Columbus School District

Annual Meeting
& Budget Hearing



Date: October 10, 2022
Time: 7:30 p.m.
Location: Columbus Elementary School Gymnasium

Introduction of Parliamentarian

- Mr. Douglas Witte from Boardman Clark will be acting as Parliamentarian at tonight’s meeting.

Election of a Chairperson

- The Annual Meeting and Budget Hearing are to be chaired by an elector selected from those present.

Confirmation of Notices

- The School Board’s Secretary, Andrea Lendborg, will confirm notices.

Appointments by Chairperson

- Clerk
- Tellers

Annual Meeting & Budget Hearing

Jake Flood, Superintendent

- Columbus Mission and Vision
- District Results
- Legacy Priorities



Beth Munson, Business Administrator

- Enrollment Data
- Staffing Data
- 2021-2022 Annual Report
- 2022-23 Preliminary Budget
- Next Steps

Mission and Vision

Mission

Columbus School District empowers students to be community, career, and college ready.

Vision

Columbus School District will create a global learning experience in rural Wisconsin.

District Results

Under Coherent Governance, the school board's central job is to set specific goals. These goals are known as "Results". Results serve as the focus of organizational performance.

R-1: Mega Results

R-2: Academic Achievement

R-3: Life Skills

R-4: Community Readiness

Launching a New Legacy Towards 2030

Six Priorities Identified by Community

1. Create a community campus by building needed facilities & amenities
2. Expand hands on STEAM opportunities for all students
3. Address students' social needs (i.e. poverty, mental health) with community collaboration
4. Offer a wide variety of course offerings & co-curricular activities to address students' needs
5. Develop and expand community partnerships
6. Implement and sustain up-to-date technology within the schools

Columbus School District

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Student Enrollment Data







Why enrollment is a factor

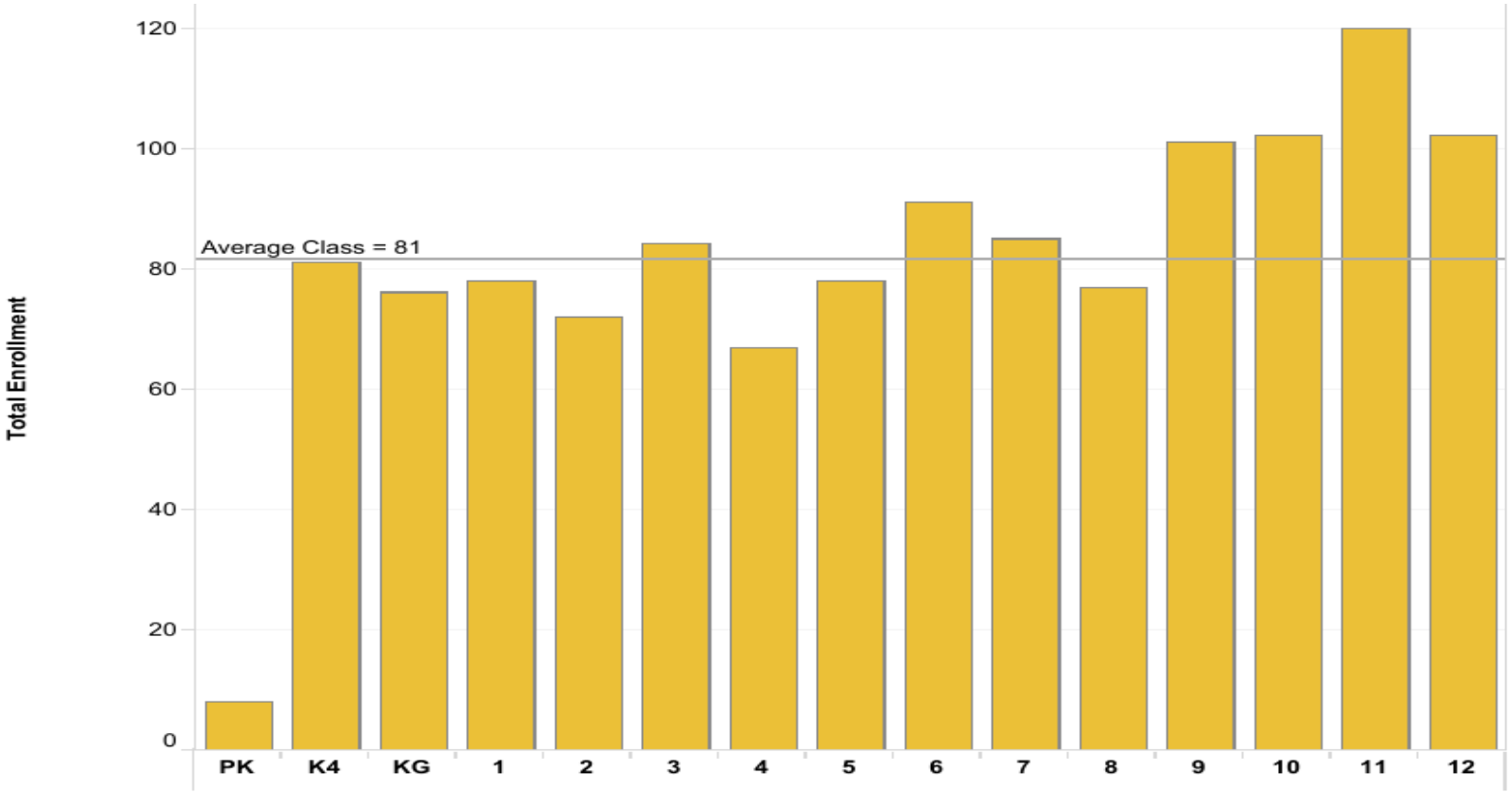
Wisconsin Revenue Limit formula for schools is enrollment driven

- The preliminary budget was based on a decrease of 2 students
- The preliminary 2022-23 Third Friday Count for enrollment shows a decrease of 35 students
- Enrollment translates into full-time equivalency (membership)
- Membership in the revenue limit formula is averaged over three years, resulting in a decrease in 29 students
    - We lost our largest year of members in the 3-year average (2019 had 1260 students)

