

Columbus School District

Annual Budget Report

2015-2016

To be presented at the

Annual Meeting

Monday, October 12, 2015

Columbus High School Library
Columbus, Wisconsin
8:00 P.M.

Learning Today,
Leading Tomorrow

Letter from the Superintendent

Annette Deuman

Welcome! The Columbus School District is rich in tradition and history. Established in 1846, the School District is an integral part of the Columbus community. The District serves eleven municipalities spreading over 135 square miles. The schools in the District include: Columbus Elementary, Discovery Charter School, Columbus Middle School, and Columbus High School. The District also partners with four community-based 4K sites. Our 146 dedicated staff work collaboratively to ensure a culture of continuous improvement in a safe learning environment for all 1241 students. While our growing, diverse population brings new challenges, the opportunities are endless: Learning Today, Leading Tomorrow.

The 2014 – 2015 school year's budget was able to satisfy two district improvements. The integration of technology to enhance instruction and learning was made possible through the upgrading of our infrastructure as well as the implementation of a one to world initiative for our 3rd – 12th grade students. In addition, professional development opportunities allowed teachers to learn and incorporate new software applications into their daily instruction. The School Board also approved a $7.5 million resolution to meet the growing needs of our aging facilities. Improvements included: updates to the heating and cooling systems at the high school and middle school, security upgrades at the middle and high school, and various building operational upgrades in all three buildings. These renovations provide our students and staff a safer environment in which to teach and learn.

The 2015 – 2016 Budget is 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 are in the areas of community, employment and academic skills. Focusing on these priorities will allow the District to meet its mission: *Columbus School District empowers all students to be community, career and college ready.*

The following document details some of the data utilized to finalize the areas for greatest improvement. 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. The result is a proposed budget of $13,355,000, a 1.61% decrease from 2014 – 2015. This results in an estimated mil rate of $10.50, a 4.38% decrease from 14 – 15. 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	Liz O'Donnell Vice President
Cindy Damm Clerk	Mary Arnold Treasurer
Joe Conlin Member	Bill Braun Member
Mike O'Brien 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 12, 2015

1. Meeting called to order
2. Elect a Chairperson
3. Approve Minutes of Annual Meeting of October 27, 2014
4. District Report – Superintendent Annette Deuman
5. Set Salaries of School Board members for 2015-2016
6. Authorize payment of expense incurred by Board during the 2014-2015 school year for travel outside of district. ($3,323)
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 2016
10. Other New Business
    - Tour of High School Remodeling Projects immediately following meeting
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.

2015-2016 Preliminary Budget Highlights

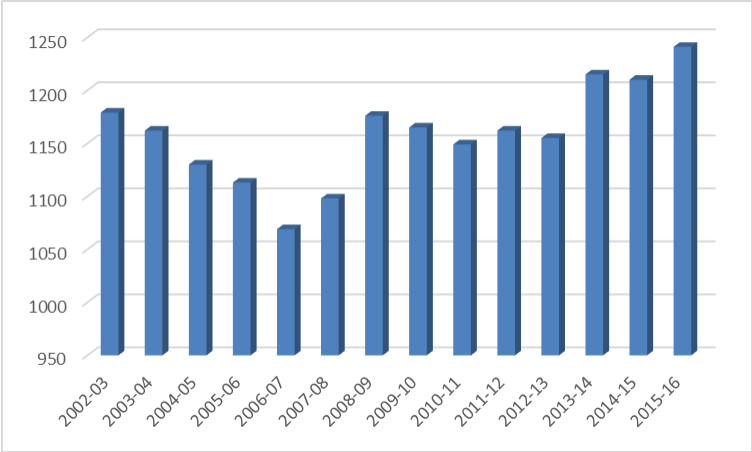
The following changes reflect the difference between the 2014-2015 budget and the 2015-2016 preliminary budget:

- 4.02% increase in operational expenditures for building operations and staffing.
- The property tax rate will decrease an estimated 4.38%, primarily due to an increase in property values.
- Enrollment is 1,241; an increase of 31 students from 2014-15 enrollment figures. Students attending under open enrollment are one less than last year, for a total of 151. There are 88 resident students attending other districts under open enrollment, an increase of 10 from last year.
- General aid will increase approximately .51%.

