

# 2021-22 Budget Hearing

June 9, 2021





# Welcome



Columbia Public Schools is described as having “stable financial performance and healthy reserve levels” by our rating service. We strive to create a budget that allows for long-term future stability. The Board of Education has established a low threshold for operating reserves of 18-20% during the coming five years. The 2021-22 budget meets that expectation.

I would be remiss if I did not mention the global pandemic that surrounds us today. It has changed the outlook for education financially and academically. Historically, public schools could project revenues very closely and on a regular trend. However, that effort has become increasingly difficult.

We can only communicate what is known at this point in time. The Legislature is currently projecting that education will be fully funded for 2021-22, but the reliability of the state funding promises should be carefully weighed at this time. In 2021-22, we are not budgeting for a state-approved budget increase in the State Adequacy Target (SAT). In addition, we have assumed a modest 2% increase in local property tax revenues. Should a significant increase in revenues be realized, the Board of Education will, according to state statute, use the unplanned revenues in the future.

Due to conservative budgeting in past years and careful monitoring of spending by the current and past Boards, the District is still able to allow for improvements to compensation and benefits for all employees and improve access to quality education for all students next year.

The administration has expanded its zero-based budgeting processes to reach all school buildings and departments. This has increased accountability and reliability of budgets requested, although we expect our budget managers to avoid spending budgets if the expenditure is not highly necessary, especially during this unpredictable time. Sound budget and financial review practices help manage expenditures of the district.

Our 2021-22 budget will be a fiscally responsible effort. The budget and the decision making process behind it are structured to positively affect the educational experience of our students with equity and transparency in mind.

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# District Budget Priorities, 2021-22 through 2025-26



1. Improved compensation for employees
2. Maintenance of benefit programs for employees
3. Experienced teachers in the classroom and reduced class sizes at the elementary level
4. FFE needs for the JMS STEAM remodel as well as the Rock Bridge Elementary and Russell Elementary addition projects
5. Support growing social-emotional needs for all students
6. Support growing needs of students in our special education program
7. Support emerging systems at Title I elementary schools and Title I eligible middle schools and high schools
8. Support access to elective courses for all students
9. Support of growing population of non-English-speaking students
10. Support of quality curriculum through quality staffing and implementation of materials
11. Investment in technology and commitment to device equity for all students
12. Support partnership with MACC for Early College for high school students
13. Prioritize operational spending to maintain quality facilities



# 2021-22 Budget Preparation Timeline



2020

2021

Nov

Dec

Jan

Feb

Mar

Apr

May

Jun

The Board of Education began review of funding and revenue projections for 2020-21 and beyond using the 5-year rolling model

The Board discussed and approved the 2021-22 budget parameters; the Board began review of projections for the 2020-21 operating budgets

The Board reviewed projected operating revenues for 2020-21 and discussed operating budget revenue assumptions for 2021-22; the Board reviewed fixed costs which include those costs that must continue each year and known one-time needs for the 2021-22 budget.

The Board approved capital projects for 2021-22 and discussed long range facilities planning needs

The Board approved salary schedules for all employees and authorized issuance of teacher contracts with advancement for all employees in 2021-22

The Board reviewed the implication of all year-to-date revenue and expenses including recurring additions for the 2021-22 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



