

Columbus School District

Annual Meeting & Budget Hearing

Date: October 11, 2021

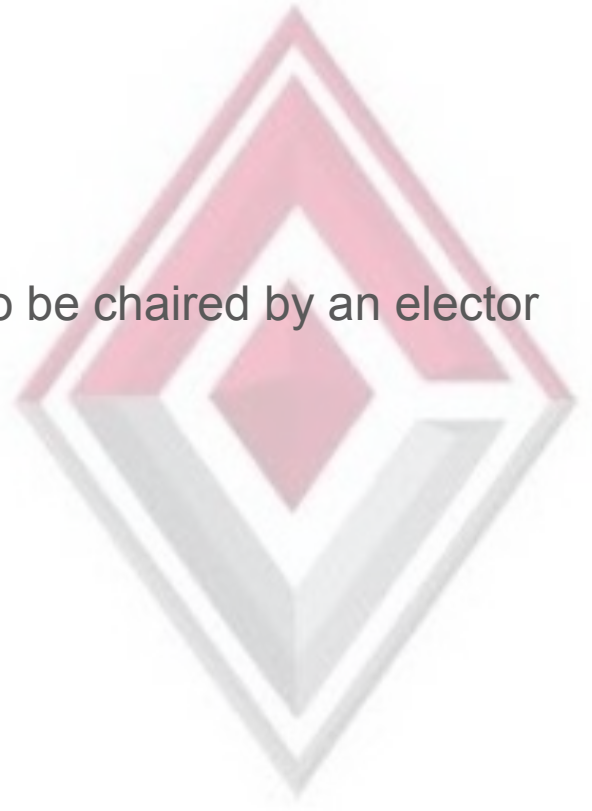
Time: 7:30 p.m.

Location: Columbus Middle School Gym



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 September 27, 2021
- [Click Here](#) for copy of Budget Hearing Notice on September 27, 2021
- [Click Here](#) for copy of Amended Budget Hearing Notice on October 4, 2021

Annual Meeting & Budget Hearing

Annette Deuman, Superintendent

- Columbus Mission and Vision
- Board Ends
- Legacy Priorities
- Referendum Update



Nathan Knitt, Business Administrator

- Enrollment Data
- Staffing Data
- Basics of School Finance
- 2020-2021 Annual Report
- COVID-19 Expenses
- 2021-2022 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.



Referendum Updates

Community Approved \$30 million on April 7, 2019
for Community Identified Needs such as:

Additions and renovation for Elementary School
and High School for educational adequacy
upgrades such as STEAM and student
collaboration

Security and safety upgrades to all three buildings

Total to include \$1 million for land purchase for
future.



Schedule for Referendum Work



Design and Committee Work completed April 2021.

Construction began April of 2021. Additions for CES/CHS on schedule.

Phase 1 at the High School Renovation completed in August 2021. (Included upgrades to main bathrooms, bleachers, band/vocal rooms, library, collaboration areas.)

Middle School bathrooms renovated. 4 of 8 rooftop units replaced (other 4 scheduled for Nov) and new fire panel installed.

Completion Date Scheduled for August 2022.

Referendum Financing

Original Projections

2020 Borrowing: \$15,000,000 @ 3.5%

2021 Borrowing: \$15,000,000 @ 3.75%

Mill Rate Increase: \$1.62 per \$1,000

Final Funding

2020 Borrowing: \$21,000,000 @ 1.87%

2021 Borrowing: \$9,000,000 @ 1.93%

Mill Rate Increase: \$1.16 per \$1,000



Referendum Savings



Pre-Referendum Projections

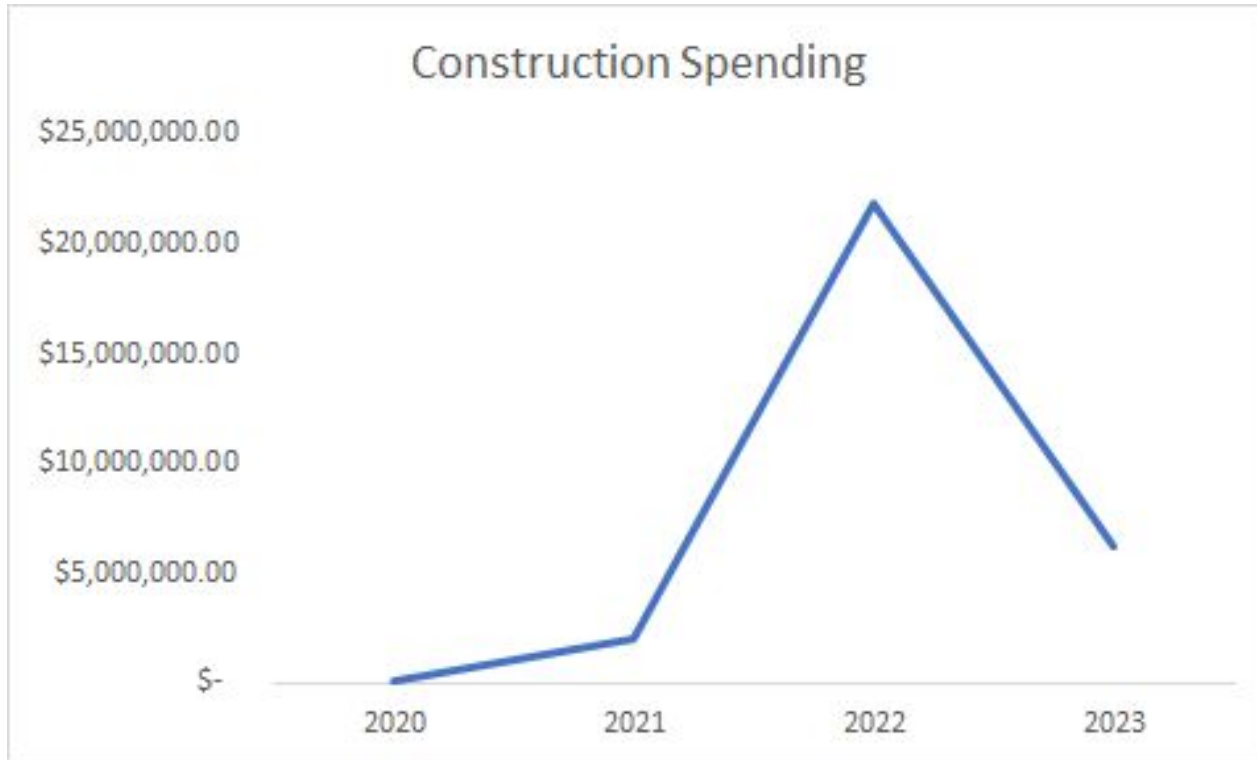
	Principal	Interest	Total
2020 Borrowing	\$15,000,000	\$6,457,850	\$21,457,850
2021 Borrowing	\$15,000,000	\$7,068,188	\$22,068,188
Total			\$43,526,038
Mill Rate Increase			\$1.62

Final Financing Results

	Principal	Interest	Total
2020 Borrowing	\$21,000,000	\$4,239,025	\$25,239,025
2021 Borrowing	\$9,000,000	\$2,507,255	\$11,507,255
Total			\$36,746,280
Mill Rate Increase			\$1.16

