Columbus School District

Annual Meeting
& Budget Hearing



Date: October 28, 2019
Time: 8:00 p.m.
Location: Columbus High School LMC

Election of a Chairperson

- The budget hearing and annual meeting are to be chaired by an elector selected from those present.



Official Notice of the Hearing and Meeting

- The School Board's Secretary, Tammy Sether, will read the required notice as published in the district's official newspaper.
- Click Here for copy of Annual Meeting Notice on October 15, 2019
- Click Here for copy of Amended Annual Meeting Notice on October 21, 2019
- Click Here for copy of Budget Hearing Notice on October 15, 2019
- Click Here for copy of Amended Budget Hearing Notice on October 21, 2019

Annual Meeting & Budget Hearing

Annette Deuman, Superintendent

- Columbus Mission and Vision
- Board Ends
- Legacy Priorities
- Enrollment Data
- Staffing Data



Janel DeZarn, Business Administrator

- Basics of School Finance
- 2018-2019 Annual Report
- 2019-2020 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.



Board Ends

Under Policy Governance, the school board's central job is to set specific goals, known as Ends, and to ensure that these goals are met.

E1 Mission

E2 Academic Achievement

E3 Life Skills

E4 Community Involvement



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

Learning Today, Leading Tomorrow

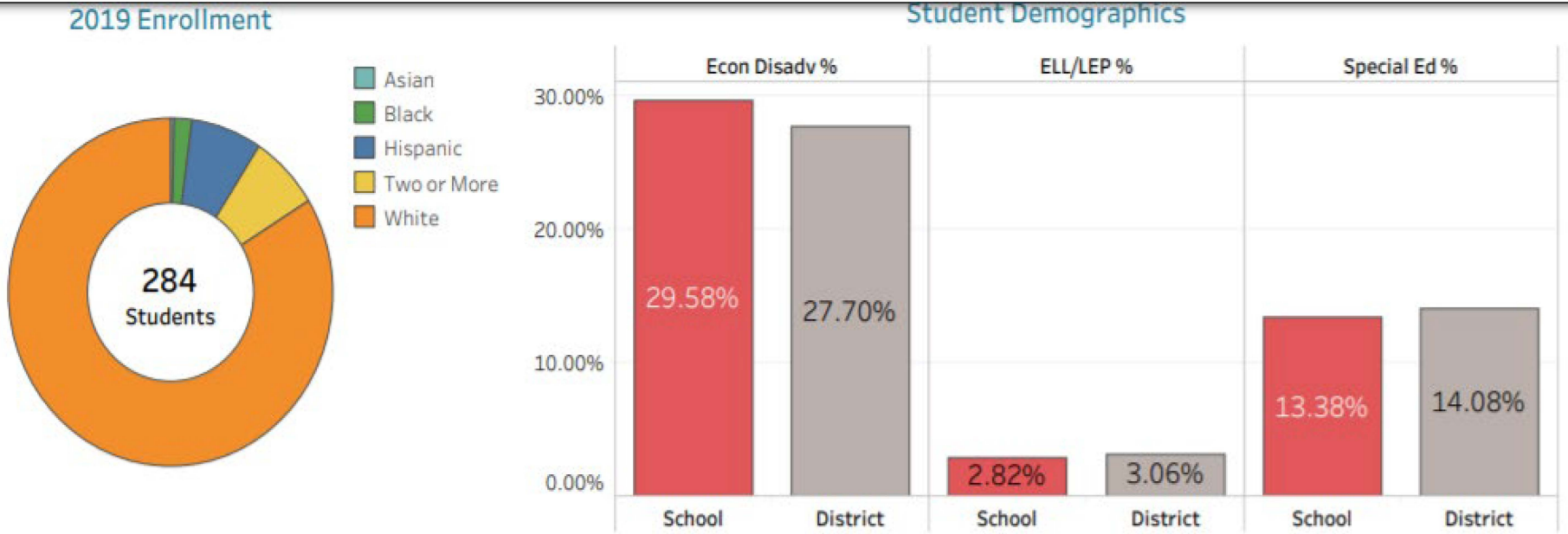
Student Enrollment Data



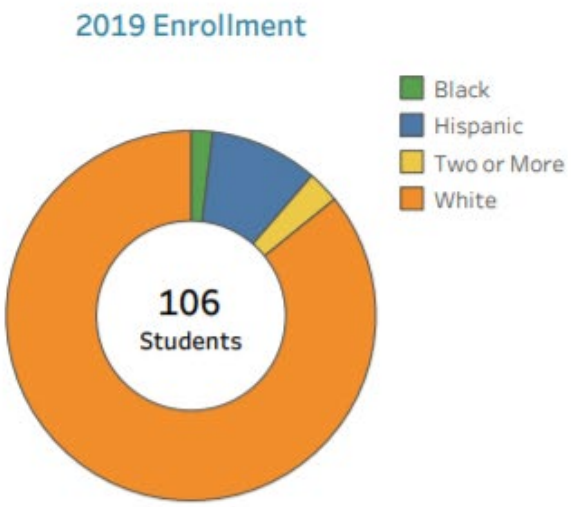


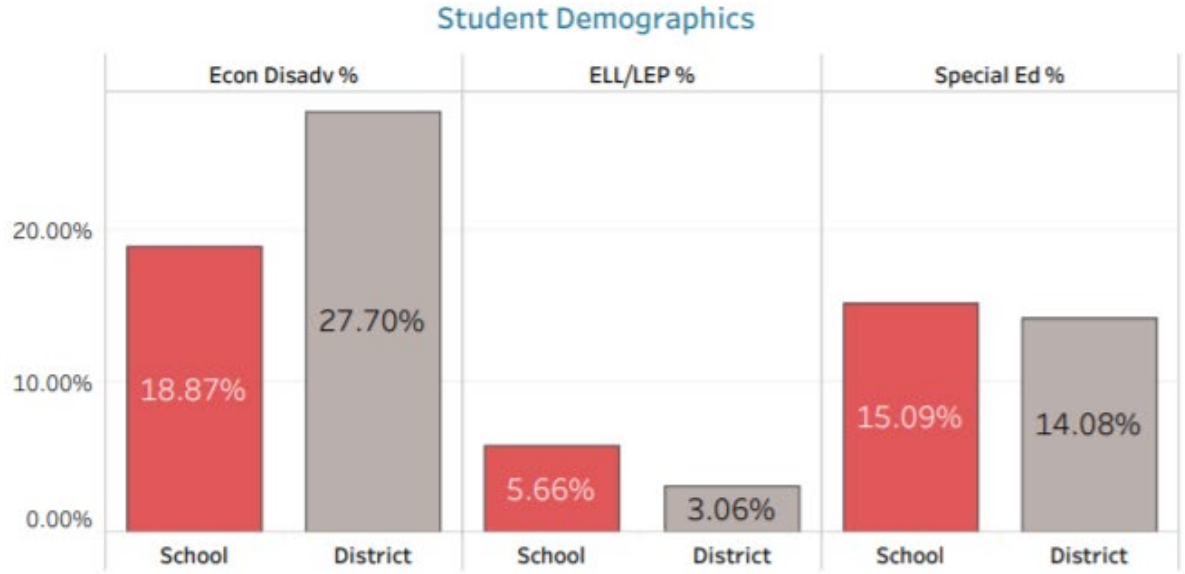


Columbus Elementary

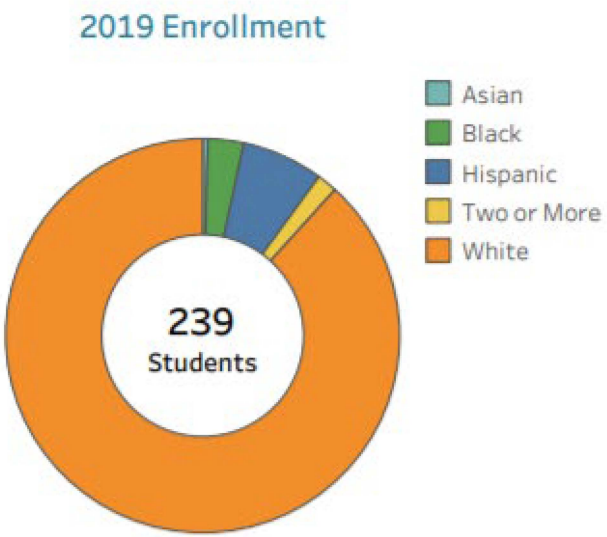


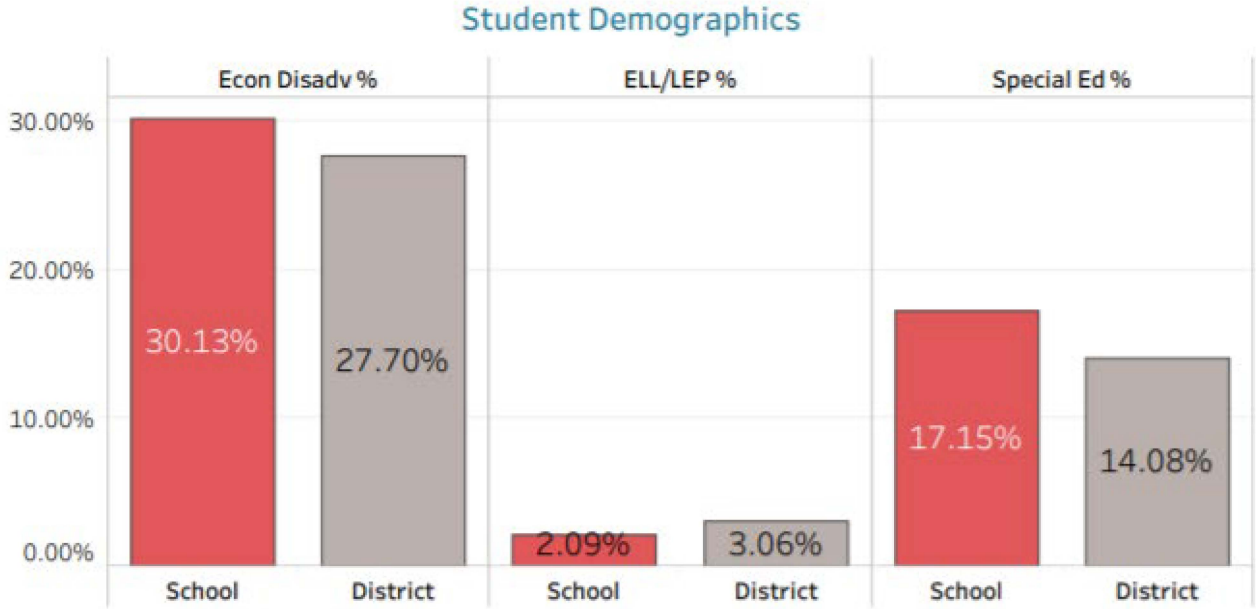
Discovery Charter



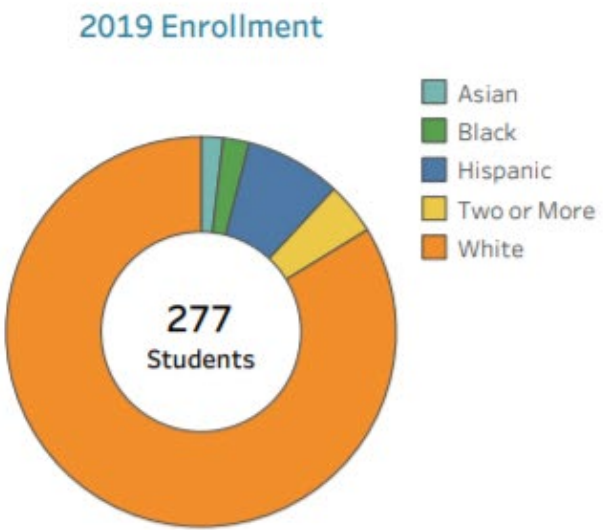


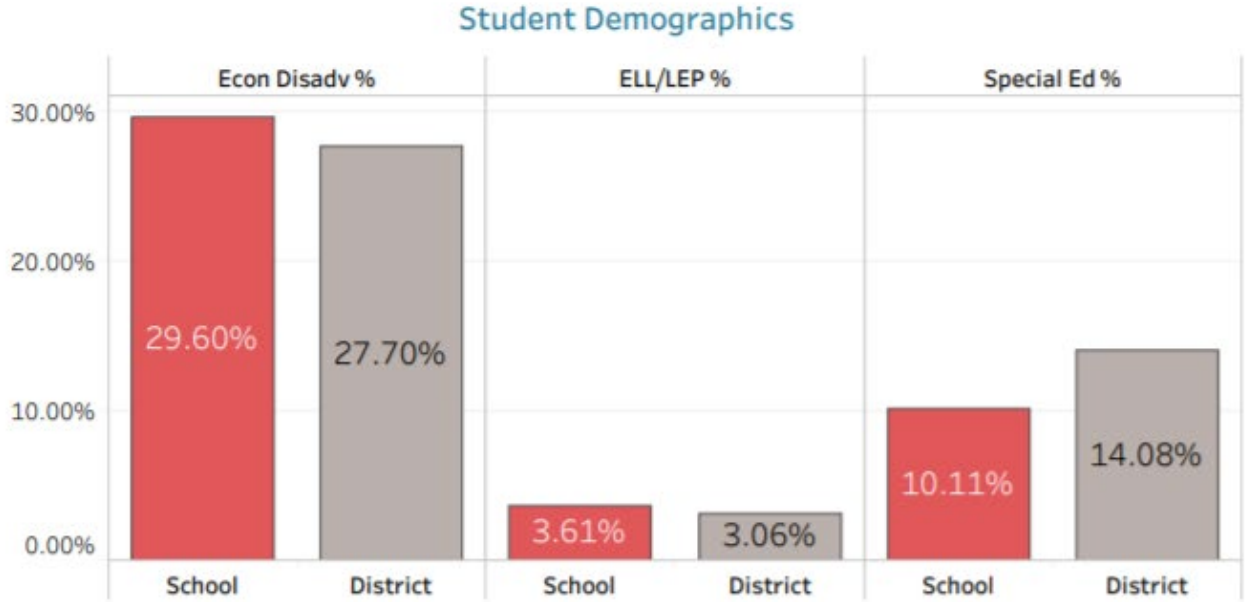
Columbus Intermediate



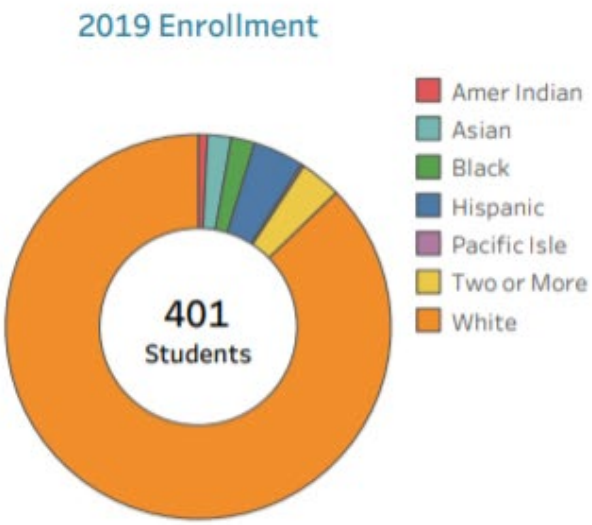


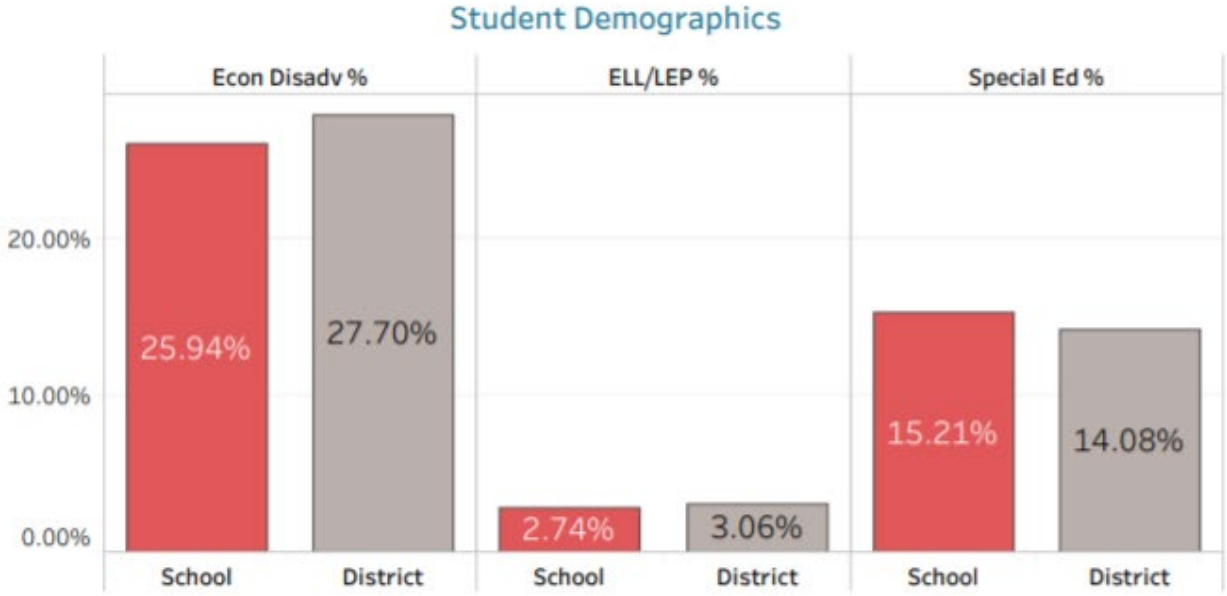
