

# 2022-23 Budget

June 13, 2022





# 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 preliminary 2022-23 budget meets that expectation.

We can only communicate what is known at this point in time. The Legislature is currently projecting that education will be fully funded for 2022-23, but the reliability of the state funding promises should be carefully weighed at this time. In 2022-23, we are not budgeting for a state-approved budget increase in the State Adequacy Target (SAT). It will remain at \$6,375 for the 2022-23 school year. However, the state legislature has committed to fully fund transportation at 75% of approved costs for one year only.

We have assumed a modest 2.5% increase in local property tax revenues. We expect an increase in the property tax rate as we will take the 11 cents that we have voluntarily rolled back from voter approved increases in previous years. 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 2022-23 budget will be a fiscally responsible effort.  
*Information in this presentation is preliminary and does not reflect the final 2022-23 budget.*

What is in this preliminary plan?	Page #
District Budget Priorities 2022-23 through 2026-27	3
Budget Timeline	4
CPS By the Number	5
Student Enrollment	6
Per Pupil Cost and Tax Levies of Comparison Districts	7
Average Class Size & Per Pupil Ratios Comp Districts	8
Salary and Benefit Recommendations 2022-23	9-10
Fixed Cost Recommendations	11
Budget Additions and Deductions	12-14
Projected Actual Revenues and Expenditures 2021-22	15
Summary of Changes for 2022-23	16
Proposed Operating Budget 2022-23	17
What our Operating Budget Provides for in 2022-23	18
Operating Fund Balance Implications	19
Other Funds Budget Summary 2022-23	20-25



# District Budget Priorities, 2022-23 through 2026-27



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 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 and virtual education through MOCAP programs
13. Prioritize operational spending to maintain quality facilities



# 2022-23 Budget Preparation Timeline



**2021**

**2022**

Nov

Dec

Jan

Feb

Mar

Apr

May

Jun

The Board of Education began review of funding and revenue projections for 2021-22 and beyond using the 5-year rolling model

The Board discussed and approved the 2022-23 budget parameters; the Board began review of projections for the 2021-22 operating budgets

The Board reviewed projected operating revenues for 2021-22 and discussed operating budget revenue assumptions for 2022-23; the Board reviewed fixed costs which include those costs that must continue each year and known one-time needs for the 2022-23 budget.

The Board approved capital projects for 2022-23 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 2022-23

The Board reviewed the implication of all year-to-date revenue and expenses including recurring additions for the 2022-23 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