Reduction in Financing Costs	\$6,779,758
Reduction in Mill Rate	\$0.46

Spending Timeline



Rendering of Front Entrance Columbus Elementary



Current Progress of Front Entrance Columbus Elementary





BRANDING
GRAPHIC



Renderings of Columbus High School Front Entrance

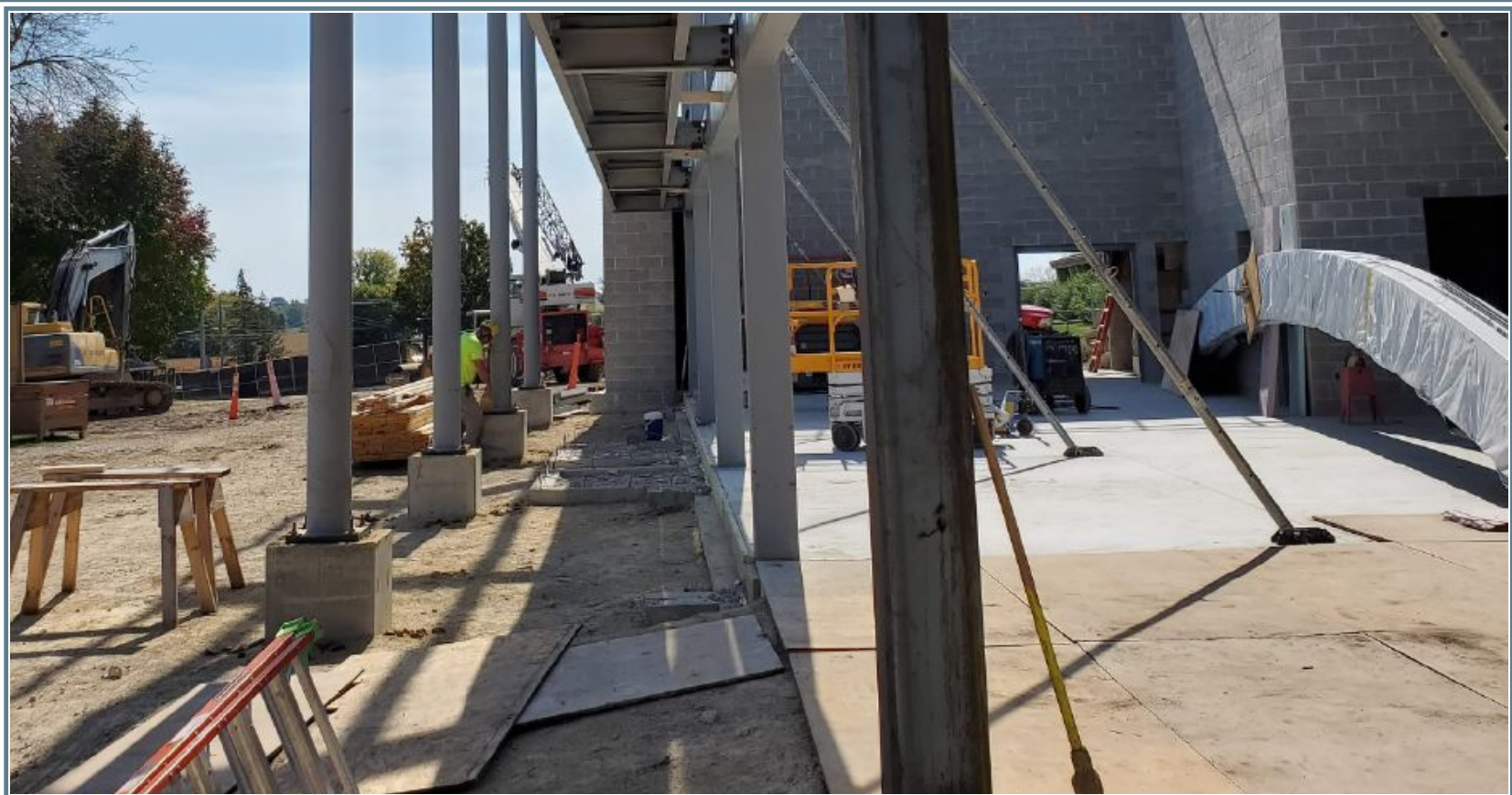


Current Progress of Columbus High School Front Entrance





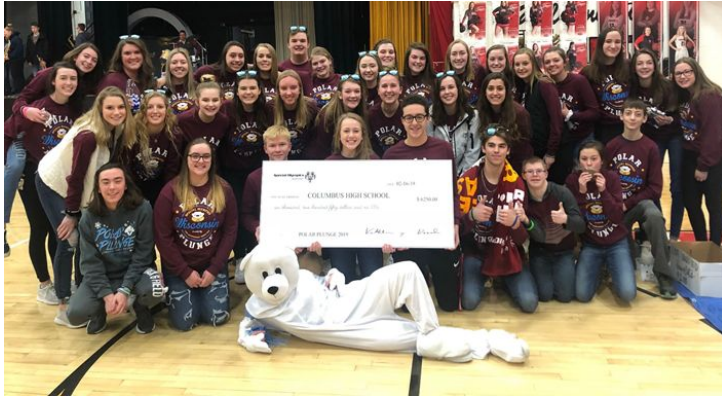
INTERIOR RENDERING OF CAFETERIA ADDITION



Columbus School District

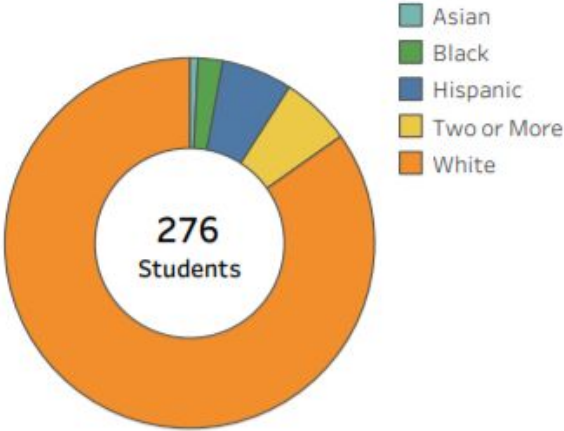
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Student Enrollment Data