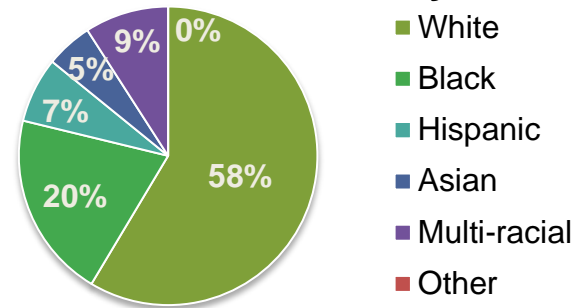
# CPS By the Numbers



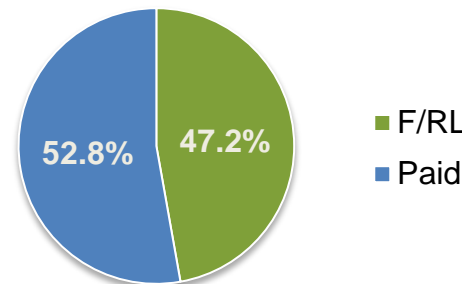
## Student Membership

Oct 2020	Feb 2021	Average
17,769	17,474	17,622

## Student Ethnicity



## Student F/RL



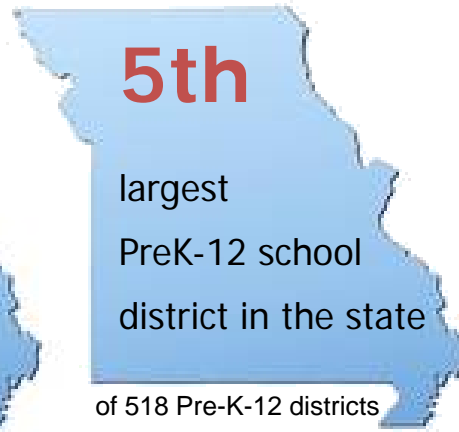
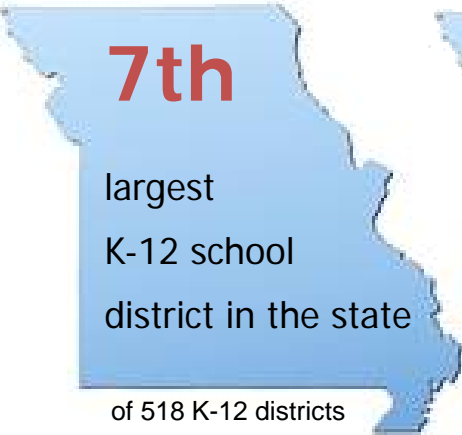
## FTE

Teachers	1,549.65
Other professional school staff	158.04
Building administrators	75.00
Support staff	799.80
Central office staff	188.04

72% of teachers have a master's degree

## Instructional Programs

Program	% Students Served
A+ (grades 9-12)	26.30%
AVID (grades 7-12)	8.60%
EL	6.65%
Gifted	8.59%
Special Services	11.04%
Title I	19.15%

