



## Executive Summary

### A Message from the Superintendent and Finance Department

The 2022-23 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 scholars 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 scholars will graduate college, career and life ready
2. Every teacher will become the best
3. Our operations make our mission possible

We believe schools exist to allow access.

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

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

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

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



# COLUMBIA PUBLIC SCHOOLS

## 2022-23 BUDGET

### 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 2022-23 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 2022-23 fiscal year. Budget schedules are also included



# COLUMBIA PUBLIC SCHOOLS

## 2022-23 BUDGET

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

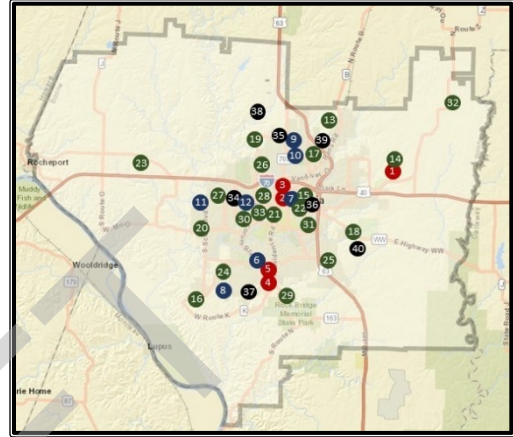
### Background on the District

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 2022-23, the



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



K-12 enrollment of the District continues to grow and change, reflecting a more diverse student population. Nearly 45% of our scholars qualify for the free and reduced lunch program and 7% are English Language Learners. Today 46% of our scholars attend our elementary schools, 22% attend middle schools and 32% attend high schools.

### Student Performance

The District was accredited in the fall of 2015, upon review by the Department of Elementary and Secondary Education. The District 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.

Percent of Students Proficient or Advanced on the Missouri Assessment Program (MAP)			
	2018-19*	2020-21	Change
All students	48%	44%	4% decrease
African-American students	16%	14%	2% decrease
Student eligible for free or reduced lunch	26%	24%	2% decrease

\*Prior year comparison cannot be made due to changes in MAP in 2017-18 and due to the COVID-19 pandemic no testing was performed in 2019-20



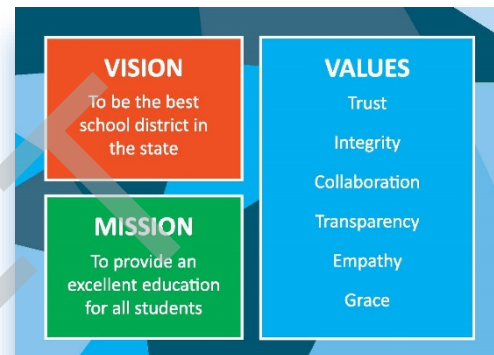
## COLUMBIA PUBLIC SCHOOLS

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

#### **Budget Message**

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



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

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

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



## COLUMBIA PUBLIC SCHOOLS

### 2022-23 BUDGET

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calculated, the state funded 98.66%. This partial allocation continued until 2015-16 and dipped to as low as 92.58% in 2012-13. The original budget estimates for 2020-21 indicated a appropriation percentage of 94.9% for 2020-21. However, the most recent announcement by the Governor indicated that all withholdings would be released for 2020-21 based on an SAT of \$6,375. For 2022-23, the SAT is expected to remain at \$6,375 for the third year which is only \$258 more per student than in 2006-07 when the formula was first implemented. This results in an average increase per student of only \$17 per year. Failure to meet the SAT as prescribed in the formula reduces funding for 2022-23 for Columbia Public Schools by over \$10 million as it is estimated to over \$6,800.

For 2022-23, the thresholds required to receive weighted (additional) funding for students in certain groups – free and reduced lunch, special education and English Language Learners, will increase. However, DESE has determined that the FY 2022 student attendance has been broadly impacted by the COVID-19 pandemic. As such, payment calculations may include the use of FY 2020 ADA and WADA values. Since the district's enrollment and attendance percentage has not rebounded to the pre-pandemic level, CPS will use the FY 2020 WADA data for the revenue calculations.

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

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

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

The 2022-23 budget totals \$262.0 million of operating revenue and transfers in and operating expenditures and transfers out of \$263.5 million, resulting in a decrease of operating fund balance by \$1.5 million. When considering all funds, total revenue and transfers in is budgeted at \$372.0 million and expenditures and transfers out at \$382.8 million for a net decrease in fund balance of \$10.8 million.

As summarized by the schedule below, the District is planning for a total beginning fund balance (all funds) of \$147.1 million at July 1, 2022 and ending fund balance of \$136.3 million at June 30, 2023. For District Operating Funds, beginning fund balance at July 1, 2022 is projected to be \$96.2 million and ending fund balance at June 30, 2023 to be \$94.8 million which is 35.98% of



## COLUMBIA PUBLIC SCHOOLS

### 2022-23 BUDGET

budgeted expenditures and transfers. See page 23 for the Summary Budget – All Programs for 2022-23.

	<u>Operating Funds</u>	<u>All Funds</u>
Projected Beginning Fund Balance, July 1	\$ 96,221,275	\$ 147,063,232
Budgeted Revenues plus Transfers	\$ 262,046,016	\$ 371,971,632
Budgeted Expenses plus Transfers	\$ 263,472,822	\$ 382,770,023
Increase (Decrease) in Fund Balance	\$ (1,426,806)	\$ (10,798,391)
Budgeted Ending Fund Balance, June 30	\$ 94,794,469	\$ 136,264,841

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

The decrease in total fund balance comes from the budgeted excess expenditures over revenues in the Capital Projects Fund. The decrease in fund balance in the Capital Projects Fund is a planned decrease in fund balance as bond funds received in previous years will be spent down as capital projects are completed, such as the Russell Boulevard Elementary school addition and renovation project and the Jefferson Middle School STEAM addition and renovation which will be completed in the upcoming year.

We are pleased to present a budget that positions our scholars to be ready for life after high school. We appreciate the contributions of every stakeholder during the development of this document, and we will not soon forget the trust and support of our taxpayers. The decisions we've made support our mission to provide every child with an excellent education. Our administration is committed to providing transparency with regard to District finances, and we will prudently allocate the funds entrusted to us. This document is presented to you by the Finance Department with a desire to provide a clear and transparent insight into the 2022-23 budget.

Ms. Heather McArthur, CPA  
Chief Financial Officer

Dr. Brian Yearwood  
Superintendent of Schools



# COLUMBIA PUBLIC SCHOOLS

## 2022-23 BUDGET

### Revenue Explanation

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



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

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

### Total Revenue by Fund Comparison

	Projected Actual 2021-22	Budget 2022-23	% of Total Revenue	% Change
General	\$ 93,322,105	\$ 101,518,268	27.29%	8.78%
Special Revenue (Teachers)	\$ 155,672,769	\$ 160,527,748	43.16%	3.12%
Debt Service	\$ 40,246,354	\$ 29,452,349	7.92%	-26.82%
Capital Projects	\$ 3,658,733	\$ 64,314,663	17.29%	1657.84%
Other	\$ 19,650,088	\$ 16,158,604	4.34%	-17.77%
<b>Total Funds</b>	<b>\$ 312,550,049</b>	<b>\$ 371,971,632</b>	<b>100.00%</b>	<b>19.01%</b>

The District's revenue is primarily from local efforts (54%) with greatest portion of revenue from local tax revenue (44%). The assessed valuation is projected to be \$2,906,330,788 for the 2022-23 school year.

Total revenues are budgeted to increase \$59,421,583 in 2022-23 mostly due to the planned issuance of \$40 million in general obligation bonds during the 2022-23 school year. The bonds were authorized in April 2022 to fund various projects including a new elementary school on the Sinclair property and the Columbia Area Career Center addition and renovation project. There is also an increase in local property tax revenues and federal revenues authorized through the American Recovery Plan



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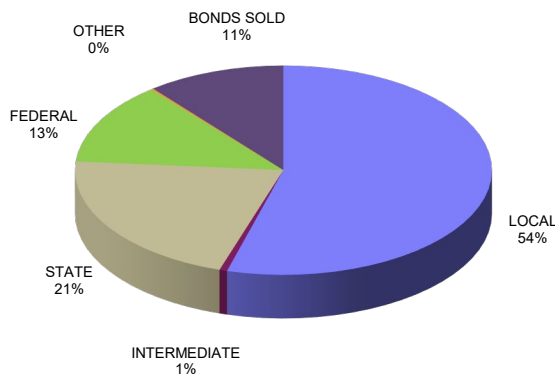
	Projected Actual 2021-22	Budget 2022-23	% of Total Revenue	% Change
Local	\$ 192,594,699	\$ 201,828,463	54.26%	4.79%
Intermediate	\$ 2,227,320	\$ 2,227,320	0.60%	0.00%
State	\$ 75,582,349	\$ 79,321,151	21.32%	4.95%
Federal	\$ 28,380,268	\$ 47,277,458	12.71%	66.59%
Other	\$ 13,765,413	\$ 41,317,240	11.11%	200.15%
<b>Total Funds</b>	<b>\$ 312,550,049</b>	<b>\$ 371,971,632</b>	<b>100.00%</b>	<b>19.01%</b>

The revenue by source chart below delineates revenue by Total Funds and by Operating Funds. Local property taxes of the District represent 44% of Total and 52% of Operating Revenues.

