

Columbus School District

Annual Budget Report

2016-2017

To be presented at the

Annual Meeting

Monday, October 24, 2016

Columbus City Hall
105 N. Dickason Blvd.
Columbus, Wisconsin
8:00 P.M.

Learning Today,
Leading Tomorrow

Letter from the Superintendent

Annette Deuman

Welcome!

Established in 1846, the Columbus School District is steeped in legacy and tradition. An integral part of the Columbus community, the District serves eleven municipalities spreading over 135 square miles. Four schools make up the district: Columbus Elementary, Discovery Charter School, Columbus Middle School, and Columbus High School. The District also partners with four community-based 4K sites. Our 159 teachers, support staff and administrators dedicated to ensuring a culture of continuous improvement in a safe learning environment for all 1,265 students. While our growing, diverse population brings new challenges, the rewards are endless.

School finance in the state of Wisconsin can be quite complex; however, a few key components of the budgeting process can make it easier to understand the school district's budget. The fiscal year for Wisconsin school districts runs from July 1 to June 30. During the preceding school year, the school board and school district staff develop a preliminary budget, much of which is determined through staffing needs which typically makes up about 80% of a district's budget. In the fall at the annual meeting and budget hearing, the public has the opportunity to ask questions and provide input on a school district's budget and operations. Then, in October as determined by state statute, the school board approves a final budget and determines the annual tax levy.

Last year's 2015 – 2016 Budget was a reflection of the yearly operational expenses (such as transportation and electricity) and the priorities the School Board identified in the Columbus School District Strategic Plan, created in 2014. These priorities were in the areas of community, employment and academic skills. Focusing on these priorities allowed the District to meet its mission: Columbus School District empowers all students to be community, career and college ready. Based on the proficiency data in literacy and mathematics, the District strategically focused on continuous and equitable improvement in learning for ALL students during the 2015-16 school year. In order for every student to realize academic growth, and most importantly to be proficient at grade level in literacy and math, the District has identified four areas of professional development for staff – Universal

Design for Learning, Co-Teaching, Culturally Responsive Practices, and Personalized Learning. When sound instructional practices are strategically designed for every student's individualized needs and interests at his or her just right learning level, academic growth and achievement improves, allowing students to soar academically, socially, and emotionally.

The 2016-17 final budget and school property tax levy could not be accurately set until the school district verified the September pupil count, which occurred on the third Friday, and received this year's property valuation and school aid certification reports from the state. With a projected total budget of nearly $13.9 million, the anticipated school tax levy for the 2016-17 school year is $6,880,068, which is 1.07% less than last year. The projected 2016-2017 tax rate is $ 9.89 per $1,000 of equalized value. This represents a 5.98% decrease from the 2015-2016 mil rate, due to increased property values.

The following document details some of the data utilized to finalize the areas for greatest improvement in the 2016-17 school year. This budget is a culmination of our efforts to improve in the areas of curriculum and instruction, facilities, human resources, professional development, family and community, technology, finance and co-curriculars. While all District stakeholders are invited to the annual meeting, I invite you to visit 200 W School Street or call 920-623-5950 at any time with questions or concerns regarding the District's budget or finances. The taxpayers' investment in our students learning will help us live our daily purpose – Learning Today, Leading Tomorrow.

Sincerely,
Annette Deuman

Columbus School District Board Members

Kevin White President	Cindy Damm Vice President
Mike O'Brien Clerk	Joe Conlin Treasurer
Mary Arnold Member	Bill Braun Member
Julia Hoffman Member	

Columbus School District Annual Meeting

Comprised of City of Columbus & Ten Surrounding Townships

Towns of Columbus, Hampden, Otsego, & Fountain Prairie in Columbia County;
Towns of Elba, Calamus, Portland, & Lowell in Dodge County; and
Bristol & York in Dane County.

Annual Meeting Agenda

October 24, 2016

1. Meeting called to order
2. Elect a Chairperson
3. Approve Minutes of Annual Meeting of October 12, 2015
4. District Report – Superintendent Annette Deuman
5. Set Salaries of School Board members for 2016-2017
6. Authorize payment of expense incurred by Board during the 2014-2015 school year for travel outside of district. ($2,382.87)
7. Hearing on Proposed Budget –
   Budget presented by Business Administrator Nancy Liverseed
8. Adoption of the Tax Levy
9. Authorize School Board to set date for Annual Meeting 2017
10. Other New Business
11. Adjournment

Learning Today
Leading Tomorrow

Columbus School District

Mission	Vision
Columbus School District empowers students to be community, career, and college ready.	Columbus School District will create a global learning experience in rural Wisconsin.

Beliefs – All Students and Staff:

- are valued.
- are engaged in learning.
- are responsive to unique learning needs.
- have a place to belong.
- appreciate diversity
- interacting with community will benefit all.

District Priorities

COMMUNITY SKILLS: Students will work with a local business, service club, or government agency to create products or services that improve the Columbus Area.

EMPLOYMENT SKILLS: Students will demonstrate desired employment skills: On-time, Teamwork, Work Ethic, Problem Solving, Creativity, Curiosity, and Engagement.

ACADEMIC SKILLS: Students will develop the reading, subject literacy (Math, Science, Social Studies, Language Arts, Fine Arts, Career and Technical Ed.), technology, and financial management skills needed to succeed in the 21st century.