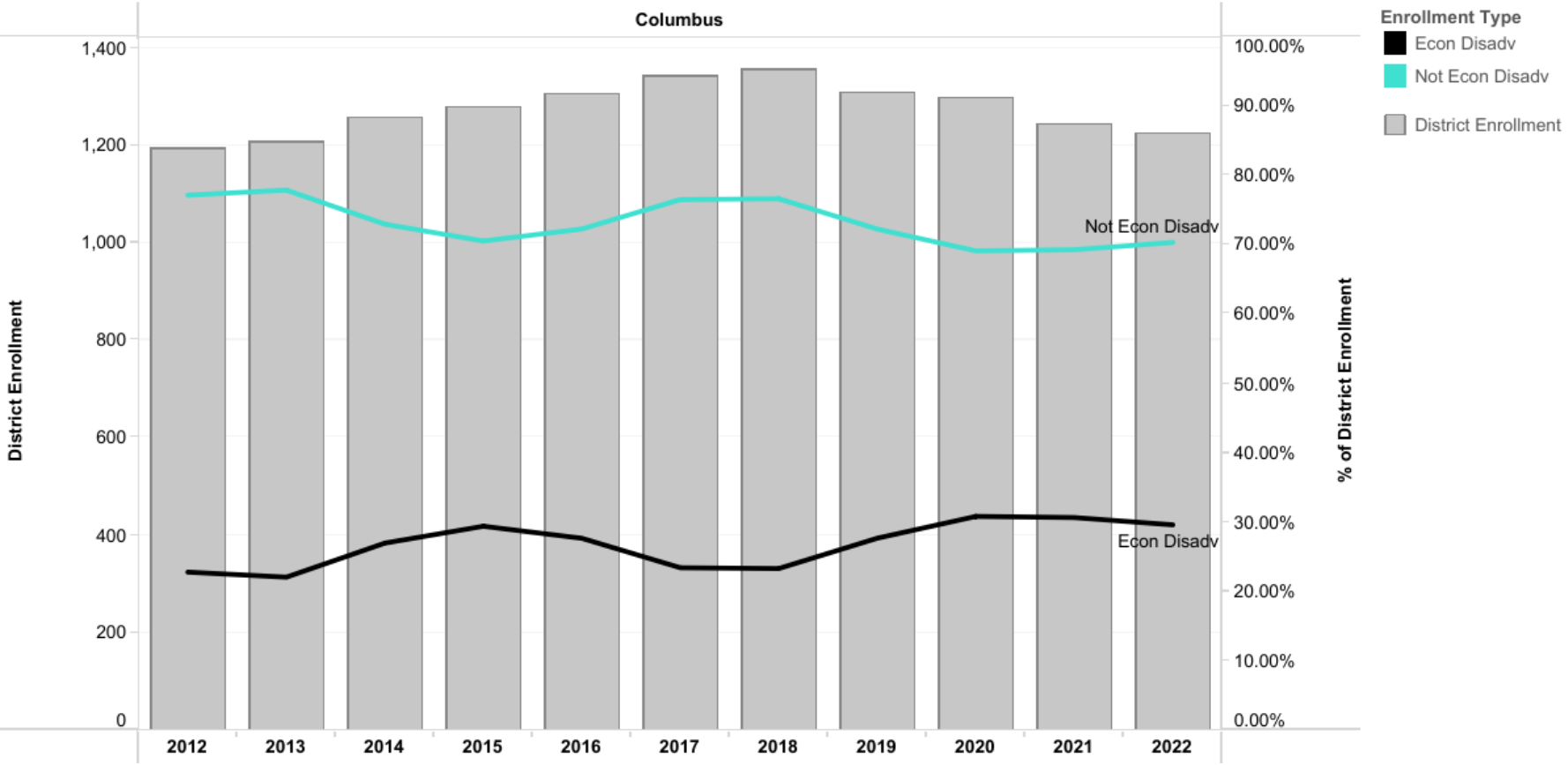
Counting Kids

- Headcount or Enrollment is the total number of students enrolled in our district (kids in our seats/buildings) and includes kids open enrolled into the district.
  - This figure is used to budget the expenditures for the year and staffing needs
- Membership is the total number of resident students who are attending public school in the district or out (through open enrollment).
  - This figure is used to calculate the revenue limit total
- FTE is the number of member students prorated by the amount of time they spend in district (early childhood, 4K and summer school students).
  - This figure is used to calculate the revenue limit

Columbus Enrollment By Grade



10-Year District Enrollment History



Open Enrollment 2020-2022

- As of 9/23/2022, 133 students enrolled IN, while 133 enrolled OUT (net 0)
- As of 9/17/2021, 137 student enrolled IN, while 118 enrolled OUT (net 19)
- As of 9/18/2020, 157 students enrolled IN, while 142 enrolled OUT (net 15)
- 2022 is the first year we haven’t seen an increase in enrollment due to open enrollment, but we also haven’t seen a decrease in enrollment.

