

Columbus School District

Annual Budget Report

2013-2014

To be presented at the

Annual Meeting

Monday, October 28, 2013

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

Learning Today,
Leading Tomorrow

Letter from the Superintendent

Bryan Davis, Ph.D.

The Annual Budget for the 2013-2014 school year is a balance of meeting the growing needs of our students and families, raising the bar for educational standards to international levels and producing a good investment for our tax dollars. We live in a time that requires school systems to provide both improved technology and a more personal touch. Our school district employees are the backbone of our continued success. All three of our schools either met or exceeded expectations on the state issued school report cards for the 2012-2013 school year. These results are a product of the hard work our staff puts in twelve months a year teaching our students and training to become better at their profession.

Our future is filled with challenges and opportunities. Our district remains challenged by facilities that do not meet current educational standards. The school board has put together a plan to improve each of our buildings. Improvements to the elementary school and middle school are included in this budget. Improvements to the high school are being proposed through a potential referendum in 2014.

Our opportunities lie in our potential for improved learning for students. One area of focus for our district will be enriching the STEM (Science, Technology, Engineering and Math) training our students receive K – 12. The development of a 4th and 5th grade charter school along with a 6th – 12th grade established STEM curriculum will be explored to provide our students with more exposure to critical thinking skills, teamwork and leadership. I will be working with our School Board, Discovery School Governance Council, and local businesses on potential partnerships to develop each of these programs.

Long-term I will be working with our staff on an initiative through CESA 1 involving Personalized Learning. This program provides opportunities to maximize the potential of all students based on their needs, abilities, and preferences. The potential for this type of learning in a supportive school environment is exciting for our future.

This budget has been assembled to address our immediate needs and lay the foundation for a prosperous future for the students and community of Columbus. The result is a proposed budget of $13,138,030, which includes $450,000 in energy projects to improve Columbus Elementary School and Columbus Middle School and $400,000 to purchase and demolish houses between Columbus Elementary School and Columbus Middle School. The levied amount of this budget is $7,008,990, 2.28% increase over 2012-13. This results in an estimated mill rate is $11.28, 3.47% increase over 2012-2013. I am confident this investment from our taxpayers will result in improved learning for our students and better facilities for our community.

Sincerely,
Dr. Bryan Davis

Columbus School District Board Members

Liz O'Donnell President	Mary Arnold Vice President
Bill Braun Clerk	Peter Fogarty Treasurer
Sally Owen Member	Alice Schmidt Member
Kevin White 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 28, 2013

1. Meeting called to order
2. Elect a Chairperson
3. Approve Minutes of Annual Meeting of October 22, 2012
4. District Report – Superintendent Bryan Davis, Ph.D.
5. Set Salaries of School Board members for 2013-2014
6. Authorize payment of expense incurred by Board during the 2012-2013 school year for travel outside of district. ($ 5,134)
7. Hearing on Proposed Budget –
   Budget presented by Business Administrator Nancy Liverseed
8. Adoption of the Tax Levy
9. Surplus Property Resolution for 2014
10. Consider purchase of residence and appurtenant structures at 319 Richmond Street, Columbus, Wisconsin for school district purchases per Wisconsin Statutes 120.08(2) (b) and 120.10 (5m).
11. Authorize School Board to set date for Annual Meeting 2014
12. Other New Business
13. Adjournment

Learning Today
Leading Tomorrow

2013-2014 Goals

1) Evolve our current school buildings into 21st century learning facilities.

2) Improve curriculum and instructional practices to raise student's level of proficiency.

3) Sustain and improve a systemic professional learning model for staff.

4) Support current technology in our classrooms to engage students in learning.

2013-2014 Preliminary Budget Highlights

The following changes reflect the difference between the 2012-2013 budget and the 2013-2014 preliminary budget:

- 1.09% increase in operational expenditures; plus a one-time expenditure of $400,000 to purchase and demolish two houses. The one-time expenditure amount is coming from fund balance. There is also a $450,000 expenditure for an energy savings project that is covered under Act 32. The energy savings project is for Columbus Elementary and Middle Schools.

- The property tax rate will increase an estimated 3.47%, primarily due to an increase in enrollment and a decrease in property values.

- Enrollment is 1,215; an increase of 60 resident students from 2012-13 enrollment figures. Students attending under open enrollment are up 10 students from last year, for a total of 121. There are 81 resident students attending other districts under open enrollment, an increase of 24 from last year.