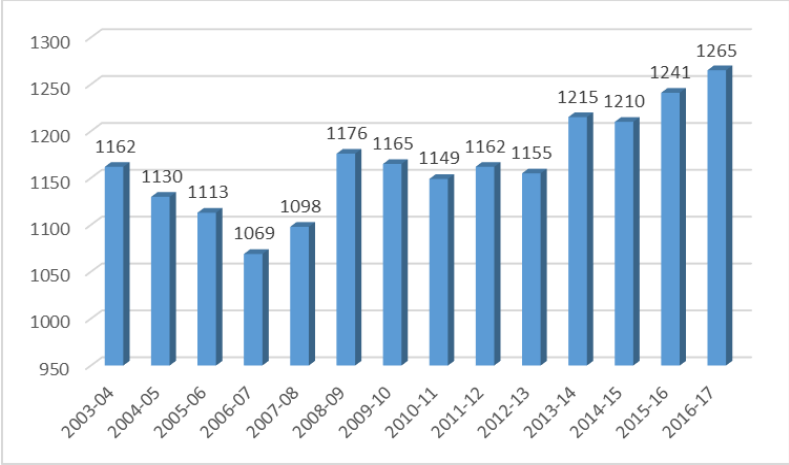
2016-2017 Preliminary Budget Highlights

The following changes reflect the difference between the 2015-2016 budget and the 2016-2017 preliminary budget:

- 3.9 % increase in operational expenditures for building operations and staffing. This is mainly due to increases in salaries and fringes to retain qualified staff in an era of qualified teacher shortages.
- The property tax rate will decrease an estimated 5.98%, primarily due to an increase in property values.
- Enrollment is 1,265; an increase of 24 students from 2015-16 enrollment figures. Students attending under open enrollment are 27 more than last year, for a total of 178. There are 101 resident students attending other districts under open enrollment, an increase of 13 from last year.
- General aid will increase approximately 4.66%.

Columbus School District
Student Enrollment 2016-2017

Enrollment



The primary budget driver for our school district is enrollment. This year enrollment increased by 24 students. The enrollment chart includes Columbus School District residents, regardless of their district of attendance. The enrollment for 2016-2017 includes 101 Columbus School District residents going to other districts. In addition to residents, Columbus has 178 students from other districts attending under open enrollment. Enrollment figures are used for revenue limit and general state aid purposes.

Open Enrollment

By District

Transfers In

District	Number Coming
Beaver Dam	15
Cambria-Friesland	1
DeForest	4
Dodgeland	18
Hartford	1
Fall River	83
Marshall	4
Portage	1
Poynette	1
Randolph	6
Rio	12
Sun Prairie	25
Waterloo	6
Waupun	1
TOTAL	178

Transfer Out

District	Number Leaving
Appleton	1
Beaver Dam	5
Cambria-Friesland	1
DeForest	2
Dodgeland	2
Fall River	20
Grantsburg	6
Lodi	1
Marshall	2
McFarland	11
Poynette	1
Randolph	1
Rio	4
Sun Prairie	36
Waterloo	4
Watertown	2
Waukesha	1
Waupun	1
TOTAL	101

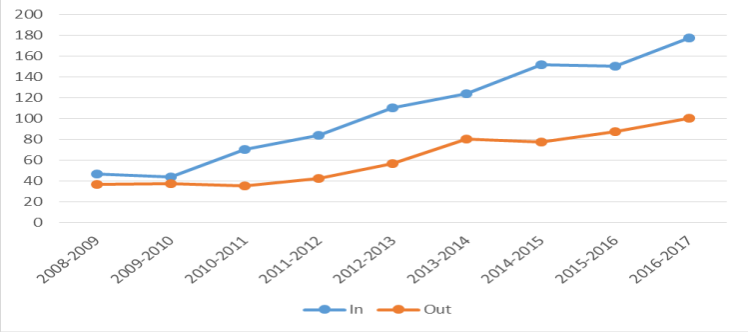
Open Enrollment by Grades

Grade	Transfer In	Transfer Out
4K	16	11
KG	10	3
1	18	2
2	7	7
3	14	2
4	12	6
5	15	3
6	14	10
7	10	8
8	15	8
9	14	11
10	7	10
11	14	10
12	12	10
TOTAL	178	101

Net Open Enrollment Numbers

Net Open Enrollment Numbers

Year	In	Out	Net
2008-2009	47	37	10
2009-2010	44	38	6
2010-2011	71	36	35
2011-2012	84	43	41
2012-2013	111	57	54
2013-2014	124	81	43
2014-2015	152	78	74
2015-2016	151	88	63
2016-2017	178	101	77



Financial Summary

The District's financial condition is of interest to creditors and regulatory bodies. The ability to meet current obligations is represented by fund balance. The 2016-2017 beginning fund balance for Columbus School District is $2,536,184 or 18.9% of budgeted expenditures. The board policy requires a 12% fund balance. The District uses fund balance to:

- Avoid excessive short term borrowing
- Accumulate sufficient assets to make designated purchases or cover unforeseen expenditure needs
- Demonstrate financial stability and therefore, preserve or enhance its' bond ratings thereby lowering debt issuance costs.

Of note, this budget includes the third payment of the $7,500,000 borrowing for energy efficiency projects through CESA 10. These projects addressed some building maintenance, safety/security, and energy efficiency needs. The third payment (principal and interest) for this loan will be $898,882.50 and will be paid out of the 38 Fund – Non-Referendum Debt.