Columbus School District
Student Enrollment 2015-2016

Enrollment

The primary budget driver for our school district is enrollment. This year enrollment increased by 31 students. The enrollment chart includes Columbus School District residents, regardless of their district of attendance. The enrollment for 2015-2016 includes 88 Columbus School District residents going to other districts. In addition to residents, Columbus has 151 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	14
Cambria-Friesland	0
DeForest	2
Fall River	71
Dodgeland	14
Madison	2
Marshall	4
Pardeeville	1
Portage	1
Poynette	1
Randolph	2
Rio	7
Sun Prairie	26
Waterloo	6
TOTAL	151

Transfer Out

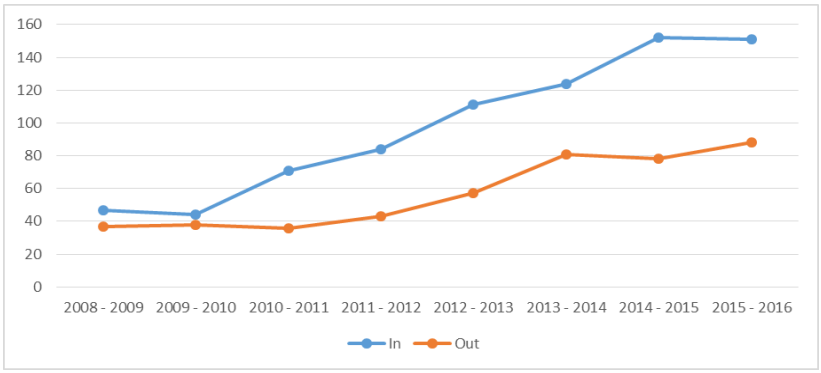
District	Number Leaving
Beaver Dam	4
Cambria-Friesland	1
DeForest	4
Dodgeland	1
Fall River	22
Grantsburg	3
Madison	2
Marshall	3
McFarland	8
Monona Grove	1
Poynette	1
Rio	4
Sun Prairie	28
Waterloo	2
Watertown	2
Waukesha	2
TOTAL	88

Open Enrollment by Grades

Grade	Transfer In	Transfer Out
4K	7	5
KG	17	3
1	9	4
2	13	4
3	10	4
4	13	3
5	13	8
6	7	5
7	12	8
8	12	10
9	9	8
10	11	9
11	8	8
12	10	9
TOTAL	151	88

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



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 2015-2016 beginning fund balance for Columbus School District is $2,224,795 or 16.17% of budgeted expenditures. The board policy requires a 12% fund balance.

Of note, this budget includes the second 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 second payment (principal and interest) for this loan will be $896,445 and will be paid out of the 38 Fund – Non-Referendum Debt.

Budget Estimates Compared to 2014 - 2015

Membership, Aid and Valuation numbers are all preliminary.

	2013-14	2014-15	Preliminary 2015-16		Difference between 2014-15 and 2015-16	% Change
Revenue Limit Pieces						
Membership (3 yr Avg)	1,157	1,169	1,206		37	3.17%
Property Value w/o computers	621,510,706.00	635,537,719.00	653,904,328.00		18,366,609	2.89%
Revenue Per Member	$ 9,883.53	$ 9,979.65	$ 10,005.03		25	0.25%
Revenue Limit	$ 11,909,685.00	$ 12,195,901.00	$ 13,014,523.00	*	818,622	6.71%
Equalization Aid	$ 5,542,706.00	$ 6,306,072.00	$ 6,337,994.00		31,922	0.51%
10 Fund Operations plus 38 Fund Non-Referendum Levies	$ 6,354,830.00	$ 6,767,790.00	$ 6,628,907.00		(138,883)	-2.05%
					-	
					-	
10 Fund - Operations Budget	$ 12,288,030.00	$ 12,839,000.00	$ 13,355,000.00		516,000	4.02%
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			(450,000)	-100.00%
Add'l 10 Fund Exp. for Parking lot	$ -	$ 455,000.00			(455,000)	-100.00%
Total 10 Fund Budget with additions	**$ 13,138,030.00**	**$ 13,744,000.00**	**$ 13,355,000.00**		(389,000)	-2.83%
Mil Rate- Operations 10 fund + 38 fund non-referendum debt	$ 10.22	$ 10.65	10.19		(0.46)	-4.31%

Levy All Funds-levying to Max					
10 Fund - Operations minus computer Aid	$ 6,148,246.00	$ 5,693,038.00	$ 5,587,309.00	(105,729.00)	-1.86%
38 Fund - Non-Referendum Debt	$ 206,584.00	$ 1,074,752.00	$ 1,073,541.00	(1,211.00)	-0.11%
39 Fund - Referendum Debt	$ 534,160.00	$ 91,331.00	$ 85,781.00	(5,550.00)	-6.08%
80 Fund - Community Services	$ 120,000.00	$ 120,000.00	$ 120,000.00	-	0.00%
Total Levy	$ 7,008,990.00	$ 6,979,121.00	$ 6,866,631.00	(112,490.00)	-1.61%
Mil Rate	$11.28	$10.98	$10.50	(0.48)	-4.38%