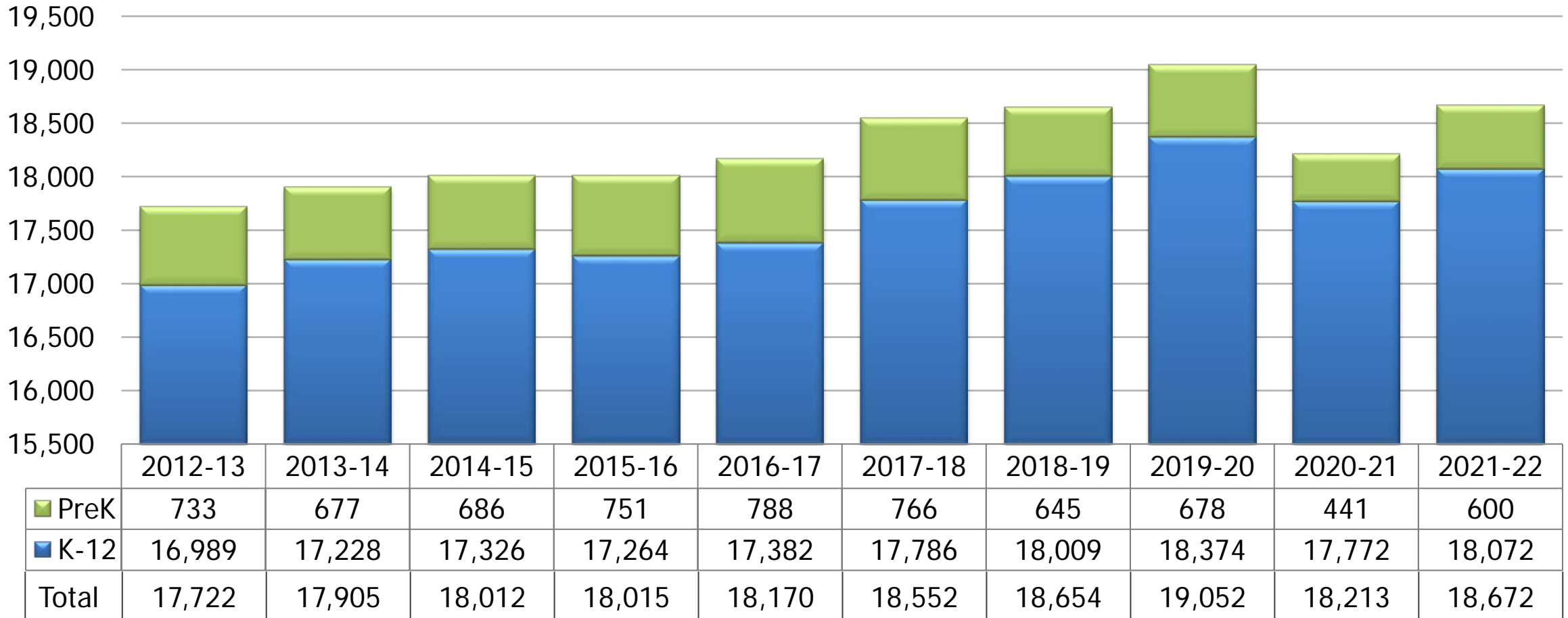


## Buildings

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



# Student Enrollment



Projected

**Enrollment dropped in 2020-21 due to the pandemic.  
We project enrollment will increase again in the 2021-22 school year**



# Per-Pupil Cost and Tax Levy for Comparison Districts, 2019-20



District	ADA	Per Pupil Expenditures	Tax Levy	Assessed Valuation per ADA	Assessed Valuation
Francis Howell	15,807	\$11,463	\$4.6480	\$180	\$2,843,749,454
Hazelwood	15,378	\$11,007	\$6.2688	\$120	\$1,851,667,080
<b>Columbia</b>	<b>17,571</b>	<b>\$11,995</b>	<b>\$6.0988</b>	<b>\$149</b>	<b>\$2,615,231,741</b>
Park Hill	11,347	\$12,340	\$5.3955	\$166	\$1,881,727,803
Fort Zumwalt	16,633	\$11,801	\$4.8506	\$163	\$2,704,697,541
North Kansas City	20,005	\$11,091	\$6.2023	\$120	\$2,398,877,044
Independence	13,590	\$10,589	\$5.4977	\$84	\$1,138,719,492
Blue Springs	14,047	\$10,245	\$5.5500	\$123	\$1,721,867,538
Wentzville	16,391	\$10,488	\$4.7586	\$137	\$2,238,536,661
Jefferson City	8,315	\$10,600	\$4.6928	\$161	\$1,337,391,779
Springfield	24,194	\$9,929	\$4.1361	\$159	\$3,858,827,635
Average of all schools above	15,753	\$11,050	\$5.2817	\$142	
St. Louis Public	18,521	\$15,562	\$4.9949	\$241	\$4,459,885,350
Kansas City	13,338	\$15,509	\$4.9599	\$300	\$4,002,558,478

# Average Class Size and Teacher Student Ratio for Comparison Districts, 2019-20



District	Student-Teacher Ratio	Average Class Size	Students per Admin Ratio
Francis Howell	14	18	211
Hazelwood	14	16	211
Columbia	13	16	226
Park Hill	13	17	202
Fort Zumwalt	13	17	218
North Kansas City	14	19	222
Independence	15	18	213
Blue Springs	16	20	246
Wentzville	15	19	265
Jefferson City	12	17	202
Springfield	14	18	252
Average of all schools above	13.91	17.72	224.36