Budget Estimates Compared to 2015 - 2016

	2013-14	2014-15	2015-16	2016-17		Difference between 2015-16 and 2016-17	% Change
Revenue Limit Pieces							
Membership (3 yr Avg)	1,157	1,174	1,203	1,220		17	1.41%
Property Value w/o computers	621,510,706.00	635,537,719.00	653,904,328.00	688,016,159.00		34,111,831	5.22%
Revenue Per Member	$ 9,883.53	$ 9,979.65	$ 10,005.03	$ 10,048.30		43	0.43%
Revenue Limit	$ 11,909,685.00	$ 12,195,901.00	$ 12,078,058.00	$ 12,410,319.00	*	332,261	2.75%
Plus Energy Exemption one year		$ 450,000.00		$ -		-	
Plus Energy Exemption debt payment		$ 894,357.00	$ 896,445.00	$ 824,376.00		(72,069)	-8.04%
Plus Prior Year Open Enrollment			$ 16,402.00	$ 18,662.00		2,260	13.78%
Total Revenue limit		$ 13,090,258.00	$ 12,990,905.00	$ 13,253,357.00		262,452	2.02%
Equalization Aid	$ 5,542,706.00	$ 6,306,072.00	$ 6,327,247.00	$ 6,622,090.00		294,843	4.66%
10 Fund Operations plus 38 Fund Non-Referendum Levies	$ 6,354,830.00	$ 6,784,186.00	$ 6,693,673.00	$ 6,631,267.00		(62,406)	-0.93%
Mil rate 10 & 38 funds			$ 0.01024	$ 0.00964		(0.000598)	-5.84%
						-	
10 Fund - Operations Budget	$ 12,288,030.00	$ 12,839,000.00	$ 13,355,000.00	$ 13,875,845.00		520,845	3.90%
10 Fund - Operations Additional Purchases (limited time)							
Add'l 10 Fund Exp. for Houses and Demolition	$ 400,000.00	$ -					
Add'l 10 Fund Exp. for Energy Sav. Projects	$ 450,000.00	$ 450,000.00				$ -	0.00%
Add'l 10 Fund Exp. for Parking lot	$ -	$ 455,000.00					
Total 10 Fund Budget with additions	**$ 13,138,030.00**	**$ 13,744,000.00**	**$ 13,355,000.00**	**$ 13,875,845.00**		520,845	3.90%
Mil Rate- Operations 10 fund + 38 fund non-referendum debt	$ 10.22	$ 10.67	$ 10.24	$ 9.64		(0.5982)	-5.84%
Levy All Funds-levying to Max							
10 Fund - Operations minus computer Aid	$ 6,148,246.00	$ 5,693,038.00	$ 5,600,746.00	$ 5,451,298.00		(149,448.00)	-2.67%
38 Fund - Non-Referendum Debt	$ 206,584.00	$ 1,074,752.00	$ 1,073,541.00	$ 1,162,970.00		89,429.00	8.33%
39 Fund - Referendum Debt	$ 534,160.00	$ 91,331.00	$ 85,781.00	$ 72,082.00		(13,699.00)	-15.97%
80 Fund - Community Services	$ 120,000.00	$ 120,000.00	$ 120,000.00	$ 120,000.00		-	0.00%
Total Levy	$ 7,008,990.00	$ 6,979,121.00	$ 6,880,068.00	$ 6,806,350.00		(73,718.00)	-1.07%
Mil Rate	$11.28	$10.98	$10.52	$9.89		(0.63)	-5.98%

*Includes Energy Efficieny Exemption of $824,376 for debt payment.

Expenditures

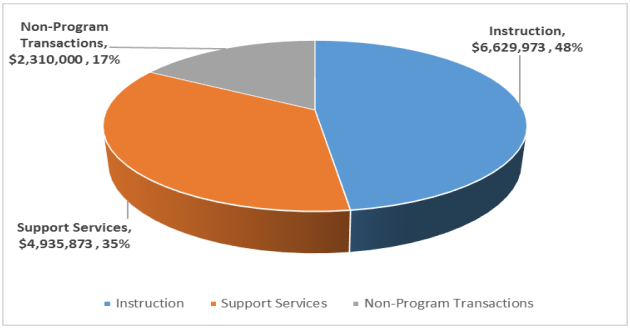
The District analyzes expenditures from a number of perspectives. Function is the purpose for which the expenditure is made or purchased. The function analysis shows 47.78% of the District's budget is for direct instruction of students. 35.57% is for support services such as guidance, library, administration, facilities, transportation, and insurance. Another 16.65% is for Non-Program transactions which include transfers to the special education fund, the food service fund, open enrollment costs of our students attending other districts and property tax chargebacks.

Expenditures & Other Uses	Audited 2014-15		Unaudited 2015-16	Proposed 2016-17
Instruction				
Undifferentiated Curriculum	$ 3,184,825		$ 3,057,375	$ 3,176,650
Regular Curriculum	$ 2,149,383		$ 2,054,433	$ 2,271,670
Vocational Curriculum	$667,758.76		$ 639,238	$ 644,384
Physical Curriculum	$ 296,065		$ 317,135	$ 328,512
Co-Curricular Activities	$ 197,916		$ 214,344	$ 208,756
Support Services				
Pupil Services	$ 706,641		$ 746,463	$ 739,334
Instructional Staff Services	$ 619,070		$ 550,851	$ 575,148
General Administration	$ 397,893		$ 382,202	$ 400,413
School Building Administration	$ 420,485		$ 427,677	$ 425,392
Business Admin/Building Operations	$ 3,099,618	**/***	$ 2,175,433	$ 2,227,135
Central Services	$ 97,275		$ 118,994	$ 105,700
Insurance	$ 82,027		$ 98,604	$ 106,000
Debt Service	$ 20,081		$ 135,407	$ 136,750
Post Employment Benefits	$ 193,082		$ 196,919	$ 220,000
Non-Program Transactions				
Fund Transfer/Spec. Ed/Food Serv/Bldg	$ 1,572,974		$ 1,729,245	$ 1,685,000
Open Enrollment	$ 475,847		$ 584,891	$ 625,000
Other Non-Program Transactions	$ 27,734		$ 276	$ -
Total Expenditures & Other Uses	$ 14,208,675		$ 13,429,488	$ 13,875,845

**$400,000 of fund balance to be used to purchase two properties on Dickason Blvd, including demolition*

*** Amount includes a one-time $450,000 energy efficiencies project at CES & CMS*

****$455,000 of fund balance to be used to pay for parking lot projects district wide (one time)*

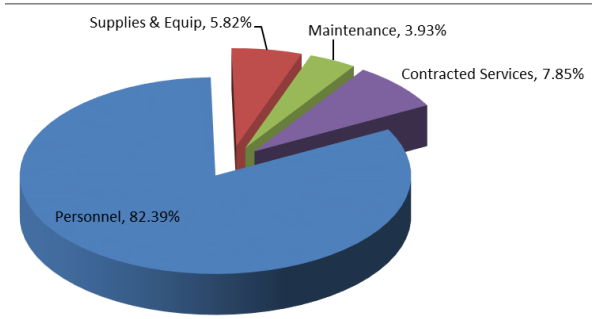


Expenditure Budget Comparison by Object

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Proposed	Dollar Difference	Percent Difference
Personnel	$ 10,552,766.00	$ 10,702,237.00	$ 11,089,010.54	$ 11,432,575.00	$ 343,564.46	3.10%
Supplies & Equip	$ 882,420.46	$ 869,319.00	$ 740,383.79	$ 807,981.00	$ 67,597.21	9.13%
Maintenance*	1029011.43	$ 1,190,374.00	$ 499,319.66	$ 545,792.00	$ 46,472.34	9.31%
Contracted Services	$ 892,995.19	$ 1,479,785.00	$ 1,100,773.67	$ 1,089,497.00	$ (11,276.67)	-1.02%
TOTAL	$ 13,357,193.08	$ 14,241,715.00	$ 13,429,487.66	$ 13,875,845.00	$ 446,357.34	3.32%

* In 2014-15 $455,000 of fund balance to be used for upgrades to parking lots +$450,000 energy exemption project

Personnel	**82.39%**
Supplies & Equip	**5.82%**
Maintenance	**3.93%**
Contracted Services	**7.85%**
	100.00%



Long Term Debt Service

The 2016-2017 long-term debt service payments on existing approved referendum debt will be $ 88,931.