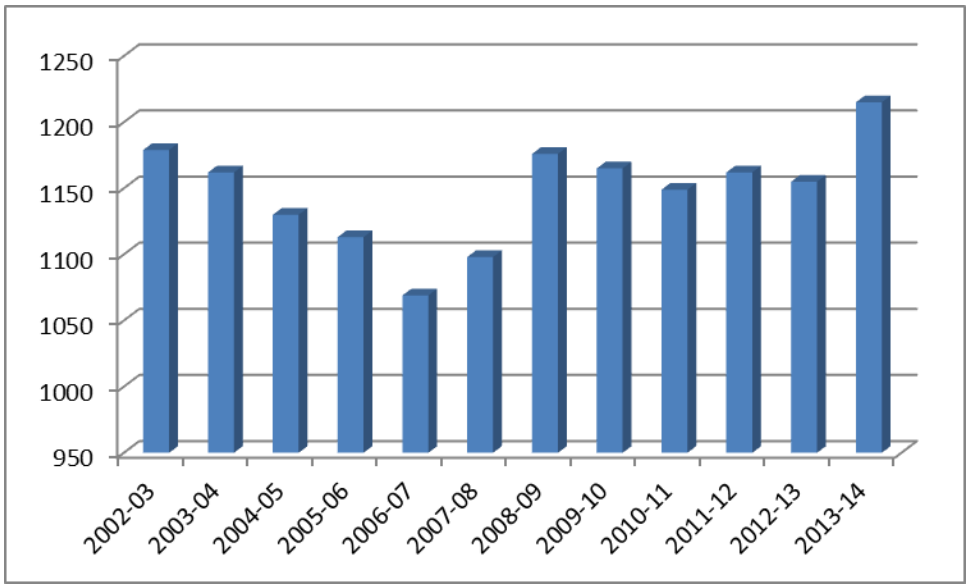
- Budget reductions totaling $326,520 were made through attrition, fringe benefit contributions from staff, sharing staff with St. Jerome's and Fall River and staffing adjustments to reflect enrollment changes and student needs

- General aid was increased slightly by 2.4%.

Columbus School District
Student Enrollment 2013-2014

Enrollment

The primary budget driver for our school district is enrollment. Enrollment in Columbus School District had been decreasing (the increase in 2008-2009 resulted with the start of the 4K program. Prior to that, the enrollment was declining. This year, there is an unexpected increase of 60 students.) The enrollment chart includes Columbus School District residents, regardless of their district of attendance.



The enrollment for 2013-2014 includes 81 Columbus School District residents going to other districts. In addition to residents, Columbus has 124 students from other districts attending under open enrollment. Enrollment figures are used for revenue limit and general state aid purposes.

Open Enrollment

Transfers In

Beaver Dam Unified	16
De Forest Area	2
Dodgeland	11
Fall River	51
Horicon	1
Madison Metropolitan	2
Marshall	1
Pardeeville Area	1
Randolph	5
Rio Community	11
Sun Prairie Area	20
Waterloo	2
Waupun	1
Grand Total	**124**

1	11
2	12
3	12
4	1
5	9
6	9
7	1
8	7
9	11
10	5
11	8
12	11
EC	2
K4	15
KG	9
XX	1
Grand Total	**124**

Transfer Out

Appleton Area	2
Beaver Dam Unified	8
De Forest Area	2
Fall River	13
Grantsburg	2
Lake Mills Area	1
Madison Metropolitan	3
Marshall	6
McFarland	4
Middleton-Cross Plains Area	1
Monona Grove	1
Monroe	1
Northern Ozaukee	1
Rio Community	7
Sun Prairie Area	18
Waterloo	1
Watertown Unified	2
Waukesha	6
Grand Total	**79**

1	5
2	2
3	5
4	3
5	6
6	6
7	7
8	4
9	4
10	10
11	4
12	10
K4	8
KG	5
Grand Total	**79**

Plus two tuition waivers to Fall River for a total of 81.

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 2013-2014 beginning fund balance for Columbus School District is $2,510,076 or 20.65% of budgeted expenditures. The board policy requires a 12% fund balance. $400,000 of this fund balance will be used in 2013-14 to purchase and demolish two houses to expand the parking area between CES and CMS.

