvement \$305,473

Classroom Aides – 70.94 FTE

- Allow steps for experience
- Number of days paid remains at 186
- Increase base by \$1.00 per hour or 8.81%

Average increase is \$1,895 or 11.81%

Projected average annual salary in 2020-21 is \$17,944

Total cost of steps and improvement \$134,490



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Instructional Aides – 109.40 FTE

- Allow steps for experience
- Number of days paid remains at 189
- Increase base by \$1.10 per hour or 7.89%

Average increase is \$2,572 or 10.51%

Projected average annual salary in 2020-21 is \$27,037

Total cost of steps and improvement \$281,326

Paraprofessionals – 149.62 FTE

- Allow steps for experience
- Number of days paid remains at 186
- Increase base by \$1.30 per hour or 10.93%

Average increase is \$2,566 or 13.40%

Projected average annual salary in 2020-21 is \$21,721

Total cost of steps and improvement \$383,980

Custodians – 147.15 FTE

- Allow steps for experience
- Number of days paid remains at 260
- Increase base by \$1.00 per hour or 8.60%

Average increase is \$3,328 or 11.03%

Projected average annual salary in 2020-21 is \$33,508

Total cost of steps and improvement \$489,763

Nutrition Services Hourly - 118.41 FTE

- Allow steps for experience
- Number of days paid remains at 180
- Increase base by \$1.00 per hour or 8.50%

Average increase is \$2.445 or 10.88%

Projected average annual salary in 2020-21 is \$24,931

Total cost of steps and improvement \$289,555



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Technology Services Hourly – 19.00 FTE

- Allow steps for experience
- Number of days paid is 260
- Increase base by 62 cents per hour or 3.64%

Average increase is \$2,675 or 5.79%

Projected average annual salary in 2020-21 is \$48,834

Total cost of steps and improvement \$42,800

Hourly Support Staff – 194.65 FTE

- Allow steps for experience
- Number of days paid is 260
- Increase column I base by \$1.00 per hour or 7.65%

Average increase is \$3,198 or 9.77%

Projected average annual salary in 2020-21 is \$33,409

Total cost of steps and improvement \$622,484

Hourly Facilities & Construction – 43.00 FTE

- Allow steps for experience
- Number of days paid is 260
- Increase column I base by \$1.00 per hour or 7.34%

Average increase is \$4,094 or 9.64%

Projected average annual salary in 2020-21 is \$46,526

Total cost of steps and improvement \$176,022





COLUMBIA PUBLIC SCHOOLS

2020-21 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 2019–2020.

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



Thomas E. Wohlleber, CSRM
President

David J. Lewis
Executive Director



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

FOR IMMEDIATE RELEASE

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ASBO Awards School District for Excellent Budget Presentation

Ashburn, VA – October 10, 2019 – The Association of School Business Officials International (ASBO) is proud to recognize Columbia Public School District for excellence in budget presentation with the Meritorious Budget Award (MBA) for the 2019–2020 budget year.

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

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

"Districts that apply to the MBA or Pathway to the MBA programs recognize the importance of presenting a quality, easy-to-understand budget internally and to the community," ASBO International Executive Director David J. Lewis explains. "Participating in the MBA and Pathway programs provides districts with important tools and resources they need to communicate the district's goals and objectives clearly and illustrates their commitment to adhering to nationally recognized budget presentation standards."

The MBA and Pathway to the MBA are sponsored by ASBO International Strategic Partner Voya Financial®. Learn more about the program at asbointl.org/MBA.

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About ASBO International

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