The 2016-2017 long-term debt service payments on non-referendum debt will be $ 1,115,283.

Columbus School District

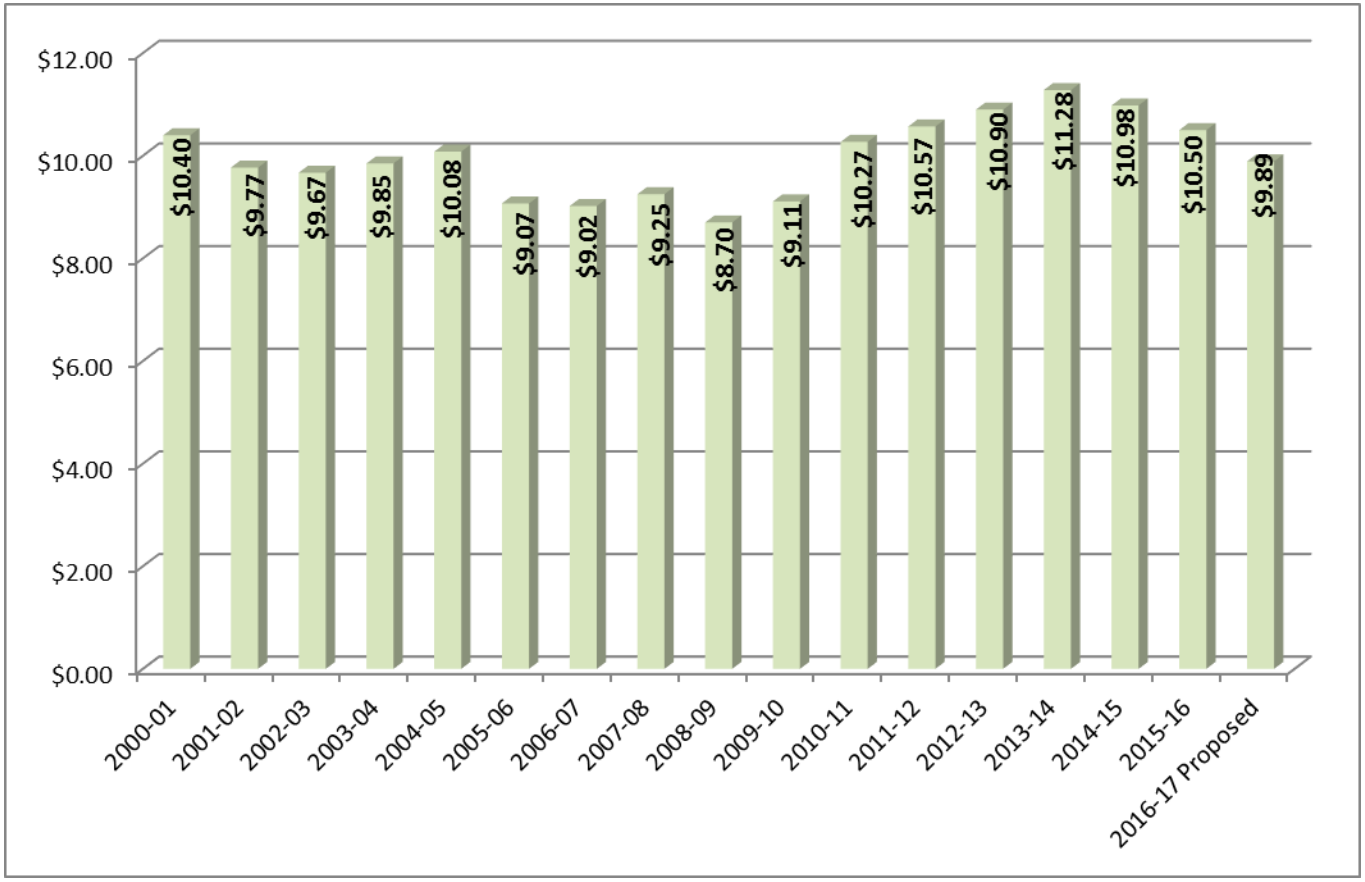
Debt Service Schedule

June 30, 2016

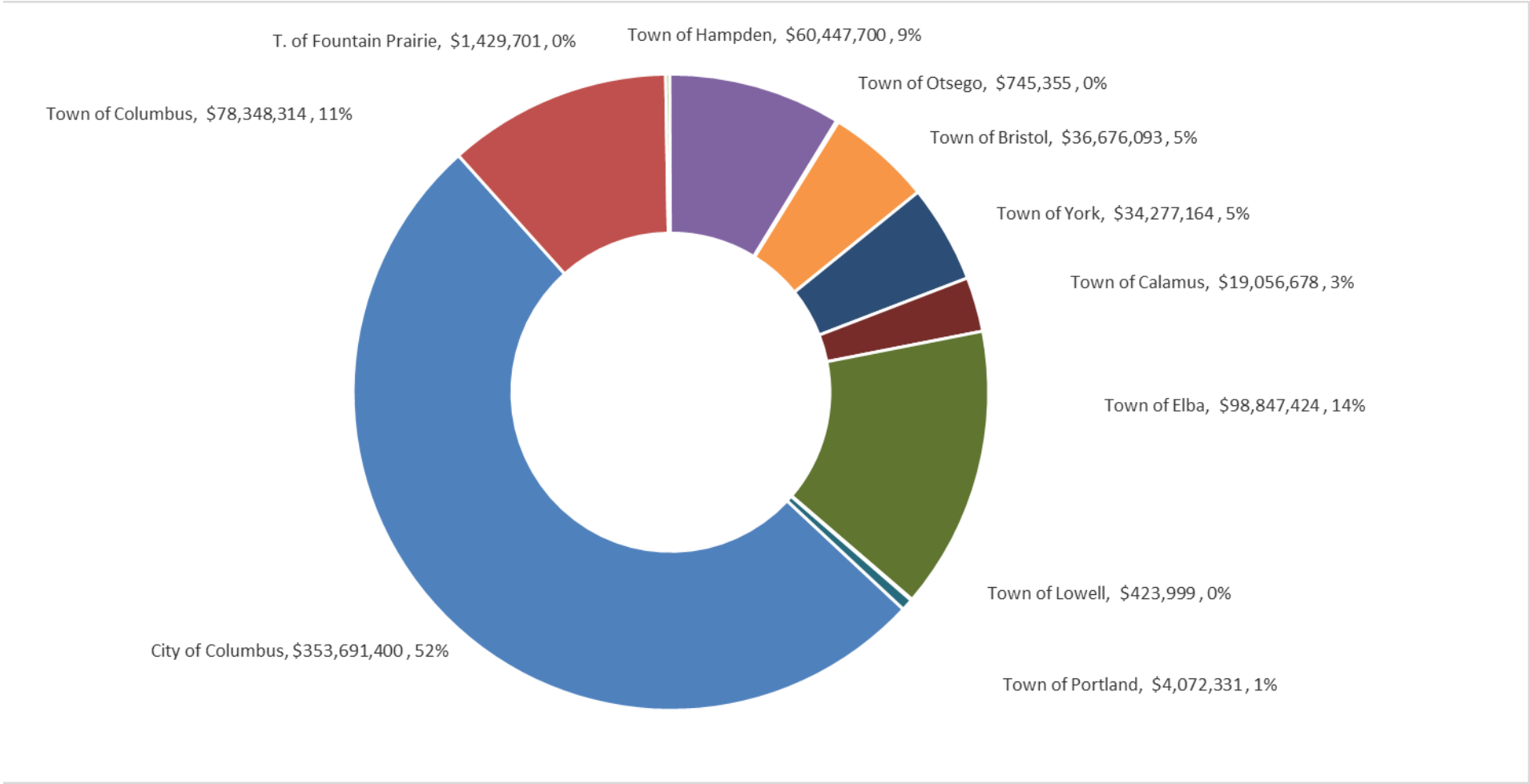
			Fund 38 Non Referendum Debt										
Fiscal Year	Issue 5-Maintenance		WRS Liability Refinanced		Maintenance		Energy Efficiency		Teacher Laptops		Total 30 Fund Expenditures		Total Payment
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2011-12	$ 65,000	$21,044	$ -	$ -	$ -	$ 10,043					$ 65,000	$ 31,087	**$ 96,087**
2012-13	$ 70,000	$18,038	$ 40,000	$ 43,837	$ 15,000	$ 15,937					$ 125,000	$ 77,812	**$ 202,812**
2013-14	$ 75,000	$14,800	$ 65,000	$ 47,668	$ 55,000	$ 15,375					$ 195,000	$ 77,843	**$ 272,843**
2014-15	$ 80,000	$11,331	$ 65,000	$ 47,083	$ 55,000	$ 13,313	$ 745,000	$149,356.53			$ 945,000	$ 221,083	**$ 1,166,083**
2015-16	$ 80,000	$ 7,631	$ 65,000	$ 46,303	$ 55,000	$ 11,281	$ 765,000	$131,445.00			$ 965,000	$ 196,660	**$ 1,161,660**
2016-17	$ 85,000	$ 3,931	$ 65,000	$ 45,328	$ 50,000	$ 9,187	$ 780,000	$118,882.50	$ 46,202.00	$1,084.06	$ 1,026,202	$ 178,412	**$ 1,204,614**
2017-18			$ 65,000	$ 44,158	$ 50,000	$ 7,313	$ 880,000	$103,257.50	$ 46,202.00	$1,084.06	$ 995,000	$ 154,728	**$ 1,149,728**
2018-19			$ 70,000	$ 42,760	$ 50,000	$ 5,437	$ 685,000	$ 87,607.50	$ 46,202.00	$1,084.06	$ 805,000	$ 135,805	**$ 940,805**