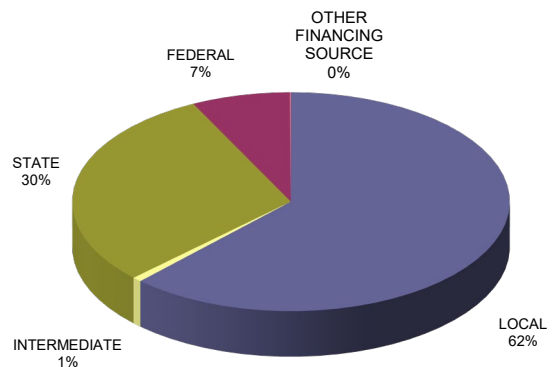
	Total	Operating
Property Taxes	\$ 165,298,519	\$ 134,844,360
Sales Taxes	\$ 23,263,299	\$ 23,263,299
Foundation Formula	\$ 66,437,595	\$ 66,354,897
Other - State	\$ 12,883,556	\$ 11,908,556
Federal	\$ 47,277,458	\$ 19,150,470
Sale of Bonds	\$ 40,000,000	\$ -
Other	\$ 16,811,205	\$ 6,524,434
	<b>\$ 371,971,632</b>	<b>\$ 262,046,016</b>

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

**TOTAL REVENUES  
BUDGET 2022-23**



**OPERATING REVENUES  
BUDGET 2022-23**







## COLUMBIA PUBLIC SCHOOLS

### 2022-23 BUDGET

### Total Revenue by Source

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22	Budget 2022-23
Tax Rate	\$ 6.1425	\$ 6.0988	\$ 6.0984	\$ 5.6932	\$ 5.8032
Assessed Valuation	\$ 2,483,979,026	\$ 2,618,679,417	\$ 2,673,348,589	\$ 2,838,808,374	\$ 2,909,778,583
Revenues					
Local Sources					
Property Taxes	\$ 149,453,731	\$ 156,446,419	\$ 160,294,860	\$ 158,475,268	\$ 165,298,519
Sales Taxes	\$ 18,097,029	\$ 18,460,443	\$ 20,211,127	\$ 22,448,991	\$ 23,263,299
All Other Local	\$ 16,639,376	\$ 15,955,790	\$ 10,185,130	\$ 11,670,440	\$ 13,266,645
County Sources	\$ 1,880,128	\$ 2,723,318	\$ 4,043,086	\$ 2,227,320	\$ 2,227,320
State Sources					
Foundation Formula	\$ 65,316,062	\$ 62,318,666	\$ 60,581,444	\$ 66,353,679	\$ 66,437,595
All Other State	\$ 10,095,523	\$ 11,879,361	\$ 10,972,860	\$ 9,228,670	\$ 12,883,556
Federal Sources	\$ 17,465,852	\$ 14,497,657	\$ 17,232,214	\$ 28,380,268	\$ 47,277,458
Other Sources					
Sale of Bonds	\$ 30,000,000	\$ 54,410,000	\$ 24,620,000	\$ 11,421,045	\$ 40,000,000
All Other Sources	\$ 1,912,324	\$ 3,639,135	\$ 1,684,872	\$ 2,344,368	\$ 1,317,240
<b>Total All Revenue Sources</b>	<b>\$ 310,860,025</b>	<b>\$ 340,330,789</b>	<b>\$ 309,825,593</b>	<b>\$ 312,550,049</b>	<b>\$ 371,971,632</b>

### Three Major Revenue Sources:

#### Property Taxes

Property taxes are derived from taxing real and personal property. The tax rate, required by state statute to be adopted annually before September 1, is levied on each \$100 of assessed valuation. This valuation is determined by the assessor's office, based on current market value of residential, commercial and agriculture real estate, and personal property. The assessed valuation is estimated to increase in 2022-23 by 2.50% to approximately \$2.909 billion based upon current information. Listed below is a summary of the District's tax rates.



	2018-19	2019-20	2020-21	2021-22	Budget 2022-23
Incidental	\$2.0548	\$2.0111	\$2.0107	\$1.6055	\$1.6055
Special Revenue (Teachers)	\$3.0158	\$3.0158	\$3.0158	\$3.0158	\$3.1258
Capital Projects	\$0.1000	\$0.1000	\$0.1000	\$0.1000	\$0.1000
Debt Service	\$0.9719	\$0.9719	\$0.9719	\$0.9719	\$0.9719
Total	\$6.1425	\$6.0988	\$6.0984	\$5.6932	\$5.8032

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



## COLUMBIA PUBLIC SCHOOLS

### 2022-23 BUDGET

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 2021-22 and 2022-23 should not be significant. Property taxes account for nearly 52% of the operating revenue budget.

#### **Foundation Formula**



The District’s second largest revenue source is the State of Missouri’s Foundation Formula for education. Missouri’s Foundation Formula is comprised of two revenue sources: Basic Formula and Classroom Trust Fund. The District is budgeting the 2022-23 Foundation Formula revenue to increase \$83,916 to \$66.4 million. Formula Weighted Average Daily Attendance (WADA) is anticipated to remain flat for 2022-23. DESE has determined that the FY 2022 student attendance has been broadly impacted by the COVID-19 pandemic. As such, payment calculations may include the use of FY 2020 ADA and WADA values. Since the district’s enrollment and attendance percentage has not rebounded to the pre-pandemic level, CPS will use the FY 2020 WADA data for the revenue calculations.

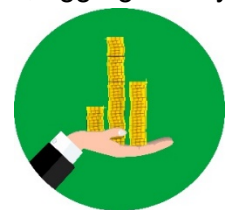
Additional factors affecting WADA are free and reduced lunch count and LEP weighting which are anticipated to continue to increase slightly due to the increased population of scholars in these categories. Another factor affecting State Aid is the State Adequacy Target which is anticipated to remain flat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

The Classroom Trust Fund accounts for gaming revenue distributed to school districts. The payment per WADA is anticipated at \$429 for 2022-23.

These revenue sources equate to approximately 25% of the District’s operating revenue budget.

#### **Sales Taxes**

Columbia receives sales tax revenue from the State of Missouri, but this revenue is considered locally generated. A 1% sales tax is collected from all retail sales across Missouri, aggregated by the State, and then distributed back to each school district based on the pupil count of the school district. The District’s WADA is estimated to remain flat for 2022-23 since the enrollment has not rebounded to pre-pandemic levels and DESE is allowing the continued use of FY 2020 data for revenue calculations (typically, districts are required to use the previous year’s WADA when calculating Proposition C revenue). In April 2022, the Department of Elementary and Secondary Education indicated that sales tax collections have remained strong and have trended upward throughout the pandemic during the current fiscal year projecting a payment of \$1,213 per WADA for 2021-22. Due to this and information from the state for 2022-23, we are projecting the 2022-23 payments per WADA at \$1,257. Based on these factors, the overall sales tax revenue is expected to increase \$814,308 to \$23.3 million in 2022-23. This revenue source equates to nearly 9% of the operating revenue budget.





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### 2022-23 BUDGET

#### **Federal Revenues**

The District has received various sources of stimulus funding related to the response to the Coronavirus pandemic. The increase in federal funds projected for the 2022-23 school year are from ESSER III funds enacted in March 2021 through the American Recovery Plan. The District's appropriation is nearly \$24 million, \$9.8 million of which will be used in the operating funds for personnel and technology related purchases during the 2022-23 and 2023-24 school years and \$13.4 million of which will be used in the capital projects fund for air quality improvements and upgrades to District facilities.

#### **Expenditure Explanation**

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

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

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

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



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### 2022-23 BUDGET

### Total Expenditures by Fund Comparison

	Projected Actual 2021-22	Budget 2022-23	% of Total Expenditure	% Change
General	\$ 93,729,383	\$ 100,550,201	26.27%	7.28%
Special Revenue (Teachers)	\$ 154,789,838	\$ 162,922,621	42.56%	5.25%
Debt Service	\$ 47,127,527	\$ 25,508,393	6.66%	-45.87%
Capital Projects	\$ 23,427,850	\$ 76,800,166	20.06%	227.82%
Other	\$ 14,878,485	\$ 16,988,642	4.44%	14.18%
<b>Total Funds</b>	<b>\$ 333,953,083</b>	<b>\$ 382,770,023</b>	<b>100.00%</b>	<b>14.62%</b>

Total current projected expenditures for the 2021-22 budget is \$333,953,083 and are budgeted to increase approximately 14.62% or \$48,816,940 million to \$382,770,023. This increase is primarily due to increased expenditures in the Capital Projects Fund. The voters passed an \$80 million bond authorization in April 2022 and \$40 million in general obligation bonds will be issued to be expended in the 2022-23 school year.

Operating expenditures will increase 6.02% or \$15.0 million. This increase is primarily due to increased compensation for employees and continued 100% funding of insurance benefits for full-time employees.

#### Expenditures by Function

Columbia Public Schools' expenditures are broken down by the overall area that the budget dollars support. The following illustrates that 69% of the operating budget is spent to support instructional expenditures. Out of the total budget, 48% of the budgeted expenditures support instruction. The difference is due to construction projects and debt service principal and interest payments.