Budget Estimates Compared to 2012 - 2013

	2010-11	2011-12	2012-13	2013-14	Difference between 2012-13 and 2011-12	% Change	Difference between 2013-14 and 2012-13	% Change
Revenue Limit Pieces								
Membership (3 yr Avg)	1,146	1,141	1,135	1,157	-6	-0.53%	22	1.94%
Property Value w/o computers	$ 652,886,603.00	$ 642,662,168.00	628,760,511.00	621,510,706.00	(13,901,657.00)	-2.16%	(7,249,805)	-1.15%
Revenue Per Member	$ 10,313.66	$ 9,746.41	$ 9,808.53	$ 9,883.53	$ 62.12	0.64%	75	0.76%
Revenue Limit	$ 11,819,459.00	$ 11,169,386.00	$ 11,191,455.00	$ 11,909,685.00	$ 22,069.00	0.20%	718,230	6.42%
Equalization Aid	$ 6,041,392.00	$ 5,438,310.00	$ 5,411,995.00	$ 5,542,069.00	$ (26,315.00)	-0.48%	130,074	2.40%
10 fund Levy + 38 fund (WRS) (max)	$ 5,778,067.00	$ 5,731,076.00	$ 5,779,460.00	$ 6,367,616.00	$ 48,384.00	0.84%	588,156	10.18%
10 Fund Budget	$ 12,835,236.00	$ 11,999,898.00	$ 12,155,695.00	$ 12,288,030.00	$ 155,797.00	1.30%	132,335	1.09%
Add'l 10 Fund Exp. for Houses and Energy Proj	→	→	→	$ 850,000.00			850,000	6.99%
Mil Rate- 10 fund (max)	8.85	8.92	9.19	10.25	0.27	3.07%	1.05	11.46%
Levy All Funds-levying to Max	**2010-11**	**2011-12**	**2012-13**					
10-Fund General-Computer Aid	$ 5,765,920.00	$ 5,584,275.00	$ 5,650,481.00	$ 6,148,246.00	$ 66,206.00	1.19%	497,765	9%
38-Fund Debt Service *WRS Liability		$ 133,572.00	$ 114,774.00	$ 206,584.00	$ (18,798.00)	-14.07%	91,810	80%
39-Fund Debt Service	$ 822,033.00	$ 958,239.00	$ 967,546.00	$ 534,160.00	$ 9,307.00	0.97%	(433,386)	-45%
80-Fund Community Services	$ 120,000.00	$ 120,000.00	$ 120,000.00	$ 120,000.00	$ -	0.00%	-	0%
Total Levy	$ 6,707,953.00	$ 6,796,086.00	$ 6,852,801.00	$ 7,008,990.00	$ 56,715.00	0.83%	156,189	2.28%
Mil Rate	$10.27	$10.57	$10.90	$11.28	$ 0.32	3.06%	$ 0.38	3.47%

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 47.96% of the District's budget is for direct instruction of students. 38.72% is for support services such as guidance, library, administration, facilities, transportation and insurance. This percentage is a little higher this year because of the purchase of two houses and our energy savings project. Another 13.32% 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 2011-12	Unaudited 2012-13	Proposed Budget 2013-14	
Instruction				
Undifferentiated Curriculum	$ 2,982,277	$ 2,902,574	$ 3,024,153	
Regular Curriculum	$ 2,051,561	$ 2,003,810	$ 2,093,466	
Vocational Curriculum	$ 560,372	$ 624,412	$ 583,602	
Physical Curriculum	$ 411,542	$ 310,369	$ 349,107	
Co-Curricular Activities	$ 193,622	$ 206,107	$ 244,470	
Exceptional Ed. Curriculum	$ 6,667	$ 1,526	$ 6,173	
Support Services				
Pupil Services	$ 601,271	$ 595,112	$ 681,024	
Instructional Staff Services	$ 554,841	$ 524,836	$ 572,679	
General Administration	$ 381,203	$ 357,921	$ 395,464	
School Building Administration	$ 319,903	$ 342,528	$ 346,430	
Business Admin/Building Operations	$ 1,859,707	$ 1,844,615	$ 2,895,362	* **
Central Services	$ 104,274	$ 117,266	$ 69,600	
Insurance	$ 72,619	$ 106,969	$ 111,500	
Debt Service	$ 14,147	$ 7,679	$ 15,000	
Other Support Services				
Non-Program Transactions				
Fund Transfer/Spec. Ed/Food Serv/Bldg	$ 1,155,376	$ 1,434,962	$ 1,325,000	
Open Enrollment	$ 268,791	$ 399,630	$ 420,000	
Other Non-Program Transactions	$ 1,000	$ 12,001	$ 5,000	
Total Expenditures & Other Uses	$ 11,539,173	$ 11,792,317	$ 13,138,030	

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

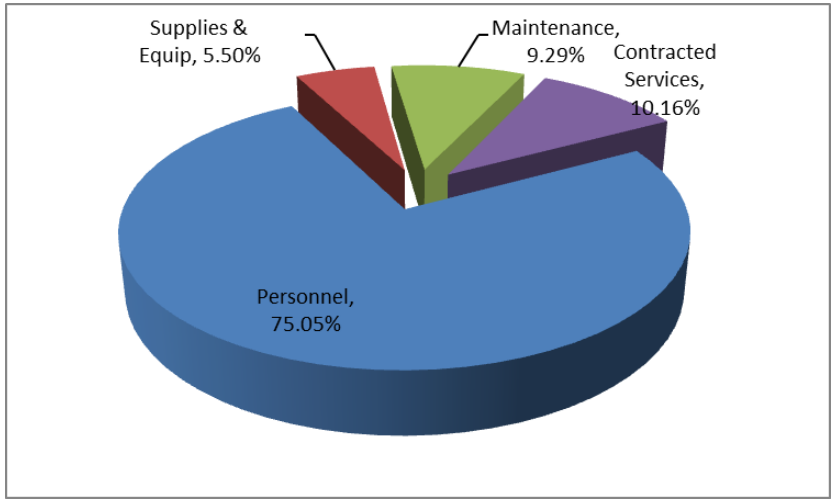
*** Amount includes a one-time $450,000 energy efficiencies project at CES & CMS.*