Open Enrollment by Grade Level

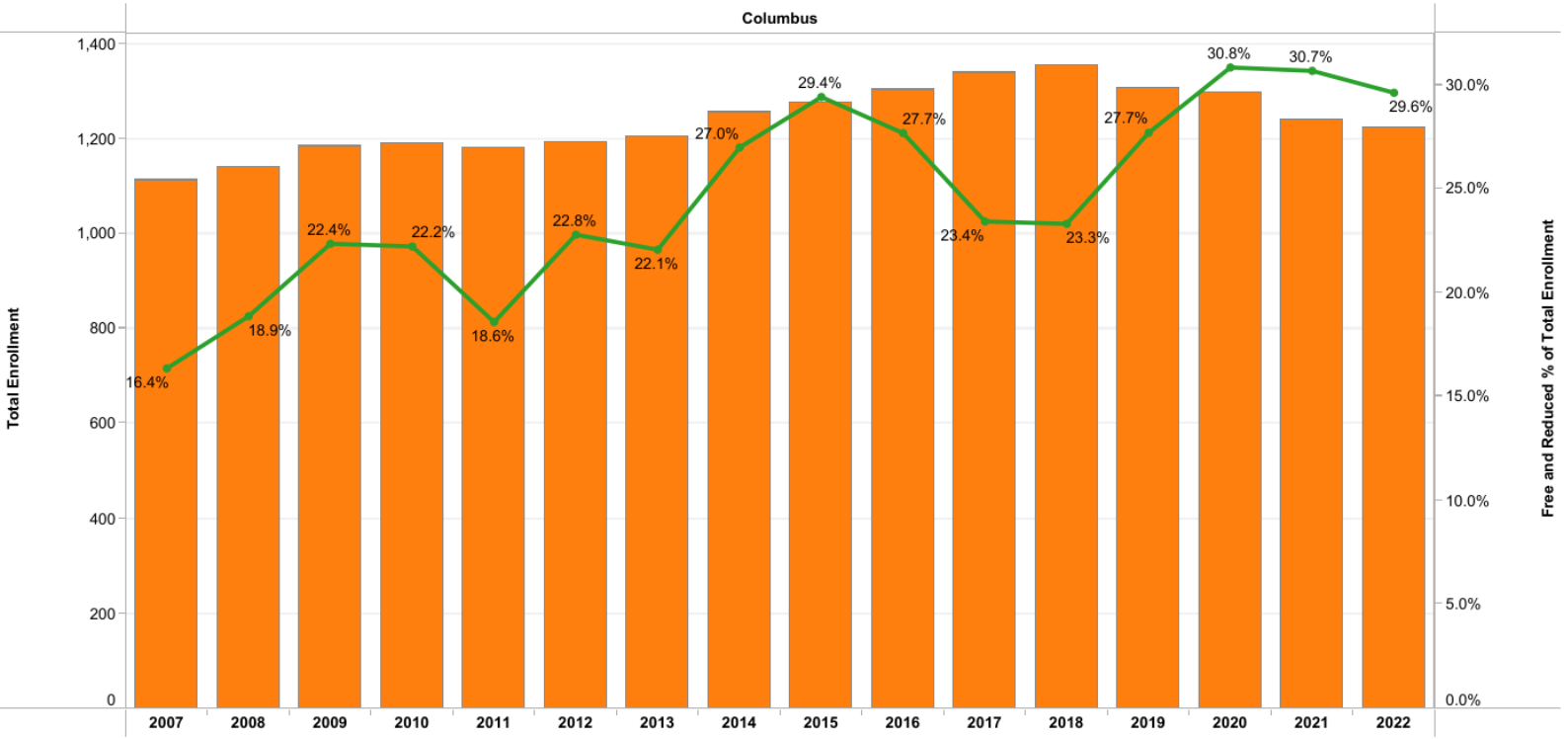
Grade	Quantity Out	Quantity In
4K	11	9
K	7	8
1	7	6
2	10	6
3	12	5
4	7	10
5	8	6

Grade	Quantity Out	Quantity In
6	12	7
7	4	14
8	13	12
9	9	8
10	11	13
11	7	11
12	15	18

Free and Reduced Enrollment

Columbus

Source: DPI



Columbus School District

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Staff Data

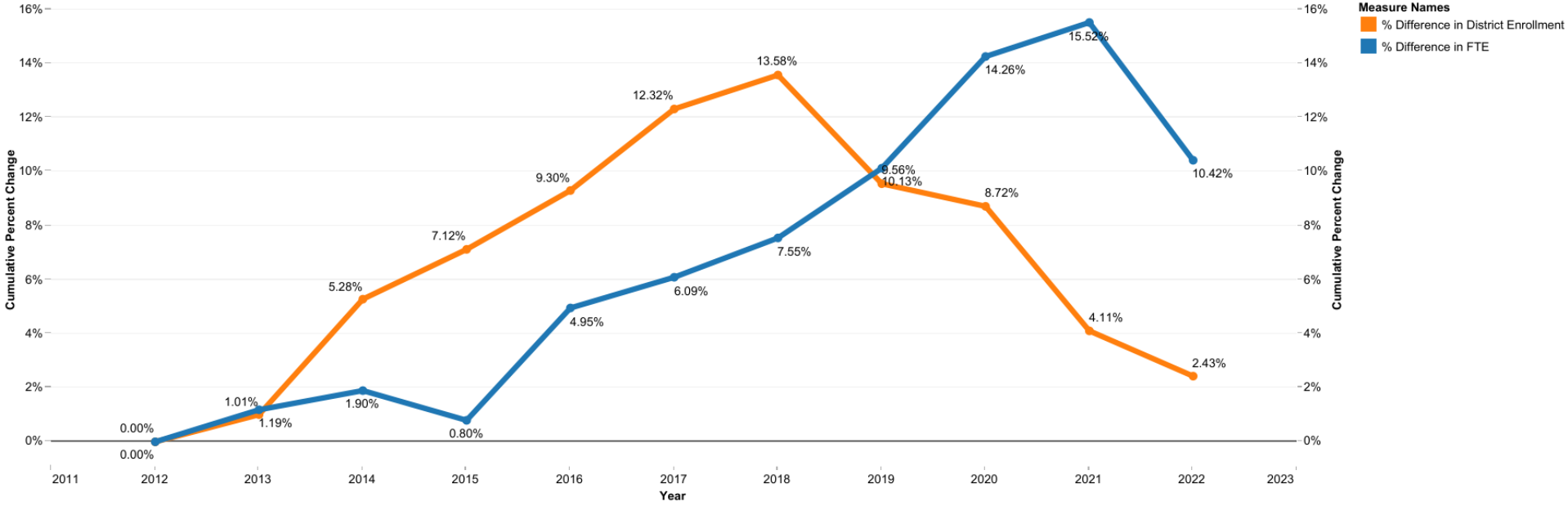






FTE Change versus Enrollment Change

Cumulative Change from Base Year
District: Columbus
Position(s): Teacher
Source: DPI PI-1202 and Enrollment Data