#### Expenditures by Function

Function	Total	Operating
Instructional & Support	\$ 182,076,742	\$ 182,076,742
Administration	\$ 32,657,678	\$ 32,657,678
Maintenance	\$ 25,609,762	\$ 25,609,762
Transportation	\$ 12,594,224	\$ 12,594,224
Community Services	\$ 9,891,676	\$ 9,891,676
Other Financing Uses	\$ 642,740	\$ 642,740
Debt Services	\$ 25,508,393	\$ -
Capital Projects	\$ 76,800,166	\$ -
Nutrition Services	\$ 10,433,778	\$ -
Student Activities	\$ 2,160,000	\$ -
Adult Education	\$ 128,364	\$ -
Grants and Donations	\$ 4,266,500	\$ -
<b>Total All Functions</b>	<b>\$ 382,770,023</b>	<b>\$ 263,472,822</b>



# COLUMBIA PUBLIC SCHOOLS

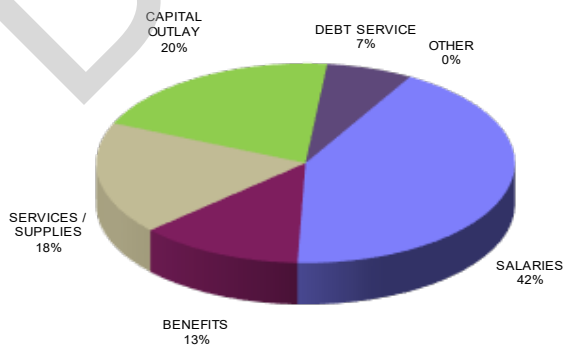
## 2022-23 BUDGET

### Expenditures by Object

Total expenditures by object show how the District actually spends the dollars budgeted. Salaries and Benefits account for nearly 59% of total expenditures. The increase in salaries and benefits for 2022-23 can be attributed to improved compensation schedules and continued 100% fully funded benefits for all full-time staff.

Expenditure Object Category	Actual 2018-19	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23
Salaries	\$ 134,136,979	\$ 139,076,431	\$ 147,248,853	\$ 154,028,447	\$ 152,263,543	\$ 161,527,097
Employee Benefits	\$ 45,897,250	\$ 47,332,845	\$ 47,369,695	\$ 46,892,572	\$ 46,588,924	\$ 48,336,820
Services/Supplies/Capital Outlay	\$ 77,077,302	\$ 85,749,043	\$ 68,427,532	\$ 102,396,294	\$ 86,203,223	\$ 146,754,973
Debt Service/Lease Purchase	\$ 24,875,317	\$ 84,188,448	\$ 63,631,490	\$ 35,744,975	\$ 47,127,527	\$ 25,508,393
Other Financing Uses	\$ 1,880,155	\$ 2,674,219	\$ 16,441,888	\$ 9,431,174	\$ 1,769,868	\$ 642,740
<b>Total</b>	<b>\$ 283,867,003</b>	<b>\$ 359,020,986</b>	<b>\$ 343,119,458</b>	<b>\$ 348,493,462</b>	<b>\$ 333,953,085</b>	<b>\$ 382,770,023</b>

### EXPENDITURES BUDGET 2022-23



### 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.

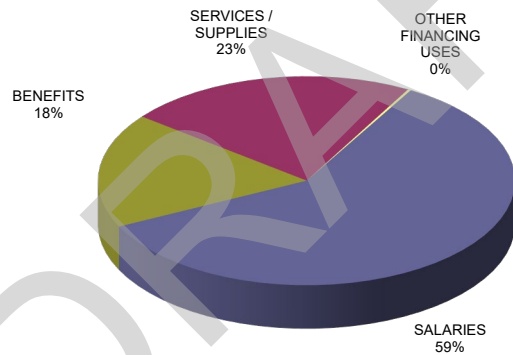


# COLUMBIA PUBLIC SCHOOLS

## 2022-23 BUDGET

Expenditure Object Category	Actual 2018-19	Actual 2019-20	Actual 2020-21	Original Budget 2021-22	Projected Actual 2021-22	Budget 2022-23
Salaries	\$ 129,592,944	\$ 134,537,574	\$ 142,950,655	\$ 149,606,229	\$ 147,727,584	\$ 156,571,486
Employee Benefits	\$ 43,983,490	\$ 45,389,192	\$ 45,737,099	\$ 45,408,994	\$ 45,104,009	\$ 46,789,938
Services/Supplies	\$ 41,922,989	\$ 40,050,411	\$ 44,530,941	\$ 56,470,426	\$ 53,917,762	\$ 59,468,658
Other Financing Uses	\$ 1,880,155	\$ 2,674,219	\$ 16,441,888	\$ 9,431,174	\$ 1,769,868	\$ 642,740
<b>Total</b>	<b>\$ 217,379,578</b>	<b>\$ 222,651,396</b>	<b>\$ 249,660,583</b>	<b>\$ 260,916,823</b>	<b>\$ 248,519,223</b>	<b>\$ 263,472,822</b>

### OPERATING EXPENDITURES BUDGET 2022-23



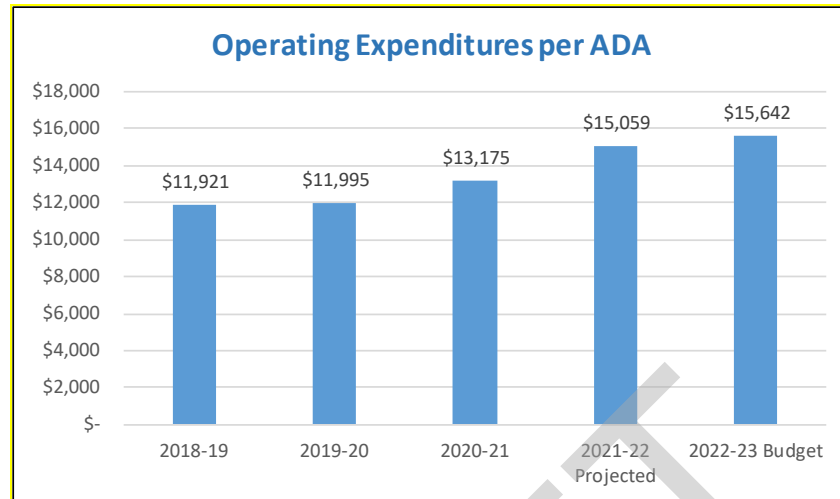
### Total Operating Expenditures per ADA

	2018-19	2019-20	2020-21	2021-22 Projected	2022-23 Budget
Average Daily Attendance	17,325.00	17,571.00	15,487.00	16,503.00	16,803.00
Current Operating Expenditures	\$ 223,949,102	\$ 222,651,396	\$ 219,410,686	\$ 248,519,221	\$ 262,830,082
Current Expenditures per ADA	\$ 11,921	\$ 11,995	\$ 13,175	\$ 15,059	\$ 15,642



## COLUMBIA PUBLIC SCHOOLS

### 2022-23 BUDGET



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

### Debt Service

The Debt Service Fund balance is projected to be at \$32.4 million as of June 30, 2023, compared to \$28.4 as of June 30, 2022. Current state law limits the bonded indebtedness to a maximum of 15% of assessed valuation or \$436.5 million (2022-23 estimated assessed value is \$2,909,778,583). At June 30, 2022, the District currently has an outstanding bonded debt level of \$286.9 million, within the legal limits for school districts. The 2022-23 budget for Debt Service includes \$15,410,000 in principal payments and \$10,082,893 in interest payments.

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



*Jefferson Middle School STEAM Addition*



## COLUMBIA PUBLIC SCHOOLS

### 2022-23 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>
2023	15,410,000	10,082,893	25,492,893
2024	16,030,000	9,326,258	25,356,258
2025	15,315,000	8,596,708	23,911,708
2026	16,310,000	7,846,908	24,156,908
2027	17,315,000	7,099,008	24,414,008
2028-2032	99,245,000	27,034,453	126,279,453
2033-2037	93,785,000	10,038,698	103,823,698
2038-2040	13,465,000	562,244	14,027,244
	<u>\$ 286,875,000</u>	<u>\$ 80,587,170</u>	<u>\$ 367,462,170</u>

All District bonds are general obligation bonds with maturities from 2022 to 2040 and average net interest rates at issue from 1.00% to 5.19%. General obligation bonds outstanding at June 30, 2023 as are follows:

<u>General Obligation Bonds</u>	<u>Sale Date</u>	<u>Original Borrowing</u>	<u>Interest Rates to Maturity</u>	<u>Final Maturity</u>	<u>Outstanding June 30, 2022</u>
Public Improvements	2010	6,465,000	5.19%	2030	6,465,000
Public Improvements	2014	50,000,000	3.00-5.00%	2034	9,230,000
Public Improvements	2015	71,485,000	2.00-4.00%	2035	51,815,000
Public Improvements/Refunding	2016	36,575,000	2.00-5.00%	2036	28,745,000
Public Improvements/Refunding	2017	10,000,000	2.00-5.00%	2037	9,760,000
Refunding	2017	37,955,000	2.10-5.00%	2030	34,415,000
Public Improvements	2018	35,000,000	3.00-5.00%	2038	32,335,000
Public Improvements	2019	35,000,000	3.00-5.00%	2039	28,725,000
Public Improvements/Refunding	2020	54,410,000	1.65-3.00%	2034	53,905,000
Public Improvements	2020	20,000,000	1.00-5.00%	2039	17,750,000
Public Improvements/Refunding	2020	4,620,000	1.00-4.00%	2033	3,600,000
Public Improvements/Refunding	2022	10,130,000	4.00-5.00%	2027	<u>10,130,000</u>
					<u>\$ 286,875,000</u>