*Includes Energy Efficiency Exemption of $896,445 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 49.24% of the District's budget is for direct instruction of students. 36.2% is for support services such as guidance, library, administration, facilities, transportation, and insurance. This percentage is a little higher this year because of the parking lot upgrades and our energy savings project. Another 14.56% 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 2013-14		Unaudited 2014-15		Proposed 2015-16
Instruction					
Undifferentiated Curriculum	$ 3,068,940		$ 3,184,825		$ 3,215,800
Regular Curriculum	$ 1,957,875		$ 2,149,383		$ 2,190,860
Vocational Curriculum	$ 596,733		$667,758.76		$ 665,750
Physical Curriculum	$ 313,213		$ 296,065		$ 298,050
Co-Curricular Activities	$ 225,224		$ 197,916		$ 205,990
Exceptional Ed. Curriculum	$ -		$ -		$ -
Support Services					
Pupil Services	$ 694,170		$ 706,641		$ 743,691
Instructional Staff Services	$ 615,305		$ 619,070		$ 635,085
General Administration	$ 415,470		$ 397,893		$ 416,616
School Building Administration	$ 395,845		$ 420,485		$ 462,055
Business Admin/Building Operations	$ 2,943,859	*/ **	$ 3,099,618	**/***	$ 2,168,778
Central Services	$ 106,942		$ 97,275		$ 105,700
Insurance	$ 86,621		$ 82,027		$ 79,625
Debt Service	$ 10,247		$ 20,081		$ 22,000
Post Employment Benefits	$ 193,169		$ 193,082		$ 200,000
Non-Program Transactions					
Fund Transfer/Spec. Ed/Food Serv/Bldg	$ 1,243,667		$ 1,572,974		$ 1,435,000
Open Enrollment	$ 489,914		$ 475,847		$ 485,000
Other Non-Program Transactions	$ -		$ 27,734		$ 25,000
Total Expenditures & Other Uses	$ 13,357,193		$ 14,208,675		$ 13,355,000

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

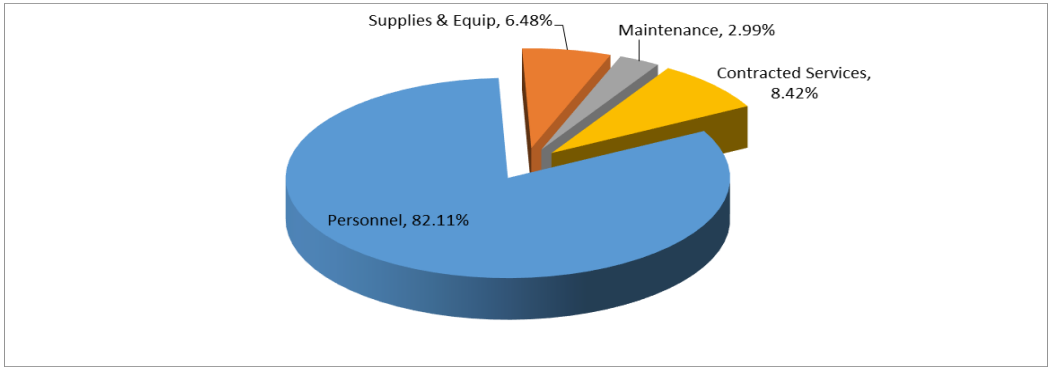
*** Amount includes a one-time $450,000 energy efficiencies project at CES & CMS*

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

Expenditure Budget Comparison by Object

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Proposed	Dollar Difference	Percent Difference
Personnel	$ 9,919,420.00	$ 10,552,766.00	$ 10,702,237.00	$ 11,130,325.00	$ 428,088.00	4.00%
					$ -	
Supplies & Equip	$ 661,524.00	$ 882,420.46	$ 869,319.00	$ 878,000.00	$ 8,681.00	1.00%
					$ -	
Maintenance*	$ 393,150.00	1029011.43	$ 1,190,374.00	$ 405,230.00	$ (785,144.00)	-65.96%
					$ -	
Contracted Services	$ 1,181,601.00	$ 892,995.19	$ 1,479,785.00	$ 1,141,445.00	$ (338,340.00)	-22.86%
					$ -	
TOTAL	$ 12,155,695.00	$ 13,357,193.08	$ 14,241,715.00	$ 13,555,000.00	$ (686,715.00)	-4.82%
* In 2014-15 $455,000 of fund balance to be used for upgrades to parking lots +$450,000 energy exemption project						

Personnel	**82.11%**
Supplies & Equip	**6.48%**
Maintenance	**2.99%**
Contracted Services	**8.42%**
	100.00%



Long Term Debt Service

The 2015-2016 long-term debt service payments on existing approved referendum debt will be $ 85,781.
The 2015-2016 long-term debt service payments on non-referendum debt will be $ 1,073,541.