Expenditure Budget Comparison by Object

	2011-12 Actuals	2012-13 Actual	2013-14 Proposed	Dollar Difference	Percent Difference
Personnel	$ 9,875,101.00	$ 9,919,420.00	$ 9,859,739.80	$ (59,680.20)	-0.60%
Supplies & Equip	$ 675,002.00	$ 661,524.00	$ 722,729.14	$ 61,205.14	9.25%
Maintenance*	$ 321,629.00	$ 393,150.00	$ 1,221,061.42	$ 827,911.42	210.58%
Contracted Services	$ 1,128,166.00	$ 1,181,601.00	$ 1,334,500.00	$ 152,899.00	12.94%
TOTAL	$ 11,999,898.00	$ 12,155,695.00	$ 13,138,030.36	$ 982,335.36	**8.08%**

*$400,000 of fund balance to be used to purchase and demolish two properties on Dickason Blvd. +$450,000 energy exemption project

Personnel	**75.05%**
Supplies & Equip	**5.50%**
Maintenance	**9.29%**
Contracted Services	**10.16%**
	100.00%



Long Term Debt Service.

The 2013-2014 long-term debt service payments on existing approved referendum debt will be $ 541,987.
The 2013-2014 long-term debt service payments on non-referendum debt will be $ 183,043.