# Cost of Salary Increases for Experience and Schedule Improvement

## 2021-22 Operating Budget



Position	FTE	Cost of Salary Step for Experience	Cost of Salary Schedule Improvement	Total Cost with Benefits
Grand total all employees operating budget	2,671.13	\$2,584,051	\$1,534,472	\$4,067,537
Cost of benefits		\$401,291	\$236,525	\$637,816
Allowance for improvement for ed credit				\$200,000
Savings from retirees/resignations				\$(320,000)
Continuance of fully-paid benefits for full-time employees				-
Reduction in worker's comp premium				\$(1,500,000)
FTE additions/(deductions)	4.45			\$412,000
<b>Total cost salary plus benefits</b>	<b>2,678.58</b>	<b>\$2,985,342</b>	<b>\$1,770,997</b>	<b>\$3,497,353</b>



# Continued Board Funding at 100% of Medical, Dental, and Life Insurance for Full-time Employees



**The Board covers 100% of this cost for employees who work full-time and the proportionate share of part-time employees who opt into the plans**

Assuming no improvements to or changes to benefits and coverage, the following indicates our current budget assumptions in this area:

	2020-21 Cost per Employee	Projected 2021-22 Cost per Employee	Change	Total Budget Impact
Medical insurance	\$7,956	\$7,956	\$0	\$0
Dental insurance	\$372	\$372	\$0	\$0
Life insurance	\$30	\$30	\$0	\$0
<b>Total</b>	<b>\$8,358</b>	<b>\$8,358</b>	<b>\$0</b>	<b>\$0</b>
Worker's compensation	\$1,500,000	-	\$(1,500,000)	\$(1,500,000)



# Fixed Costs Include Those Expenses the District Must Continue



Expense	2020-21 Budget	2020-21 Projected Actual	2021-22 Budget	Budget Increase/ (Decrease)
Property and liability insurance	\$1,253,968	\$1,300,060	\$1,430,066	\$130,006
Student transportation	\$12,691,408	\$10,038,988	\$13,072,150	\$380,742*
Utilities	\$5,146,247	\$5,087,866	\$5,492,259	\$254,393
Board of Education and miscellaneous	\$1,146,070	\$931,647	\$1,058,266	\$106,465
<b>Total</b>				<b>\$871,606</b>

\*The difference in transportation is calculated between the 2020-21 budget and 2021-22 budget since actual transportation expenditures were down significantly due to the COVID-19 closure in the fall of 2020

# One-Time Additions 2021-22



Addition	FTE	2021-22
Elementary Math curriculum and PD		\$276,469
Middle School Math curriculum and PD		\$330,000
Middle School Social Studies curriculum and PD		\$450,000
World Languages (Spanish/French) materials		\$50,000
Facility audits		\$50,000
Rock Bridge Elementary furniture and fixtures		\$100,000
Jefferson Middle STEAM furniture and fixtures		\$50,000
Administrator on Special Assignment – Virtual Education	1.00	\$120,000
Special Education staffing review		\$200,000
Battle High School concert attire (band, orchestra, choir)		\$40,000
Water testing contract		\$36,700
Reduction of Worker’s Comp premium		\$(1,500,000)
<b>Total one-time additions</b>	<b>1.00</b>	<b>\$203,169</b>

# Recurring Additions and Deductions 2021-22



Addition	FTE	2021-22
Pay colleges for ComoEd students to work in schools		\$10,000
Increase in contracted services for SESI and Great Circle		\$50,000
Secondary Staffing Reductions	(5.0)	\$(300,000)
Elementary Staff Reductions	(3.0)	\$(180,000)
Home School Communicator	1.50	\$80,000
Elementary Counselor	1.00	\$60,000
CACC Certified Welding Instructor	1.00	\$60,000
High School Practical Arts (Business, Industrial Tech)	2.00	\$120,000
Custodial Support for growth	1.25	\$60,000
Tech Support for growth	1.00	\$50,000
COMOEd Support	0.50	\$30,000
<b>Subtotal</b>	<b>0.25</b>	<b>\$40,000</b>