## COLUMBIA PUBLIC SCHOOLS

### 2022-23 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 outstanding Certificates of Participation were refunded on January 14, 2021 for an estimated net present value interest savings of \$1,738,149. The following is a schedule by years of future minimum lease payments under the lease agreement together with the present value of minimum lease payments as of June 30:

<u>Year Ending June 30,</u>	<u>Principal Payment</u>	<u>Interest Payment</u>	<u>Total</u>
2023	\$ 300,000	\$ 112,550	\$ 412,550
2024	310,000	103,400	413,400
2025	325,000	93,875	418,875
2026	340,000	83,900	423,900
2027	355,000	73,475	428,475
2028-2032	1,970,000	231,831	2,201,831
2033-2038	2,255,000	84,406	2,309,406
	<u>\$ 5,825,000</u>	<u>\$ 783,437</u>	<u>\$ 6,608,437</u>



## COLUMBIA PUBLIC SCHOOLS

### 2022-23 BUDGET

### Total Ending Fund Balance Comparison

	Projected Actual 2021-22	Budget 2022-23	% of Total Budget	% Change
General	\$ 89,067,651	\$ 90,035,718	66.07%	1.09%
Special Revenue (Teachers)	\$ 7,153,624	\$ 4,758,751	3.49%	-33.48%
Debt Service	\$ 28,407,332	\$ 32,351,288	23.74%	13.88%
Capital Projects	\$ 14,862,482	\$ 3,019,719	2.22%	-79.68%
Other	\$ 7,572,143	\$ 6,099,365	4.48%	-19.45%
<b>Total Funds</b>	<b>\$ 147,063,232</b>	<b>\$ 136,264,841</b>	<b>100.00%</b>	<b>-7.34%</b>

The fund structure includes the Operating Funds (General and Teachers), Debt Service, Capital Projects, and Other (including Nutrition Services, Student Activities, Adult Education, and Grants and Donations). The total fund balances are budgeted to decrease approximately \$10.8 million in 2022-23. There are planned decreases in multiple funds for 2021-22. The fund balance decrease in the Capital Projects Fund is due to a planned spend down of bonds issued in previous years. The decrease is an expected decrease in the balance of this fund as the timing of completion of capital projects often varies from the timing of issuance of general obligation bonds to finance the capital projects. In addition, there is a decrease in the Operating Funds fund balance for 2022-23. The decrease is mainly attributed to continued improvements to compensation for all employee groups.

The Operating Funds 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 Funds fund balance for the year ended June 30, 2023 meets this requirement at \$94.8 million or 35.98% of budgeted fund expenditures.

The District receives nearly 52% of its operating revenue from local tax sources based on assessed valuation of property and our approved tax levy. The ad valorem portion of these taxes are payable December 31 each year. Consequently, the District receives the majority of its revenue dollars in December and January and must support the cash flow requirements with fund balances or by borrowing. This is the basis for the requirement of Operating Funds fund balances 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 2022-23 through 2026-27, the priorities of the District are considered. Those include continued improvement of salaries and maintenance of



## COLUMBIA PUBLIC SCHOOLS

### 2022-23 BUDGET

benefit plans for employees. New curriculum implementations and continued 1:1 implementation of devices for scholars at all levels are also considered in the model. Growth in number of teachers and specialization of teachers for a total student population increase and increases within specific areas are anticipated and provided for in the model. In addition, intentional support has been dedicated to provide additional resources and to reinforce emerging systems at Title I elementary schools and Title I eligible middle schools and high schools.

The Board of Education has established a minimum Operating Funds fund balance of 18% in order to effectively operate the District. The 2022-23 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 2022-23 BUDGET

SUMMARY BUDGET 2022-23 - 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 2022-23 TOTAL
<i>Projected Beginning Fund Balance as of 07/01/2022</i>	\$ 89,067,651	\$ 7,153,624	\$ 96,221,275	\$ 28,407,332	\$ 14,862,482	\$ 2,538,720	\$ 2,010,493	\$ -	\$ 3,022,930	\$ 50,841,957	\$ 147,063,232
<b>REVENUES:</b>											
LOCAL	\$ 62,916,509	\$ 99,726,272	\$ 162,642,781	\$ 28,743,971	\$ 3,085,847	\$ 2,266,000	\$ 2,160,000	\$ 128,364	\$ 2,801,500	\$ 39,185,682	\$ 201,828,463
INTERMEDIATE	1,163,301	651,511	1,814,812	391,588	20,920	-	-	-	-	412,508	2,227,320
STATE	24,784,298	53,479,155	78,263,453	-	82,698	65,000	-	-	910,000	1,057,698	79,321,151
FEDERAL	12,629,660	6,520,810	19,150,470	316,790	21,125,198	6,130,000	-	-	555,000	28,126,988	47,277,458
OTHER	24,500	150,000	174,500	-	-	500,000	-	-	-	500,000	674,500
BONDS SOLD	-	-	-	-	40,000,000	-	-	-	-	40,000,000	40,000,000
<b>TOTAL REVENUES</b>	<b>\$101,518,268</b>	<b>\$160,527,748</b>	<b>\$262,046,016</b>	<b>\$ 29,452,349</b>	<b>\$ 64,314,663</b>	<b>\$ 8,961,000</b>	<b>\$ 2,160,000</b>	<b>\$ 128,364</b>	<b>\$ 4,266,500</b>	<b>\$109,282,876</b>	<b>\$ 371,328,892</b>
<b>EXPENDITURES:</b>											
SALARIES	\$ 31,917,070	\$ 124,654,416	\$ 156,571,486	-	-	\$ 4,126,136	-	\$ 58,833	\$ 770,642	\$ 4,955,611	\$ 161,527,097
BENEFITS	8,971,733	37,818,205	46,789,938	-	-	1,324,487	-	13,531	208,864	1,546,882	48,336,820
SERVICES / SUPPLIES	59,018,658	450,000	59,468,658	-	-	4,983,155	2,160,000	56,000	3,286,994	10,486,149	69,954,807
CAPITAL OUTLAY	-	-	-	-	76,800,166	-	-	-	-	76,800,166	76,800,166
DEBT SERVICE	-	-	-	25,508,393	-	-	-	-	-	25,508,393	25,508,393
<b>TOTAL EXPENDITURES</b>	<b>\$ 99,907,461</b>	<b>\$ 162,922,621</b>	<b>\$ 262,830,082</b>	<b>\$ 25,508,393</b>	<b>\$ 76,800,166</b>	<b>\$10,433,778</b>	<b>\$ 2,160,000</b>	<b>\$ 128,364</b>	<b>\$ 4,266,500</b>	<b>\$119,297,201</b>	<b>\$ 382,127,283</b>
<b>EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES.....</b>	<b>\$ 1,610,807</b>	<b>\$ (2,394,873)</b>	<b>\$ (784,066)</b>	<b>\$ 3,943,956</b>	<b>\$(12,485,503)</b>	<b>\$(1,472,778)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$(10,014,325)</b>	<b>\$(10,798,391)</b>
<b>INTERFUND TRANSFERS</b>	<b>\$(642,740)</b>	<b>\$ -</b>	<b>\$(642,740)</b>	<b>\$ -</b>	<b>\$ 642,740</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 642,740</b>	<b>\$ -</b>
<i>Projected Ending Fund Balance as of 06/30/2023</i>	\$ 90,035,718	\$ 4,758,751	\$ 94,794,469	\$ 32,351,288	\$ 3,019,719	\$ 1,065,942	\$ 2,010,493	\$ -	\$ 3,022,930	\$ 41,470,372	\$ 136,264,841

Note: The 06/30/23 Projected combined balance of the Operating and Teachers Funds, \$94,794,469 represents 35.98% of the budgeted expenditures and transfers for 2022-23, as compared to 38.72% projected for 06/30/22.