Average Teacher Salary & Experience by Building

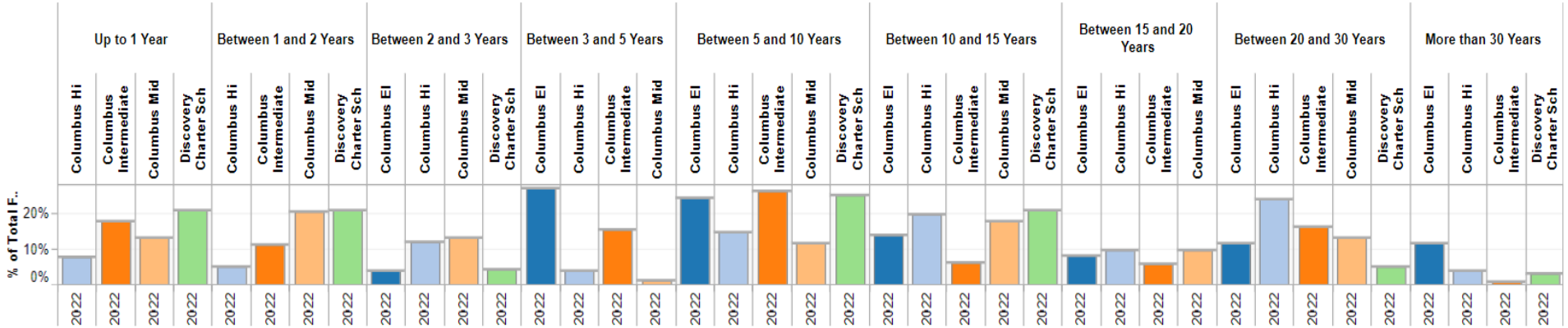
Comparison of average teacher salary & experience compare at each of our schools

Experience Summary

	Columbus El	Columbus Hi	Columbus Intermediate	Columbus Mid	Discovery Charter Sch
	2022	2022	2022	2022	2022
Avg. Exp. - Total	14.6	13.8	10.4	12.5	10.9
FTE	15	27	18	23	5
Average Salary	$50,017	$53,619	$48,270	$47,322	$44,453
Avg. Enrollment	259	419	210	249	70

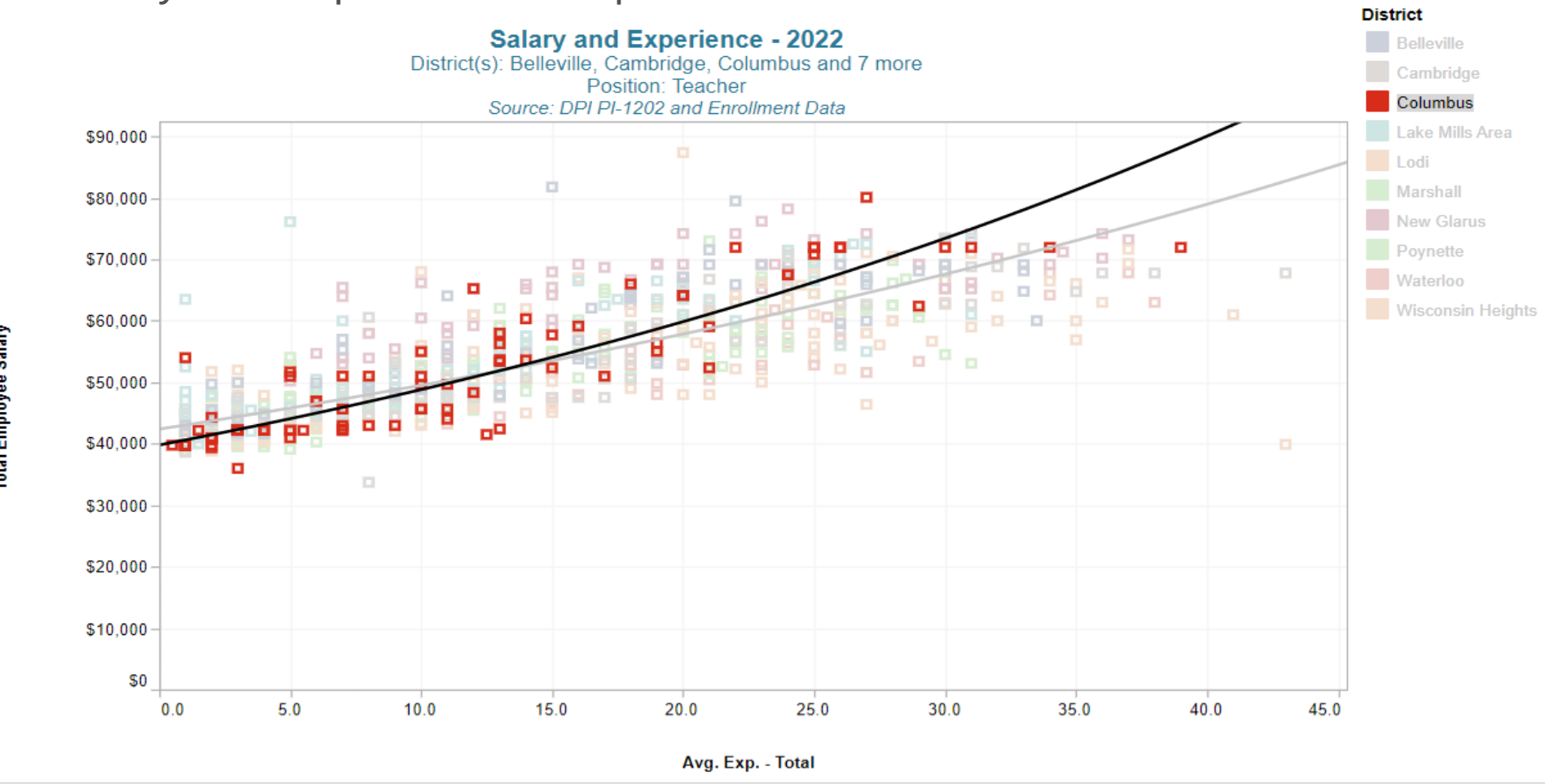
Experience Histogram

Position: Teacher



Powered By:

Salary and Experience Compared to Peers



Total Compensation Comparison by Peer Group

Columbus
Average teacher salary: $48,124
Health insurance *per month paid by district:* $1810.54
Annual Value: $69,186.12