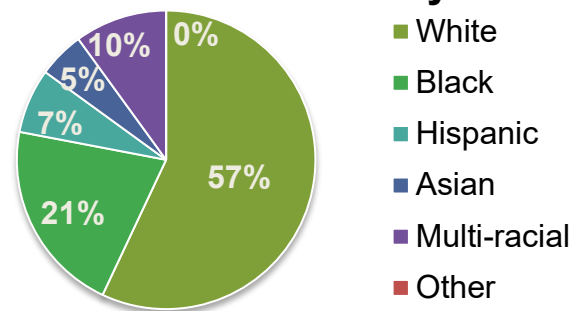
# CPS By the Numbers



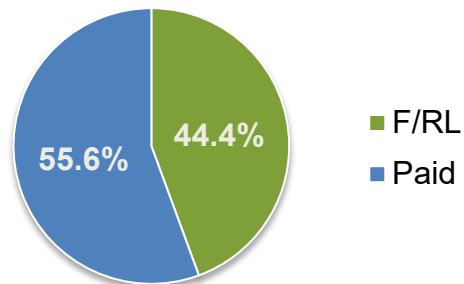
## Student Membership

Oct 2021	Feb 2022	Average
17,977	18,028	18,003

## Student Ethnicity



## Student F/RL



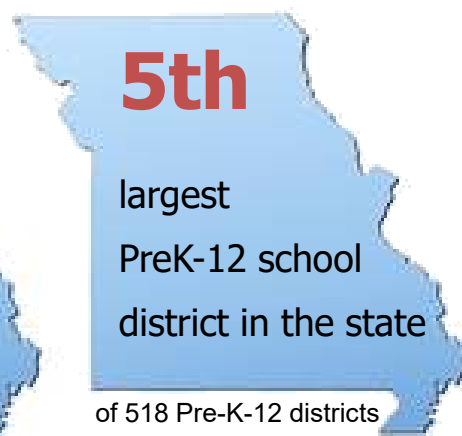
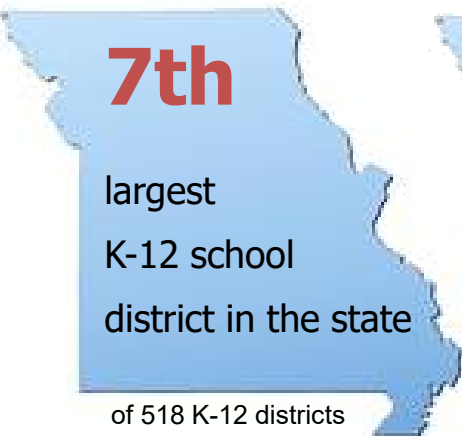
## FTE

Teachers	1,532.93
Other professional school staff	161.98
Building administrators	74.00
Support staff	821.25
Central office staff	200.07

72% of teachers have a master's degree

## Instructional Programs

Program	% Students Served
A+ (grades 9-12)	38.0%
AVID (grades 7-12)	7.0%
EL	6.97%
Gifted	8.91%
Special Services	11.05%
Title I	19.30%

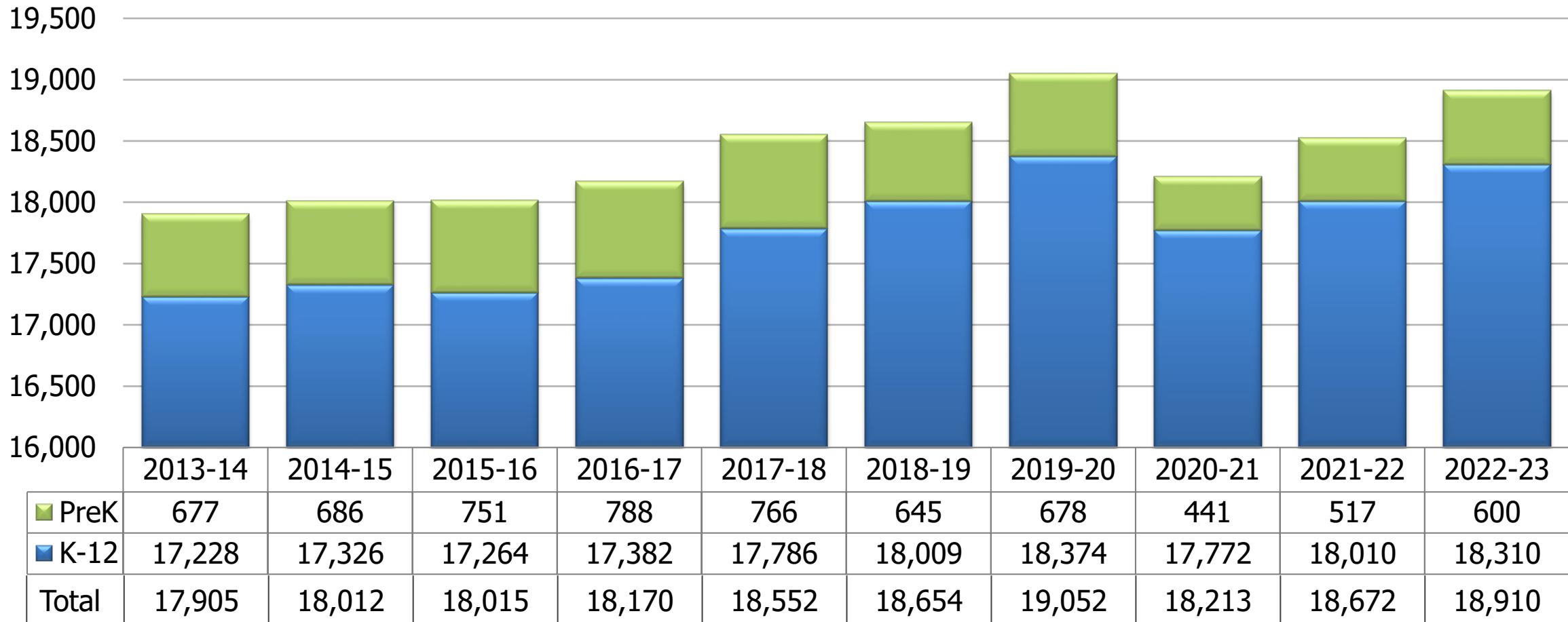


## Buildings

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



# Student Enrollment



Projected

**Enrollment dropped in 2020-21 due to the pandemic.  
We project enrollment will increase again in the 2022-23 school year**