# COLUMBIA PUBLIC SCHOOLS

## 2022-23 BUDGET

### DISTRICT OPERATING FUNDS SUMMARY

	ACTUAL			BUDGET			FORECAST		
	2018-19	2019-20	2020-21	Projected 2021-22	Budget 2022-23	Forecast 2023-24	Forecast 2024-25	Forecast 2025-26	
<b>Beginning Combined Fund Balance</b>									
Revenue	\$ 62,094,592	\$ 77,834,044	\$ 90,562,817	\$ 90,562,817	\$ 91,038,470	\$ 89,604,965	\$ 81,114,986	\$ 70,197,510	
AV incr assumption/actual (after TIF)	3.37%								
<b>Local revenue before any additions or reductions</b>	\$ 146,370,436	\$ 152,079,282	\$ 155,005,954	\$ 156,214,290	\$ 156,214,290	\$ 162,644,818	\$ 166,564,293	\$ 170,751,352	
Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000	\$ 3,919,475	\$ 4,037,059	\$ 4,300,000	
Increase in Operating Levy - Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 3,194,665	\$ -	\$ -	\$ -	
Delinquent Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	
Proposition C Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ 814,308	\$ -	\$ 100,000	\$ 100,000	
Other	\$ -	\$ -	\$ -	\$ -	\$ (518,445)	\$ -	\$ -	\$ -	
<b>Intermediate revenue before any additions or reductions</b>	\$ 1,561,310	\$ 2,301,544	\$ 1,346,559	\$ 1,814,812	\$ 1,814,815	\$ 1,814,815	\$ 1,814,815	\$ 1,814,815	
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
SARFU	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
County Stock Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>State revenue before any additions or reductions</b>	\$ 74,340,357	\$ 71,747,776	\$ 70,013,927	\$ 74,575,729	\$ 74,575,729	\$ 78,254,714	\$ 74,944,714	\$ 75,477,214	
State Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ 161,307	\$ -	\$ 500,000	\$ 500,000	
Transportation	\$ -	\$ -	\$ -	\$ -	\$ 3,310,000	\$ (3,310,000)	\$ -	\$ -	
Classroom Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ (86,130)	\$ -	\$ 32,500	\$ 32,500	
Other	\$ -	\$ -	\$ -	\$ -	\$ 293,808	\$ -	\$ -	\$ -	
<b>Federal revenue before any additions or reductions</b>	\$ 10,725,847	\$ 9,065,132	\$ 16,196,810	\$ 16,215,543	\$ 16,215,543	\$ 19,150,470	\$ 11,130,470	\$ 11,180,470	
Title I	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	
Part B (IDEA)	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
Other	\$ -	\$ -	\$ -	\$ -	\$ 2,734,927	\$ (8,070,000)	\$ -	\$ -	
<b>Other revenues before any additions or reductions</b>	\$ 75,866	\$ 186,434	\$ 128,465	\$ 174,500	\$ 174,500	\$ 174,500	\$ 174,500	\$ 174,500	
Tuition other districts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Tuition vocational schools	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Insurance Recovery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer in to Teachers Fund	\$ 37,505	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Revenue</b>	\$ 233,111,321	\$ 235,380,168	\$ 242,691,715	\$ 248,994,874	\$ 262,039,317	\$ 254,628,792	\$ 259,398,351	\$ 264,430,851	
change in revenue from prior year	\$ 16,255,231	\$ 2,268,847	\$ 7,311,547	\$ 13,614,706	\$ 13,044,443	\$ (7,410,525)	\$ 4,769,559	\$ 5,032,500	
	7.51%	0.97%	3.11%	5.78%	5.24%	-2.98%	1.87%	1.94%	



# COLUMBIA PUBLIC SCHOOLS

## 2022-23 BUDGET

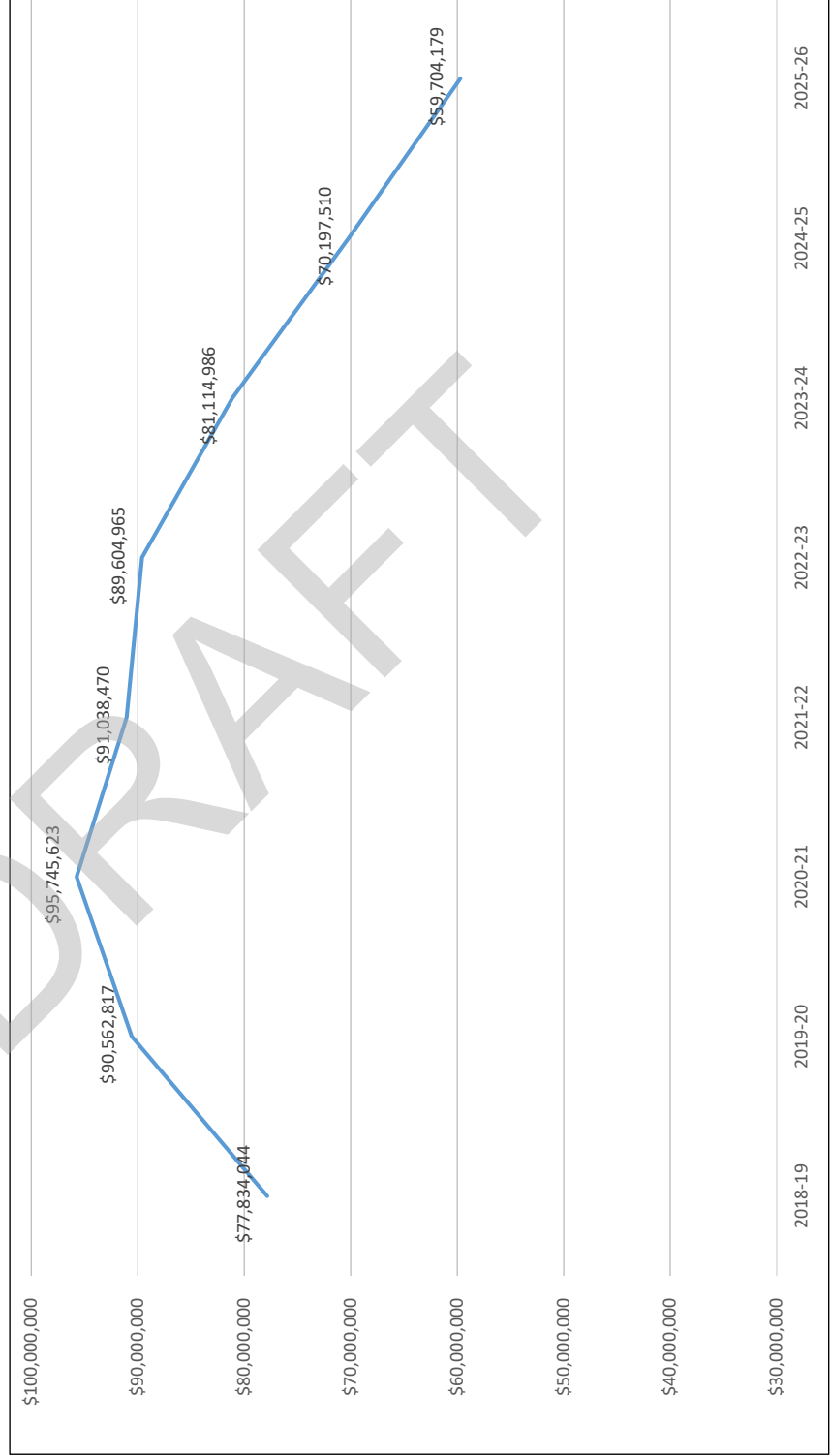
### DISTRICT OPERATING FUNDS SUMMARY

	ACTUAL			BUDGET			FORECAST		
	2018-19	2019-20	2020-21	Projected 2021-22	Budget 2022-23	Forecast 2023-24	Forecast 2024-25	Forecast 2025-26	
<b>Expenditures</b>									
<b>Salaries and Benefits</b>	\$ 173,465,330	\$ 179,926,766	\$ 188,687,753	\$ 192,831,591	\$ 192,831,591	\$ 203,361,424	\$ 208,849,838	\$ 215,751,919	
Salary Cost for ed advancement	\$ -	\$ -	\$ -	\$ -	\$ 289,875	\$ 289,875	\$ 289,875	\$ 289,875	
Operation of all salary schedules	\$ -	\$ -	\$ -	\$ -	\$ 3,236,242	\$ 3,333,329	\$ 3,399,996	\$ 3,467,995	
Retiree/Resignation savings (estimated at 40 x \$8000)	\$ -	\$ -	\$ -	\$ -	\$ (371,040)	\$ (371,040)	\$ (371,040)	\$ (371,040)	
Increase of FTE for student growth (6 teacher FTE per year)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 364,500	\$ 364,500	
Estimated increase for salary for new schools and reorganization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,218,750	\$ -	
Implementation of Compensation Plan	\$ -	\$ -	\$ -	\$ -	\$ 4,915,390	\$ 1,736,250	\$ 1,500,000	\$ -	
New or increased budget requests (net of decreases made)	\$ -	\$ -	\$ -	\$ -	\$ 2,459,366	\$ -	\$ -	\$ -	
<b>Projected Total Salaries &amp; Benefits Cost</b>	\$ 173,465,330	\$ 179,926,766	\$ 188,687,753	\$ 192,831,591	\$ 203,361,424	\$ 208,849,838	\$ 215,751,919	\$ 220,003,249	
<b>Services/Supplies before any additions or reductions</b>	\$ 42,026,384	\$ 40,050,410	\$ 44,530,942	\$ 53,917,762	\$ 59,468,658	\$ 59,468,658	\$ 53,586,658	\$ 53,879,158	
Estimated increase in fixed costs - utilities, trans, fuel, insur, leases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 850,000	\$ 850,000	\$ 850,000	
Estimated incr in operating and maint budgets for new schools and reorg	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
New or increased budget requests (net of decreases made)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 440,000	\$ (557,500)	\$ (1,000,000)	
One time needs (see tab for one time)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (7,172,000)	\$ -	\$ -	
Total Service and Supply increase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,882,000)	\$ 292,500	\$ (150,000)	
<b>Total Projected Svc/Supply after adjustments</b>	\$ 42,026,384	\$ 40,050,410	\$ 44,530,942	\$ 53,917,762	\$ 59,468,658	\$ 53,586,658	\$ 53,879,158	\$ 53,729,158	
<b>Total Expenditures</b>	\$ 215,491,714	\$ 219,977,176	\$ 233,218,695	\$ 246,749,353	\$ 262,830,082	\$ 262,436,496	\$ 269,631,077	\$ 273,732,407	
<b>Transfers (to) from other funds</b>	\$ (1,880,155)	\$ (2,674,219)	\$ (4,290,214)	\$ (1,769,868)	\$ (642,740)	\$ (682,275)	\$ (684,750)	\$ (1,191,775)	
<b>Total Expenditures + Transfers</b>	\$ 217,371,869	\$ 222,651,395	\$ 237,508,909	\$ 248,519,221	\$ 263,472,822	\$ 263,118,771	\$ 270,315,827	\$ 274,924,182	
<b>Increase (decrease) in fund balance</b>	\$ 15,739,452	\$ 12,728,773	\$ 5,182,806	\$ 475,653	\$ (1,433,505)	\$ (8,489,979)	\$ (10,917,476)	\$ (10,493,331)	
<b>Ending Operating Fund Balance</b>	\$ 77,834,044	\$ 90,562,817	\$ 95,745,623	\$ 91,038,470	\$ 89,604,965	\$ 81,114,986	\$ 70,197,510	\$ 59,704,179	
Fund Balance as Percentage of Expenditures and Transfers	35.81%	40.67%	40.31%	36.63%	34.01%	30.83%	25.97%	21.72%	
Average Monthly expenses	\$ 17,957,643	\$ 18,331,431	\$ 19,434,891	\$ 20,562,446	\$ 21,902,507	\$ 21,869,708	\$ 22,469,256	\$ 22,811,034	
Number of months fund balance will cover avg monthly exp	4.33	4.94	4.93	4.43	4.09	3.71	3.12	2.62	



**COLUMBIA PUBLIC SCHOOLS  
2022-23 BUDGET**

**DISTRICT OPERATING FUNDS SUMMARY**





## A Message from the Superintendent

The 2022-23 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.