Lodi
Average teacher salary: $52,498
Health insurance *per month paid by district:* $1350
Annual Value: $68,698.00

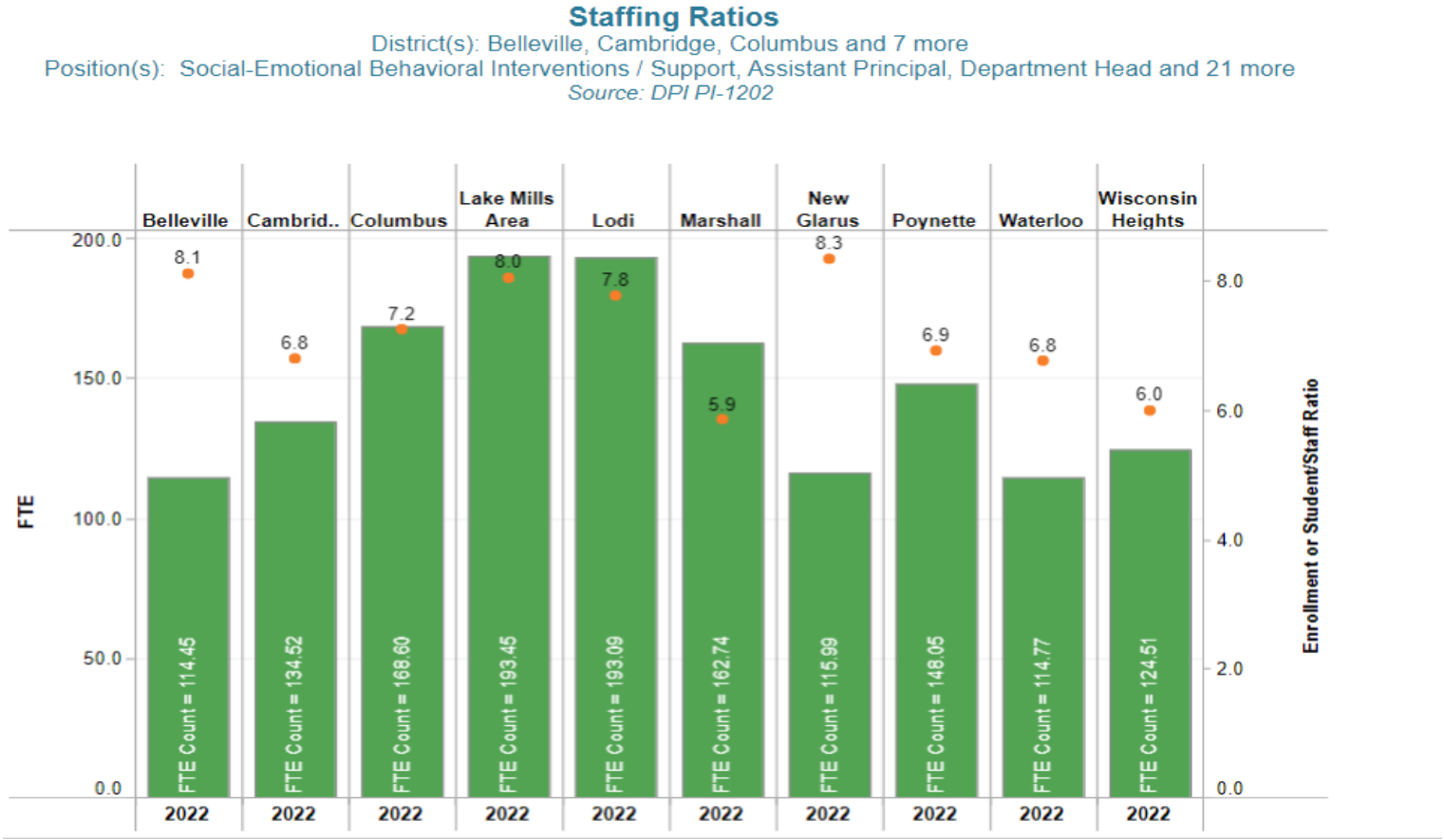
Waterloo
Average teacher salary: $47,749
Health insurance *per month paid by district:* $1424.62
Annual Value: $64,844.44

Lake Mills
Average teacher salary: $51,905
Health insurance *per month paid by district:* $1606.03
Annual Value: $71,177.36

Poynette
Average teacher salary: $48,991
Health insurance *per month paid by district:* $1113.85
Annual Value: $62,357.20

How do our staffing ratios compare with peers?

INCLUDES: teachers, counselors, principals, support staff NOT INCLUDED: other administrators



Summary of Information

- Salary continues to improve
  - Columbus staff salary continues to increase with a level at or above our peers
  - Where we lack in salary, we gain in benefits offered

- Factors to Consider
  - Our workforces is getting younger
    - Fewer teachers are starting and ending their career in the same district
  - Teacher turnover is a reality in many school districts
    - Schools are competing with each other and private industry for candidates

Columbus School District

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Basics of School Finance

- School Business Office is responsible for publishing and controlling the District budget under the regulation of Federal, State and Local laws and policies
- Work is audited annually by an outside CPA firm and the State
- Wisconsin Schools utilize a uniform fund accounting method called WUFAR
- The Columbus School District uses Skyward, a finance software, used by many districts in the state

How Schools Are Funded

- The Simplified Revenue Limit Formula

Revenue Limit
- State Aid
= Local Taxes

State Budget Recap

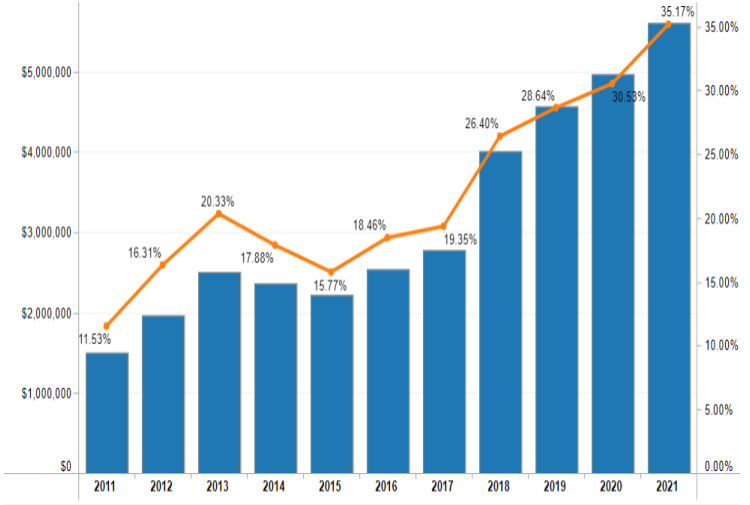
- The State Biennial Budget was signed by Governor Evers on July 8, 2021
- Allows for a $0 increase in revenue limit per pupil
- A minimal increase in Special Education Aid
- Relies on districts to use Federal ESSER funds, which will end September 2024
- Large increase in equalized state aid, but no increase in revenue limit will only decrease property taxes in the short term.