Columbus School District

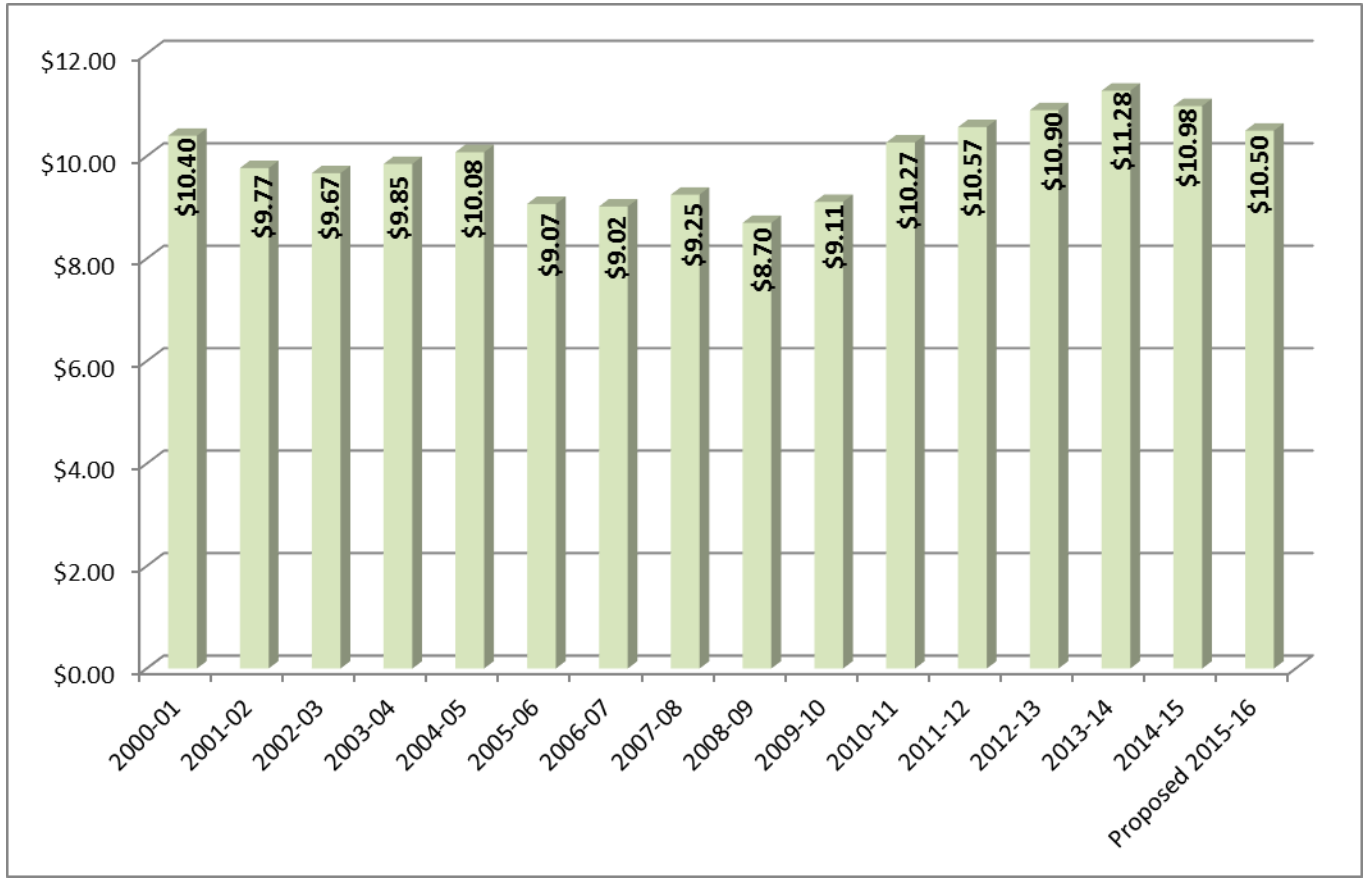
Debt Service Schedule

June 30, 2015

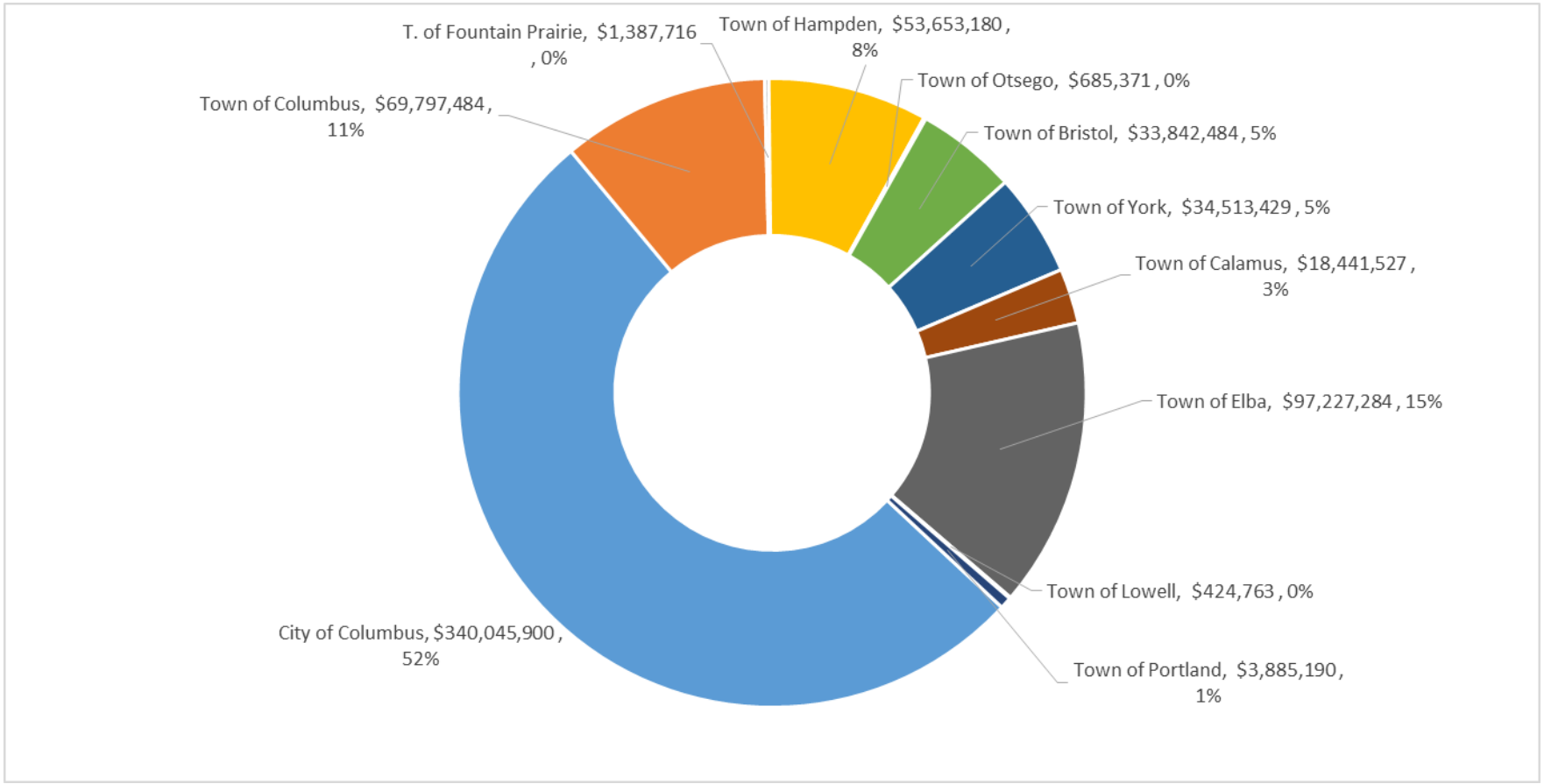
			Fund 38 Non Referendum Debt									
Fiscal Year	Issue 5-Maintenance		WRS Liability Refinanced		Maintenance		Energy Efficiency		Total 30 Fund Expenditures		Total Payment
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2011-12	$ 65,000	$ 21,044	$ -	$ -	$ -	$ 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	$ 980,000	$ 177,328	**$ 1,157,328**
2017-18			$ 65,000	$ 44,158	$ 50,000	$ 7,313	$ 880,000	$ 103,257.50	$ 995,000	$ 154,728	**$ 1,149,728**
2018-19			$ 70,000	$ 42,760	$ 50,000	$ 5,437	$ 685,000	$ 87,607.50	$ 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**	**$ 9,860,000**	$ 1,599,176	**$ 4,056,812**
Remaining Debt as of											
June 30, 2015	**$ 165,000**	**$ 11,562**	**$ 1,310,000**	**$ 485,018**	**$ 300,000**	**$ 38,478**	**$ 6,755,000**	**$ 656,294**	**$ 8,530,000**	**$ 1,191,351**	**$ 9,721,351**

Property Taxes

The budget being presented is within the maximum allowable tax levy. The Columbus School District tax levy is projected to be $6,866,631 in 2015-2016. The projected 2015-2016 tax rate is $ 10.50 per $1,000 of equalized value. This represents a 4.38% decrease from the 2014-2015 mil rate, due to increased property values. The levy total amount is a 1.61% decrease from last year.