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

We will continue to remain focused on the goal of putting our scholars first with an emphasis on growth, innovation, and achievement. These words clearly articulate our firm belief in continued progress and examining innovative ways to help our scholars grow and learn so they may achieve at the highest levels.

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



Dr. Brian Yearwood









# COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET



## CPS By the Numbers



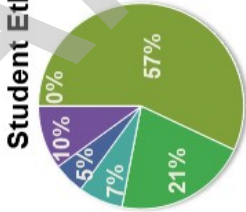
### Student Membership

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

### FTE

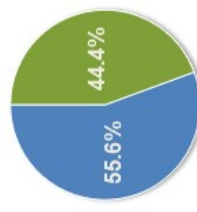
Teachers	1,532.93
Other professional school staff	161.98
Building administrators	74.00
Support staff	821.25
Central office staff	200.07

### Student Ethnicity



- White 57%
- Black 21%
- Hispanic 7%
- Asian 5%
- Multi-racial 10%
- Other 0%

### Student F/RL



- F/RL 55.6%
- Paid 44.4%

### Buildings

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

### 7th largest K-12 school district in the state

of 518 K-12 districts

### 5th largest PreK-12 school district in the state

of 518 Pre-K-12 districts

### 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%

**72% of teachers have a master's degree**



## COLUMBIA PUBLIC SCHOOLS 2022-23 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.

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

	Communication Arts		Math	
	2019-20	2020-21	2019-20	2020-21
	N/A	44.4%	N/A	31.3%
	N/A	45.3%	N/A	35.3%

\*The State cancelled MAP testing in 2019-20 school year due to the pandemic.

### ACT

	2019-20	2020-21
AVERAGE SCORE FOR COLUMBIA	21.8	21.4
AVERAGE SCORE FOR MISSOURI	20.7	20.8
AVERAGE SCORE NATIONWIDE	20.6	20.7

### Advanced Placement (AP) Courses

Scores of 3 or higher

	2019-20	2020-21
	52.1%	72%
	65.1%	Not Available
	64.3%	Not Available

# DIFFERENT ADVANCED PLACEMENT (AP) EXAMS IN CPS IN 2020-21  
**33**

# OF AP EXAMS TAKEN IN 2020-21 (1,963 in 2019-20)  
**1,478**

# OF STUDENTS WHO TOOK AP EXAMS IN 2020-21  
**856**





**COLUMBIA PUBLIC SCHOOLS**  
**2022-23 BUDGET**

# Highly Qualified Staff

## Teacher and Staff Awards

- ACS Division of Chemical Education 2021 Midwest Region Award for Excellence in High School Teaching
- National School Public Relations Association Golden Achievement Awards
- Missouri Council of Career and Technical Education Assistant Administrator of the Year Award
- Presidential Award for Excellence in Mathematics and Science Teaching
- Missouri State Teachers Association (MSTA) Northeast Region Elementary Teacher of the Year Award
- Missouri Interscholastic Athletic Administrators Association (MIAAA) Northeast Region Middle School Athletic Director 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



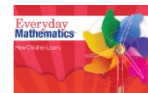
Meritorious Budget Award by Association of School Business Officials International



Efficient and Healthy Schools Award by the Department of Energy, the Environmental Protection Agency, and the Department of Education

## Professional Development Work of Teachers

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



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

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

**26** teachers hold a doctorate degree



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

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

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



## COLUMBIA PUBLIC SCHOOLS 2022-23 BUDGET

### Columbia Board of Education



**David Seamon**, Board of Education President, was elected to the Columbia Board of Education in 2020. He holds a B.A. degree from Columbia College. He is an Operations Manager at Scholastic. He is married and has three children.



**Christopher Horn**, Board of Education Vice President, was elected to the Columbia Board of Education in 2020. He has a B.S. degree in Mathematics from the University of Missouri. He is a Reinsurance Manager at Shelter Insurance. He is married and has three children.



**Katherine Sasser**, Board of Education Member, was elected to the Columbia Board of Education in 2021. She holds a B.S. degree in Social Studies Education, an M.S. degree in Curriculum and Instruction, and an Ed.S. degree in Educational Leadership from the University of Missouri. She is Educational Program Coordinator for the eMINTS National Center at the University of Missouri. She has three children who are elementary students in Columbia Public Schools.



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



**Helen Wade**, Board of Education Member, 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.



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



**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.



## 2022-23 Organization

### Columbia Board of Education

- **David Seamon**, President
- **Chris Horn**, Vice President
- **Katherine Sasser**, Member
- **Jeanne Snodgrass**, Member
- **Helen Wade**, Member
- **Suzette Waters**, Member
- **Blake Willoughby**, Member
- **Heather McArthur**, Treasurer
- **Noel McDonald**, Secretary

### Superintendent and Cabinet

- **Dr. Brian Yearwood**, Superintendent
- **Michelle Baumstark**, Chief Communications Officer
- **Randall Gooch**, Chief Operations Officer
- **Carla London**, Chief Equity Officer
- **Heather McArthur**, Chief Financial Officer
- **De'Vion Moore**, Assistant Superintendent for Elementary Education
- \_\_\_\_\_, Assistant Superintendent for Secondary Education
- \_\_\_\_\_, Assistant Superintendent for Human Resources

### Directors

- **Shelli Adams**, Director, School Improvement
- **James Cherrington**, Director, Business Services
- **David Egan**, Director, Athletics
- **Shelly Fair**, Director, English Language Learners
- **Laina Fullum**, Director, Nutrition Services
- **Keith Henry**, Director, Transportation
- **Michelle Holz**, Director, Certified Personnel
- **Michael Jones**, Director, Custodial Services
- **Nicole Langston**, Director, Preschool
- **James Melton**, Director, Fine Arts
- **Dr. Arla Monroe**, Director, Technology Services
- **Alyse Monsees**, Director, Special Services
- **Ron Monson**, Director, Facilities and Construction Services
- **Dr. Brandon Russell**, Director, Columbia Area Career Center
- **Dr. Kristi Shinn**, Director, Curriculum and Instruction
- **Leigh Spence**, Director, Guidance
- **Dave Wilson**, Director, Assessment, Intervention and Data