# Recurring Additions (continued) 2021-22



Addition	FTE	2021-22
Special Services OT/PT	1.2	\$72,000
Special Services Certified Behavior Analyst	1.0	\$80,000
Autism Coordinator	1.0	\$100,000
Learning Specialist – Autism Classroom	1.0	\$60,000
Early College/MOCAP		\$300,000
Nutrition Services Courier to 12 months		\$6,000
Science Department Clerical to 12 months		\$8,000
<b>Subtotal from this slide</b>	<b>4.20</b>	<b>\$626,000</b>
<b>Subtotal from previous slide</b>	<b>0.25</b>	<b>\$40,000</b>
<b>Total recurring additions</b>	<b>4.45</b>	<b>\$666,000</b>



# 2020-21 Projected Actual Budget

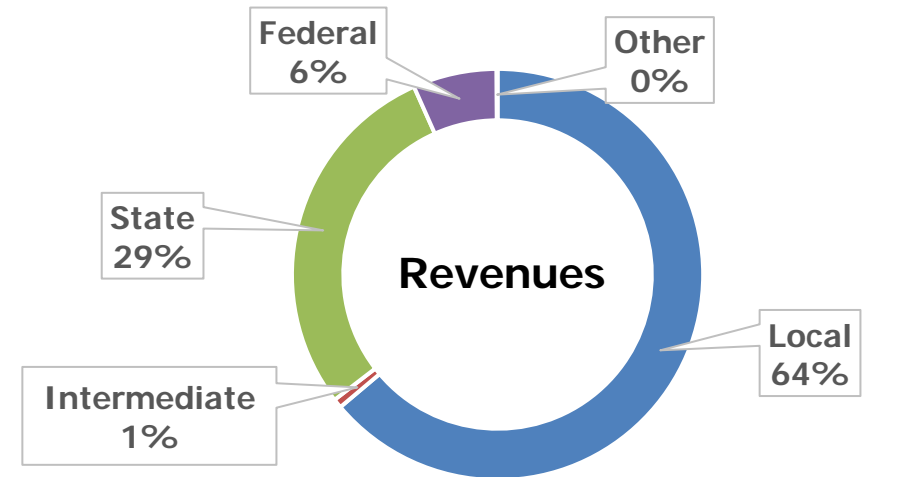


## Revenues:

Local	\$154,476,378
Intermediate	\$1,741,792
State	\$69,589,342
Federal	\$15,948,067
Other	<u>\$178,298</u>

## Total revenues

**\$241,933,877**

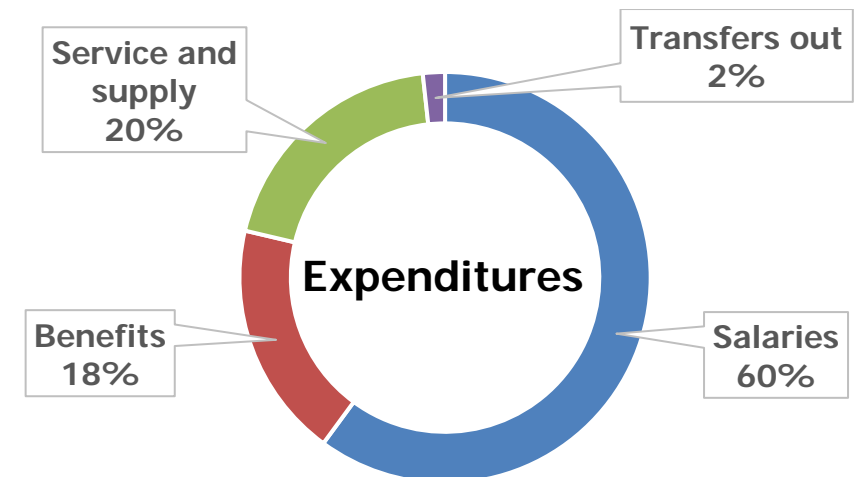


## Expenditures:

Salaries	\$144,006,061
Benefits	\$44,550,178
Service and supply	\$46,962,316
Transfers out	<u>\$4,160,284</u>