Major State Equalized Aid Factors

- Per pupil spending
- Per student property value
- State allocation for equalized aid (split between all districts)
- Preliminary state aid estimate this year (2023): $8,131,541
- State aid last year (2022): $7,641,938

2022-23 Unaudited Financials

- Fiscal audit is complete
- Final audited statements to be published by audit firm
- 2021-22 unaudited financials reflect an addition to fund balance of nearly $419,098
- As of June 30, 2022 the general fund balance was 36.6%
- DPI recommendation on fund balance
  “an amount sufficient that short term borrowing for cash flow could be avoided and would also allow the district to set aside sufficient assets to realize its longer range goals”



GENERAL FUND	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
Beginning Fund Balance	4,965,379.17	5,609,001.76	6,028,099.32
Ending Fund Balance	**5,609,001.76**	**6,028,099.32**	**6,174,555.61**

2022-23 General Fund Revenue Review

GENERAL FUND	Audited 2020-21	Unaudited 2021-22
REVENUES & OTHER FINANCING SOURCES		
Transfers-In (Source 100)	0.00	0.00
Local Sources (Source 200)	5,943,714.52	5,818,057.04
Inter-district Payments (Source 300 + 400)	1,287,432.00	1,162,971.98
Intermediate Sources (Source 500)	28,256.45	3,871.42
State Sources (Source 600)	8,342,516.03	8,717,734.45
Federal Sources (Source 700)	183,261.91	453,912.12
All Other Sources (Source 800 + 900)	161,442.44	58,334.66
TOTAL REVENUES & OTHER FINANCING SOURCES	**15,946,623.35**	**16,214,881.67**

2021-22 General Fund Expenditures Review

GENERAL FUND	Audited 2020-21	Unaudited 2021-22
EXPENDITURES & OTHER FINANCING USES		
Instruction (Function 100 000)	6,439,791.19	6,574,062.87
Support Services (Function 200 000)	5,294,400.45	5,371,777.01
Non-Program Transactions (Function 400 000)	3,568,809.12	3,849,944.23
TOTAL EXPENDITURES & OTHER FINANCING USES	**15,303,000.76**	**15,795,784.11**

Columbus School District

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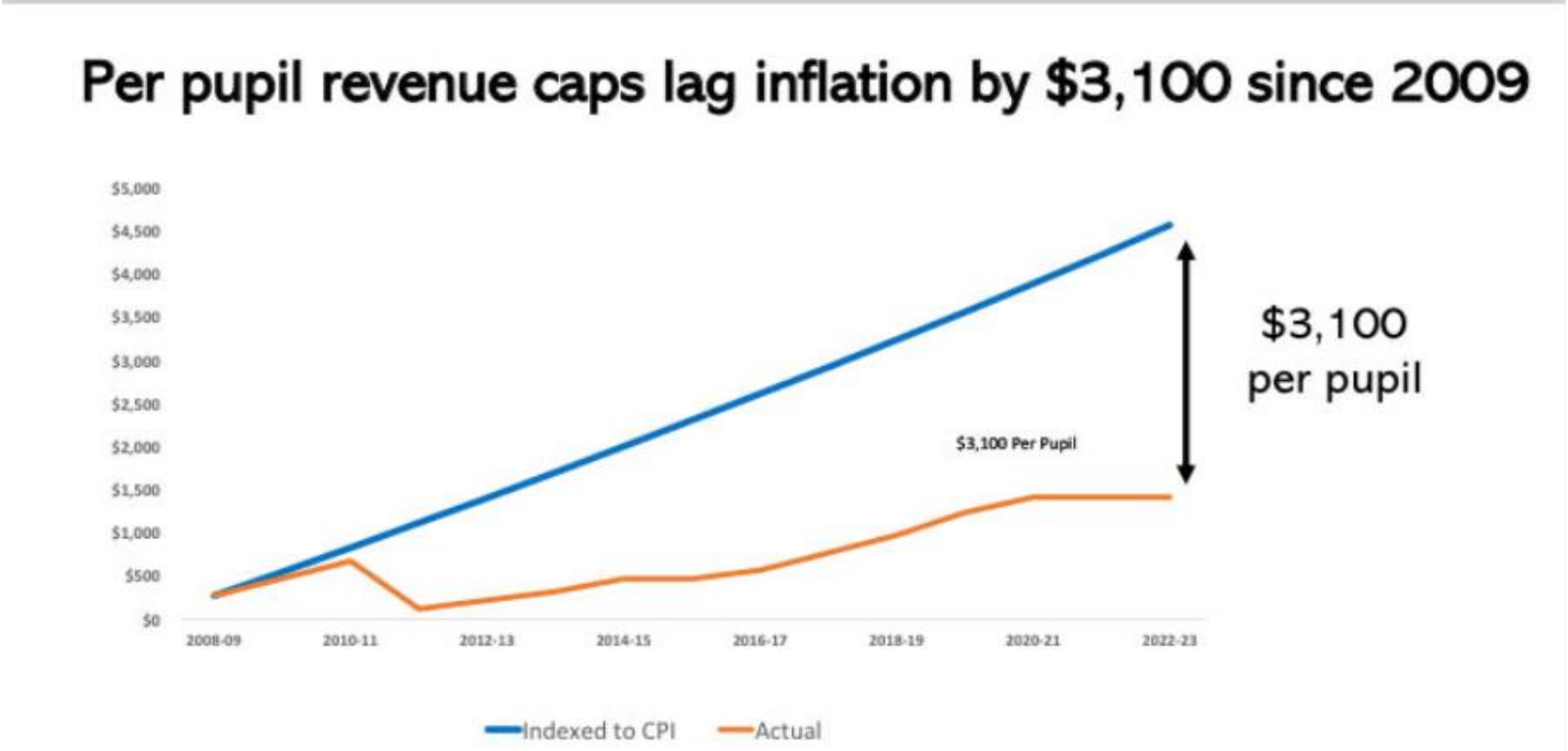