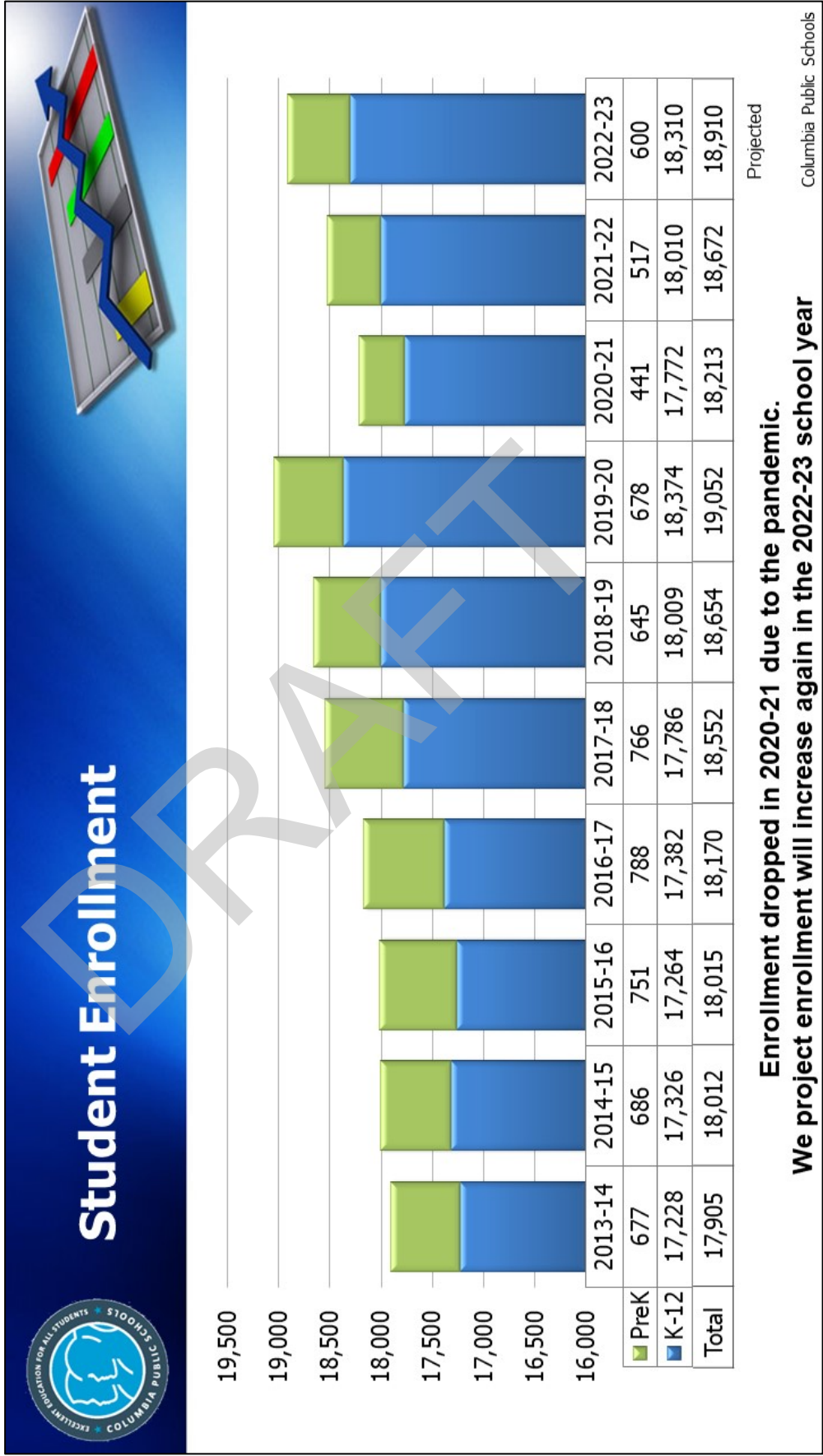
### Coordinators

- **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
- **Julie Nichols**, Coordinator, Instructional Technology
- **Lisa Nieder**, Coordinator, Mathematics
- **Jennifer Maddox**, 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
- **Andrew Kinslow**, Coordinator, Science
- **Kerry Townsend**, Coordinator, Media Specialists
- **John White**, Coordinator, Safety and Security
- **Annelle Whitt**, Coordinator, MAC Scholars
- **Dr. Beth Winton**, Coordinator, Secondary Gifted Services
- **Suzanne Yonke**, Coordinator, World Languages



**COLUMBIA PUBLIC SCHOOLS**

**2022-23 BUDGET**



**Enrollment dropped in 2020-21 due to the pandemic.**

**We project enrollment will increase again in the 2022-23 school year**



**COLUMBIA PUBLIC SCHOOLS**

**2022-23 BUDGET**



# 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





**COLUMBIA PUBLIC SCHOOLS**

**2022-23 BUDGET**



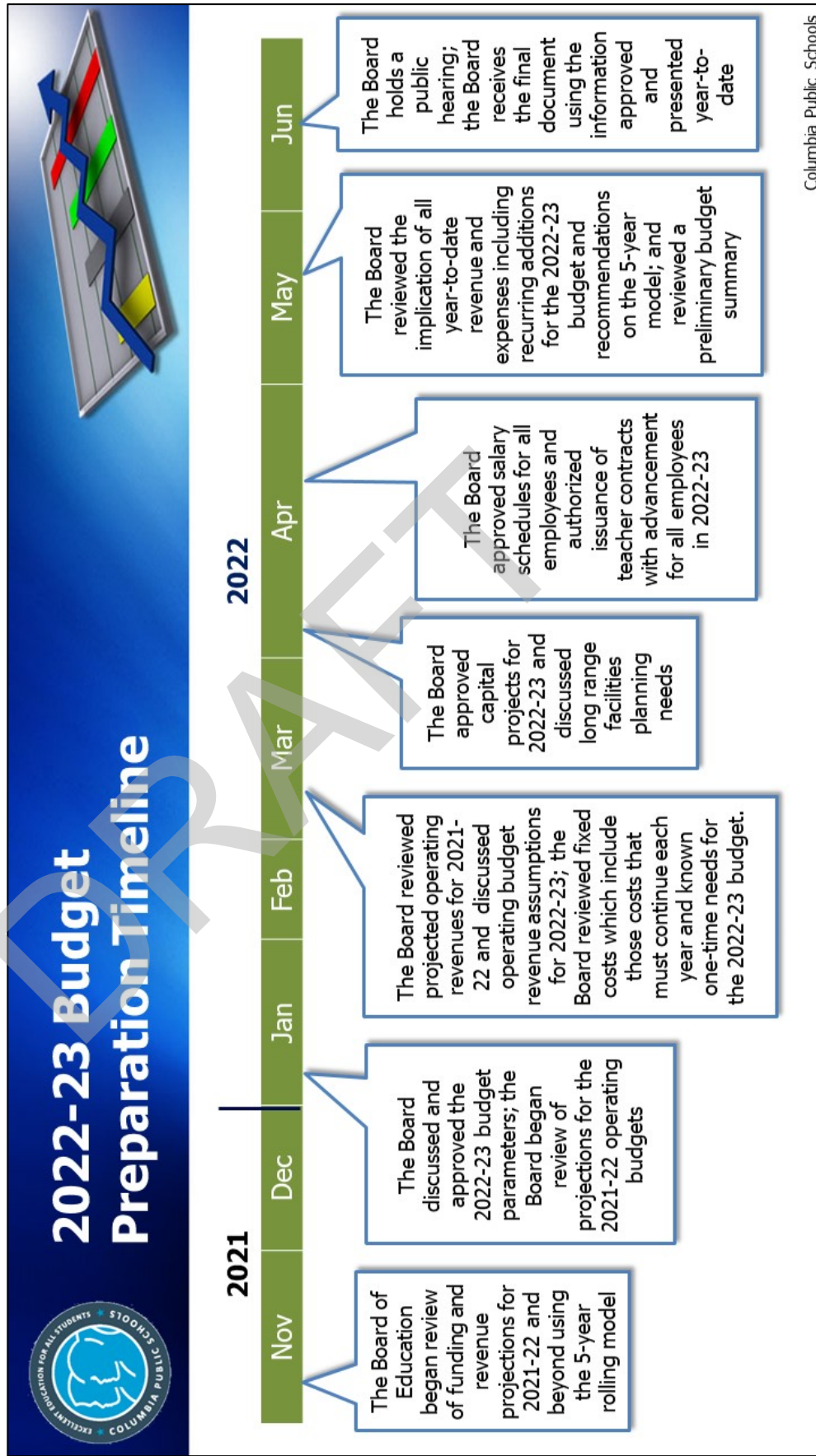
**Average Class Size and Teacher Student Ratio for Comparison Districts, 2020-21**

District	Student-Teacher Ratio	Average Class Size	Students per Admin Ratio
Francis Howell	14.34	18	216.3
Hazelwood	14.24	16	146.7
<b>Columbia</b>	<b>12.39</b>	<b>16</b>	<b>224.3</b>
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
<b>Average of all schools above</b>	<b>14.14</b>	<b>17.72</b>	<b>218.25</b>



## COLUMBIA PUBLIC SCHOOLS

### 2022-23 BUDGET





SALARY INCREASE

## ALLOCATION OF HUMAN AND FINANCIAL RESOURCES

The Board of Education authorized nearly \$7.08 million in increases for current employee compensation in the 2022-23 operating budget. With a net increase in the total expenditures and transfers of over \$8.4 million, the goal to recruit and retain quality personnel remains a focus of this Board of Education. In total, salaries and benefits equal approximately 78 percent of the total operating budget with these increases.

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

### Teacher Schedule – 1,574.95 FTE

- Allow steps for experience totaling \$1,866,871 (2.13% avg.) and movement for educational credit
- Increase base pay by \$1,200 (2.40%) increasing it from \$39,050 to \$40,250
- Number of days paid remains at 187

Average increase is \$2,516 or 4.53% (not including educational credit)

Projected average annual salary in 2022-23 is \$58,077

Total cost of steps and improvement \$3,961,871

### Special Services Specialized Personnel – 27.93 FTE

- Allow steps for experience (1.62%) and movement for educational credit
- Increase base pay by \$1,250 (2.38%) increasing it from \$39,050 to \$40,250
- Number of days paid remains at 187

Average increase is \$2,503 or 4.00% (not including educational credit)

Projected average annual salary in 2022-23 is \$65,170

Total cost of steps and improvement \$69,900

### Instructional Coaches, Mentors and Trainers – 13.00 FTE

- Allow steps for experience (1.99% avg.) and movement for educational credit
- Increase base pay by \$1,250 (2.45%) increasing it from \$39,050 to \$40,250
- Number of days paid remains at 187

Average increase is \$2,655 or 4.43% (not including educational credit)

Projected average annual salary in 2022-23 is \$62,570

Total cost of steps and improvement 34,514



## COLUMBIA PUBLIC SCHOOLS

### 2022-23 BUDGET



#### Special Services Process Coordinators – 12.00 FTE

- Allow steps for experience (1.82% avg.) and movement for educational credit
- Increase base pay by \$1,030 (1.52%) increasing it from \$67,820 to \$68,850
- Number of days paid remains at 200 or 210

Average increase is \$2,525 or 3.34% (not including educational credit)

Projected average annual salary in 2022-23 is \$78,145

Total cost of steps and improvement \$30,307

#### Home School Communicators – 28.00 FTE

- Allow steps for experience (1.62% avg.) and movement for educational credit
- Increase base pay by \$1,000 (2.56%) increasing it from \$39,050 to \$40,050
- Number of days paid remains at 187