# Per-Pupil Cost and Tax Levy for Comparison Districts, 2020-21



District	Enrollment	Expenditures per Student	Tax Levy	Assessed Valuation per Student	Assessed Valuation
Francis Howell	16,983	\$14,803	\$4.6480	\$170	\$2,886,391,759
Hazelwood	16,507	\$13,887	\$6.2688	\$113	\$1,862,002,690
<b>Columbia</b>	<b>18,144</b>	<b>\$17,994</b>	<b>\$6.0988</b>	<b>\$147</b>	<b>\$2,669,900,913</b>
Park Hill	11,996	\$19,234	\$5.3955	\$160	\$1,924,679,725
Fort Zumwalt	17,314	\$15,559	\$4.8506	\$159	\$2,751,881,813
North Kansas City	20,773	\$17,693	\$6.2023	\$118	\$2,449,251,711
Independence	14,359	\$15,046	\$5.4977	\$77	\$1,110,542,451
Blue Springs	14,703	\$15,847	\$5.5500	\$113	\$1,659,299,029
Wentzville	17,423	\$18,339	\$4.7586	\$135	\$2,351,865,527
Jefferson City	8,781	\$14,487	\$4.6928	\$156	\$1,368,136,521
Springfield	23,846	\$17,438	\$4.1361	\$162	\$3,863,596,529
Average of all schools above	16,439	\$16,393	\$5.2817	\$137	
St. Louis Public	20,010	\$19,220	\$4.9949	\$224	\$4,489,428,103
Kansas City	14,122	\$18,065	\$4.9599	\$257	\$3,627,969,914

# Average Class Size and Teacher Student Ratio for Comparison Districts, 2020-21



District	Student-Teacher Ratio	Average Class Size	Students per Admin Ratio
Francis Howell	14.34	18	216.3
Hazelwood	14.24	16	146.7
Columbia	12.39	16	224.3
Park Hill	13.70	17	205.1
Fort Zumwalt	12.21	17	206.1
North Kansas City	14.20	19	223.4
Independence	14.99	18	217.6
Blue Springs	16.15	20	247.1
Wentzville	14.15	19	272.2
Jefferson City	12.14	17	201.1
Springfield	16.55	18	240.9
Average of all schools above	14.14	17.72	218.25





# Cost of Salary Increases for Experience and Schedule Improvement

## 2022-23 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	2,679.95	\$2,798,307	\$4,277,659	\$7,075,966
Cost of benefits		\$434,057	\$654,755	\$1,088,811
Allowance for improvement for ed credit				\$278,400
Savings from retirees/resignations				\$(371,040)
Continuance of fully-paid benefits for full-time employees				-
FTE additions/(deductions)	20.30			\$928,000
FTE additions – Grant Funded	17.00			\$1,020,000
<b>Total cost salary plus benefits</b>	<b>2,717.25</b>	<b>\$3,232,364</b>	<b>\$4,932,414</b>	<b>\$10,020,137</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:

	2021-22 Cost per Employee	Projected 2022-23 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>



# Fixed Costs Include Those Expenses the District Must Continue



Expense	2021-22 Budget	2021-22 Projected Actual	2022-23 Budget	Budget Increase/ (Decrease)
Property and liability insurance	\$1,430,066	\$1,467,712	\$1,614,483	\$146,771
Student transportation	\$13,072,150	\$11,250,581	\$11,684,598	\$434,017
Utilities	\$5,492,259	\$5,776,590	\$6,185,156	\$408,566
Board of Education and miscellaneous	\$1,058,266	\$1,434,449	\$1,229,988	\$(204,461)
<b>Total</b>				<b>\$784,893</b>

# One-Time Additions 2022-23



Addition	FTE	2022-23
Middle School ELA Intervention Materials		\$50,000
World Languages (French/Latin/Mandarin/Japanese) materials		\$150,000
Facility Audits		\$91,000
Russell Boulevard Elementary furniture and fixtures		\$150,000
Jefferson Middle STEAM furniture and fixtures		\$200,000
Space Utilization Audit		\$250,000
Attendance Area Review		\$30,000
Battle High School Band Uniforms		\$175,000
Curriculum Audit		\$125,000
<b>Total one-time additions</b>		<b>\$1,221,000</b>