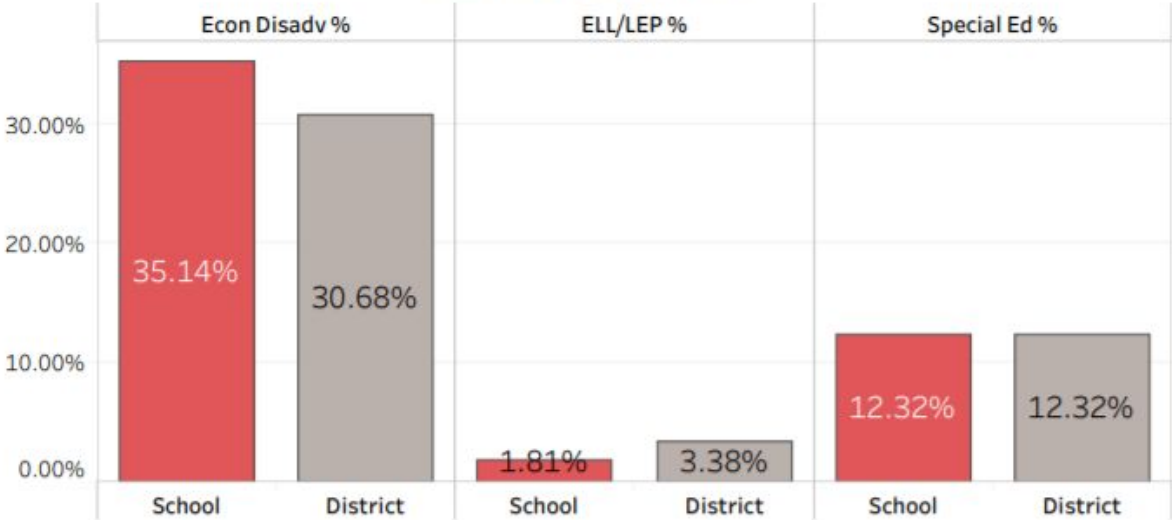


Columbus Elementary

2021 Enrollment

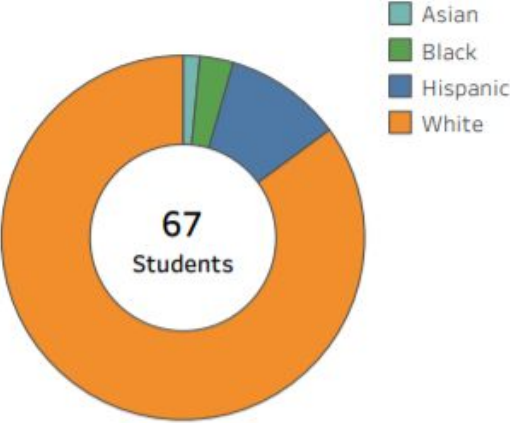


Student Demographics

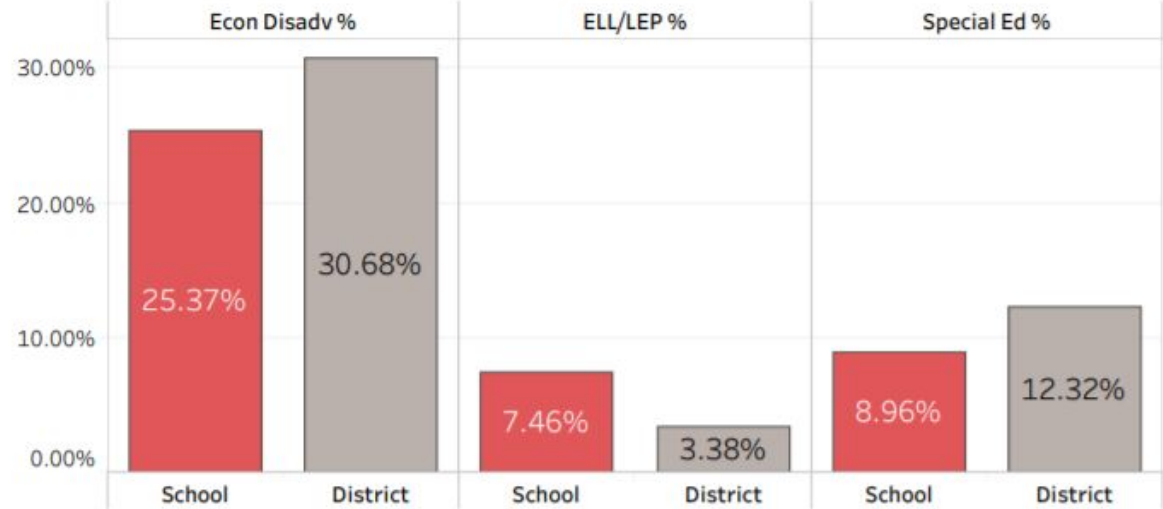


Discovery Charter

2021 Enrollment

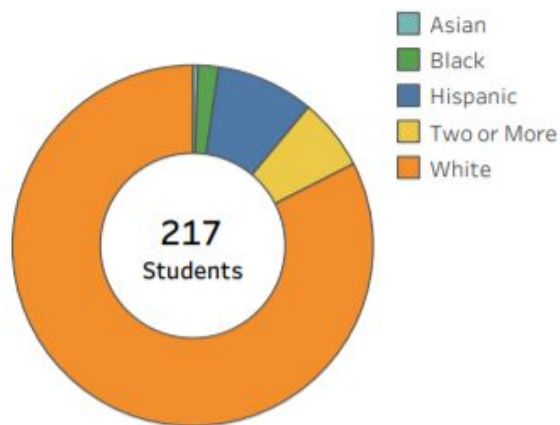


Student Demographics

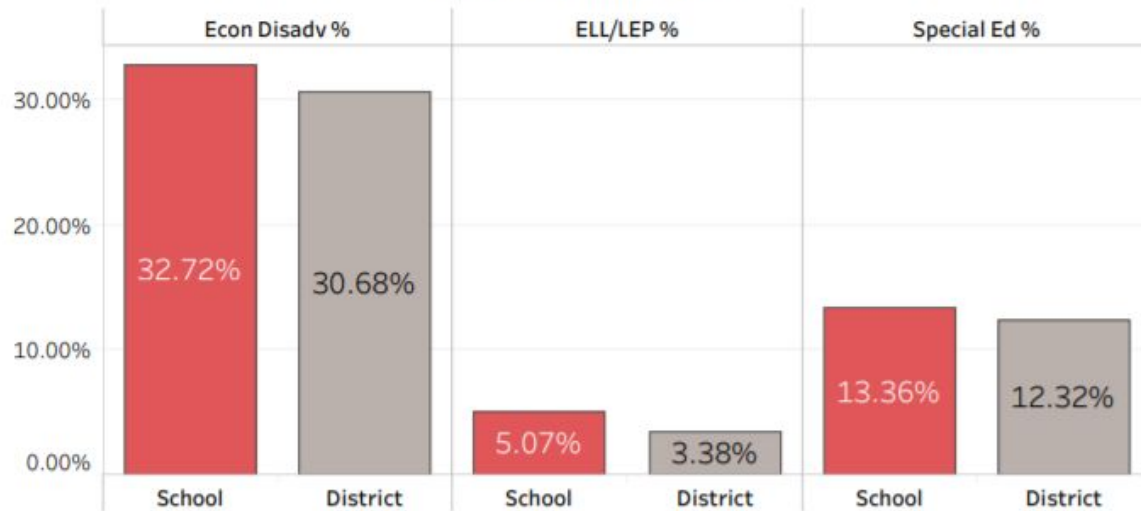


Columbus Intermediate

2021 Enrollment

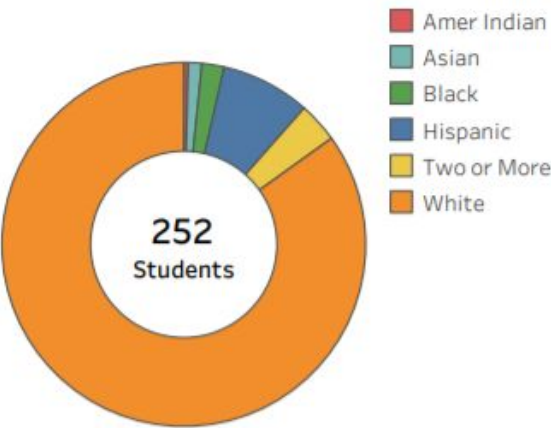


Student Demographics

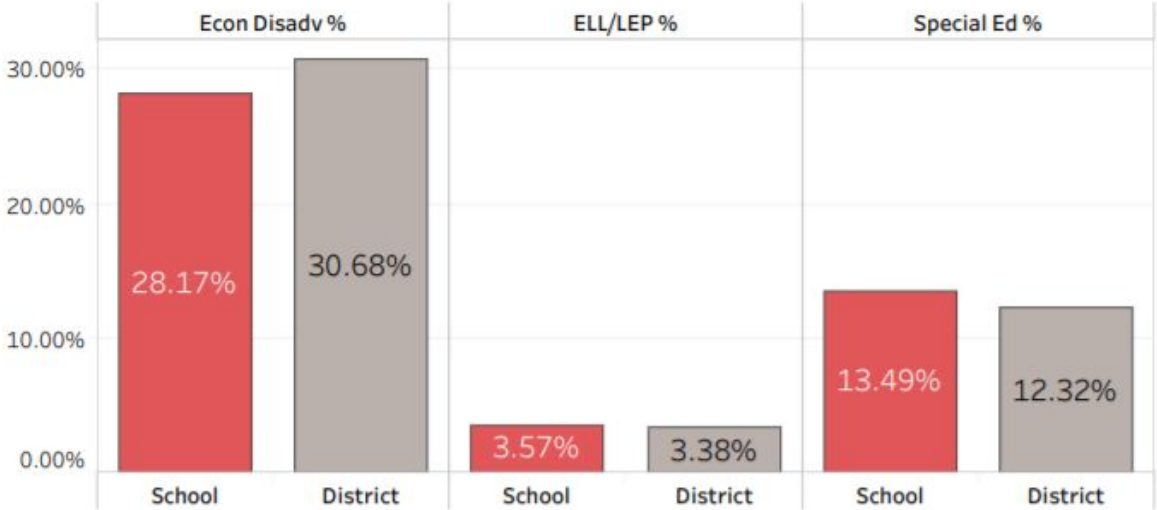


Columbus Middle

2021 Enrollment