Columbus School District

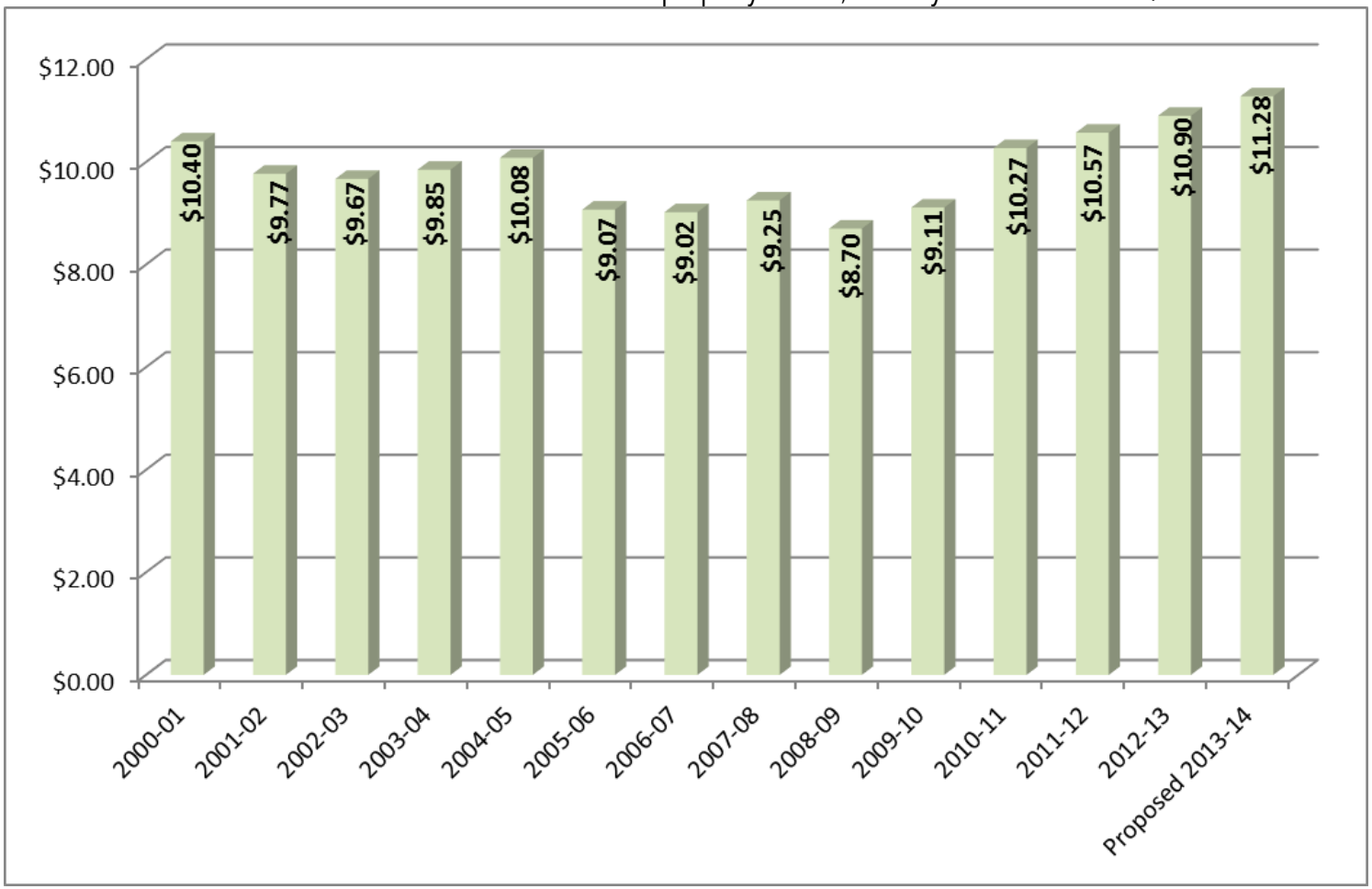
Debt Service Schedule

June 30, 2013

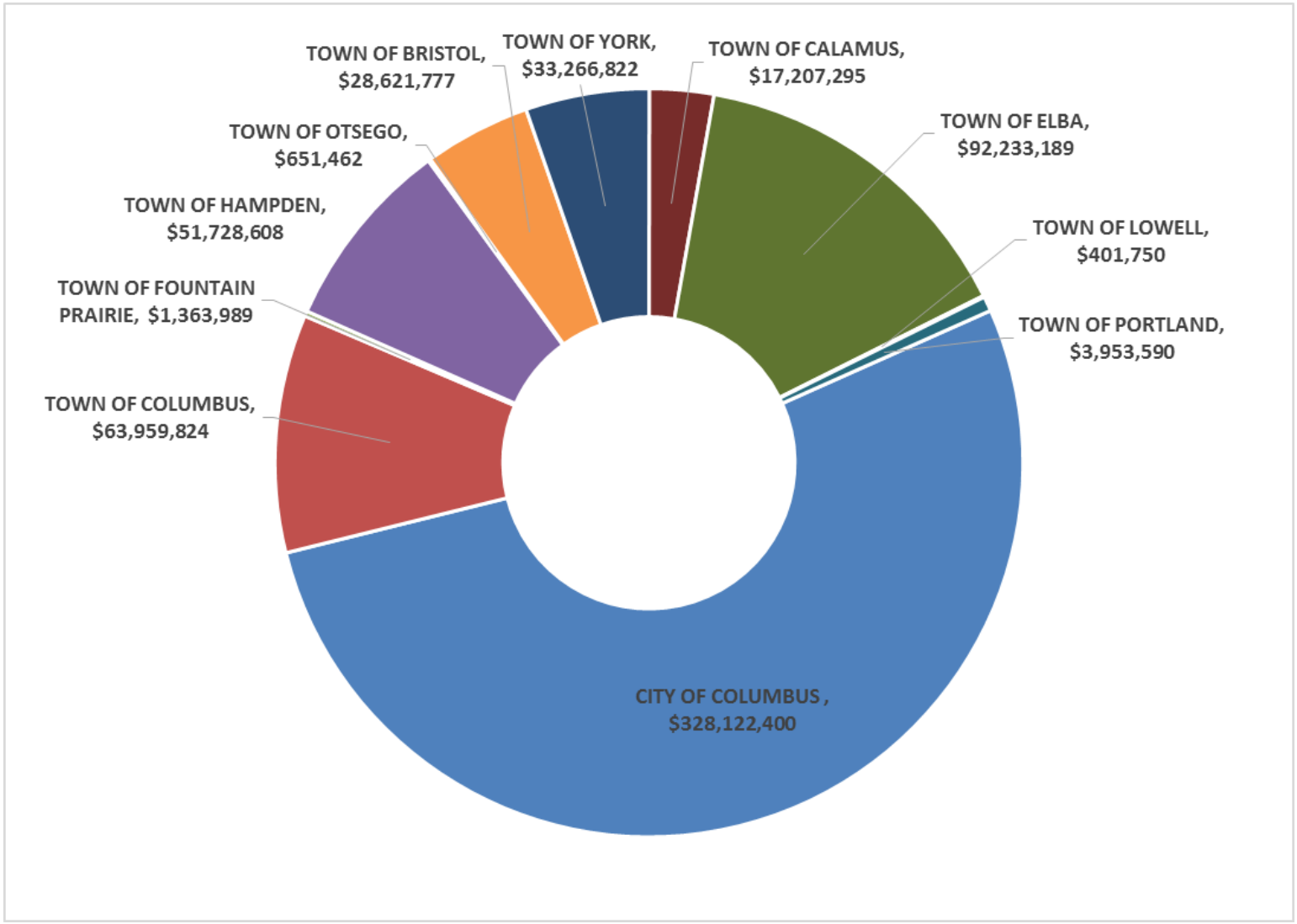
	39 Fund Referendum Debt						Fund 38 Non Referendum Debt						
Fiscal Year	Issue 3 (Refinance 2008)		Issue 4-Maintenance		Issue 5-Maintenance		WRS Liability Refinanced		Maintenance		Total 30 Fund Expenditures		Total Payment
	Principle	Interest	Principle	Interest	Principle	Interest	Principal	Interest	Principal	Interest	Principle	Interest	
2004-05			$ 260,000	$ 87,499							$ 260,000	$ 87,499	**$ 347,499**
2005-06			$ 300,000	$ 102,989							$ 300,000	$ 102,989	**$ 402,989**
2006-07			$ 310,000	$ 94,739							$ 310,000	$ 94,739	**$ 404,739**
2007-08			$ 320,000	$ 86,214	$ 60,000	$ 13,396					$ 380,000	$ 99,610	**$ 479,610**
2008-09			$ 325,000	$ 76,614	$ 60,000	$ 29,450					$ 385,000	$ 106,064	**$ 491,064**
2009-10*	$ 315,000	$ 40,335	$ 335,000	$ 66,458	$ 60,000	$ 26,750					$ 710,000	$ 133,542	**$ 843,542**
2010-11	$ 325,000	$ 31,738	$ 345,000	$ 55,570	$ 65,000	$ 24,050					$ 735,000	$ 111,358	**$ 846,358**
2011-12	$ 330,000	$ 24,425	$ 490,000	$ 41,770	$ 65,000	$ 21,044	$ -	$ -	$ -	$ 10,043	$ 885,000	$ 97,282	**$ 982,282**
2012-13	$ 335,000	$ 17,000	$ 520,000	$ 22,508	$ 70,000	$ 18,038	$ 40,000	$ 43,837	$ 15,000	$ 15,937	$ 980,000	$ 117,319	**$ 1,097,319**
2013-14	$ 345,000	$ 8,625	$ 95,000	$ 3,563	$ 75,000	$ 14,800	$ 65,000	$ 47,668	$ 55,000	$ 15,375	$ 635,000	$ 90,030	**$ 725,030**