# Recurring Additions and Deductions 2022-23



Addition	FTE	2022-23
New Student Information System		\$120,000
New Assessment Tool (Elementary)		\$125,000
Elementary classroom teachers	4.00	\$240,000
Secondary staffing reductions	(10.00)	\$(600,000)
EL Teachers	3.00	\$180,000
Regular Education Behavior Support	1.00	\$50,000
School Resource Officers		\$250,000
Addition of New Law Enforcement Programming at CACC	1.00	\$60,000
Addition of Woodworking/Theater Tech sections at high schools	2.00	\$120,000
LMS Administrative Assistant to Assistant Principal		\$20,000
ELA 6-12 Coordinator	1.00	\$80,000
Practical Arts Coordinator/Work Force Development to full time		\$20,000
Addition of OT/PT	1.80	\$108,000
Addition of Learning Specialists – District Classrooms	2.00	\$120,000
Addition of Paraprofessionals - District Classrooms	8.00	\$200,000
Health Secretary at HHS/BHS to full time	1.00	\$30,000
<b>Total Recurring Additions and Deductions (this page)</b>	<b>14.80</b>	<b>\$1,123,000</b>

# Recurring Additions and Deductions 2022-23



Addition	FTE	2022-23
Addition of College/Career Advisor at BHS	1.00	\$60,000
Addition of Behavior Support Specialist at BHS	1.00	\$60,000
Learning Specialist - YES Academy (Previously JJC day treatment)	0.50	\$30,000
Addition of Administrative Assistant (Battle and Shepard Blvd. Elementary)	2.00	\$130,000
Technology Services Reorganization		\$55,000
Nature School Staffing (Lead Teacher)	1.00	\$60,000
<b>Total Recurring Additions and Deductions (this page)</b>	5.50	\$395,000
<b>Total Recurring Additions and Deductions (previous page)</b>	14.80	\$1,123,000
<b>Total Recurring Additions and Deductions 2022-23</b>	<b>20.30</b>	<b>\$1,518,000</b>



# 2021-22 Projected Actual Budget



## Revenues:

Local	\$156,214,290
Intermediate	\$1,814,812
State	\$74,575,729
Federal	\$16,215,543
Other	<u>\$174,500</u>

## Total revenues

**\$248,994,874**

## Expenditures:

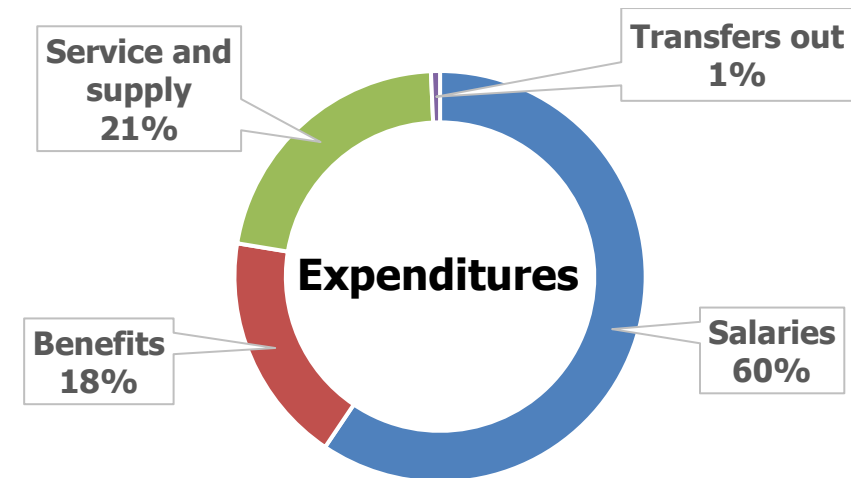
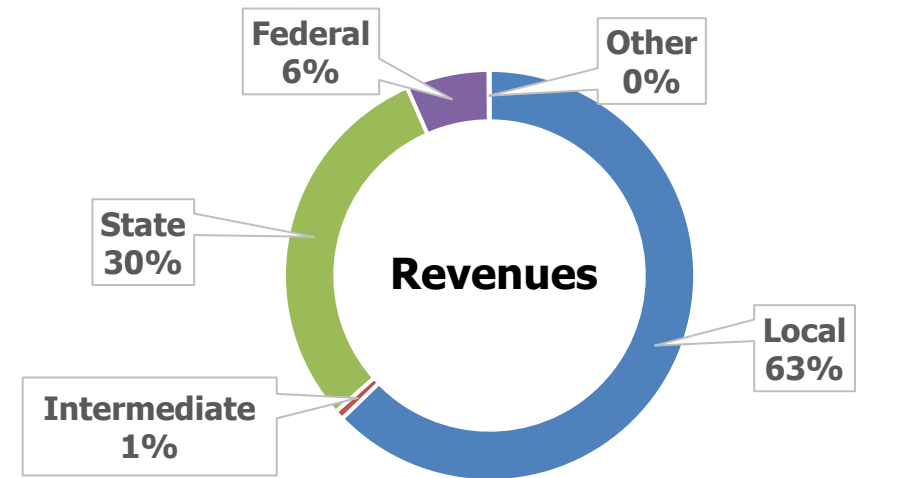
Salaries	\$147,727,584
Benefits	\$45,104,007
Service and supply	\$53,917,762
Transfers out	<u>\$1,769,868</u>