Property Values 2015 by Municipality – Overall Increase 2.89%



Columbus School District
Property Values 2015

Municipality	2009	2010	2011	2012	2013	2014	2015	Change from 2013-14 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	$11,569,700	3.52%
Town of Columbus	$ 63,287,006	$ 64,506,454	$ 63,715,396	$ 64,193,716	$ 63,959,824	$ 65,704,576	$ 69,797,484	$4,092,908	6.23%
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	$54,725	4.11%
Town of Hampden	$ 53,522,042	$ 52,031,449	$ 51,296,212	$ 52,258,185	$ 51,728,608	$ 53,444,040	$ 53,653,180	$209,140	0.39%
Town of Otsego	$ 713,793	$ 680,354	$ 659,330	$ 644,190	$ 651,462	$ 675,740	$ 685,371	$9,631	1.43%
Town of Bristol	$ 30,026,614	$ 28,914,188	$ 29,723,314	$ 29,255,924	$ 28,621,777	$ 30,733,591	$ 33,842,484	$3,108,893	10.12%
Town of York	$ 36,598,190	$ 36,222,692	$ 34,819,453	$ 34,207,527	$ 33,266,822	$ 33,402,351	$ 34,513,429	$1,111,078	3.33%
Town of Calamus	$ 17,525,579	$ 16,734,831	$ 16,187,861	$ 16,471,584	$ 17,207,295	$ 18,064,900	$ 18,441,527	$376,627	2.08%
Town of Elba	$ 93,346,546	$ 93,917,060	$ 93,775,564	$ 89,563,326	$ 92,233,189	$ 99,276,573	$ 97,227,284	($2,049,289)	-2.06%
Town of Lowell	$ 410,514	$ 409,642	$ 398,984	$ 399,492	$ 401,750	$ 424,219	$ 424,763	$544	0.13%
Town of Portland	$ 3,887,878	$ 3,910,792	$ 3,882,382	$ 3,962,260	$ 3,953,590	$ 4,002,538	$ 3,885,190	($117,348)	-2.93%
Totals	$659,863,542	$652,886,003	$642,662,168	$628,760,511	$621,510,706	$635,537,719	$653,904,328	$18,366,609	2.89%

TAX LEVY COMPARISONS
COLUMBUS SCHOOL DISTRICT

October 5, 2015

	2014-2015 levy	Proposed 2015-16 levy	Dollar Difference	Percent Change
CITY OF COLUMBUS (TIF OUT)	$ 3,607,142.55	$ 3,570,812.45	$ (36,330.10)	-1.01%
TOWN OF COLUMBUS	$ 721,531.03	$ 732,941.42	$ 11,410.39	1.58%
TOWN OF FOUNTAIN PRAIRIE	$ 14,638.16	$ 14,572.37	$ (65.79)	-0.45%
TOWN OF HAMPDEN	$ 586,892.66	$ 563,410.54	$ (23,482.12)	-4.00%
TOWN OF OTSEGO	$ 7,420.60	$ 7,197.06	$ (223.54)	-3.01%
TOWN OF BRISTOL	$ 337,499.17	$ 355,378.97	$ 17,879.80	5.30%
TOWN OF YORK	$ 366,806.00	$ 362,424.55	$ (4,381.45)	-1.19%
TOWN OF CALAMUS	$ 198,378.66	$ 193,653.96	$ (4,724.70)	-2.38%
TOWN OF ELBA	$ 1,090,199.99	$ 1,020,980.98	$ (69,219.01)	-6.35%
TOWN OF LOWELL	$ 4,658.54	$ 4,460.42	$ (198.12)	-4.25%
TOWN OF PORTLAND	$ 43,953.64	$ 40,798.27	$ (3,155.37)	-7.18%
TOTALS	**$ 6,979,121.00**	**$ 6,866,631.00**	$ (112,490.00)	-1.61%

District Tax Levy by Fund	
10 & 38 FUND LEVY	$10.19
39 FUND LEVY	$0.13
80 FUND LEVY	$0.18
TOTAL LEVY	$10.50

IMPACT ON $100,000 PROPERTY	$1,050.00
IMPACT ON $150,000 PROPERTY	$1,575.00
IMPACT ON $200,000 PROPERTY	$2,100.00
IMPACT ON $250,000 PROPERTY	$2,625.00

Columbus School District
Proposed 2015-2016 Budget
October 12, 2015

General Fund	Audited 2013-14		Unaudited 2014-15		Proposed 2015-16
Beginning Fund Balance	$ 2,510,076		$ 2,361,935		$ 2,224,795
Ending Fund Balance	$ 2,361,935	*	$ 2,224,795	***	$ 2,224,795

Revenue & Other Financing Sources	Audited 2013-14		Unaudited 2014-15		Proposed 2015-16
Local Sources					
Taxes	$ 6,152,584	**	$ 5,696,814	**	$ 5,485,401
Non-Capital Sales	$ 76,492		$ 73,896		$ 70,049
School Activity Income	$ 20,703		$ 23,230		$ 20,000
Interest on Investment	$ 3,390		$ 3,992		$ 4,000
Other Local Revenue	$ 45,885		$ 137,585		$ 30,000
Other Wisconsin Schools Districts					
Transit of Aids	$ 803,777		$ 1,021,821		$ 905,000
Intermediate Sources					
CESA Payments	$ 6,607		$ 23,867		$ 7,500
State Sources					
State Aid--Categorical	$ 159,374		$ 252,606		$ 229,032
State Aid--General	$ 5,542,069		$ 6,306,072		$ 6,337,994
State Aid--Computer Assessment	$ 12,786		$ 16,443		$ 16,024
State Grant	$ -		$ 56,082		$ -
Federal Sources					
Special Grants	$ 94,670		$ 220,919		$ 50,000
Title I, VI, EESA, AODA	$ 290,714		$ 191,550		$ 200,000
			$ 79,696		$ -
Total Revenues & Other Sources	$ 13,209,052		$ 14,104,574	$ -	$ 13,355,000