Average increase is \$2,097 or 4.18% (not including educational credit)

Projected average annual salary in 2022-23 is \$52,300

Total cost of steps and improvement \$58,724

#### Outreach Counselors and Social Workers – 13.00 FTE

- Allow steps for experience (2.03% avg.)
- Increase base pay by \$1,000 (2.42%) increasing it from \$41,300 to \$42,300
- Number of days paid remains at 187

Average increase is \$2,508 or 4.45% (not including educational credit)

Projected average annual salary in 2022-23 is \$58,867

Total cost of steps and improvement \$32,608

#### Registered Nurses – 35.50 FTE

- Allow steps for experience (1.35% avg.)
- Increase base pay by \$700 (1.99%) increasing it from \$33,300 to \$34,000
- Number of days paid remains at 187

Average increase is \$1,673 or 3.34% (not including educational credit)

Projected average annual salary in 2022-23 is \$51,691

Total cost of steps and improvement \$59,379



## COLUMBIA PUBLIC SCHOOLS

### 2022-23 BUDGET



#### Occupational Therapists and Physical Therapists – 22.85 FTE

- Allow steps for experience (1.53% avg.)
- Increase base pay by \$900 (1.83%) increasing it from \$49,100 to \$50,000
- Number of days paid remains at 187

Average increase is \$2,349 or 3.37% (not including educational credit)

Projected average annual salary in 2022-23 is \$72,107

Total cost of steps and improvement \$53,661

#### School Psychologist and Psychologist Examiner – 20.60 FTE

- Allow steps for experience (2.40% avg.) and movement for educational credit
- Increase base pay by \$840 (1.95%) increasing it from \$43,160 to \$44,000
- Number of days paid remains at 190

Average increase is \$2,729 or 4.35% (not including educational credit)

Projected average annual salary in 2022-23 is \$65,453

Total cost of steps and improvement \$56,212

#### Parent Educators – 16.14 FTE

- Allow steps for experience (1.56% avg.) and movement for educational credit
- Increase base pay by \$1,000 (4.96%) increasing it from \$38,500 to \$39,500
- Number of days paid remains at 227

Average increase is \$3,542 or 6.52% (not including educational credit)

Projected average annual salary in 2022-23 is \$57,857

Total cost of steps and improvement \$57,169

#### Elementary Assistant Principals – 15.00 FTE

- Allow steps for experience (1.37% avg.)
- Increase base pay by \$1,500 (1.37%) increasing it from \$65,500 to \$67,000
- Number of days paid remains at 210

Average increase is \$2,620 or 3.50% (not including educational credit)

Projected average annual salary in 2022-23 is \$77,563

Total cost of steps and improvement \$39,296



## COLUMBIA PUBLIC SCHOOLS

### 2022-23 BUDGET



#### Elementary Principals – 22.00 FTE

- Allow steps for experience (1.60% avg.)
- Increase base pay by \$1,450 (1.81%) increasing it from \$76,150 to \$77,600
- Number of days paid remains at 215

Average increase is \$3,313 or 3.41% (not including educational credit)

Projected average annual salary in 2022-23 is \$100,528

Total cost of steps and improvement \$72,885

#### Middle School Assistant Principals – 7.00 FTE

- Allow steps for experience (1.59% avg.)
- Increase base pay by \$1,400 (1.78%) increasing it from \$76,100 to \$77,500
- Number of days paid remains at 233

Average increase is \$3,084 or 3.37% (not including educational credit)

Projected average annual salary in 2022-23 is \$94,630

Total cost of steps and improvement \$21,584

#### Middle School Principals – 7.00 FTE

- Allow steps for experience (1.80% avg.)
- Increase base pay by \$1,625 (1.79%) increasing it from \$86,475 to \$88,100
- Number of days paid remains at 233

Average increase is \$4,114 or 3.60% (not including educational credit)

Projected average annual salary in 2022-23 is \$118,689

Total cost of steps and improvement \$28,797

#### High School Assistant Principals – 17.00 FTE

- Allow steps for experience (1.61% avg.)
- Increase base pay by \$1,700 (1.95%) increasing it from \$83,800 to \$85,800
- Number of days paid remains at 233

Average increase is \$3,813 or 3.59% (not including educational credit)

Projected average annual salary in 2022-23 is \$110,240

Total cost of steps and improvement \$64,817



## COLUMBIA PUBLIC SCHOOLS

### 2022-23 BUDGET



#### High School Principals – 3.00 FTE

- Allow steps for experience (1.83% avg)
- Increase base pay by \$1,950 (1.97%) increasing it from \$93,050 to \$95,000
- Number of days paid remains at 233

Average increase is \$4,625 or 3.88% (not including educational credit)

Projected average annual salary in 2022-23 is \$123,970

Total cost of steps and improvement \$13,877

#### Summary of Building Assistant Principals and Principals – 72.00 FTE

- Allow steps for experience
- Increase base by an average of 1.90%

Average increase is \$3,378 or 3.47% (not including educational credit)

Projected average annual salary in 2022-23 is \$100,691

Total cost of steps and improvement \$243,217

#### Curriculum Coordinators – 16.30 FTE

- Allow steps for experience (1.28% avg.)
- Increase base pay by \$1,300 (1.71%) increasing it from \$73,750 to \$75,050
- Number of days paid remains at 225

Average increase is \$2,777 or 3.00% (not including educational credit)

Projected average annual salary in 2022-23 is \$95,586

Total cost of steps and improvement 45,258

#### Salaries not on a Schedule – 122.51 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 4.14% or \$1,987

Number of days ranges from 187 to 261 and averages 240

Projected average annual salary in 2022-23 is \$81,228

Total cost of steps and improvement \$395,847



## COLUMBIA PUBLIC SCHOOLS

### 2022-23 BUDGET



#### Classroom Aides – 56.86 FTE

- Allow steps for experience
- Number of days paid remains at 186
- Increase base by \$1.10 per hour or 8.69%

Average increase is \$2,104 or 11.67%

Projected average annual salary in 2022-23 is \$20,132

Total cost of steps and improvement \$119,630

#### Instructional Aides – 121.40 FTE

- Allow steps for experience
- Number of days paid remains at 189
- Increase base by \$1.20 per hour or 7.83%

Average increase is \$2,875 or 10.56%

Projected average annual salary in 2022-23 is \$30,080

Total cost of steps and improvement \$348,920

#### Paraprofessionals – 161.89 FTE

- Allow steps for experience
- Number of days paid remains at 186
- Increase base by \$0.50 per hour or 3.24%

Average increase is \$1,352 or 5.57%

Projected average annual salary in 2022-23 is \$25,625

Total cost of steps and improvement \$218,793

#### Custodians – 131.88 FTE

- Allow steps for experience
- Number of days paid remains at 260
- Increase base by \$1.15 per hour or 8.87%

Average increase is \$3,822 or 11.28%

Projected average annual salary in 2022-23 is \$37,693

Total cost of steps and improvement \$504,030





## COLUMBIA PUBLIC SCHOOLS

### 2022-23 BUDGET



#### Nutrition Services Hourly – 108.47 FTE

- Allow steps for experience
- Number of days paid remains at 180
- Increase base by \$1.15 per hour or 10.59%

Average increase is \$3,238 or 12.95%

Projected average annual salary in 2022-23 is \$28,239

Total cost of steps and improvement \$351,259

#### Technology Services Hourly – 18.00 FTE

- Allow steps for experience
- Number of days paid is 260
- Increase base by \$0.60 per hour or 3.35%

Average increase is \$2,644 or 5.39%

Projected average annual salary in 2022-23 is \$51,724

Total cost of steps and improvement \$47,586

#### Hourly Support Staff – 211.08 FTE

- Allow steps for experience
- Number of days paid is 260
- Increase column I base by \$1.00 per hour or 6.93%

Average increase is \$3,284 or 8.92%

Projected average annual salary in 2022-23 is \$40,114

Total cost of steps and improvement \$693,094

#### Hourly Facilities & Construction – 45.00 FTE

- Allow steps for experience
- Number of days paid is 260
- Increase column I base by \$1.00 per hour or 6.73%

Average increase is \$4,130 or 8.89%

Projected average annual salary in 2022-23 is \$50,584

Total cost of steps and improvement \$185,853



## COLUMBIA PUBLIC SCHOOLS

2022-23 BUDGET

# Meritorious Budget Award



This Meritorious Budget Award is presented to

## COLUMBIA PUBLIC SCHOOLS

for excellence in the preparation and issuance of its budget  
for the Fiscal Year 2021–2022.

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



W. Edward Chabal  
President

David J. Lewis  
Executive Director



## COLUMBIA PUBLIC SCHOOLS

### 2022-23 BUDGET



#### FOR IMMEDIATE RELEASE

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

Ashburn, VA – August 10, 2021 – The Association of School Business Officials International (ASBO) is proud to recognize the Columbia Public Schools for excellence in budget presentation with the Meritorious Budget Award (MBA) for the 2021–2022 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 (Pathway). Pathway is 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 high-quality, easy-to-understand budget internally and to the community," ASBO International Executive Director David J. Lewis explains. "By participating in the programs, not only do districts have access to the tools and resources they need to communicate the district's goals and objectives clearly, they demonstrate their commitment to upholding nationally recognized budget presentation standards."

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



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