## Total expenditures

**\$248,519,221**

## Revenue over (under) expenditures

**\$475,653**





# Summary of Changes for 2022-23 Proposed Operating Budget



Local revenue	\$6.4 million net increase
State revenue	\$3.7 million net increase
Federal revenue	\$2.9 million net increase
<b>Total revenue</b>	<b>\$13.0 million net increase</b>
Salaries	\$8.8 million net increase
Benefits	\$1.7 million net increase
Services and supplies	\$5.6 million net increase
<b>Total expenditures</b>	<b>\$16.1 million net increase</b>
Transfers out	(\$1.1 million net decrease)
<b>Total expenditures and transfers</b>	<b>\$15.0 million net increase</b>





# 2022-23 Preliminary Proposed Budget



## Revenues:

Local	\$162,642,781
Intermediate	\$1,814,812
State	\$78,263,453
Federal	\$19,150,470
Other	<u>\$174,500</u>

## Total revenues

**\$262,046,016**

## Expenditures:

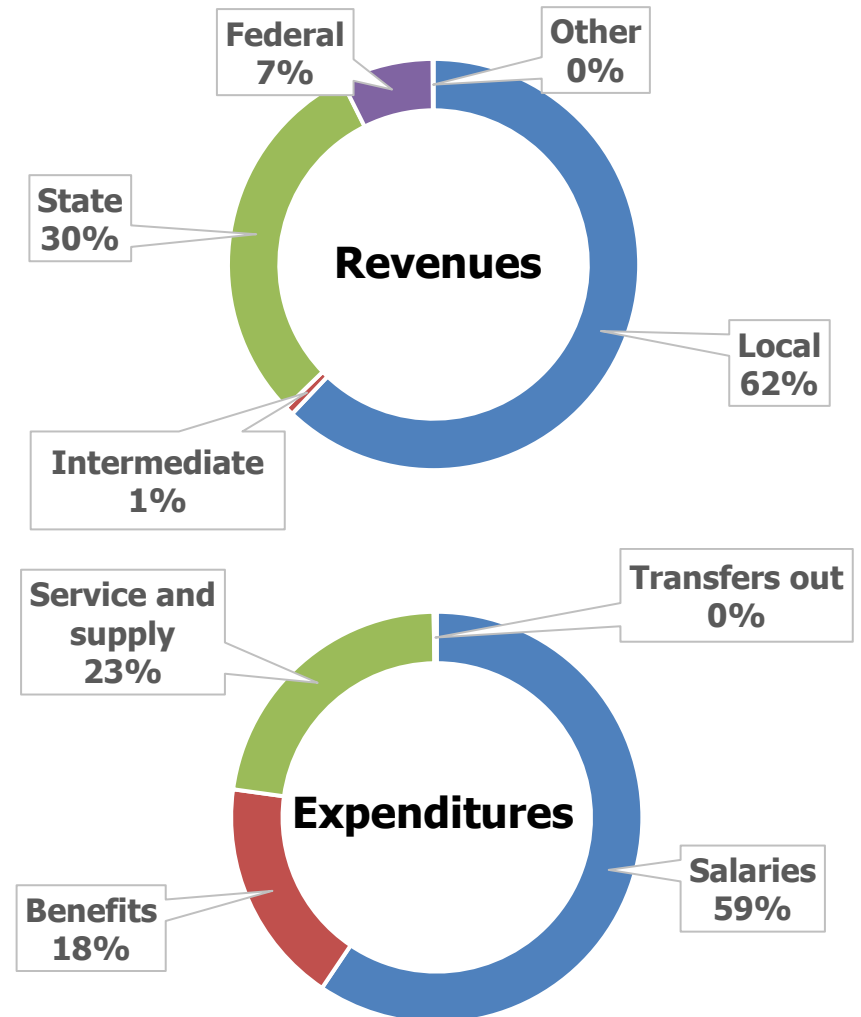
Salaries	\$156,571,486
Benefits	\$46,789,938
Service and supply	\$59,468,658
Transfers out	<u>\$642,740</u>