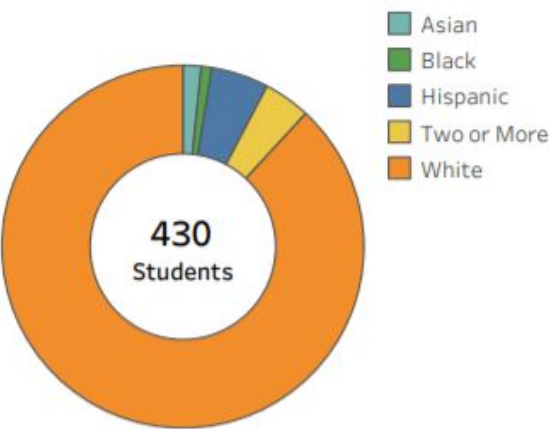


Student Demographics

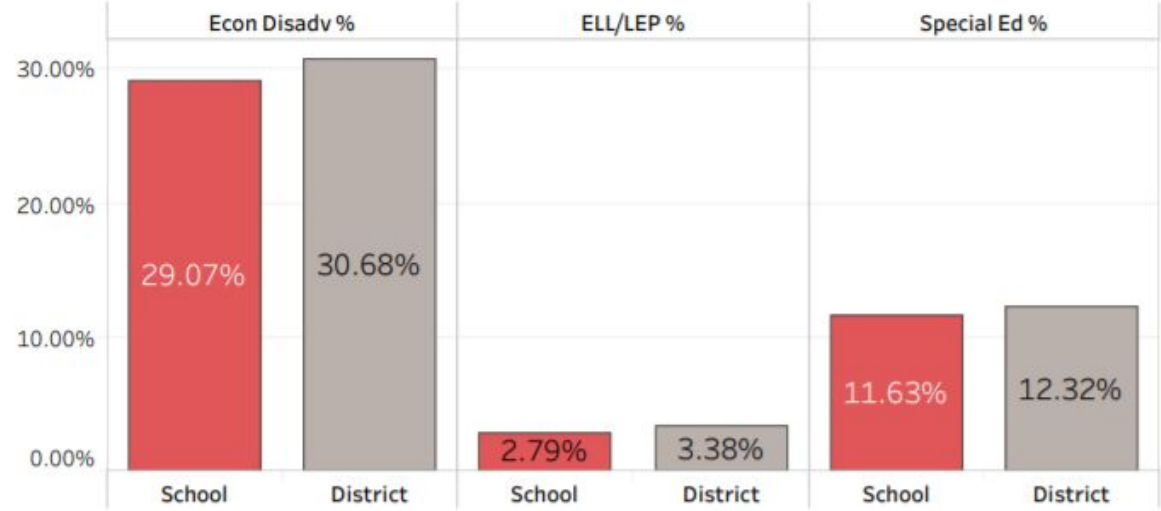


Columbus High

2021 Enrollment



Student Demographics



Open Enrollment

2019–2021

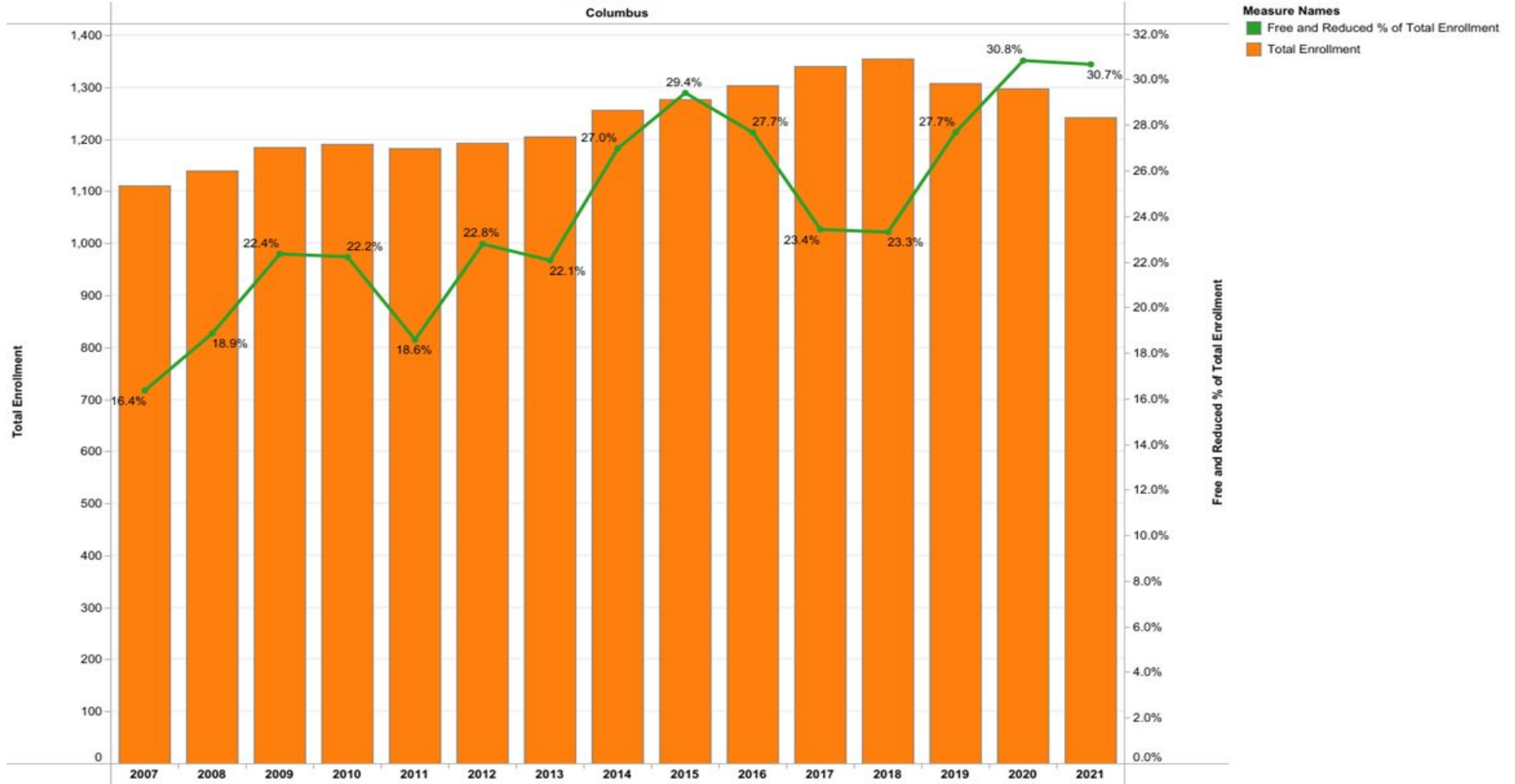
- As of 9/17/2021, 137 students enrolled IN while 118 enrolled OUT (net 19)
- As of 9/18/2020, 157 students enrolled IN while 142 enrolled OUT (net 15)
- As of 9/20/2019, 206 students enrolled IN while 155 enrolled OUT (net 51)
- Open enrollment has been a net increase to enrollment since 2010