** $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)*

Expenditures & Other Uses	Audited 2013-14		Unaudited 2014-15		Proposed 2015-16
Instruction					
Undifferentiated Curriculum	$ 3,068,940		$ 3,184,825		$ 3,215,800
Regular Curriculum	$ 1,957,875		$ 2,149,383		$ 2,190,860
Vocational Curriculum	$ 596,733		$667,758.76		$ 665,750
Physical Curriculum	$ 313,213		$ 296,065		$ 298,050
Co-Curricular Activities	$ 225,224		$ 197,916		$ 205,990
Exceptional Ed. Curriculum	$ -		$ -		$ -
Support Services					
Pupil Services	$ 694,170		$ 706,641		$ 743,691
Instructional Staff Services	$ 615,305		$ 619,070		$ 635,085
General Administration	$ 415,470		$ 397,893		$ 416,616
School Building Administration	$ 395,845		$ 420,485		$ 462,055
Business Admin/Building Operations	$ 2,943,859	*/ **	$ 3,099,618	**/***	$ 2,168,778
Central Services	$ 106,942		$ 97,275		$ 105,700
Insurance	$ 86,621		$ 82,027		$ 79,625
Debt Service	$ 10,247		$ 20,081		$ 22,000
Post Employment Benefits	$ 193,169		$ 193,082		$ 200,000
Non-Program Transactions					
Fund Transfer/Spec. Ed/Food Serv/Bldg	$ 1,243,667		$ 1,572,974		$ 1,435,000
Open Enrollment	$ 489,914		$ 475,847		$ 485,000
Other Non-Program Transactions	$ -		$ 27,734		$ 25,000
Total Expenditures & Other Uses	$ 13,357,193		$ 14,208,675		$ 13,355,000

**$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 2013-14		Unaudited 2014-15		Proposed 2015-16
Beginning Fund Balance	$ -		$ -		$ -
Ending Fund Balance	$ -		$ -		$ -
Revenue & Other Financing Sources	$ 2,265,047		$ 2,331,035		$ 2,377,950
Expenditures & Other Financing Uses	$ 2,265,047		$ 2,331,035		$ 2,377,950

Non Referendum Debt Service Fund	Audited 2013-14		Unaudited 2014-15		Proposed 2015-16
Beginning Fund Balance	$ 282		$ 23,824		$ 92,415
Ending Fund Balance	$ 23,824		$ 92,415		$ 86,190
Revenue & Other Financing Sources	$ 206,584		$ 1,074,752		$ 1,073,541
Expenditures & Other Financing Uses	$ 183,043		$ 1,006,160		$ 1,079,766

Debt Service Fund	Audited 2013-14		Unaudited 2014-15		Proposed 2015-16
Beginning Fund Balance	$ 30,273		$ 22,437		$ 22,419
Ending Fund Balance	$ 22,437		$ 22,419		$ 20,569
Revenue & Other Financing Sources	$ 534,197		$ 91,358		$ 85,781
Expenditures & Other Financing Uses	$ 542,033		$ 91,376		$ 87,631

Building Fund	Audited 2013-14		Unaudited 2014-15		Proposed 2015-16
Beginning Fund Balance	$ 44,303				$ 1,051,827
Ending Fund Balance	$ -		$ 1,051,827		$ -
Revenue & Other Financing Sources	$ -		$ 7,517,719		$ -
Expenditures & Other Financing Uses	$ 44,303		$ 6,465,892		$ 1,051,827

Food Service Fund	Audited 2013-14	Unaudited 2014-15	Proposed 2015-16
Beginning Fund Balance	$ -	$ -	$ -
Ending Fund Balance	$ -	$ -	$ -
Revenue & Other Financing Sources	$ 523,769	$ 581,202	$ 550,000
Expenditures & Other Financing Uses	$ 523,769	$ 581,202	$ 550,000

Agency Fund	Audited 2013-14	Unaudited 2014-15	Proposed 2015-16
Assets	$ 147,128	$ 150,863	$ 181,227
Liabilities	$ 150,863	$ 181,227	$ 181,227

Trust Fund	Audited 2013-14	Unaudited 2014-15	Proposed 2015-16
Beginning Fund Balance	$ 967,909	$ 1,020,434	$ 980,722
Ending Fund Balance	$ 1,020,434	$ 980,722	$ 980,722
Revenues & Other Financing Sources	$ 111,076	$ 45,877	$ 45,000
Expenditures & Other Financing Uses	$ 58,551	$ 85,588	$ 45,000

