

Columbus School District

Annual Budget Report

2014-2015

To be presented at the

Annual Meeting

Monday, October 27, 2014

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 2014-2015 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, exceeded, or significantly exceeded expectations on the state issued school report cards for the 2013-2014 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 high school and middle school are included in this budget. These improvements include upgrades to the HVAC systems, creation of a secured entry at the high school, and renovated high school science labs.

Our opportunities lie in our potential for improved learning for students. One area of focus for our district will be enriching the use of technology in all grades to improve student learning. The two building blocks to successful technology use are a reliable infrastructure and staff professional development. This budget has paved the way for successful use of technology by upgrading critical infrastructure needs and allowing time for teachers to learn new software applications.

In 2015-2016, the District will provide all students in third through twelfth grade with a laptop to be used at home and in school to enhance their learning. Staff training is underway to be sure that students and teachers can make the best use of this technology.

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 $13,744,000. The levied amount of this budget is $6,979,121, a .43% decrease from 2013-2014. This results in an estimated mill rate is $10.98, a 2.62% decrease from 2013-2014. 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
Kevin White Clerk	Peter Fogarty Treasurer
Joe Conlin Member	Cindy Damm Member
Loren Glasbrenner 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 27, 2014

1. Meeting called to order
2. Elect a Chairperson
3. Approve Minutes of Annual Meeting of October 28, 2013
4. District Report – Superintendent Bryan Davis, Ph.D.
5. Set Salaries of School Board members for 2014-2015
6. Authorize payment of expense incurred by Board during the 2013-2014 school year for travel outside of district. ($2,960.98)
7. Hearing on Proposed Budget –
   Budget presented by Business Administrator Nancy Liverseed
8. Adoption of the Tax Levy
9. Guarantee Reconciliation Report (CESA 10 Energy Efficiency Projects)
10. Surplus Property Resolution for 2015
11. Authorize School Board to set date for Annual Meeting 2015
12. Other New Business
13. 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.

2014-2015 Preliminary Budget Highlights

The following changes reflect the difference between the 2013-2014 budget and the 2014-2015 preliminary budget:

- 4.48% increase in operational expenditures for building operations and staffing; plus a one-time expenditure of $455,000 to complete parking lot upgrades. 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 High School.

- The property tax rate will decrease an estimated .43%, primarily due to an increase in property values.

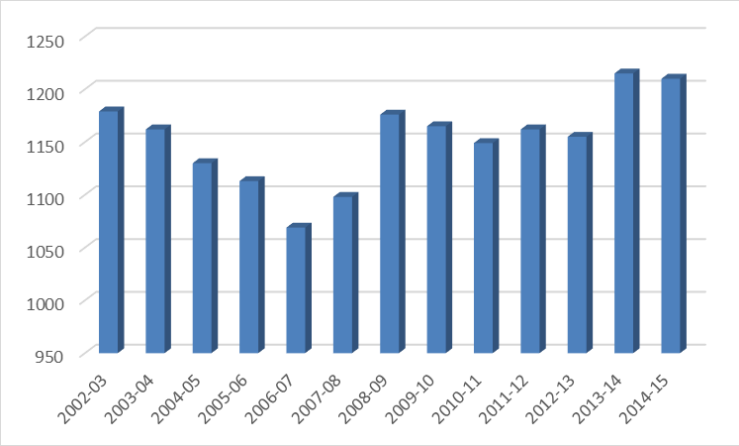
- Enrollment is 1,210; a decrease of 5 students from 2013-14 enrollment figures. Students attending under open enrollment are up 28 students from last year, for a total of 152. There are 78 resident students attending other districts under open enrollment, a decrease of three from last year.

- General aid was increased by 13.77%.

Columbus School District
Student Enrollment 2014-2015

Enrollment

The primary budget driver for our school district is enrollment. This year enrollment remains steady with an increase of just one student. However, last year there was an unexpected increase of 60 students. The enrollment chart includes Columbus School District residents, regardless of their district of attendance. The enrollment for 2014-2015 includes 78 Columbus School District residents going to other districts. In addition to residents, Columbus has 152 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	# Coming
Beaver Dam	15
Cambria -Friesland	2
DeForest	2
Fall River	77
Horicon	1
Dodgeland	14
Madison	2
Marshall	3
Pardeville	1
Poynette	2
Randolph	3
Rio	4
Sun Prairie	22
Waterloo	3
Waupun	1
	152