2014-15					$ 80,000	$ 11,331	$ 65,000	$ 47,083	$ 55,000	$ 13,313	$ 200,000	$ 71,727	**$ 271,727**
2015-16					$ 80,000	$ 7,631	$ 65,000	$ 46,303	$ 55,000	$ 11,281	$ 200,000	$ 65,215	**$ 265,215**
2016-17					$ 85,000	$ 3,931	$ 65,000	$ 45,328	$ 50,000	$ 9,187	$ 200,000	$ 58,446	**$ 258,446**
2017-18							$ 65,000	$ 44,158	$ 50,000	$ 7,313	$ 115,000	$ 51,471	**$ 166,471**
2018-19							$ 70,000	$ 42,760	$ 50,000	$ 5,437	$ 120,000	$ 48,197	**$ 168,197**
2019-20							$ 70,000	$ 41,010	$ 50,000	$ 3,572	$ 120,000	$ 44,582	**$ 164,582**
2020-21							$ 70,000	$ 39,050	$ 45,000	$ 1,688	$ 115,000	$ 40,738	**$ 155,738**
2021-22							$ 75,000	$ 36,880			$ 75,000	$ 36,880	**$ 111,880**
2022-23							$ 80,000	$ 34,368			$ 80,000	$ 34,368	**$ 114,368**
2023-24							$ 80,000	$ 31,528			$ 80,000	$ 31,528	**$ 111,528**
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	**$ 1,650,000**	**$ 122,122**	**$ 3,300,000**	**$ 637,922**	**$ 700,000**	**$ 170,421**	**$ 1,480,000**	**$ 623,604**	**$ 425,000**	**$ 93,146**	**$ 6,180,000**	**$ 1,235,818**	**$ 7,415,818**
	*Issue 1 refinance in 2008												
Remaining Debt as of													
June 30, 2013	**$ 345,000**	**$ 8,625**	**$ 95,000**	**$ 3,563**	**$ 320,000**	**$ 37,693**	**$ 1,440,000**	**$ 579,768**	**$ 410,000**	**$ 67,166**	**$ 2,610,000**	**$ 696,814**	**$ 3,306,814**