2022-23 Assumptions

Assumptions by the numbers:

- 28% special education categorical aid
- $0 per pupil increase within revenue limit
- Property values increased by 12.3%
- Maintained $ 742 /pupil categorical aid (same as last year)
- 3-year enrollment trends: membership decreased from 1226 to 1197students
- $ 8224 regular education open enrollment tuition
- $ 13076 special education open enrollment tuition

Revenue Limit Over Time



2022-23 Assumptions - COVID

COVID Related Revenues:

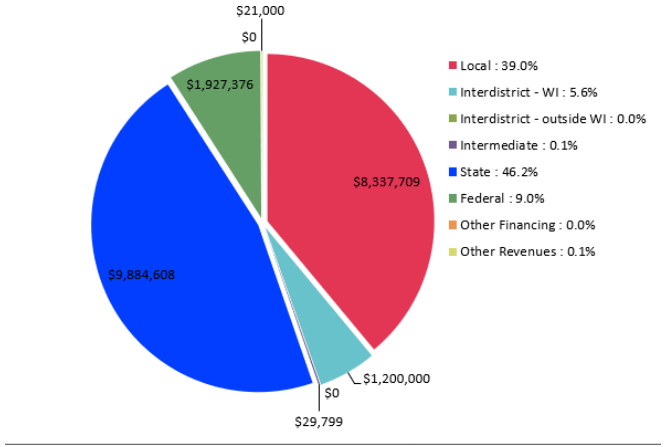
- ESSER II: $510,000+
  To be spent by September 30, 2023
- ESSER III: $720,000+
  To be spent by September 30, 2024

COVID Related Needs:

- Staffing: additional support positions and subs
- Technology: new student devices 2022-23
- Sanitation: cleaning supplies to disinfect
- Learning loss: Summer school bussing

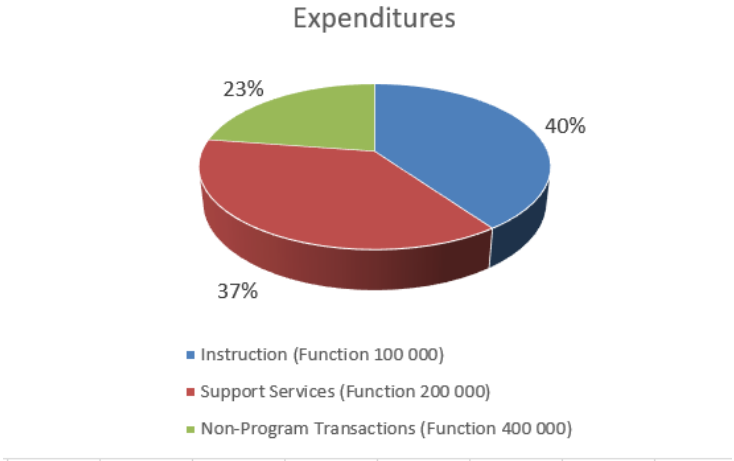
2022-23 General Fund Revenue

GENERAL FUND	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	5,943,714.52	5,818,057.04	5,204,439.00
Inter-district Payments (Source 300 + 400)	1,287,432.00	1,162,971.98	1,150,000.00
Intermediate Sources (Source 500)	28,256.45	3,871.42	9,799.00
State Sources (Source 600)	8,342,516.03	8,717,734.45	9,125,607.66
Federal Sources (Source 700)	183,261.91	453,912.12	917,227.01
All Other Sources (Source 800 + 900)	161,442.44	58,334.66	21,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	**15,946,623.35**	**16,214,881.67**	**16,428,072.67**



2021-22 General Fund Expenditures

GENERAL FUND	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	6,439,791.19	6,574,062.87	6,546,627.91
Support Services (Function 200 000)	5,294,400.45	5,371,777.01	6,049,302.47
Non-Program Transactions (Function 400 000)	3,568,809.12	3,849,944.23	3,685,686.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**15,303,000.76**	**15,795,784.11**	**16,281,616.38**



Overall Budgeted Revenues and Expenses

	Revenues	Expenses
General Fund	$16,428,072	$16,281,616
Special Projects	$3,813,584	$3,907,507
Debt Service	$2,653,570	$1,998,251
Capital Projects	$52,000	$4,750,000
Food Service	$523,050	$494,385
Community Service	$209,200	$153,874