Columbus Middle





Columbus High





Open Enrollment
2017 - 2019

- As of 9/20/2019, 206 students enrolled IN while 155 enrolled OUT (net 51)
- As of 9/21/2018, 175 students enrolled IN while 114 enrolled OUT (net 61)
- As of 9/15/2017, 189 enrolled IN while 91 enrolled OUT (net 98)
- Open enrollment has been a net increase to enrollment since 2010

Open Enrollment by Grade Level

Grade	Quantity Out	Quantity In
4K	12	15
K	12	14
1	8	11
2	8	14
3	8	11
4	4	14
5	10	11

Grade	Quantity Out	Quantity In
6	8	15
7	13	17
8	9	13
9	14	18
10	6	15
11	22	19
12	21	19

Open Enrollment by District

District	Out	In
Beaver Dam	5	24
Deforest	9	1
Dodgeland	2	18
Fall River	37	92
Grantsburg	2	0
Lake Mills	1	1
Lodi	2	0
Waukesha	1	0
McFarland	16	0

District	Out	In
Marshall	3	6
Menasha	2	0
Monona	3	0
Randolph	8	4
Rio	5	19
Sun Prairie	44	21
Waterloo	7	12
Waupun	1	0
Pardeeville	0	4
Poynette	0	1
Cambria-Friesland	0	2
Madison	7	1