Community Service Fund	Audited 2013-14	Unaudited 2014-15	Proposed 2015-16
Beginning Fund Balance	$ 24,250	$ 30,515	$ 19,733
Ending Fund Balance	$ 30,515	$ 19,733	$ 19,733
Revenue & Other Financing Sources	$ 122,362	$ 122,782	$ 120,000
Expenditures & Other Financing Uses	$ 116,097	$ 133,564	$ 120,000

	Audited 2013-14	Unaudited 2014-15	Proposed 2015-16
Total Expenditures--All Funds	$ 17,090,035	$ 24,078,560	$ 17,768,635
Percentage Decrease from Prior Year	-26.21%		

Tax Levy			
General Fund & Non Ref. Debt	$ 6,354,830	$ 6,767,790	$6,660,850
Debt Service Fund	$ 534,160	$ 91,331	$ 85,781
Community Service Levy	$ 120,000	$ 120,000	$ 120,000
Total School Levy	$ 7,008,990	$ 6,979,121	$6,866,631
Percentage Decrease from Prior Year	2.28%	-0.43%	-1.61%

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 2014-2015 Annual Meeting

The Annual Meeting of the Columbus School District was called to order at 8:01 P.M. at the High School Library on Monday, October 27, 2014 by President Liz O'Donnell. Members present were Liz O'Donnell, Peter Fogarty, Mary Arnold, Joe Conlin, Cindy Damm, and Loren Glasbrenner. Bryan Davis, Superintendent, Nancy Liverseed, Business Administrator, Paul Kurth, Middle School Principal, Brian Johnson, Student Services Director, Jake Ekern, High School Principal, Sue Sewell, Elementary School Principal, Becky Schmidt, Dean of Curriculum/Instruction, Chet Bembenek, Technology Manager, and Pam Zander, Board Secretary, were also present.

Ms. Owen moved, seconded by Mrs. Damm, that Sara Sample be elected Chairperson. Mrs. Damm moved that nominations be closed. A voice vote was conducted and Sara Sample was named chairperson for the meeting.

It was moved by Dr. Braun, seconded by Ms. Owen, that the minutes of the October 28, 2013 Annual Meeting be approved. The motion carried unanimously.

District Report

Superintendent Bryan Davis shared the District Report – a PowerPoint presentation with those in attendance. (Copy of presentation on file.) The new mission and vision statements were shared. Across the board, district wide – student achievement is up. Open Enrollment from other districts is also up. There are over 150 students that have chosen to attend Columbus. The tax levy is down; as well as the mil rate. Additional state aid was also received this year due to increased student enrollment and a three year average. Questions were asked. Discussion was held.

Set Salaries of School Board Members for 2014-2015

Discussion was held. It was moved by Mrs. Damm, seconded by Mr. Conlin, that the School Board stipends remain the same at $1,800 annually for board members and $2,300 for Board President. Liz was complimented for the work that she does and has done. Cindy Damm amended the motion that the Board President salary be increased to $2,400. Pam Zander seconded the motion. Cindy Damm amended the amendment to the motion to increase the board member salary to $2,000. William Braun seconded the amendment to the amendment that board salaries is at $2,000. Discussion was held. The motion carried unanimously.

Authorize Payment

Authorize payment of expense incurred by Board during the 2013-2014 school year for travel outside of district. ($2,960.98). It was moved by Ms. Alice Schmidt, and seconded by Dr. Bill Braun, 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 lower than last year. 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 Mrs. Mary Roche, seconded by Ms. Alice Schmidt, to adopt the general fund tax levy in the amount of $5,693,038; a non-referendum debt service levy of $1,074,752; debt service fund levy of $ 91,331; community service levy of $120,000; equaling a total of $6,979,121; or a .43% decrease from prior year. Discussion was held. The motion carried unanimously.

Guarantee Reconciliation Report (CESA 10 Energy Efficiency Projects)
It was moved by Ms. Alice Schmidt, seconded by Dr. Bill Braun, to accept the Guarantee Reconciliation Report from CESA 10 regarding the emergency efficiency projects as presented. Discussion was held. The motion carried unanimously.

Surplus Property Resolution for 2015.
It was moved by Mrs. Cindy Damm, seconded by Ms. Mary Arnold, to adopt the resolution authorizing the District to sell and dispose of any tangible personal property that is determined to be no longer needed. Discussion was held. The motion carried.

Authorize School Board to Set Date for Annual Meeting 2015.
It was moved by Mrs. Liz O'Donnell, seconded by Mr. Loren Glasbrenner, to authorize the School Board to set the annual meeting date for 2015. Discussion was held. The motion carried.

Other New Business.
There was none. Board President Liz O'Donnell spoke about the retirement of debt and commended Dr. Davis and teaching staff for their good work.

It was moved by Dr. Bill Braun, seconded by Ms. Mary Arnold, to adjourn the meeting. The motion carried. The meeting adjourned at 8:49 P.M.

Respectfully submitted,

Liz O'Donnell
Board President

Peter Fogarty
Treasurer/Acting Clerk