## Total expenditures

**\$263,472,822**

## Revenue over (under) expenditures

**\$(1,426,806)**





# What Our Preliminary 2022-23 Operating Budget Provides



	Preliminary Amount	Percentage
Elementary Instruction	\$40,320,421	15.30%
Middle School Instruction	\$22,984,045	8.72%
High School Instruction	\$25,493,615	9.68%
Building Administrative Services	\$16,422,180	6.23%
Early Childhood Special Education	\$3,495,548	1.33%
Preschool Programs	\$5,800,002	2.20%
Special Programs (including summer school, vocational, ELL, special education, gifted, Title I, alternative education)	\$39,163,457	14.86%
Student Support	\$24,873,021	9.44%
Student Activities	\$2,755,309	1.05%
Staff Development and Coordination and Media Services	\$22,991,326	8.73%
Board, District Administrative and Business Services	\$13,003,794	4.94%
Physical Plant Services	\$24,294,205	9.22%
Safety and Security	\$1,315,557	0.50%
Transportation	\$12,594,224	4.78%
Data and Information Services	\$3,231,704	1.23%
Other Programs and Services	\$4,734,414	1.80%



# Operating Fund Balance Implications



Year	Excess Revenue over Expenditures	Ending Fund Balance	Fund Balance Percentage	Months
2021-22 projected	\$475,653	\$96,221,275	38.71%	4.68
2022-23 preliminary budget	\$(1,426,806)	\$94,794,469	35.98%	4.30
2023-24	\$(8,411,879)	\$86,460,699	32.86%	3.95
2024-25	\$(10,839,376)	\$75,621,322	27.98%	3.37
2025-26	\$(10,365,232)	\$65,256,090	23.74%	2.86
2026-27	\$(10,282,798)	\$54,973,292	19.63%	2.37



# Debt Service Fund



2021-22 Projected Actual	
Beginning fund balance	\$35,288,505
Revenues:	
Local	\$28,119,440
Intermediate	\$391,588
Federal	\$314,281
Other	<u>\$11,421,045</u>
Total revenues	\$40,246,354
Expenditures:	
Principal	\$36,112,387
Interest	\$10,555,140
Other	<u>\$460,000</u>
Total expenditures	\$47,127,527
<b>Ending fund balance</b>	<b>\$28,407,332</b>

2022-23 Budget	
Beginning fund balance	\$28,407,332
Revenues:	
Local	\$28,743,971
Intermediate	\$391,588
Federal	\$316,790
Other	<u>-</u>
Total revenues	\$29,452,349
Expenditures:	
Principal	\$15,410,000
Interest	\$10,082,893
Other	<u>\$15,500</u>
Total expenditures	\$25,508,393
<b>Ending fund balance</b>	<b>\$32,351,288</b>



# Capital Projects Fund



2021-22 Projected Actual	
Beginning fund balance	\$32,900,991
Revenues:	
Local	\$3,436,267
Intermediate	\$20,920
State	\$82,698
Federal	\$118,848
Other	<u>\$1,730,608</u>
Total revenues	\$5,389,341
Expenditures	\$23,427,850
<b>Ending fund balance</b>	<b>\$14,862,482</b>

2022-23 Budget	
Beginning fund balance	\$14,862,482
Revenues:	
Local	\$3,085,847
Intermediate	\$20,920
State	\$82,698
Federal	\$21,125,198
Other	<u>\$40,642,740</u>
Total revenues	\$64,957,403
Expenditures	\$76,800,166
<b>Ending fund balance</b>	<b>\$3,019,719</b>