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

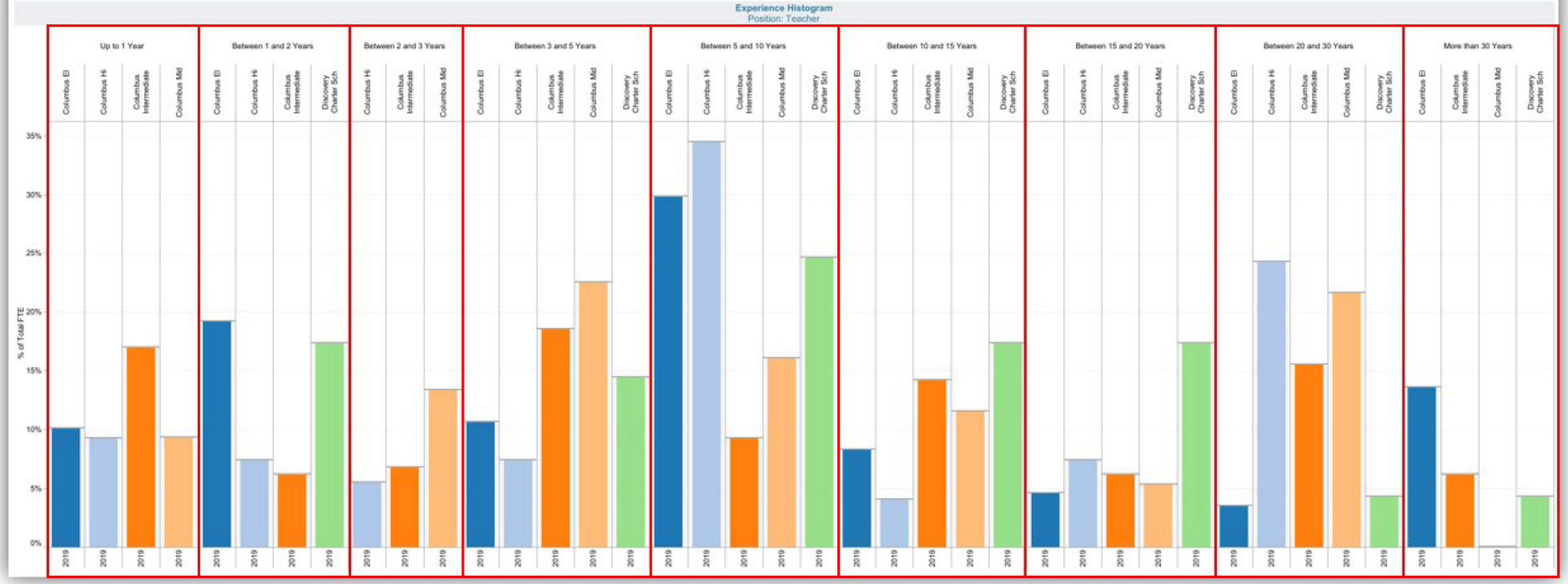


Average Teacher Salary & Experience by Building

- How does the average teacher salary & experience compare at each of our schools? Are we staffing our schools appropriately based on their needs?

Experience Summary

	Columbus El	Columbus Hi	Columbus Intermediate	Columbus Mid	Discovery Charter Sch
	2019	2019	2019	2019	2019
Avg. Exp. - Total	11.4	12.7	10.7	10.2	11.6
FTE	20	27	16	19	7
Average Salary	$44,642	$47,005	$46,573	$45,830	$45,486
Avg. Enrollment	284	401	239	277	106

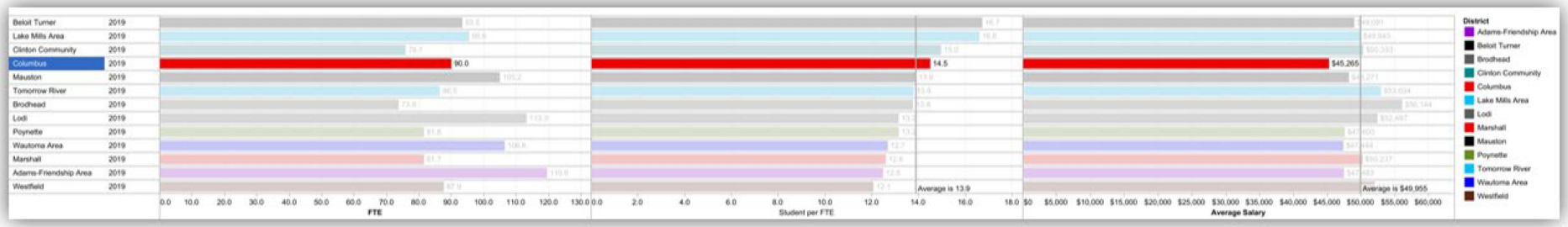


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FORECAST5 ANALYTICS

How do our teacher staffing ratios compare with peers?

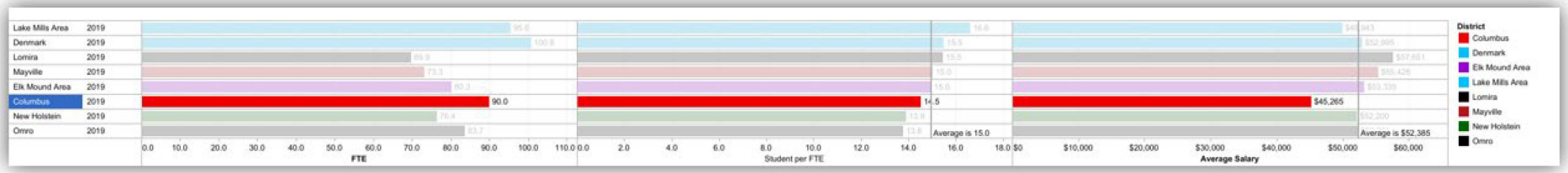
CESA Enrollment Peers



Regional Peers



Like Peers



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FORECAST5 ANALYTICS

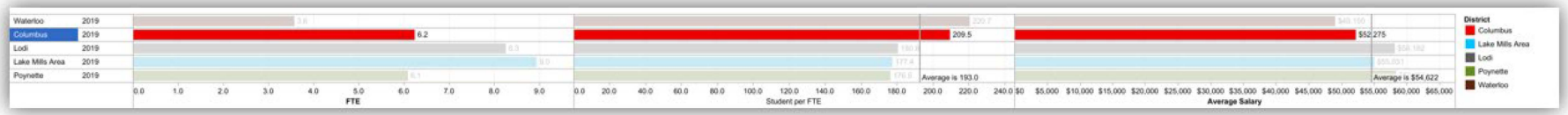
How do our support staffing ratios compare with peers?

*Support Staff Positions include Guidance Counselors, Psychologists, Social Workers, Nurses, Occupational & Physical Therapists

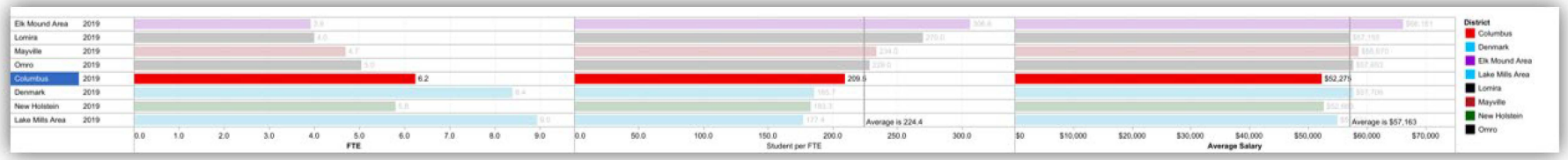
CESA Enrollment Peers



Regional Peers



Like Peers



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FORECAST5 ANALYTICS

Columbus School District

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Summary of Information

- Board Ends and Legacy Priorities provide direction for all
- Enrollment continues to increase at slight but sure pace
- Students are more diverse with unique individual needs
- Staffing positions and qualifications increasing to meet growing needs of students
- Schools staffed based on student needs to provide best opportunity for growth for ALL

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 annual audited 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

Basics of School Finance - Revenues

- The majority of a District's revenue comes from taxes and state aid.
- A local school district has revenue authority to levy taxes. The District is bound to a revenue limit, which calculates the amount of property taxes it may levy based on a number of factors including total number of members, equalization aid, property valuation and other factors.
- A district may levy additional taxes outside of (or in excess of) their revenue authority by exemptions (i.e. energy efficiency or declining enrollment) or referendum vote.
- State aid is a complex calculation that awards the state's appropriation (or pot) of public education dollars largely based on the property value per member