2019-20			$ 70,000	$ 41,010	$ 50,000	$ 3,572	$ 700,000	$ 73,757.50			$ 820,000	$ 118,340	**$ 938,340**
2020-21			$ 70,000	$ 39,050	$ 45,000	$ 1,688	$ 715,000	$ 59,607.50			$ 830,000	$ 100,346	**$ 930,346**
2021-22			$ 75,000	$ 36,880			$ 725,000	$ 44,482.50			$ 800,000	$ 81,363	**$ 881,363**
2022-23			$ 80,000	$ 34,368			$ 745,000	$ 27,753.75			$ 825,000	$ 62,121	**$ 887,121**
2023-24			$ 80,000	$ 31,528			$ 760,000	$ 9,500.00			$ 840,000	$ 41,028	**$ 881,028**
2024-25			$ 85,000	$ 28,608							$ 85,000	$ 28,608	**$ 113,608**
2025-31			$ 585,000	$ 95,028							$ 585,000	$ 95,028	**$ 680,028**
Total Debt Issue	**$455,000**	**$76,775**	**$ 1,480,000**	**$623,604**	**$ 425,000**	**$ 93,146**	**$7,500,000**	**$805,650.28**	**$138,606.00**	**$3,252.18**	**$ 9,860,000**	$ 1,599,176	**$ 4,104,098**
Remaining Debt as of													
June 30, 2016	**$ 85,000**	**$ 3,931**	**$ 1,245,000**	**$438,715**	**$ 245,000**	**$ 27,197**	**$5,990,000**	**$ 524,849**	**$ 138,606**	**$ 3,252**	**$ 7,611,202**	**$ 995,776**	**$ 8,606,978**

Property Taxes

The budget being presented is within the maximum allowable tax levy. The Columbus School District tax levy is projected to be $6,806,350 in 2016-2017. The projected 2016-2017 tax rate is $ 9.89 per $1,000 of equalized value. This represents a 5.98% decrease from the 2015-2016 mil rate, due to increased property values. The levy total amount is a 1.07% decrease from last year.