Changes in the Numbers

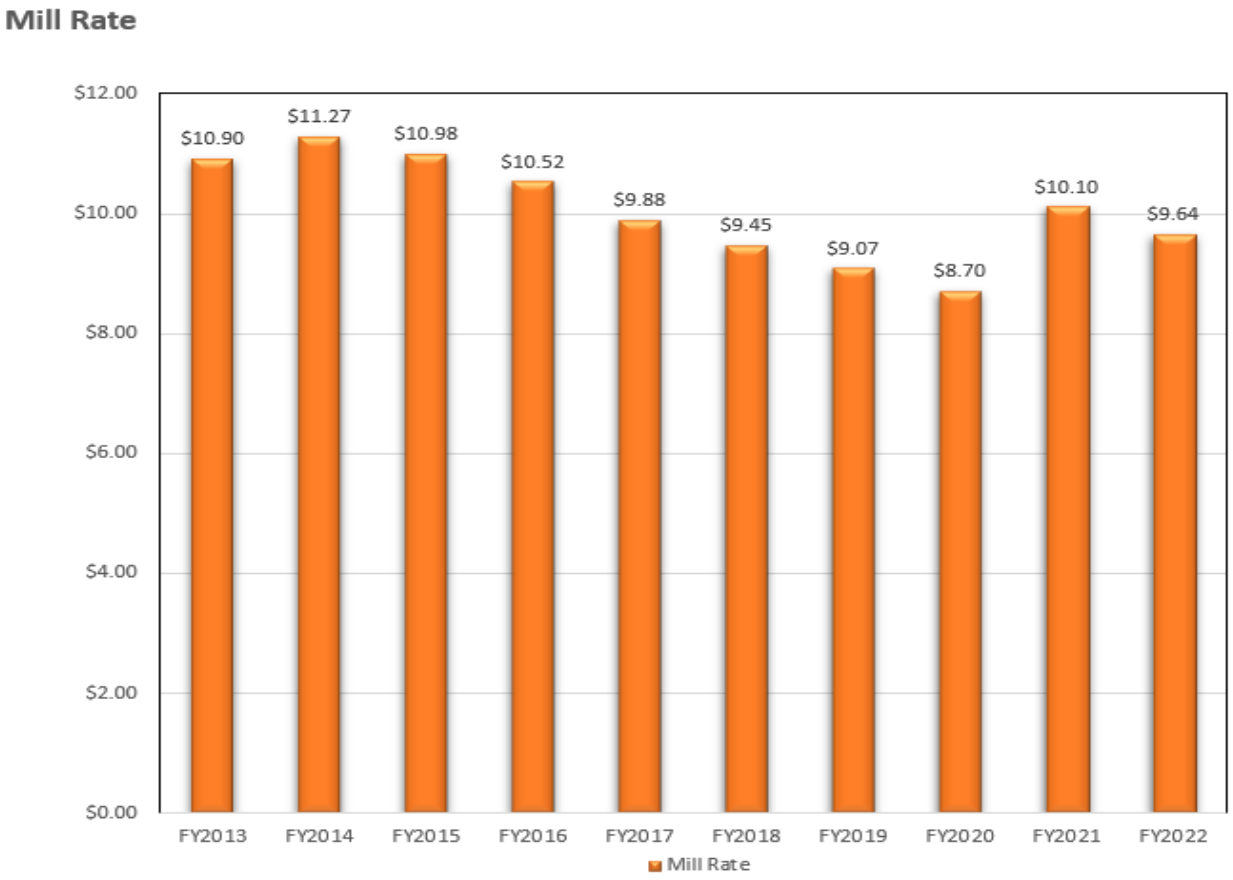
- You will see an increase to the debt service revenue we are required to collect this year
  - Will be paying off more in referendum debt this year
  - Results in a cost savings to the taxpayers of $189,000+

- You will see an increase to community service revenue
  - Allows programs at the middle school to be funded
  - Will allow the district some funds to run community needed programs as the year progresses

Projected Total Levy Increase

	Estimated Increase/Decrease	% Increase/Decrease	Total Levy
General Fund Levy	-$547,002	-1%	$5,046,514
Debt Levy	-$90,709	-3.3%	$2,651,570
Community Service Levy	$80,000	40%	$200,000
Combined Levy	-$557,711	-6.6%	$7,898,084

Mill/Tax Rate



Mill/Tax Rate

- Current projections have a 12.3% increase in property values
- There are 12 tax districts in our school district, each district will see a varying property value increase which averages to 12.3%
- With this projected property value increase, the mill rate would be $7.89
- This would represent a 18.2% decrease in mill rate

Note: THESE AMOUNTS ARE NOT FINAL. FINAL NUMBERS FOR EQUALIZATION AID AND REVENUE LIMIT EXEMPTIONS ARE PUBLISHED BY THE DPI ON OCTOBER 15, 2022 AND MAY CHANGE THE FINAL LEVY AND MILL RATE.

Resolutions

- Wisconsin State Statute gives electors the power of authority in the following resolutions.
- All resolutions need a motion and second. Please state your name for the minutes of the meeting if you are making a motion or second.

Salaries for School Board

Present Salaries:

President receives $2,400 per year for all regular, special, and committee meetings.

All other Board members received $2,000 per year for all regular, special, and committee meetings.

Reimbursement for expenses.

Approve Salaries for School Board

- Resolution: Approve Salaries and Expenses for School Board
- The school board needs authorization to set salaries and approve expenses for school board members.

Be it resolved that the Board members of the Columbus School District be paid a salary as stipulated below and be reimbursed for expenses incurred on district business when traveling outside of the district. Salaries to be: President $2,400 per year for all regular/special/committee meetings; All other Board Members $2,000 per year for all regular/special/committee meetings.

Motion By: _____

Seconded By: _____

Date: _____

Annual Meeting Date

- Resolution: 2023 Annual Meeting Date
- The school board needs authorization to set the Annual Meeting date for 2023

Be it resolved that the Board of Education of the Columbus School District be authorized to set the date and hour for the 2023 Annual Meeting within the guidelines established by Wisconsin Statutes.

Motion By: _____

Seconded By: _____

Date: _____

Tax Levy

- Resolution: Adoption of Tax Levy
- The school board recommends a total tax levy of $7,898,084 of which $5,046,514 is for the general fund, $1,779,171 for referendum debt service, $872,399 is for non-referendum debt service, and $200,000 is for community service.

Tax Levy

- Resolution: Adoption of Tax Levy
- Motion may be as follows:
  Mr. or Ms. Chairperson, I move that there be levied a school tax assessed against all taxable property with the Columbus School District in the sum of $7,898,084 necessary to operate and maintain the District School System and to finance the recommended budget for the 2022-23 school year.

Motion By: _____

Seconded By: _____

Date: _____

Tax Levy

Wis Stat § 120.12(3)(a) and (c) require that on or before November 1, a school board must determine if the tax voted at the annual meeting is sufficient to operate and maintain the schools for the school year. If the amount so determined is not sufficient, the school board shall raise the tax, while the board may lower the tax if the amount so determined exceeds requirements. The tax levy shall not exceed limits established by Wis Stat § 121.91

Contact Information

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Beth Munson
Business Administrator
emunson@columbus.k12.wi.us

Thank You for coming this evening.