## Total expenditures

**\$239,678,839**



## Revenue over (under) expenditures

**\$2,255,038\***

\*Local AV over projected; unspent budgets due to COVID-19 school closure



# Summary of Changes for 2021-22 Proposed Operating Budget



Local revenue	\$2.8 million net increase
State revenue	\$4.3 million net increase
Federal revenue	(\$0.6 million net decrease)
<b>Total revenue</b>	<b>\$6.5 million net decrease</b>
Salaries	\$5.6 million net increase
Benefits	\$0.9 million net increase
Services and supplies	\$9.5 million net increase
<b>Total expenditures</b>	<b>\$16.0 million net increase</b>
Transfers out	(\$2.7 million net decrease)
<b>Total expenditures and transfers</b>	<b>\$13.3 million net increase</b>





# 2021-22 Preliminary Proposed Budget



## Revenues:

Local	\$157,234,519
Intermediate	\$1,741,792
State	\$73,915,413
Federal	\$15,367,934
Other	<u>\$144,500</u>

## Total revenues

**\$248,404,158**

## Expenditures:

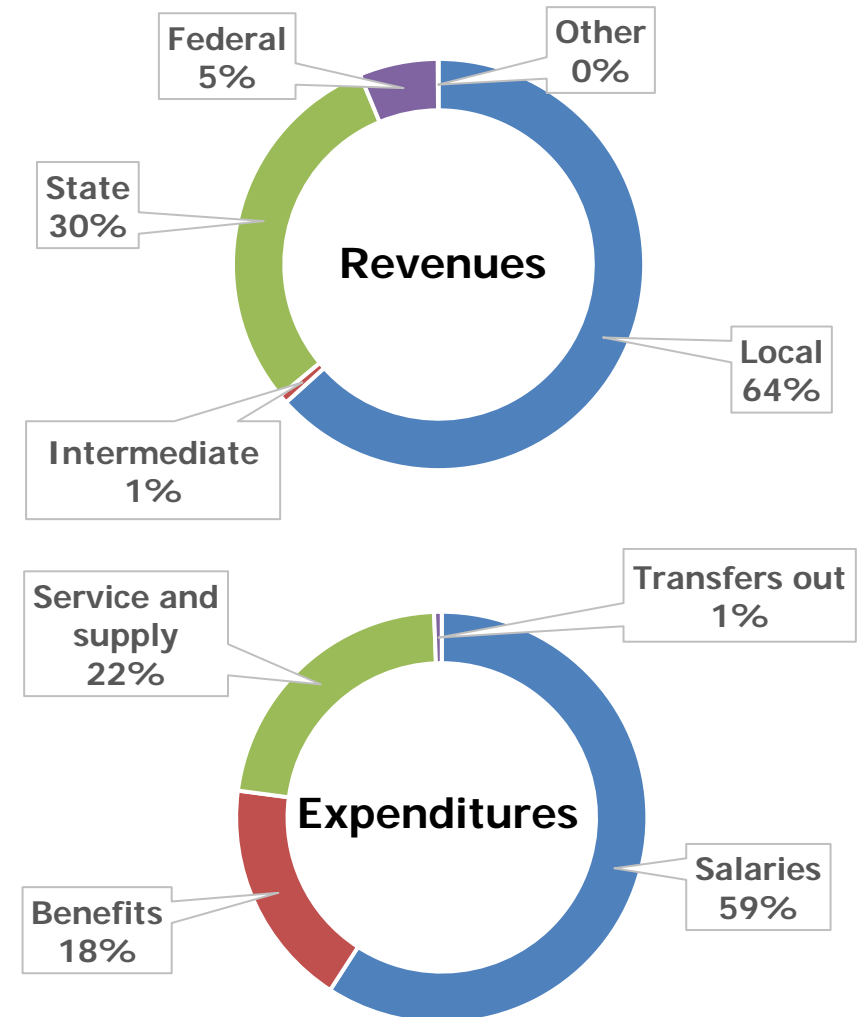
Salaries	\$149,606,229
Benefits	\$45,408,993
Service and supply	\$56,470,426
Transfers out	<u>\$1,516,795</u>