Property Taxes.

The budget being presented is within the maximum allowable tax levy. The Columbus School District tax levy is projected to be $7,008,990.00 in 2013-2014. The projected 2013-2014 tax levy is $ 11.28 per $1,000 of equalized value. This represents a 3.47% increase over the 2012-2013 mil rate. Due to decreased property values, the levy amount is a 2.28% increase over last year.



Property Values 2013 by Municipality – Overall Decrease 1.15%



TAX LEVY COMPARISONS
COLUMBUS SCHOOL DISTRICT

October 24, 2013

	Est. 13-14 values	2012-13 Levy	Proposed 13-14 levy	Dollar Difference	Percent Change
CITY OF COLUMBUS (TIF OUT)	$328,122,400	$ 3,666,916.93	$ 3,700,348.63	$ 33,431.71	0.91%
TOWN OF COLUMBUS	$ 63,959,824	$ 699,641.20	$ 721,296.83	$ 21,655.63	3.10%
TOWN OF FOUNTAIN PRAIRIE	$ 1,363,989	$ 14,780.08	$ 15,382.17	$ 602.09	4.07%
TOWN OF HAMPDEN	$ 51,728,608	$ 569,556.99	$ 583,361.22	$ 13,804.23	2.42%
TOWN OF OTSEGO	$ 651,462	$ 7,020.97	$ 7,346.76	$ 325.79	4.64%
TOWN OF BRISTOL	$ 28,621,777	$ 318,857.53	$ 322,777.58	$ 3,920.04	1.23%
TOWN OF YORK	$ 33,266,822	$ 372,824.58	$ 375,161.34	$ 2,336.76	0.63%
TOWN OF CALAMUS	$ 17,207,295	$ 179,522.23	$ 194,052.56	$ 14,530.33	8.09%
TOWN OF ELBA	$ 92,233,189	$ 976,142.17	$ 1,040,145.25	$ 64,003.08	6.56%
TOWN OF LOWELL	$ 401,750	$ 4,354.03	$ 4,530.67	$ 176.65	4.06%
TOWN OF PORTLAND	$ 3,953,590	$ 43,184.29	$ 44,585.99	$ 1,401.69	3.25%
TOTALS	**$621,510,706**	**$ 6,852,801.00**	**$ 7,008,989.00**	$ 156,188.00	2.28%

District Tax Levy by Fund		2012-13 Mill Rate/1,000	Proposed 2013-14 Mill Rate/1,000
10 & 38 FUND LEVY	$6,354,830.00	$ 9.17	$10.22
39 FUND LEVY	$534,159.00	$ 1.54	$0.86
80 FUND LEVY	$120,000.00	$ 0.19	$0.19
TOTAL LEVY	$7,008,989.00	$ 10.90	$11.28

			Difference
IMPACT ON $100,000 PROPERTY	$1,089.89	$1,127.73	**$37.84**
IMPACT ON $150,000 PROPERTY	$1,634.84	$1,691.60	**$56.77**
IMPACT ON $200,000 PROPERTY	$2,179.78	$2,255.47	**$75.69**
IMPACT ON $250,000 PROPERTY	$2,724.73	$2,819.34	**$94.61**

Columbus School District
Proposed 2013-2014 Budget
October 28, 2013

General Fund	Audited 2011-12	Unaudited 2012-13	Proposed Budget 2013-14	
Beginning Fund Balance	$ 1,496,971	$ 1,957,696	$ 2,510,076	
Ending Fund Balance	$ 1,957,696	$ 2,510,076	$ 2,110,076	*

Revenue & Other Financing Sources	Audited 2011-12	Unaudited 2012-13	Proposed Budget 2013-14	
Local Sources				
Taxes	$ 5,574,811	$ 5,652,960	$ 6,235,923	**
Non-Capital Sales	$ 80,441	$ 67,889	$ 77,079	
School Activity Income	$ 23,793	$ 21,930	$ 19,800	
Interest on Investment	$ 3,978	$ 3,402	$ 4,000	
Other Local Revenue	$ 48,563	$ 55,139	$ 33,700	
Other Wisconsin Schools Districts				
Transit of Aids	$ 432,541	$ 677,726	$ 575,000	
Intermediate Sources				
CESA Payments	$ 130	$ 4,691	$ -	
State Sources				
State Aid--Categorical	$ 65,523	$ 116,619	$ 79,750	
State Aid--General	$ 5,438,310	$ 5,411,995	$ 5,454,812	
State Aid--Computer Assessment	$ 13,203	$ 14,205	$ 12,966	
State Grant	$ 5,085	$ 5,442	$ -	
Federal Sources				
Special Grants	$ 144,755	$ 40,835	$ 40,000	
Title I, VI, EESA, AODA	$ 168,765	$ 271,864	$ 205,000	
Other Revenue				
Miscellaneous				
Total Revenues & Other Sources	$ 11,999,898	$ 12,344,697	$ 12,738,030	

** $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.*

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Total Expenditures & Other Uses	$ 11,539,173	$ 11,792,317	$ 13,138,030	

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

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Special Projects Fund				
Beginning Fund Balance				
Ending Fund Balance				
Revenue & Other Financing Sources	$ 2,097,810	$ 2,178,929	$ 2,203,217	
Expenditures & Other Financing Uses	$ 2,097,810	$ 2,178,930	$ 2,203,217	

Non Referendum Debt Service Fund				
Beginning Fund Balance	$ 207	$ 283	$ 282	
Ending Fund Balance	$ 283	$ 282	$ 282	
Revenue & Other Financing Sources	$ 1,572,572	$ 114,774	$ 206,584	
Expenditures & Other Financing Uses	$ 1,572,496	$ 114,775	$ 206,584	