Basics of School Finance - Expenditures

- Federal and state guidelines dictate the procurement process for many expenditures
- The Board and District Policies further dictate local purchasing authority and requirements
- District Administrative Guidelines are established to provide all staff with purchasing processes

Basics of School Finance - Fund Balance

- Fund balance is a snapshot of the District's accounting balance sheets at a given time (usually June 30).
- Fund balance = Assets - Liabilities
- Does not indicate how much cash the district has on hand
- Fund balance is important because of the cyclical nature of revenues

Basics of School Finance - Counting Kids

- Headcount is the total number of students enrolled in our districts (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 equalization aid amount
- FTE is the number of member students prorated by the amount of time they spend in district (early childhood, 4K and homeschooled students taking courses).
  - This figure is used to calculate the revenue limit

Columbus School District

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2018- 2019 Unaudited Financials

- Fiscal audit is complete
- Final audited statements to be published by audit firm
- 2018-2019 unaudited financials reflect an addition to fund balance of nearly $264,813.
- As of June 30, 2019, the general fund balance was 29%

GENERAL FUND	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
Beginning Fund Balance	2,782,019.84	3,999,018.86	4,565,927.68
Ending Fund Balance	**3,999,018.86**	**4,565,927.68**	**4,830,741.18**

2018/2019 General Fund Revenue

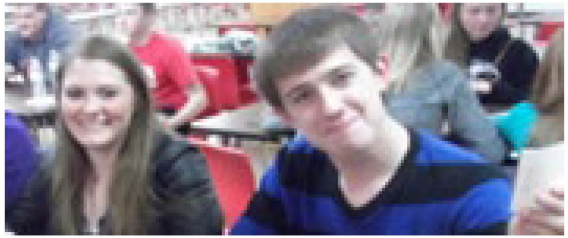
GENERAL FUND	Audited 2017-18	Unaudited 2018-19
Transfers-In (Source 100)	0.00	0.00
Local Sources (Source 200)	5,776,891.08	5,878,645.23
Inter-district Payments (Source 300 + 400)	1,421,439.00	1,417,334.00
Intermediate Sources (Source 500)	26,275.02	13,072.14
State Sources (Source 600)	7,566,423.24	7,959,064.96
Federal Sources (Source 700)	283,366.69	207,246.83
All Other Sources (Source 800 + 900)	73,096.75	466,659.83
TOTAL REVENUES & OTHER FINANCING SOURCES	**15,147,491.78**	**15,942,022.99**

2018- 2019 General Fund Expenditures

GENERAL FUND EXPENDITURES & OTHER FINANCING USES	Audited 2017-18	Unaudited 2018-19
Instruction (Function 100 000)	6,225,531.54	6,280,758.37
Support Services (Function 200 000)	5,545,909.47	6,484,902.90
Non-Program Transactions (Function 400 000)	2,159,051.75	2,609,452.90
TOTAL EXPENDITURES & OTHER FINANCING USES	**13,930,492.76**	**15,375,114.17**

Columbus School District

Learning Today, Leading Tomorrow







2019- 2020 Preliminary Assumptions

Assumptions by the numbers Presented 5/13/19:

- 28% special education categorical aid
- $200 per pupil increase within revenue limit
- Property values increased by 2.5%
- Maintained $654/pupil categorical aid
- 4 year enrollment trends: membership increase from 1272 to 1311 students
- $7529 regular education open enrollment tuition
- $12581 special education open enrollment tuition
- Continued open enrollment trend of net increase in membership (but more kids out than historical numbers)

2019- 2020 Updated Assumptions

Assumptions by the numbers:

- 28% special education categorical aid - DPI still estimating 25.85% (inc. of 1%)
- $200 per pupil increase within revenue limit - $175 increase actual
- Property values increased by 2.5% - 6.8% increase actual
- Maintained $654/pupil categorical aid - increase to $742 actual
- 4 year enrollment trends: membership increase from 1272 to 1311 students - Increase of 1 FTE in Revenue Limit
- $7529 regular education open enrollment tuition - $7,771 actual
- $12581 special education open enrollment tuition - $12,723 actual
- Continued open enrollment trend of net increase in membership (but more kids out than historical numbers) - Net 51 actual

2019- 2020 General Fund Revenue

Updated 10/28/2019

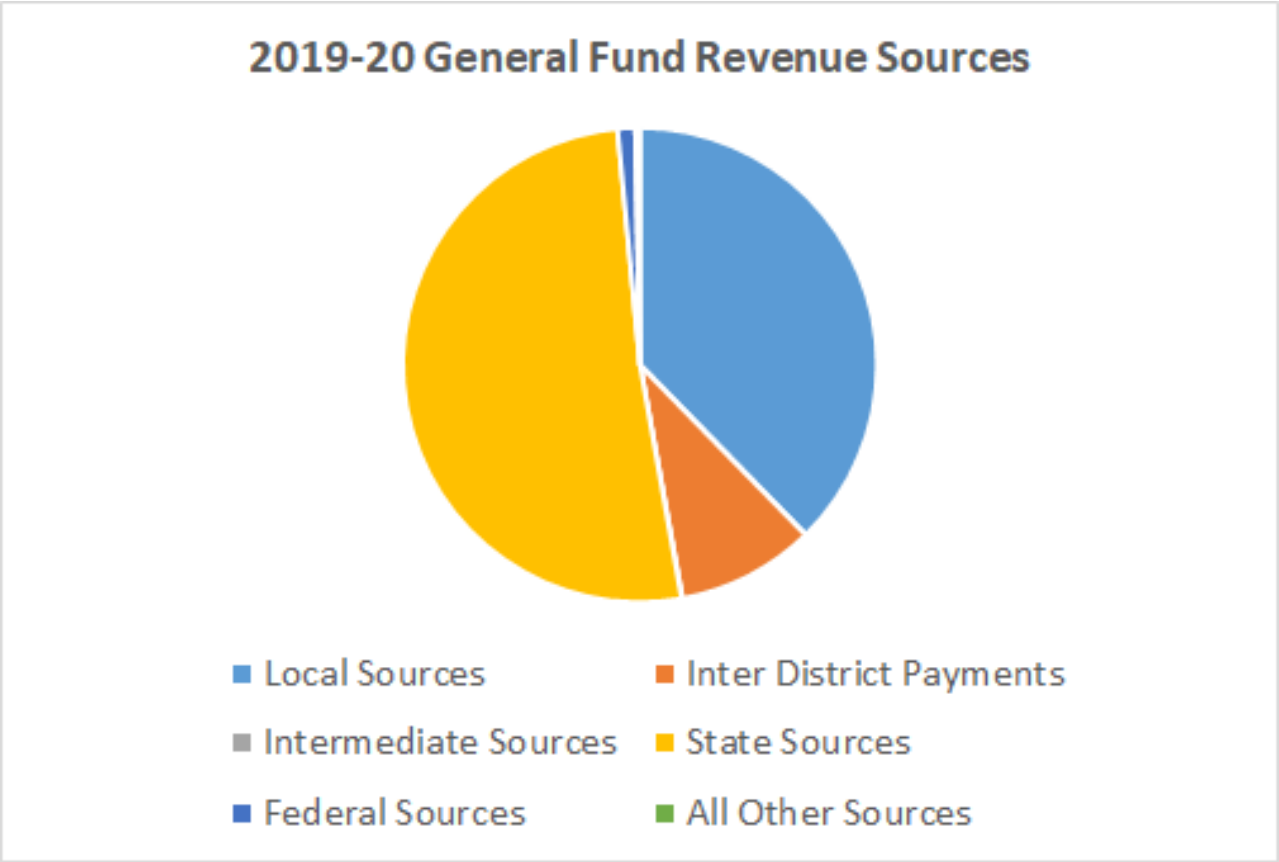
GENERAL FUND	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	5,776,891.08	5,878,645.23	6,025,179.00
Inter-district Payments (Source 300 + 400)	1,421,439.00	1,417,334.00	1,509,064.00
Intermediate Sources (Source 500)	26,275.02	13,072.14	8,711.00
State Sources (Source 600)	7,566,423.24	7,959,064.96	8,195,354.00
Federal Sources (Source 700)	283,366.69	207,246.83	192,833.00
All Other Sources (Source 800 + 900)	73,096.75	466,659.83	50,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	**15,147,491.78**	**15,942,022.99**	**15,981,141.00**