Property Values 2016 by Municipality – Overall Increase 5.22%



Columbus School District
Property Values 2016

Municipality	2009	2010	2011	2012	2013	2014	2015	2016	Change from 2015 1 yr Change	Per Cent
City of Columbus	$359,056,200	$354,139,600	$346,829,700	$336,448,200	$328,122,400	$328,476,200	$340,045,900	$353,691,400	$13,645,500	4.01%
Town of Columbus	$ 63,287,006	$ 64,506,454	$ 63,715,396	$ 64,193,716	$ 63,959,824	$ 65,704,576	$ 69,797,484	$ 78,348,314	$8,550,830	12.25%
T. of Fountain Prairie	$ 1,489,180	$ 1,418,941	$ 1,373,972	$ 1,356,107	$ 1,363,989	$ 1,332,991	$ 1,387,716	$ 1,429,701	$41,985	3.03%
Town of Hampden	$ 53,522,042	$ 52,031,449	$ 51,296,212	$ 52,258,185	$ 51,728,608	$ 53,444,040	$ 53,653,180	$ 60,447,700	$6,794,520	12.66%
Town of Otsego	$ 713,793	$ 680,354	$ 659,330	$ 644,190	$ 651,462	$ 675,740	$ 685,371	$ 745,355	$59,984	8.75%
Town of Bristol	$ 30,026,614	$ 28,914,188	$ 29,723,314	$ 29,255,924	$ 28,621,777	$ 30,733,591	$ 33,842,484	$ 36,676,093	$2,833,609	8.37%
Town of York	$ 36,598,190	$ 36,222,692	$ 34,819,453	$ 34,207,527	$ 33,266,822	$ 33,402,351	$ 34,513,429	$ 34,277,164	($236,265)	-0.68%
Town of Calamus	$ 17,525,579	$ 16,734,831	$ 16,187,861	$ 16,471,584	$ 17,207,295	$ 18,064,900	$ 18,441,527	$ 19,056,678	$615,151	3.34%
Town of Elba	$ 93,346,546	$ 93,917,060	$ 93,775,564	$ 89,563,326	$ 92,233,189	$ 99,276,573	$ 97,227,284	$ 98,847,424	$1,620,140	1.67%
Town of Lowell	$ 410,514	$ 409,642	$ 398,984	$ 399,492	$ 401,750	$ 424,219	$ 424,763	$ 423,999	($764)	-0.18%
Town of Portland	$ 3,887,878	$ 3,910,792	$ 3,882,382	$ 3,962,260	$ 3,953,590	$ 4,002,538	$ 3,885,190	$ 4,072,331	$187,141	4.82%
Totals	$659,863,542	$652,886,003	$642,662,168	$628,760,511	$621,510,706	$635,537,719	$653,904,328	$688,016,159	$34,111,831	5.22%

TAX LEVY COMPARISONS
COLUMBUS SCHOOL DISTRICT

October 20, 2016

	Proposed 2015-16 levy	Proposed 2016-17 levy	Dollar Difference	Percent Change
CITY OF COLUMBUS (TIF OUT)	$ 3,577,800.02	$ 3,498,969.36	$ (78,830.66)	-2.20%
TOWN OF COLUMBUS	$ 734,375.68	$ 775,077.79	$ 40,702.11	5.54%
TOWN OF FOUNTAIN PRAIRIE	$ 14,600.88	$ 14,143.63	$ (457.25)	-3.13%
TOWN OF HAMPDEN	$ 564,513.05	$ 597,992.06	$ 33,479.01	5.93%
TOWN OF OTSEGO	$ 7,211.15	$ 7,373.59	$ 162.44	2.25%
TOWN OF BRISTOL	$ 356,074.40	$ 362,826.25	$ 6,751.85	1.90%
TOWN OF YORK	$ 363,133.76	$ 339,094.33	$ (24,039.43)	-6.62%
TOWN OF CALAMUS	$ 194,032.91	$ 188,522.35	$ (5,510.56)	-2.84%
TOWN OF ELBA	$ 1,022,978.79	$ 977,869.71	$ (45,109.08)	-4.41%
TOWN OF LOWELL	$ 4,469.15	$ 4,194.50	$ (274.65)	-6.15%
TOWN OF PORTLAND	$ 40,878.11	$ 40,286.42	$ (591.69)	-1.45%
TOTALS	**$ 6,880,068.00**	**$ 6,806,350.00**	$ (73,717.90)	-1.07%

District Tax Levy by Fund	
10 & 38 FUND LEVY	$9.62
39 FUND LEVY	$0.10
80 FUND LEVY	$0.17
TOTAL LEVY	$9.89

IMPACT ON $100,000 PROPERTY	$989.00
IMPACT ON $150,000 PROPERTY	$1,483.50
IMPACT ON $200,000 PROPERTY	$1,978.00
IMPACT ON $250,000 PROPERTY	$2,472.50

Columbus School District
Proposed 2016-2017 Budget
October 15, 2016

General Fund	Audited 2014-15		Unaudited 2015-16	Proposed 2016-17
Beginning Fund Balance	$ 2,361,935		$ 2,224,795	$ 2,536,184
Ending Fund Balance	$ 2,224,795	***	$ 2,536,184	$ 2,536,184