Debt Service Fund	Audited 2011-12	Unaudited 2012-13	Proposed Budget 2013-14
Beginning Fund Balance	$ 59,225	$ 45,261	$ 30,273
Ending Fund Balance	$ 45,261	$ 30,273	$ 30,273
Revenue & Other Financing Sources	$ 958,319	$ 967,602	$ 545,879
Expenditures & Other Financing Uses	$ 972,284	$ 982,590	$ 545,879
Building Fund			
Beginning Fund Balance	$ (6,700)	$ 48,031	$ 44,303
Ending Fund Balance	$ 48,031	$ 44,303	$ -
Revenue & Other Financing Sources	$ 425,000	$ -	
Expenditures & Other Financing Uses	$ 370,269	$ 3,728	$ 44,303
Food Service Fund			
Beginning Fund Balance	$ -	$ -	$ -
Ending Fund Balance	$ -	$ -	$ -
Revenue & Other Financing Sources	$ 516,730	$ 512,890	$ 516,650
Expenditures & Other Financing Uses	$ 516,730	$ 512,890	$ 516,650
Agency Fund			
Assets	$ 83,609	$ 121,663	$ 147,128
Liabilities	$ 121,663	$ 147,128	$ 147,128
Trust Fund			
Beginning Fund Balance	$ 1,026,964	$ 1,015,196	$ 967,909
Ending Fund Balance	$ 1,015,195	$ 967,909	$ 967,909
Revenues & Other Financing Sources	$ 45,706	$ 51,744	$ 50,000
Expenditures & Other Financing Uses	$ 57,475	$ 99,030	$ 50,000
Community Service Fund			
Beginning Fund Balance	$ 2,366	$ 21,824	$ 24,250
Ending Fund Balance	$ 21,824	$ 24,250	$ 24,250
Revenue & Other Financing Sources	$ 124,706	$ 122,646	$ 120,000
Expenditures & Other Financing Uses	$ 105,248	$ 120,220	$ 120,000

	Audited 2011-12	Unaudited 2012-13	Proposed Budget 2013-14
Total Expenditures--All Funds	$ 15,861,771	$ 15,836,833	$ 16,765,208
Percentage Increase from Prior Year	0.27%	-0.16%	5.86%
Tax Levy			
General Fund & Non Ref. Debt	$ 5,717,847	$ 5,765,255	$ 6,354,830
Debt Service Fund	$ 958,239	$ 967,546	$ 534,160
Community Service Levy	$ 120,000	$ 120,000	$ 120,000
Total School Levy	$ 6,796,086	$ 6,852,801	$ 7,008,990
Percentage Increase from Prior Year	1.31%	0.83%	2.28%

Minutes from 2012-2013 Annual Meeting

The Annual Meeting of the Columbus School District was called to order at 8:15 P.M. at the High School Library on Monday, October 22, 2012 by President Liz O'Donnell. Members present were Liz O'Donnell, Don Nelson, Peter Fogarty, Sally Owen, Mary Arnold, Kevin White, and Bill Braun. Bryan Davis, Superintendent, Nancy Liverseed, Business Administrator, David DeGuire, Middle School Principal, Brian Johnson, Student Services Director, Jeff Mastin, High School Principal, Sue Sewell, Elementary School Principal, and Pam Zander, Board Secretary, were also present.

Ms. Arnold moved, seconded by Mr. Nelson, that Mr. Peter Fogarty be elected Chairperson. Dr. Braun moved that nominations be closed. A voice vote was conducted and Peter Fogarty was named chairperson for the meeting.

It was moved by Ms. Owen, seconded by Mr. Nelson, that the minutes of the October 24, 2011 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.) Questions were asked. Discussion was held.

Set Salaries of School Board Members for 2012-2013

Discussion was held. It was moved by Mr. White, seconded by Ms. Arnold, that the School Board stipends remain the same at $1,800 annually for board members and $2,000 for Board President. Discussion was held. The motion carried unanimously.

Authorize Payment

Authorize payment of expense incurred by Board during the 2011-2012 school year for travel outside of district. ($1,665). It was moved by Mr. Peter Kaland, and seconded by Ms. Alice Schmidt, 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. 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 Ms. Alice Schmidt, seconded by Mr. Joe Conlin, to adopt the general fund in the amount of $5,650,481, the 38 Fund Debt Service Levy (non-referendum debt) of $114,774; the debt service levy of $ 967,546, and the community service levy of $120,000, equaling a total levy of $6,852,801 – for a total increase of .83% from prior year. Discussion was held. The motion carried unanimously.

Surplus Property Resolution for 2013.
It was moved by Mr. Peter Kaland, seconded by Ms. Alice Schmidt, 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 2012.
It was moved by Mr. Donald Nelson, seconded by Dr. Bill Braun, to authorize the School Board to set the annual meeting date for 2013. Discussion was held. The motion carried.

Other New Business.
There was none.

It was moved by Ms. Sally Owen, seconded by Mr. Kevin White, to adjourn the meeting. The motion carried. The meeting adjourned at 9 01 P.M.

Respectfully submitted,

Liz O'Donnell
Board President

Donald Nelson, III
Clerk

Surplus Property Resolution

RESOLUTION

BE IT RESOLVED that the Columbus School District Board of Education is authorized to sell and dispose of any tangible personal property belonging to the Columbus School District that is determined by the Board of Education to be no longer needed for school purposes.

Adopted: October 28, 2013

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Liz O'Donnell, President William Braun, Clerk