Free and Reduced Enrollment

Columbus

Source: DPI

Columbus



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Staff Data



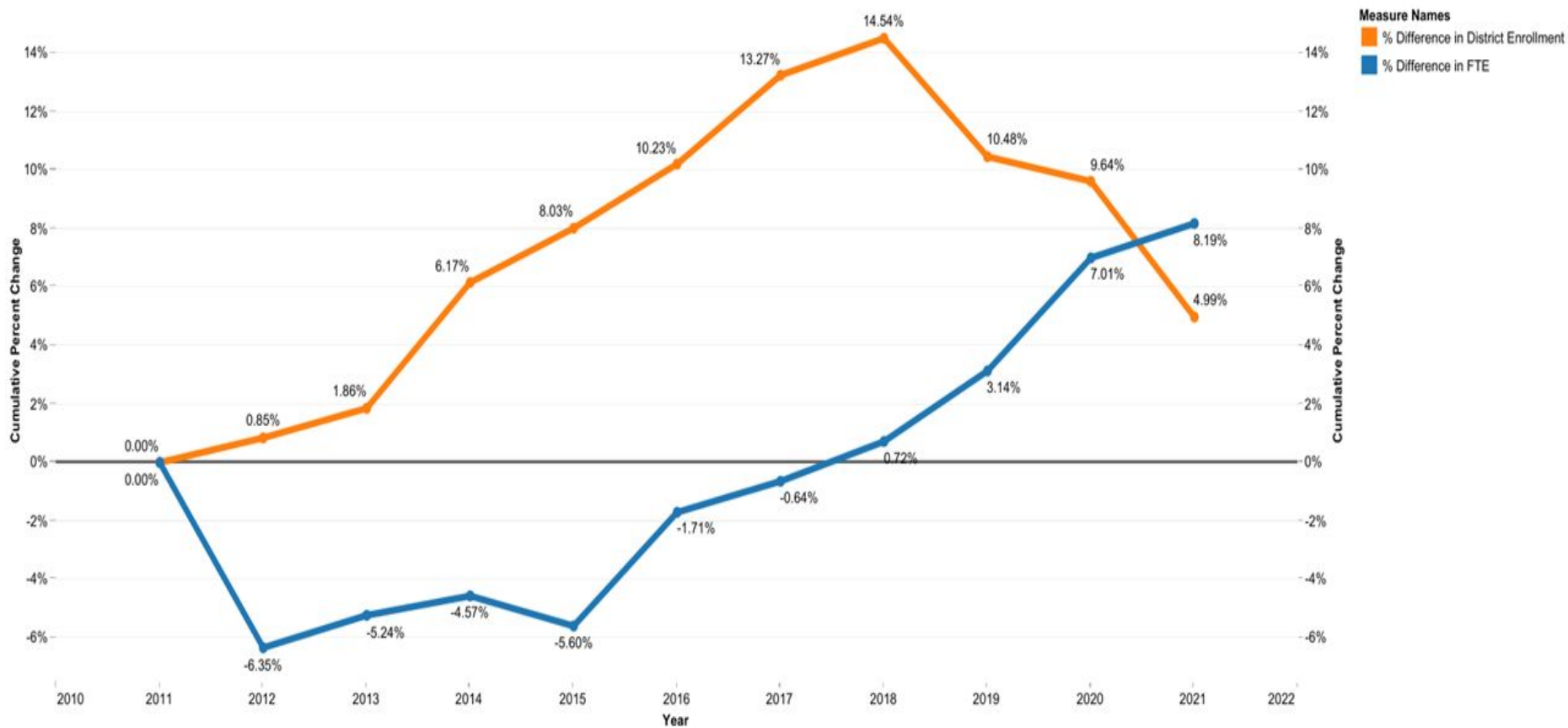
FTE Change versus Enrollment Change

Cumulative Change from Base Year

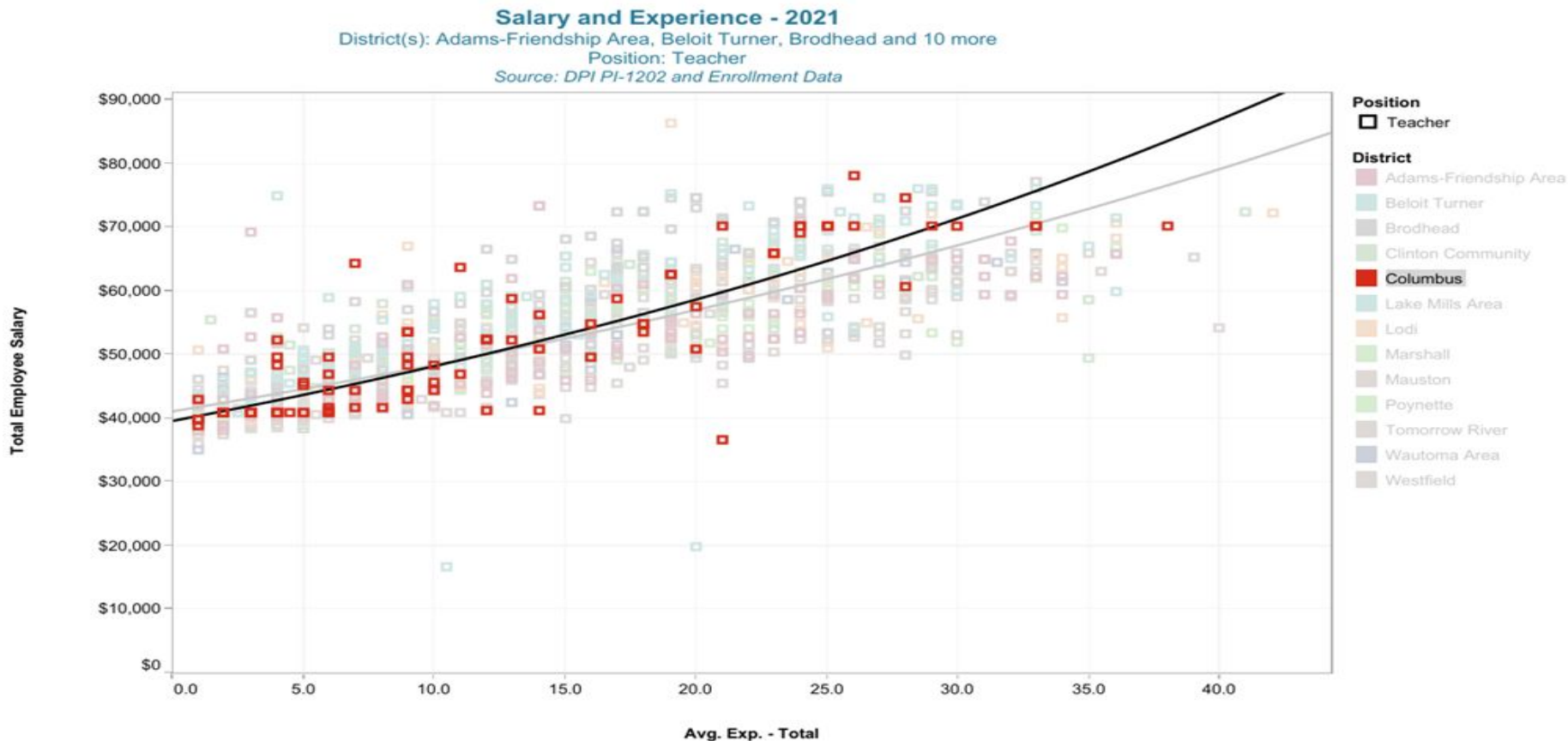
District: Columbus

Position(s): Teacher

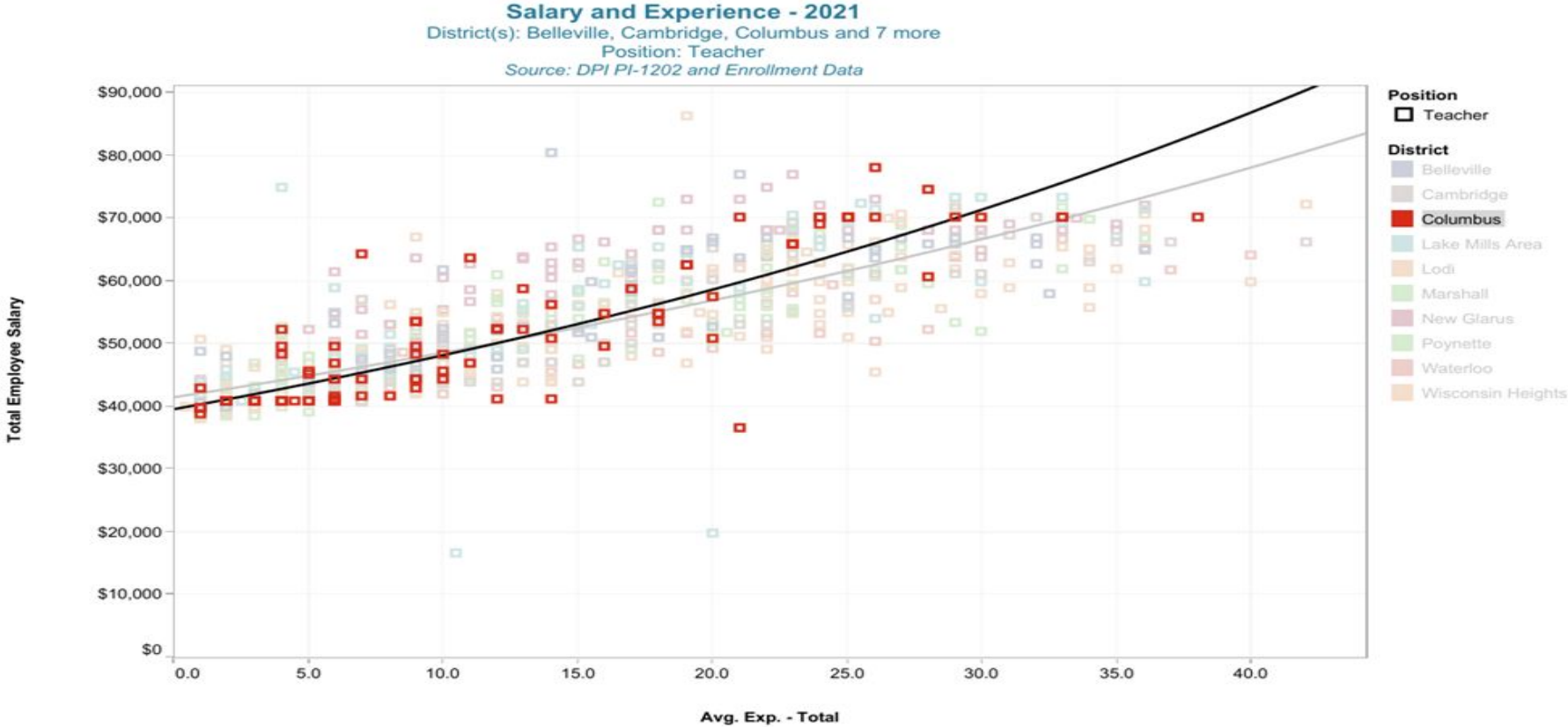
Source: DPI PI-1202 and Enrollment Data



Salary and Experience CESA Enrollment Peers



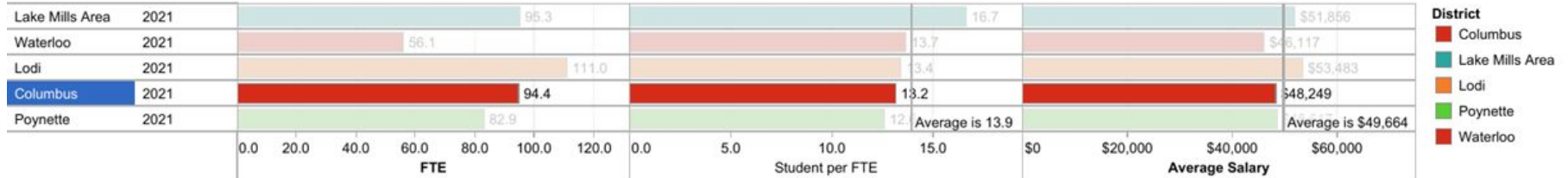
Salary and Experience CESA Enrollment Peers