2019- 2020 General Fund Revenue

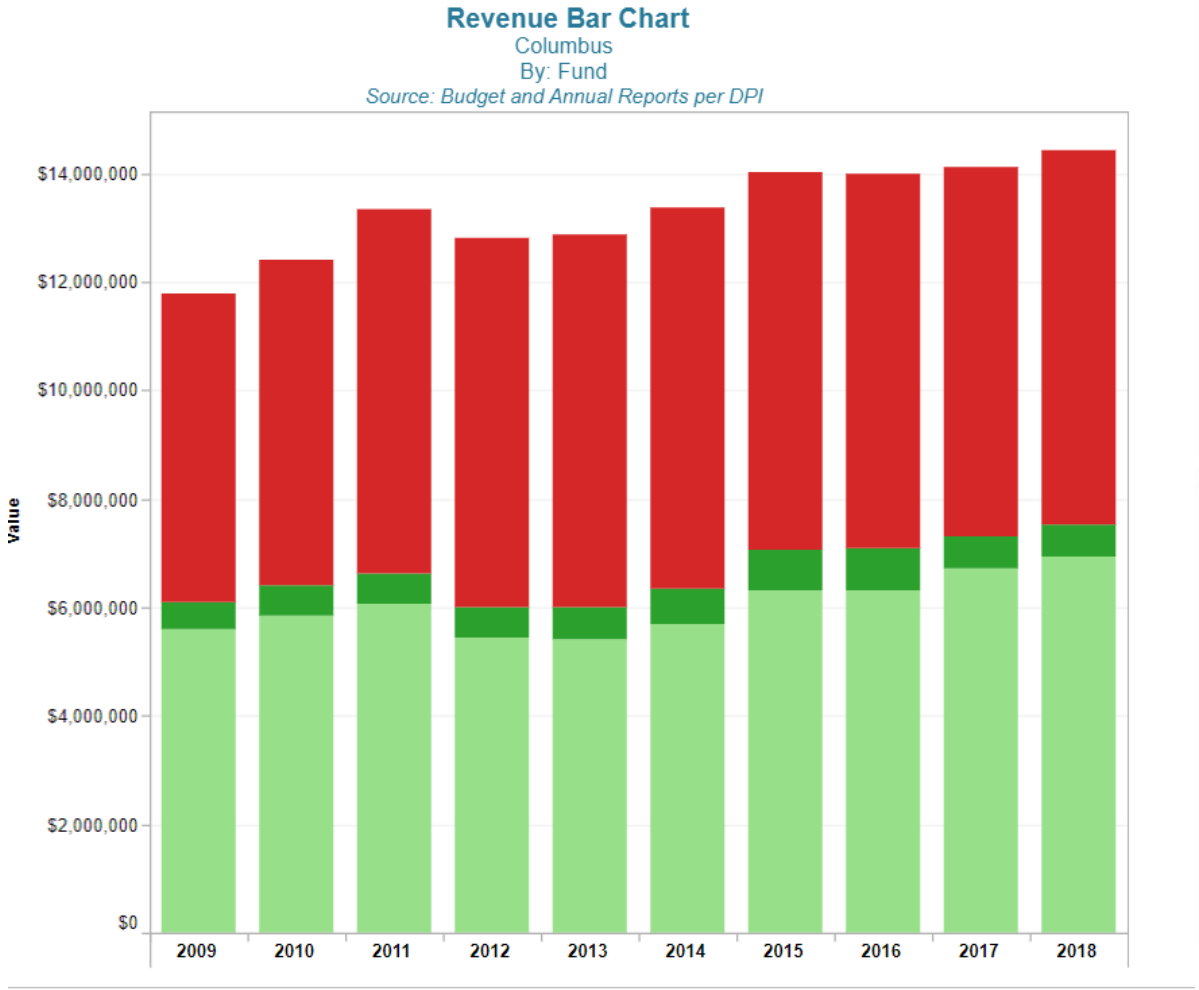
Updated 10/28/2019

Revenue	2019-2020 Budget Prelim	2019-2020 Budget Final	Difference
Tax Levy	$6,291,936.00	$5,933,179.00	-$358,757.00
Local Revenue	$106,275.00	$92,000.00	-$14,275.00
Interdistrict Payments	$1,526,890.00	$1,509,064.00	-$17,826.00
Revenue from Intermediate Sources	$20,500.00	$8,711.00	-$11,789.00
Equalization Aid	$6,842,310.00	$7,016,263.00	$173,953.00
Revenue from State Sources	$1,050,967.00	$1,179,091.00	$128,124.00
Revenue from Federal Sources	$376,049.00	$192,833.00	-$183,216.00
Other Revenues	$55,000.00	$50,000.00	-$5,000.00
Total	$16,269,927.00	$15,981,141.00	-$288,786.00

2019- 20 Revenue Sources



Historic Revenue Trends



2019- 2020 General Fund Expenditures

GENERAL FUND	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	6,225,531.54	6,280,758.37	6,529,580.50
Support Services (Function 200 000)	5,545,909.47	6,484,902.90	6,167,195.00
Non-Program Transactions (Function 400 000)	2,159,051.75	2,609,452.90	3,019,552.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**13,930,492.76**	**15,375,114.17**	**15,716,327.50**