## Total expenditures

**\$253,002,443**

## Revenue over (under) expenditures

**\$(4,598,285)**





# What Our Preliminary 2021-22 Operating Budget Provides



	Preliminary Amount	Percentage
Elementary Instruction	\$39,660,135	15.77%
Middle School Instruction	\$23,491,543	9.34%
High School Instruction	\$23,957,532	9.53%
Building Administrative Services	\$15,741,132	6.26%
Early Childhood Special Education	\$3,303,542	1.31%
Preschool Programs	\$5,387,576	2.14%
Special Programs (including summer school, vocational, ELL, special education, gifted, Title I, alternative education)	\$34,582,390	13.75%
Student Support	\$23,558,558	9.37%
Student Activities	\$2,641,592	1.05%
Staff Development and Coordination and Media Services	\$24,048,585	9.56%
Board, District Administrative and Business Services	\$12,934,015	5.14%
Physical Plant Services	\$22,157,471	8.81%
Safety and Security	\$941,568	0.37%
Transportation	\$13,893,902	5.52%
Data and Information Services	\$2,625,222	1.04%
Other Programs and Services	\$2,560,886	1.04%



# Operating Fund Balance Implications



Year	Excess Revenue over Expenditures	Ending Fund Balance	Fund Balance Percentage	Months
2020-21 projected	\$2,255,038	\$92,817,855	38.73%	4.73
2021-22 preliminary budget	\$(4,598,286)	\$88,219,569	34.87%	4.21
2022-23	\$(7,341,844)	\$80,877,725	31.62%	3.81
2023-24	\$(10,340,387)	\$70,537,338	26.83%	3.24
2024-25	\$(10,444,132)	\$60,093,206	22.43%	2.70
2025-26	\$(10,709,398)	\$49,383,811	18.07%	2.18



# Debt Service Fund



2020-21 Projected Actual	
Beginning fund balance	\$65,454,337
Revenues:	
Local	\$26,954,336
Intermediate	\$352,368
Federal	\$316,790
Other	<u>\$5,054,035</u>
Total revenues	\$32,677,529
Expenditures:	
Principal	\$50,685,000
Interest	\$15,361,338
Other	<u>\$93,957</u>
Total expenditures	\$66,140,295
<b>Ending fund balance</b>	<b>\$31,991,571</b>

2021-22 Budget	
Beginning fund balance	\$31,991,571
Revenues:	
Local	\$27,005,822
Intermediate	\$352,368
Federal	\$316,790
Other	<u>-</u>
Total revenues	\$27,674,980
Expenditures:	
Principal	\$24,902,000
Interest	\$10,827,475
Other	<u>\$15,500</u>
Total expenditures	\$35,744,975
<b>Ending fund balance</b>	<b>\$23,921,576</b>



# Capital Projects Fund



2020-21 Projected Actual	
Beginning fund balance	\$25,144,097
Revenues:	
Local	\$3,583,203
Intermediate	\$17,959
State	\$86,121
Federal	-
Other	<u>\$22,735,497</u>
Total revenues	\$26,422,780
Expenditures	\$23,323,515
<b>Ending fund balance</b>	<b>\$28,243,362</b>

2021-22 Budget	
Beginning fund balance	\$28,243,362
Revenues:	
Local	\$3,179,811
Intermediate	\$17,959
State	\$82,698
Federal	\$4,464,000
Other	<u>\$706,325</u>
Total revenues	\$8,450,793
Expenditures	\$34,855,048
<b>Ending fund balance</b>	<b>\$1,839,107</b>



# Nutrition Services Fund



2020-21 Projected Actual	
Beginning fund balance	\$0
Revenues	\$5,510,567
Expenditures:	
Salaries	\$3,522,111
Benefits	\$1,216,588
Service and supply	<u>\$2,996,000</u>
Total expenditures	\$7,734,699
Revenues over (under) expenditures	\$(2,224,132)
<b>Ending fund balance</b>	<b>\$(2,224,132)</b>