Teaching Staff Ratios – Regional

Position Control Analysis - District 2021

Source: DPI PI-1202 and Enrollment Data

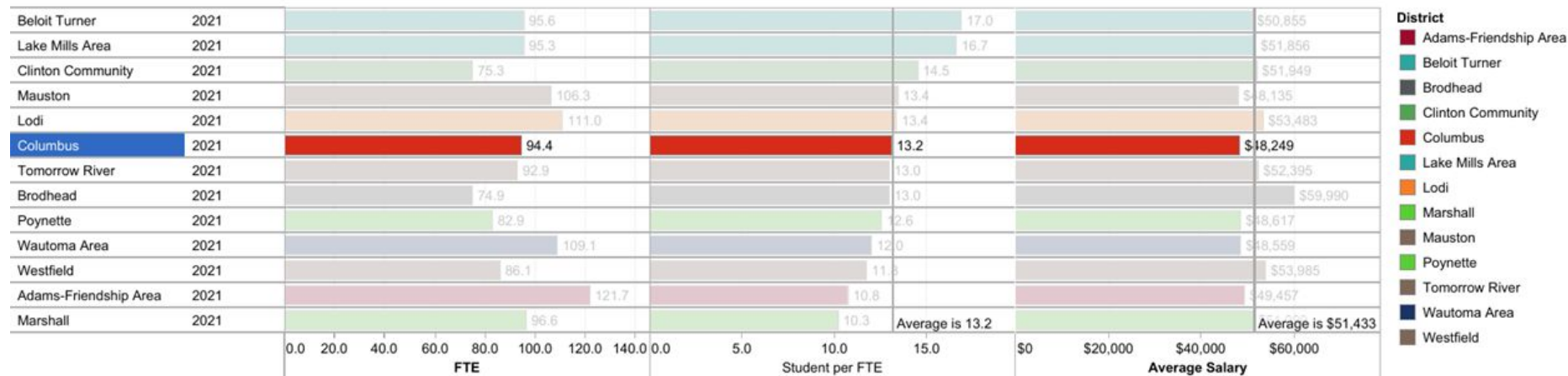


Teacher Staff Ratios – CESA

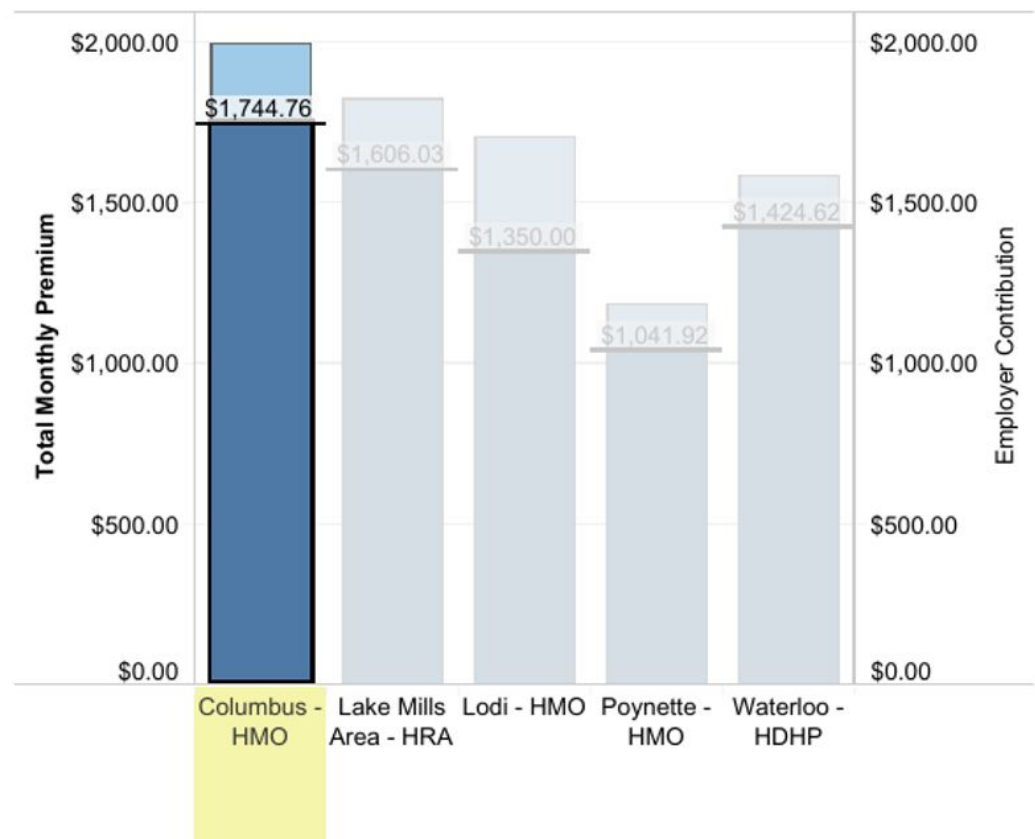
Position Control Analysis - District

2021

Source: DPI PI-1202 and Enrollment Data



Staff Ratio Additional Considerations



Case Study: Total Compensation Package

<u>Columbus</u>	<u>Lodi</u>	<u>Waterloo</u>
Average Teacher Salary: \$48,249	Average Teacher Salary: \$53,483	Average Teacher Salary: \$46,117
Health Insurance <i>per month</i> : \$1,744.76	Health Insurance <i>per month</i> : \$1,350	Health Insurance <i>per month</i> : \$1,424.62
Annual Value = \$69,186.12	Annual Value: \$69,683	Annual Value: \$63,212.44
<u>Lake Mills</u>	<u>Poynette</u>	
Average Teacher Salary: \$51,856	Average Teacher Salary: \$48,617	
Health Insurance <i>per month</i> : \$1,606.03	Health Insurance <i>per month</i> : \$1,041.92	
Annual Value = \$71,128.36	Annual Value: \$61,120.04	

Takeaways

- Salary Improves Over Time
 - Columbus average salary increase is 1.95%
 - The average salary increase elsewhere averages to 1.6%
 - Intersection point is around 10 years
 - Where we lack in starting salaries, we gain ground in benefits offered
- Factors to Consider
 - The workforce has been getting younger since Act 10
 - Fewer teachers statewide are staying with districts for more than 30 years
 - Teacher turnover is an issue for all districts
 - Schools are competing with other schools and the private sector for a smaller number of candidates
 - Health Insurance comparisons are not exact
 - No two plans are constructed exactly the same
 - Different people have different philosophies
 - High vs. Low Deductible, Self-Funded vs. Fully Insured

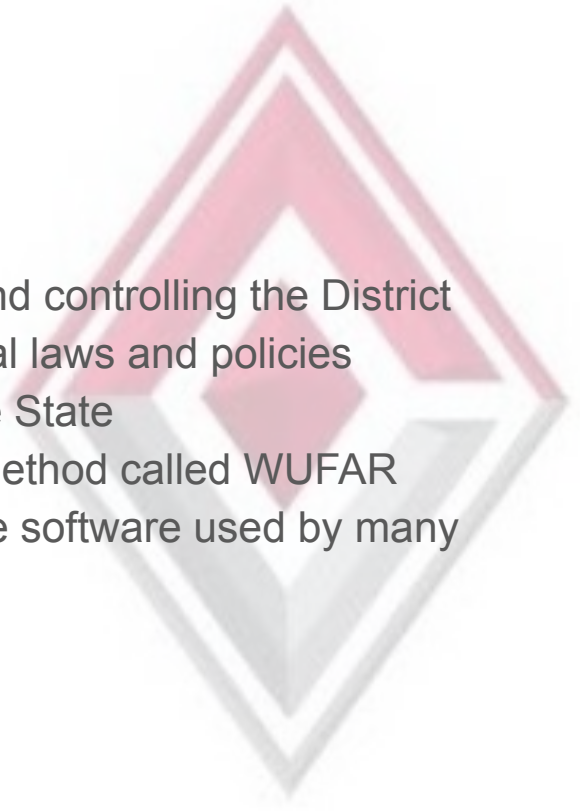
Columbus School District

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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 – Counting Kids