# Nutrition Services Fund



2021-22 Projected Actual	
Beginning fund balance	\$0
Revenues	\$12,357,170
Expenditures:	
Salaries	\$3,703,884
Benefits	\$1,261,411
Service and supply	<u>\$4,853,155</u>
Total expenditures	\$9,818,450
Revenues over (under) expenditures	\$2,538,720
<b>Ending fund balance</b>	<b>\$2,538,720</b>

2022-23 Budget	
Beginning fund balance	\$2,538,720
Revenues	\$8,961,000
Expenditures:	
Salaries	\$4,126,136
Benefits	\$1,324,487
Service and supply	<u>\$4,983,155</u>
Total expenditures	\$10,433,778
Revenues over (under) expenditures	<b>\$(1,472,778)</b>
<b>Ending fund balance</b>	<b>\$1,065,942</b>



# Self-Insured Medical Fund



2021-22 Projected Actual		2022-23 Budget	
Beginning Fund Balance	\$6,551,761	Beginning Fund Balance	\$10,391,733
Revenues:		Revenues:	
Local	\$27,585,630	Local	\$28,575,300
Intermediate	-	Intermediate	-
Federal	<u>\$62,505</u>	Federal	<u>\$65,000</u>
Total revenues	\$27,648,135	Total revenues	\$28,640,300
Expenditures:		Expenditures:	
Claims & Costs	\$23,703,160	Claims & Costs	\$26,023,750
Salaries	\$83,853	Salaries	\$87,205
Benefits	<u>\$21,150</u>	Benefits	<u>\$21,355</u>
Total expenditures	\$23,808,163	Total expenditures	\$26,132,310
<b>Excess revenue over expenditures</b>	<b>\$3,839,972</b>	<b>Excess revenue over expenditures</b>	<b>\$2,507,990</b>
<b>Ending Fund Balance</b>	<b>\$10,391,733</b>	<b>Ending Fund Balance</b>	<b>\$12,899,723</b>



# Self-Insured Dental Fund



2021-22 Projected Actual	
Beginning Fund Balance	\$735,356
Revenues:	
Plan Payments	\$1,760,000
Intermediate	-
Interest Income	<u>\$3,000</u>
Total revenues	\$1,763,000
Expenditures:	
Claims & Costs	\$1,543,795
Salaries	\$6,474
Benefits	<u>\$1,809</u>
Total expenditures	\$1,552,078
<b>Excess revenue over expenditures</b>	<b>\$210,922</b>
<b>Ending Fund Balance</b>	<b>\$946,278</b>

2022-23 Budget	
Beginning Fund Balance	\$946,278
Revenues:	
Plan Payments	\$1,800,000
Intermediate	-
Interest Income	<u>\$5,000</u>
Total revenues	\$1,805,000
Expenditures:	
Claims & Costs	\$1,644,375
Salaries	\$6,733
Benefits	<u>\$1,848</u>
Total expenditures	\$1,652,956
<b>Excess revenue over expenditures</b>	<b>\$152,044</b>
<b>Ending Fund Balance</b>	<b>\$1,098,322</b>





# Self-Insured Worker's Comp Fund



## 2021-22 Projected Actual

Beginning Fund Balance		\$2,647,299
Revenues:		
Plan Payments	\$0	
Interest Income	<u>\$4,375</u>	
Total revenues		\$4,375
Expenditures:		
Claims & Costs	\$794,238	
Salaries	\$136,443	
Benefits	<u>\$36,398</u>	
Total expenditures		\$967,079
<b>Excess revenue over expenditures</b>		<b>\$(962,704)</b>
<b>Ending Fund Balance</b>		<b>\$1,684,595</b>

## 2022-23 Budget

Beginning Fund Balance		\$1,684,595
Revenues:		
Plan Payments	\$1,550,000	
Interest Income	<u>\$10,000</u>	
Total revenues		\$1,560,000
Expenditures:		
Claims & Costs	\$975,750	
Salaries	\$141,901	
Benefits	<u>\$37,219</u>	
Total expenditures		\$1,154,870
<b>Excess revenue over expenditures</b>		<b>\$(405,130)</b>
<b>Ending Fund Balance</b>		<b>\$2,089,725</b>



# Questions



[Budget@cpsk12.org](mailto:Budget@cpsk12.org)

Please send questions and input to us by June 7 in order for us to consider them at the upcoming budget hearing.

Next steps:

- Budget hearing: June 8, 2022, 6:00 p.m.
- Budget adoption: June 13, 2022, 6:30 p.m.

# 2022-23 Budget

June 13, 2022