2021-22 Budget	
Beginning fund balance	\$0
Revenues	\$9,176,000
Expenditures:	
Salaries	\$3,680,606
Benefits	\$1,271,334
Service and supply	<u>\$5,034,530</u>
Total expenditures	\$9,986,470
Revenues over (under) expenditures	\$(810,470)
<b>Ending fund balance</b>	<b>\$(810,470)</b>

Transfer from Operating Fund will be required to subsidize the negative balance in the Nutrition Services Fund



# Self-Insured Medical Fund



## 2020-21 Projected Actual

Beginning Fund Balance		\$5,368,121
<b>Revenues:</b>		
Local	\$26,219,510	
Intermediate	-	
Federal	<u>\$125,000</u>	
Total revenues		\$26,344,510
<b>Expenditures:</b>		
Claims & Costs	\$21,621,825	
Salaries	\$83,665	
Benefits	<u>\$22,850</u>	
Total expenditures		\$21,738,340
<b>Excess revenue over expenditures</b>		<b>\$4,606,170</b>
<b>Ending Fund Balance</b>		<b>\$9,974,291</b>

## 2021-22 Budget

Beginning Fund Balance		\$9,974,291
<b>Revenues:</b>		
Local	\$26,247,500	
Intermediate	-	
Federal	<u>\$120,000</u>	
Total revenues		\$26,367,500
<b>Expenditures:</b>		
Claims & Costs	\$25,527,460	
Salaries	\$86,950	
Benefits	<u>\$23,300</u>	
Total expenditures		\$25,637,710
<b>Excess revenue over expenditures</b>		<b>\$729,790</b>
<b>Ending Fund Balance</b>		<b>\$10,704,081</b>



# Self-Insured Dental Fund



2020-21 Projected Actual	
Beginning Fund Balance	\$526,715
Revenues:	
Plan Payments	\$1,859,500
Intermediate	-
Interest Income	<u>\$5,000</u>
Total revenues	\$1,864,500
Expenditures:	
Claims & Costs	\$1,509,275
Salaries	\$3,865
Benefits	<u>\$965</u>
Total expenditures	\$1,514,105
<b>Excess revenue over expenditures</b>	<b>\$350,395</b>
<b>Ending Fund Balance</b>	<b>\$877,110</b>

2021-22 Budget	
Beginning Fund Balance	\$877,110
Revenues:	
Plan Payments	\$1,865,000
Intermediate	-
Interest Income	<u>\$3,000</u>
Total revenues	\$1,868,000
Expenditures:	
Claims & Costs	\$1,655,200
Salaries	\$3,695
Benefits	<u>\$985</u>
Total expenditures	\$1,659,880
<b>Excess revenue over expenditures</b>	<b>\$208,120</b>
<b>Ending Fund Balance</b>	<b>\$1,085,230</b>





# Self-Insured Worker's Comp Fund



2020-21 Projected Actual	
Beginning Fund Balance	\$3,536,788
Revenues:	
Plan Payments	\$0
Interest Income	<u>\$25,000</u>
Total revenues	\$25,000
Expenditures:	
Claims & Costs	\$837,892
Salaries	\$109,248
Benefits	<u>\$28,435</u>
Total expenditures	\$975,575
<b>Excess revenue over expenditures</b>	<b>\$(950,575)</b>
<b>Ending Fund Balance</b>	<b>\$2,586,213</b>

2021-22 Budget	
Beginning Fund Balance	\$2,586,213
Revenues:	
Plan Payments	\$0
Interest Income	<u>\$20,000</u>
Total revenues	\$20,000
Expenditures:	
Claims & Costs	\$992,127
Salaries	\$111,433
Benefits	<u>\$28,765</u>
Total expenditures	\$1,132,325
<b>Excess revenue over expenditures</b>	<b>\$(1,112,325)</b>
<b>Ending Fund Balance</b>	<b>\$1,473,888</b>

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June 9, 2021