- Headcount: total number of students in our seats/buildings
 - This figure is used to budget the expenditures for the year and staffing needs
- 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
- **Student FTE = Headcount - OE In + OE Out + Adjustments**

Basics of School Finance – Revenues

- The majority of a District's revenue comes from taxes and state aid.
- Districts are bound by 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 allocated largely based on the property value per member

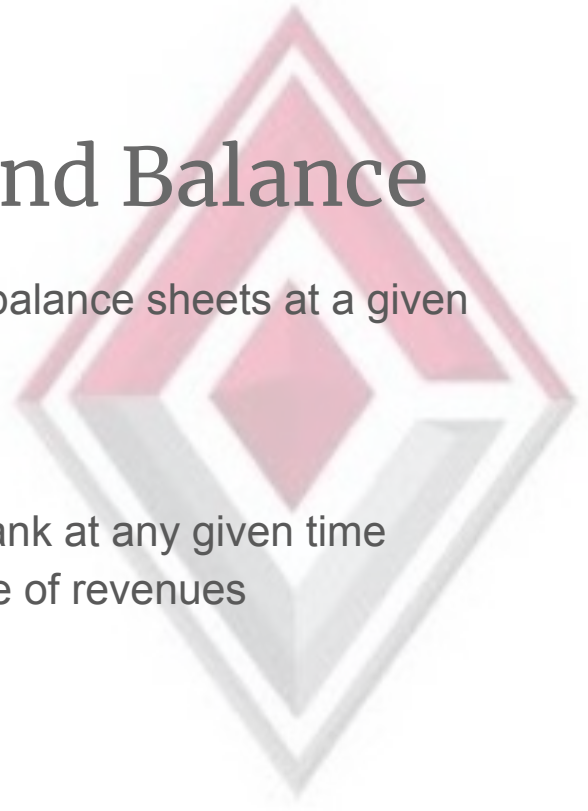
Basics of School Finance – Expenditures

- 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).
- Contributions to Fund Balance = Revenues - Expenses
- Total Fund Balance = Assets - Liabilities
- Fund Balance is not the amount the district has in the bank at any given time
- Fund Balance is important because of the cyclical nature of revenues



Why is Fund Balance Important?



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2019–2020 Unaudited Financials

- Fiscal audit is complete
- Final audited statements to be published by audit firm
- 2020-2021 unaudited financials reflect an addition to fund balance of \$391,649.38
- As of June 30, 2021, the general fund balance was 34%.

GENERAL FUND	Audited 2019-20	Budget 2020-21	Budget 2021-22
Beginning Fund Balance	4,565,927.68	4,997,773.73	5,389,423.11
Ending Fund Balance	4,997,773.73	5,389,423.11	5,547,271.70

2020/2021 General Fund Revenue Review

GENERAL FUND	Audited 2019-20	Budget 2020-21
Local Sources (Source 200)	6,031,789.79	5,849,845.70
Inter-district Payments (Source 300 + 400)	1,377,553.00	1,287,432.00
Intermediate Sources (Source 500)	8,828.76	28,256.45
State Sources (Source 600)	8,157,402.73	8,335,485.72
Federal Sources (Source 700)	227,659.80	162,560.54
All Other Sources (Source 800 + 900)	463,288.56	21,617.55
TOTAL REVENUES & OTHER FINANCING SOURCES	16,266,522.64	15,685,197.96

2020-2021 General Fund Expenditures

GENERAL FUND	Audited 2019-20	Budget 2020-21
EXPENDITURES & OTHER FINANCING USES		
Instruction (Function 100 000)	6,434,914.90	6,428,413.74
Support Services (Function 200 000)	6,095,664.77	5,291,764.69
Non-Program Transactions (Function 400 000)	3,304,096.92	3,573,370.15
TOTAL EXPENDITURES & OTHER FINANCING USES	15,834,676.59	15,293,548.58

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2021–2022 Assumptions

Assumptions by the numbers:

- 28% special education categorical aid (*assumed 28% in May*)
- \$0 per pupil increase within revenue limit (*same as May*)
- Property values increased by 2.0% (*same as May*)
- \$742/pupil categorical aid (*same as May*)
- \$8,161 regular education open enrollment tuition
- \$13,013 special education open enrollment tuition
- Continued open enrollment trend of net increase in membership



2021–2022 Assumptions – COVID

COVID Related Revenues:

- ESSER II: \$341,000+
 - Districts hitting 50% in person learning as established by the JFC will receive more
 - Columbus was at 55% in person learning last year
- ESSER III: TBD (DPI has said approximately double ESSER II)

COVID Related Needs:

- Staffing – Subs
- Technology – Needs continue to evolve
- Sanitization – Same as last year
- Learning Loss – Continuing to evaluate, monitor, and address as needed
 - Summer School investment paid off

2021-2022 General Fund Revenue

Updated 10/04/2021

GENERAL FUND	Audited 2019-20	Budget 2020-21	Budget 2021-22
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	6,031,789.79	5,849,845.70	5,705,096.00
Inter-district Payments (Source 300 + 400)	1,377,553.00	1,287,432.00	1,250,000.00
Intermediate Sources (Source 500)	8,828.76	28,256.45	5,000.00
State Sources (Source 600)	8,157,402.73	8,335,485.72	8,614,984.00
Federal Sources (Source 700)	227,659.80	162,560.54	324,320.05
All Other Sources (Source 800 + 900)	463,288.56	21,617.55	15,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	16,266,522.64	15,685,197.96	15,914,400.05

2021-2022 General Fund Expenditures

GENERAL FUND	Audited 2019-20	Budget 2020-21	Budget 2021-22
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	6,434,914.90	6,428,413.74	6,600,029.19
Support Services (Function 200 000)	6,095,664.77	5,291,764.69	5,927,720.27
Non-Program Transactions (Function 400 000)	3,304,096.92	3,573,370.15	3,188,802.00
TOTAL EXPENDITURES & OTHER FINANCING USES	15,834,676.59	15,293,548.58	15,756,551.46

2021-2022 Special Education Fund

SPECIAL PROJECTS FUND	Audited 2019-20	Budget 2020-21	Budget 2021-22
Beginning Fund Balance	182,297.41	134,951.11	174,811.54
Ending Fund Balance	129,948.68	174,811.54	179,811.54
REVENUES & OTHER FINANCING SOURCES	3,044,189.89	2,882,958.01	3,218,009.78
EXPENDITURES & OTHER FINANCING USES	3,096,538.62	2,843,097.58	3,213,009.78

2021-2022 Debt Service Fund

DEBT SERVICE FUND	Audited 2019-20	Budget 2020-21	Budget 2021-22
Beginning Fund Balance	70,034.33	895,780.74	1,031,356.91
Ending Fund Balance	895,780.74	1,031,356.91	1,031,431.91
REVENUES & OTHER FINANCING SOURCES	2,012,478.17	2,627,338.49	2,742,354.00
EXPENDITURES & OTHER FINANCING USES	1,186,731.76	2,491,762.32	2,742,279.00

2021-2022 Food Service Fund

FOOD SERVICE FUND	Audited 2019-20	Budget 2020-21	Budget 2021-22
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	765,737.85	632,969.83	741,618.05
EXPENDITURES & OTHER FINANCING USES	765,737.85	632,969.83	741,618.05

2021-2022 Community Service Fund

COMMUNITY SERVICE FUND	Audited 2019-20	Budget 2020-21	Budget 2021-22
Beginning Fund Balance	129,577.11	137,378.25	182,595.42
Ending Fund Balance	137,378.25	182,595.42	185,053.43
REVENUES & OTHER FINANCING SOURCES	127,784.00	120,007.09	129,000.00
EXPENDITURES & OTHER FINANCING USES	119,982.86	74,789.92	126,541.99