Revenue & Other Financing Sources	Audited 2014-15		Unaudited 2015-16	Proposed 2016-17
Local Sources				
Taxes	$ 5,696,814	**	$ 5,615,002	$ 5,451,298
Non-Capital Sales	$ 73,896		$ 69,294	$ 46,402
School Activity Income	$ 23,230		$ 23,633	$ 20,000
Interest on Investment	$ 3,992		$ 3,758	$ 3,500
Other Local Revenue	$ 137,585		$ 51,482	$ 50,000
Other Wisconsin Schools Districts				
Transit of Aids	$ 1,021,821		$ 1,029,509	$ 1,140,000
Intermediate Sources				
CESA Payments	$ 23,867		$ 16,569	$ 16,500
State Sources				
State Aid--Categorical	$ 252,606		$ 262,545	$ 250,000
State Aid--General	$ 6,306,072		$ 6,297,232	$ 6,622,090
State Aid--Computer Assessment	$ 16,443		$ 19,386	$ 19,455
State Grant	$ 56,082		$ 19,956	$ 15,000
Federal Sources				
Special Grants	$ 220,919		$ 107,915	$ 55,000
Title I, II, IDEA	$ 191,550		$ 162,989	$ 171,600
Medicaid	$ 79,696		$ 61,607	$ 15,000
Total Revenues & Other Sources	$ 14,104,574		$ 13,740,877	$ 13,875,845

*** Amount includes a one-time $450,000 energy efficiencies project at CES & CMS.*

**** $455,000 of fund balance to be used to pay for parking lot projects district wide (one time)*

Expenditures & Other Uses	Audited 2014-15		Unaudited 2015-16	Proposed 2016-17
Instruction				
Undifferentiated Curriculum	$ 3,184,825		$ 3,057,375	$ 3,176,650
Regular Curriculum	$ 2,149,383		$ 2,054,433	$ 2,271,670
Vocational Curriculum	$667,758.76		$ 639,238	$ 644,384
Physical Curriculum	$ 296,065		$ 317,135	$ 328,512
Co-Curricular Activities	$ 197,916		$ 214,344	$ 208,756
Support Services				
Pupil Services	$ 706,641		$ 746,463	$ 739,334
Instructional Staff Services	$ 619,070		$ 550,851	$ 575,148
General Administration	$ 397,893		$ 382,202	$ 400,413
School Building Administration	$ 420,485		$ 427,677	$ 425,392
Business Admin/Building Operations	$ 3,099,618	**/***	$ 2,175,433	$ 2,227,135
Central Services	$ 97,275		$ 118,994	$ 105,700
Insurance	$ 82,027		$ 98,604	$ 106,000
Debt Service	$ 20,081		$ 135,407	$ 136,750
Post Employment Benefits	$ 193,082		$ 196,919	$ 220,000
Non-Program Transactions				
Fund Transfer/Spec. Ed/Food Serv/Bldg	$ 1,572,974		$ 1,729,245	$ 1,685,000
Open Enrollment	$ 475,847		$ 584,891	$ 625,000
Other Non-Program Transactions	$ 27,734		$ 276	$ -
Total Expenditures & Other Uses	$ 14,208,675		$ 13,429,488	$ 13,875,845

**$400,000 of fund balance to be used to purchase two properties on Dickason Blvd, including demolition*

*** Amount includes a one-time $450,000 energy efficiencies project at CES & CMS*

****$455,000 of fund balance to be used to pay for parking lot projects district wide (one time)*

Special Projects Fund	Audited 2014-15		Unaudited 2015-16	Proposed 2016-17
Beginning Fund Balance	$ -		$ -	$ -
Ending Fund Balance	$ -		$ -	$ -
Revenue & Other Financing Sources	$ 2,331,035		$ 2,699,984	$ 2,600,000
Expenditures & Other Financing Uses	$ 2,331,035		$ 2,699,984	$ 2,600,000

Non Referendum Debt Service Fund	Audited 2014-15		Unaudited 2015-16	Proposed 2016-17
Beginning Fund Balance	$ 23,824		$ 92,415	$ 86,176
Ending Fund Balance	$ 92,415		$ 16,176	$ 86,186
Revenue & Other Financing Sources	$ 1,074,752		$ 1,073,541	$ 1,162,970
Expenditures & Other Financing Uses	$ 1,006,160		$ 1,079,781	$ 1,162,970

Debt Service Fund	Audited 2014-15		Unaudited 2015-16	Proposed 2016-17
Beginning Fund Balance	$ 22,437		$ 22,419	$ 20,592
Ending Fund Balance	$ 22,419		$ 20,592	$ -
Revenue & Other Financing Sources	$ 91,358		$ 85,835	$ 72,082
Expenditures & Other Financing Uses	$ 91,376		$ 87,661	$ 92,674

Building Fund	Audited 2014-15		Unaudited 2015-16	Proposed 2016-17
Beginning Fund Balance	$ -		$ 1,051,827	$ 26,307
Ending Fund Balance	$ 1,051,827		$ 26,307	$ -
Revenue & Other Financing Sources	$ 7,517,719		$ 76,865	$ -
Expenditures & Other Financing Uses	$ 6,465,892		$ 1,102,385	$ 26,307

Food Service Fund	Audited 2014-15		Unaudited 2015-16	Proposed 2016-17
Beginning Fund Balance	$ -		$ -	$ -
Ending Fund Balance	$ -		$ -	$ -
Revenue & Other Financing Sources	$ 581,202		$ 579,588	$ 572,000
Expenditures & Other Financing Uses	$ 581,202		$ 579,588	$ 572,000

Agency Fund	Audited 2014-15		Unaudited 2015-16	Proposed 2016-17
Assets	$ 150,863		$ 181,227	$ 171,841
Liabilities	$ 181,227		$ 181,227	$ 171,841

Trust Fund	Audited 2014-15		Unaudited 2015-16	Proposed 2016-17
Beginning Fund Balance	$ 1,020,434		$ 980,722	$ 983,340
Ending Fund Balance	$ 980,722		$ 983,340	$ 983,340
Revenues & Other Financing Sources	$ 45,877		$ 45,118	$ 45,000
Expenditures & Other Financing Uses	$ 85,588		$ 42,500	$ 45,000

Community Service Fund	Audited 2014-15		Unaudited 2015-16	Proposed 2016-17
Beginning Fund Balance	$ 30,515		$ 19,733	$ 34,754
Ending Fund Balance	$ 19,733		$ 34,754	$ 34,754
Revenue & Other Financing Sources	$ 122,782		$ 121,066	$ 120,000
Expenditures & Other Financing Uses	$ 133,564		$ 106,045	$ 120,000

	Audited 2014-15		Unaudited 2015-16	Proposed 2016-17
Total Expenditures--All Funds	$ 24,078,560		$ 18,228,879	$ 17,503,667
Percentage Decrease from Prior Year				-3.98%

Tax Levy	2014-2015		2015-2016	2016-2017 Proposed
General Fund & Non Ref. Debt	$ 6,767,790		$ 6,674,287	$ 6,614,268
Debt Service Fund	$ 91,331		$ 85,781	$ 72,082
Community Service Levy	$ 120,000		$ 120,000	$ 120,000
Total School Levy	$ 6,979,121		$ 6,880,068	$ 6,806,350
Percentage Decrease from Prior Year	-0.43%		-1.42%	-1.07%

Budget Addendum – Energy Efficiency Projects

All savings for the projects included in the 2014-15 Resolution and subsequent performance contract were agreed to. The savings guarantee period has not begun. The savings guarantee period for facility improvement measures in the 2014-15 resolution and subsequent performance contract will begin when all FIMs are completed and accepted.