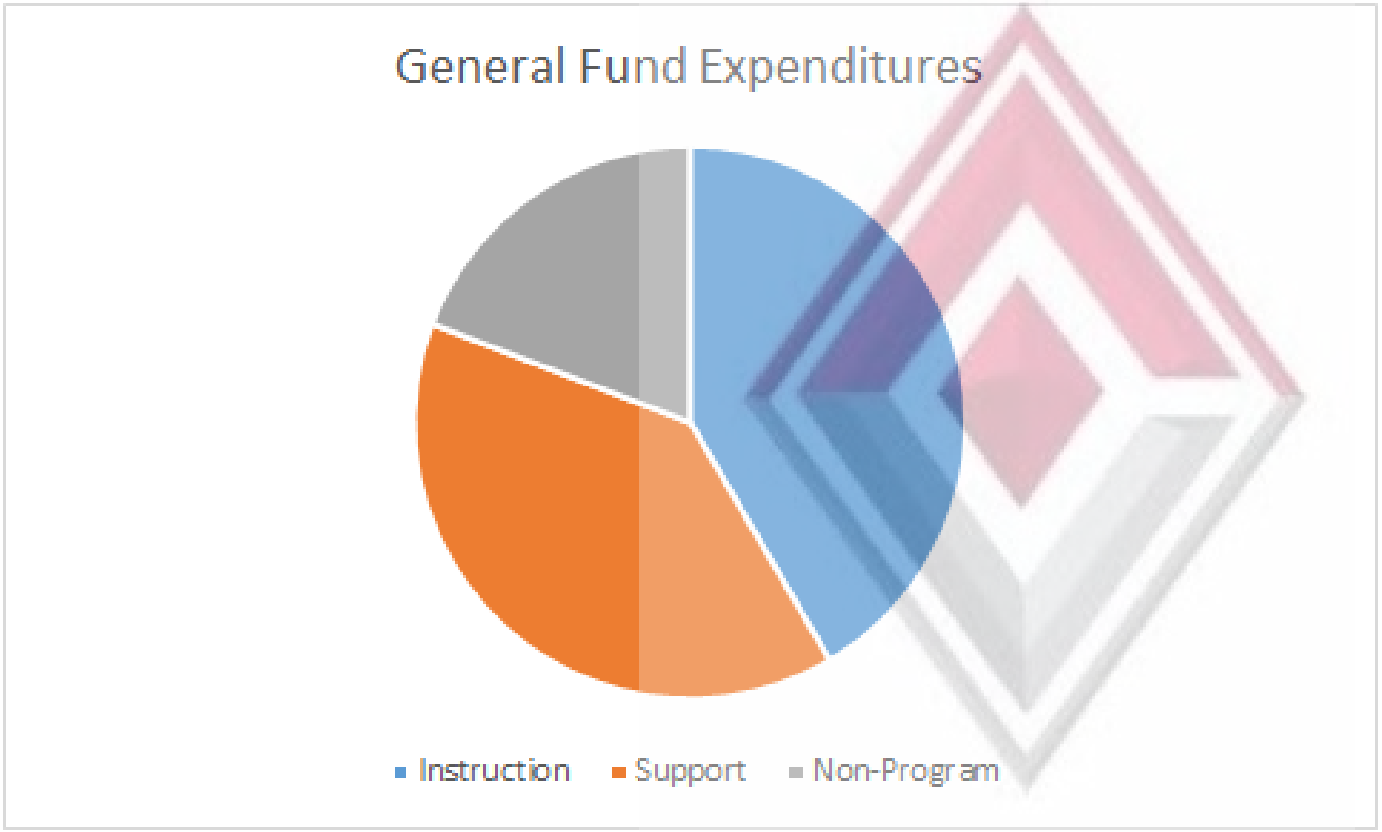
2019- 2020 General Fund Expenditures

Expenditure	2019-2020 Budget Prelim	2019-2020 Budget Final	Difference
General Education Staffing	$9,577,424.85	$9,098,782.13	-$478,642.72
CES Non-Personnel	$290,050.00	$287,000.00	-$3,050.00
DCS Non-Personnel	$20,600.00	$20,600.00	$0.00
High School Non-Personnel	$197,310.60	$209,061.00	$11,750.40
Athletics & Activities (MS & HS)	$127,075.00	$119,575.00	-$7,500.00
Information Technology	$726,394.00	$726,394.00	$0.00
Middle School Non-Personnel	$115,792.20	$118,342.20	$2,550.00
Buildings and Grounds	$796,717.00	$800,217.00	$3,500.00
Pupil Services	$35,000.00	$26,333.00	-$8,667.00
Library	$54,000.00	$53,100.00	-$900.00
School Board & District Admin.	$200,000.00	$307,250.00	$107,250.00
Title Grants	$50,000.00	$52,537.00	$2,537.00
Curriculum and Instruction	$299,905.16	$281,005.16	-$18,900.00
Business & Operations	$3,550,000.00	$3,616,131.01	$66,131.01
Total	**$16,040,268.81**	**$15,716,327.50**	**-$323,941.31**
Surplus/Deficit	**$229,658.19**	**$264,813.50**	**$35,155.31**

2019- 2020 Special Education Fund

SPECIAL PROJECTS FUND	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	2,538,731.14	2,616,595.43	2,880,248.00
EXPENDITURES & OTHER FINANCING USES	2,538,731.14	2,616,595.43	2,880,248.00

2019- 2020 Expenses



2019- 2020 Debt Service Fund

DEBT SERVICE FUND	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
Beginning Fund Balance	130,391.87	119,834.65	70,034.33
Ending Fund Balance	119,834.65	70,034.33	103,165.33
REVENUES & OTHER FINANCING SOURCES	1,198,256.34	944,056.68	937,460.00
EXPENDITURES & OTHER FINANCING USES	1,208,813.56	993,857.00	904,329.00

2019- 2020 Food Service Fund

FOOD SERVICE FUND	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
Beginning Fund Balance	0.00	0.00	(0.00)
Ending Fund Balance	**0.00**	**(0.00)**	**(0.00)**
REVENUES & OTHER FINANCING SOURCES	**594,042.73**	**651,565.99**	**689,500.00**
EXPENDITURES & OTHER FINANCING USES	**594,042.73**	**651,565.99**	**689,500.00**

2019- 2020 Community Service Fund

COMMUNITY SERVICE FUND	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
Beginning Fund Balance	70,805.15	99,021.91	129,577.11
Ending Fund Balance	**99,021.91**	**129,577.11**	**152,596.61**
REVENUES & OTHER FINANCING SOURCES	**129,781.75**	**127,307.90**	**130,000.00**
EXPENDITURES & OTHER FINANCING USES	**101,564.99**	**96,752.70**	**106,980.50**