2021-2022 Proposed Tax Levy

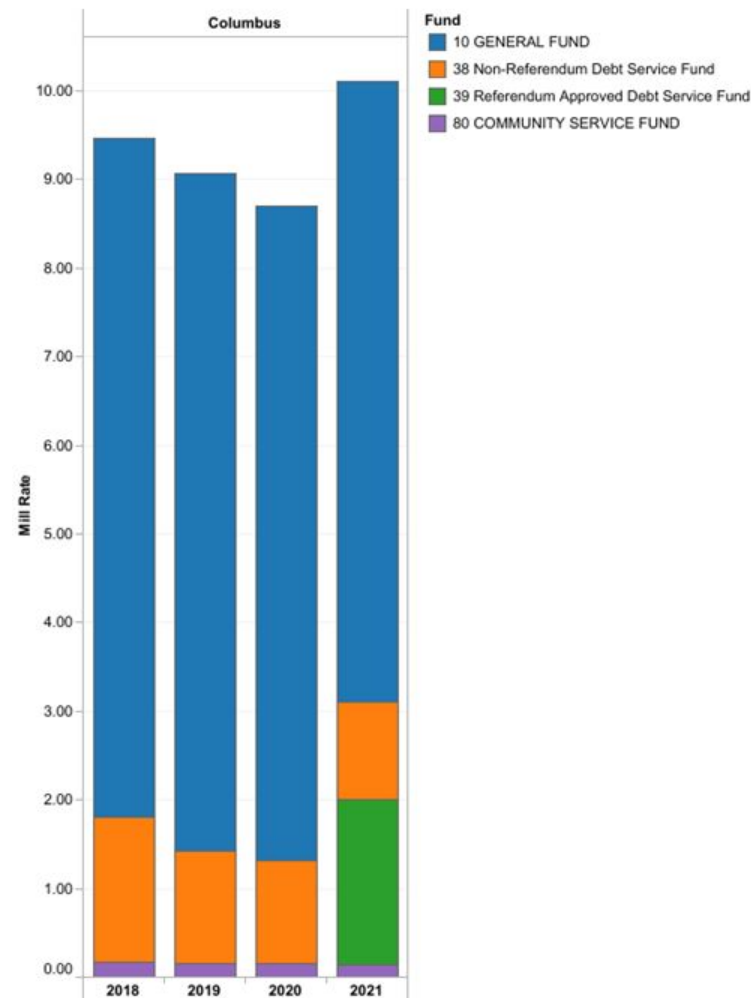
PROPOSED PROPERTY TAX LEVY

FUND	Audited 2019-20	Budget 2020-21	Budget 2021-22
General Fund	5,933,179.00	5,615,697.60	5,634,696.00
Referendum Debt Service Fund	0.00	1,570,000.00	1,878,736.00
Non-Referendum Debt Service Fund	937,360.00	929,261.00	863,543.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	120,000.00	120,000.00	120,000.00
TOTAL SCHOOL LEVY	6,990,539.00	8,234,958.60	8,496,975.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		17.80%	3.18%

2021-2022 Proposed Tax Levy

- General Levy remains relatively flat
- Referendum Approved Levy increased by \$200,000
- **The proposed mill rate is \$9.86**
 - Down from last year (\$10.10)

Mill Rates
Source: WI Certification of Tax Levy Summary Per DPI



Columbus School District

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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.



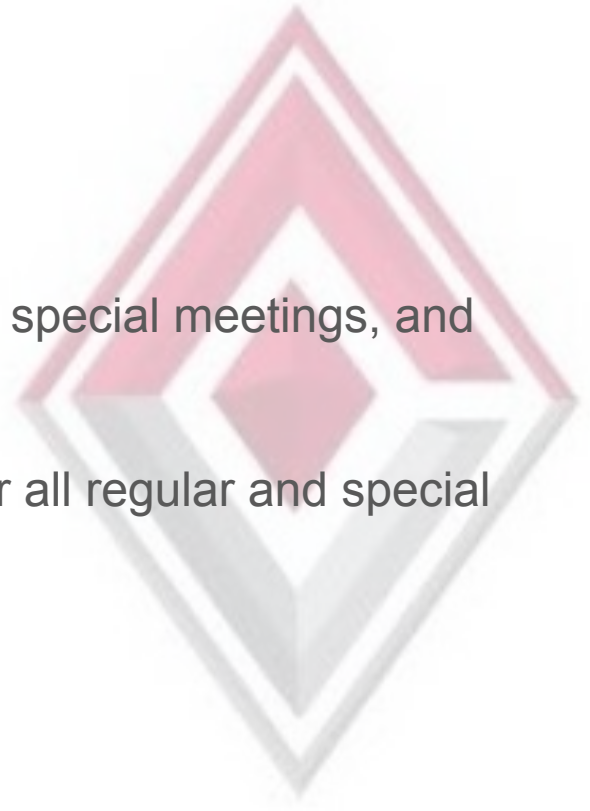
Salaries for School Board

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.

Mr. or Ms. Chairperson, I move 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

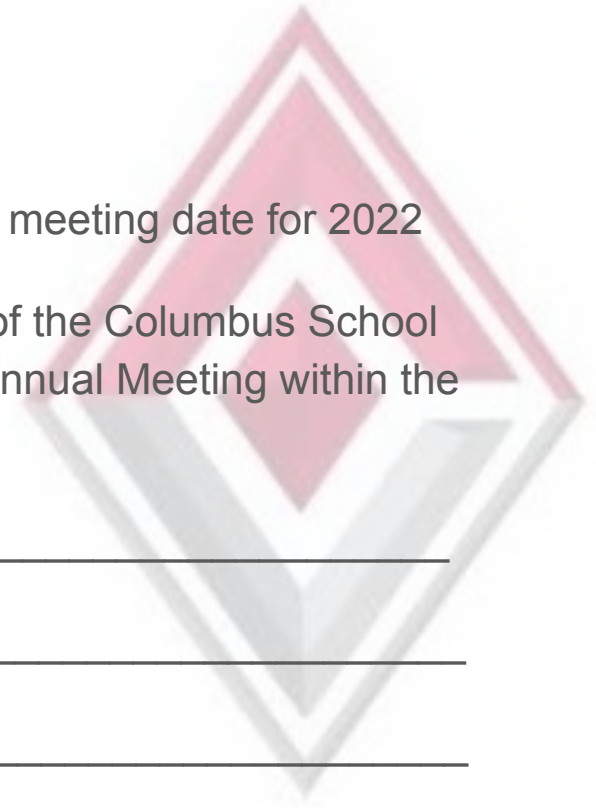
- Resolution: 2022 Annual Meeting Date
- The school board needs authorization to set the annual meeting date for 2022

Mr. or Ms. Chairperson, I move that the Board of Education of the Columbus School District be authorized to set the date and hour for the 2022 Annual Meeting within the guidelines established by Wisconsin Statutes.

Motion By: _____

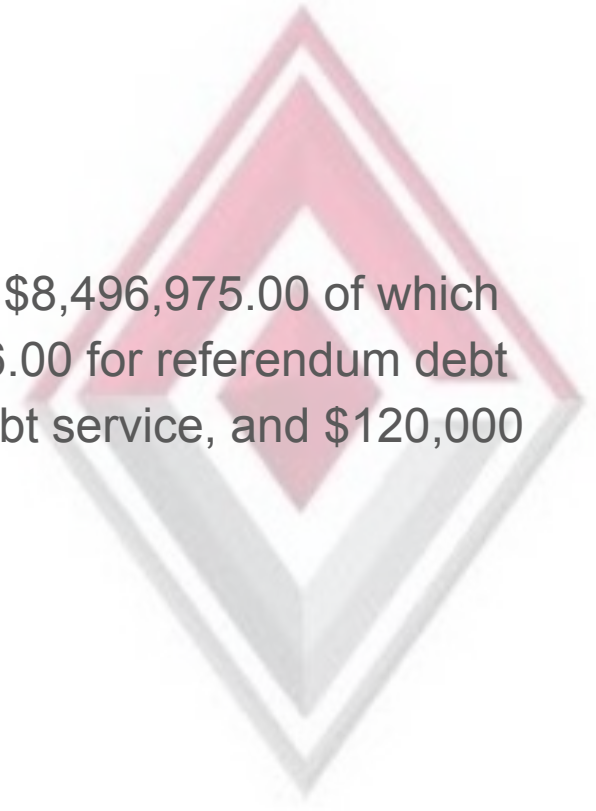
Seconded By: _____

Date: _____



Tax Levy

- Resolution: Adoption of Tax Levy
- The school board recommends a total tax levy of \$8,496,975.00 of which \$5,634,696.00 is for the general fund, \$1,878,736.00 for referendum debt service fund, \$863,543.00 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 \$8,496,975.00 necessary to operate and maintain the District School System and to finance the recommended budget for the 2021-2022 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

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Questions/Information

Please feel free to ask for information or answers from any
Administrator or Board member.



Thank You for coming this evening.