Minutes from 2015-2016 Annual Meeting

The Annual Meeting of the Columbus School District was called to order at 8:05 P.M. at the High School Library on Monday, October 12, 2015 by President Kevin White. Members present were Liz O'Donnell, Kevin White, Mary Arnold, Joe Conlin, Cindy Damm, Bill Braun, and Mike O'Brien. Annette Deuman, Superintendent, Nancy Liverseed, Business Administrator, Loren Glasbrenner, Middle School Principal, Brian Johnson, Student Services Director, Jake Ekern, High School Principal, Beth Hellpap, Elementary School Principal, Becky Schmidt, Director of Curriculum/Instruction, and Pam Zander, Board Secretary, were also present.

Liz O'Donnell moved, seconded by Mary Arnold, that Cindy Damm be elected Chairperson. A voice vote was conducted and Cindy Damm was named chairperson for the meeting.

It was moved by Kelly Crombie, seconded by Sara Sample, that the minutes of the October 27, 2014 Annual Meeting be approved. The motion carried unanimously.

District Report

Superintendent Annette Deuman shared the District Report – a PowerPoint presentation with those in attendance. (Copy of presentation on file.) The report included information on the changing demographics of the student population, staff gender, years of service, and education, district vision and mission, and total student population of 1330. Questions were asked. Discussion was held.

Set Salaries of School Board Members for 2015-2016

Discussion was held. It was moved by Joe Conlin, seconded by Mary Arnold, that the School Board stipends remain the same at $2,000 annually for board members and $2,400 for Board President. Discussion was held. The motion carried unanimously.

Authorize Payment

Authorize payment of expense incurred by Board during the 2014-2015 school year for travel outside of district. ($3,323). It was moved by Kelly Crombie, and seconded by Sally Owen, to approve the payment of expenses incurred. Discussion was held. The motion carried unanimously.

Budget

Mrs. Nancy Liverseed, Business Administrator, presented the budget using PowerPoint slides. Background information was given. Property values increased this year. Student enrollment is slightly higher than last year (31 students). Discussion was held and questions were asked by district residents regarding the proposed budget and tax levy. (Copy of presentation on file.)

Adoption of the tax levy.

It was moved by Bill O'Donnell, seconded by Henry St. Maurice, to adopt the general fund tax levy in the amount of $6,660,850; a debt service fund levy of $ 85,781; community service levy of $120,000; equaling a total of $6,866,631; or a 1.61% decrease from prior year. Discussion was held. The motion carried unanimously.

Authorize School Board to Set Date for Annual Meeting 2015.
It was moved by Bill Braun, seconded by Mary Arnold, to authorize the School Board to set the annual meeting date for 2016. Discussion was held. The motion carried.

Other New Business.
A tour of the high school remodeling project was given to residents following the reconvened open session to approve short-term borrowing.

It was moved by Bill Braun, seconded by Sara Sample, to adjourn the meeting. The motion carried. The meeting adjourned at 8:46 P.M.

Respectfully submitted,

Kevin White
Board President

Cindy Damm
Clerk

Fund Definitions

Instructional Funds

Fund 10 General Fund

The general fund is used to account for all financial transactions relating to the district's current operations, except for those required to be accounted for in other funds.

Fund 27 Special Projects Fund (Special Education)

The fund is used to account for the excess cost of providing special education and related services for students with disabilities during the regular school year or extended school year. No fund balance or deficit can exist in this fund. The general fund transfers money at the end of the year to bring it to a zero balance.

Debt Service Funds

Fund 38 Non-Referendum Debt Service Fund

This fund is used to account for transactions for the repayment of debt issues that were incurred without referendum approval. The district has two debt issues in Fund 38; the refinancing of our Wisconsin Retirement Unfunded Liability and the borrowing to replace the roof over the library and the wall repair at CMS. The borrowing for the energy savings projects will also fall into Fund 38.

Fund 39 Referendum Approved Debt Service Funds

This fund is used to account for transactions for the repayment of debt issues that were authorized by referendum. The district has only one debt issue left in this fund and that was for the money borrowed from the 2007 referendum for maintenance ($700,000) this will paid off in 2017.

Capital Projects Funds

Fund 49 Other Capital Projects Fund (Building Fund)

These funds are used to account for expenditures financed through the use of bonds, promissory notes, or state trust fund loans. The last of the funds from the roof/wall repair project were used up this year, expenditures for the new energy savings projects will also be account for here because we are borrowing funds to do them.

Food and Community Service Funds

Fund 50 Food Service Fund

All revenues and expenditures related to pupil food service activities are recorded in this fund. There can be a fund balance in this fund but there cannot be a fund deficit. If there is a deficit it must be eliminated by an operating transfer from the general fund.

Fund 80 Community Service Fund

This fund is used to account for activities in our Community Learning Center. The Center provides after school activities as well as adult education. The fund also covers costs for our weekend custodian, this allows the community to use the buildings on weekends.

Agency Fund

Fund 60 Student Activity Fund (Agency Fund)

This fund is used primarily to account for assets held by the district for pupil organizations.

Trust Funds

Fund 72 Scholarship Fund (Trust Fund)

This fund is used to account for gifts and donations specified to be used for scholarships pursuant to donor specifications. Most gifts are endowed so only the interest is given for scholarships. The funds are invested with Edward Jones.