2019- 2020 Proposed Tax Levy

Updated 10/28/2019

PROPOSED PROPERTY TAX LEVY			
FUND	**Audited 2017-18**	**Unaudited 2018-19**	**Budget 2019-20**
General Fund	5,587,359.00	5,753,372.00	5,933,179.00
Referendum Debt Service Fund	0.00	0.00	0.00
Non-Referendum Debt Service Fund	1,196,316.00	943,968.00	937,360.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	120,000.00	120,000.00	120,000.00
TOTAL SCHOOL LEVY	**6,903,675.00**	**6,817,340.00**	**6,990,539.00**
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		**-1.25%**	**2.54%**

2019- 2020 Proposed Tax Levy

Updated 10/28/2019

District	Mill Rate										
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Columbus	$8.70	$9.11	$10.27	$10.55	$10.90	$11.28	$10.98	$10.52	$9.89	$9.46	$9.06

- Levy increase by $173,199 from 2018-2019
- Due to 6.8% increase in property values the mill drops from $9.06 to $8.70

2019- 2020 Proposed Tax Levy

PI-401 Data						
County	**County - Muni Code**	**Taxation District**	**Tax Apportionment Equalized Value**	**Percent of School District in Taxation District**	**Total Certified Tax Levies From PI-401**	**Amount of Tax Levy for Taxation District**
Columbia	11 211	C. Columbus	422,987,300.00	52.617443829	6,990,539.00	3,678,242.00
Columbia	11 006	T. Columbus	91,236,852.00	11.349394971	6,990,539.00	793,384.00
Columbia	11 014	T. Fountain Prairie	1,473,154.00	0.183252778	6,990,539.00	12,810.00
Columbia	11 016	T. Hampden	67,011,201.00	8.335848628	6,990,539.00	582,721.00
Columbia	11 030	T. Otsego	799,035.00	0.099395843	6,990,539.00	6,948.00
Columbia County Totals			**583,507,542.00**	**72.585336**		**5,074,105.00**
Dane	13 012	T. Bristol	46,120,231.00	5.737119445	6,990,539.00	401,056.00
Dane	13 070	T. York	37,309,866.00	4.641155369	6,990,539.00	324,442.00
Dane County Totals			**83,430,097.00**	**10.378275**		**725,498.00**
Dodge	14 211	C. Columbus	0.00	0	6,990,539.00	0.00
Dodge	14 008	T. Calamus	20,687,260.00	2.573388707	6,990,539.00	179,894.00
Dodge	14 014	T. Elba	111,265,162.00	13.840813688	6,990,539.00	967,547.00
Dodge	14 032	T. Lowell	454,889.00	0.056585851	6,990,539.00	3,956.00
Dodge	14 036	T. Portland	4,546,819.00	0.56560089	6,990,539.00	39,539.00
Dodge County Totals			**136,954,130.00**	**17.036389**		**1,190,936.00**
District Totals			**803,891,769.00**	**100.000000**	**6,990,539.00**	**6,990,539.00**

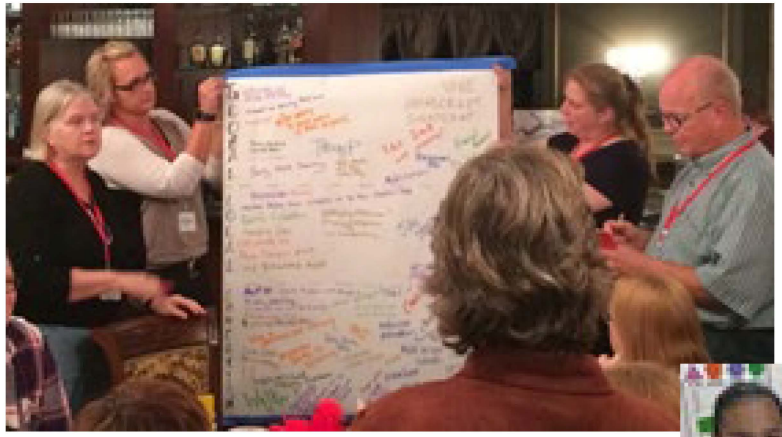
2018- 2019 Actual Levy

PI-401 Data
Summary of the Total Tax Appropriation Certification

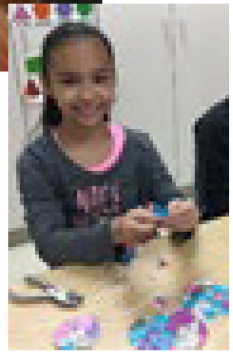
County	County - Muni Code	Taxation District	Tax Apportionment Equalized Value	Percent of School District in Taxation District	Total Certified Tax Levies From PI-401	Amount of Tax Levy for Taxation District
Columbia	11 211	C. Columbus	389,385,600.00	51.775254510	6,817,340.00	3,529,695.14
Columbia	11 006	T. Columbus	87,682,312.00	11.658813320	6,817,340.00	794,820.94
Columbia	11 014	T. Fountain Prairie	1,406,043.00	0.186956668	6,817,340.00	12,745.47
Columbia	11 016	T. Hampden	64,331,163.00	8.553891919	6,817,340.00	583,147.90
Columbia	11 030	T. Otsego	766,840.00	0.101964059	6,817,340.00	6,951.24
Columbia County Totals			**543,571,958.00**	**72.276880**		**4,927,360.69**
Dane	13 012	T. Bristol	41,469,663.00	5.514077450	6,817,340.00	375,913.41
Dane	13 070	T. York	36,150,759.00	4.806841208	6,817,340.00	327,698.71
Dane County Totals			**77,620,422.00**	**10.320919**		**703,612.12**
Dodge	14 211	C. Columbus	0.00	0	6,817,340.00	0.00
Dodge	14 008	T. Calamus	19,941,997.00	2.651618268	6,817,340.00	180,769.83
Dodge	14 014	T. Elba	106,148,609.00	14.114212870	6,817,340.00	962,213.88
Dodge	14 032	T. Lowell	437,882.00	0.058223653	6,817,340.00	3,969.30
Dodge	14 036	T. Portland	4,348,057.00	0.578146079	6,817,340.00	39,414.18
Dodge County Totals			**130,876,545.00**	**17.402201**		**1,186,367.19**
District Totals			**752,068,925.00**	**100.000000**	**6,817,340.00**	**6,817,340.00**

Columbus School District

Learning Today, Leading Tomorrow







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 and special meetings, and committee meetings.

All other Board members received $2,000 per year for all regular and special meetings, 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: 2020 Annual Meeting Date
- The school board needs authorization to set the annual meeting date for 2020

Be it resolved that the Board of Education of the Columbus School District be authorized to set the date and hour for the 2020 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 $6,990,593 of which $5,933,179 is for the general fund, $937,360 for non-referendum debt service, and $120,000 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 $6,990,593 necessary to operate and maintain the District School System and to finance the recommended budget for the 2019-2020 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

Columbus School District

Learning Today, Leading Tomorrow







Questions/Information

Please feel free to ask for information or answers from any

Administrator or Board member.



Thank You for Coming

This Evening.