Transfer Out

District	# Leaving
Appleton	3
Beaver Dam	7
DeForest	3
Fall River	13
Granstburg	4
Madison	3
Marshall	6
McFarland	4
Monona Grove	1
Northern Ozaukee	2
Rio	6
Sun Prairie	22
Waterloo	1
Watertown	2
Waunakee	1
	78

Open Enrollment by Grades

Grade	Transfer In	Transfer Out
K4	24	8
KG	10	7
1	13	4
2	8	4
3	13	2
4	14	6
5	4	2
6	12	9
7	11	8
8	2	4
9	12	4
10	8	6
11	9	10
12	12	4
Total	**152**	**78**

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 2014-2015 beginning fund balance for Columbus School District is $2,361,935 or 17.18% of budgeted expenditures. The board policy requires a 12% fund balance. $455,000 of this fund balance will be used in 2014-15 to complete parking lot upgrades district wide.

Of note, new to this budget are initial payments for a $7,500,000 borrowing for energy efficiency projects through CESA 10. These projects will address some building maintenance, safety/security, and energy efficiency needs. The first payment (principal and interest) for this loan will be $894,356.53 and will be paid out of the 38 Fund – Non-Referendum Debt.

Budget Estimates Compared to 2013 - 2014

	2013-14	2014-15	Difference between 2013-14 and 2014-15	% Change
Revenue Limit Pieces				
Membership (3 yr Avg)	1,157	1,169	12	1.04%
Property Value w/o computers	621,510,706.00	635,537,719.00	14,027,013	2.26%
Revenue Per Member	$ 9,883.53	$ 9,979.65	96	0.97%
Revenue Limit	$ 11,909,685.00	$ 12,195,901.00	286,216	2.40%
Includes $450,000 energy efficiency exemption			-	
Equalization Aid	$ 5,542,706.00	$ 6,306,072.00	763,366	13.77%
10 Fund Operations plus 38 Fund Non-Referendum Levies	$ 6,354,830.00	$ 6,767,790.00	412,960	6.50%
			-	
10 Fund - Operations Budget	$ 12,288,030.00	$ 12,839,000.00	550,970	4.48%
10 Fund - Operations Additional Purchases (limited time)				
Add'l 10 Fund Exp. for Houses and Demolition	$ 400,000.00	$ -	(400,000)	
Add'l 10 Fund Exp. for Energy Sav. Projects	$ 450,000.00	$ 450,000.00	-	
Add'l 10 Fund Exp. for Parking lot	$ -	$ 455,000.00	455,000	
Total 10 Fund Budget with additions	**$ 13,138,030.00**	**$ 13,744,000.00**	605,970	4.61%
Mil Rate- Operations 10 fund + 38 fund non-referendum debt	$ 10.22	$ 10.65	0.42	

Levy All Funds-levying to Max				
10 Fund - Operations minus computer Aid	$ 6,148,246.00	$ 5,693,038.00	$ (455,208.00)	-7.40%
38 Fund - Non-Referendum Debt	$ 206,584.00	$ 1,074,752.00	$ 868,168.00	420.25%
39 Fund - Referendum Debt	$ 534,160.00	$ 91,331.00	$ (442,829.00)	-82.90%
80 Fund - Community Services	$ 120,000.00	$ 120,000.00	$ -	0.00%
Total Levy	$ 7,008,990.00	$ 6,979,121.00	$ (29,869.00)	-0.43%
Mil Rate	$11.28	$10.98	$ (0.30)	-2.62%

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 46% of the District's budget is for direct instruction of students. 40.5% 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 13.5% 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 2012-13	Unaudited 2013-14		Proposed 2014-15	
Instruction					
Undifferentiated Curriculum	$ 2,902,574	$ 3,068,940		$ 3,157,635	
Regular Curriculum	$ 2,003,810	$ 1,957,875		$ 2,014,460	
Vocational Curriculum	$ 624,412	$ 596,733		$ 613,975	
Physical Curriculum	$ 310,369	$ 313,213		$ 322,265	
Co-Curricular Activities	$ 206,107	$ 225,224		$ 211,933	
Exceptional Ed. Curriculum	$ 1,526	$ -		$ 6,288	
Support Services					
Pupil Services	$ 595,112	$ 694,170		$ 714,230	
Instructional Staff Services	$ 524,836	$ 615,305		$ 633,085	
General Administration	$ 357,921	$ 415,470		$ 427,475	
School Building Administration	$ 342,528	$ 395,845		$ 407,285	
Business Admin/Building Operations	$ 1,844,615	$ 2,943,859	*/ **	$ 2,982,846	**/***
Central Services	$ 117,266	$ 106,942		$ 110,030	
Insurance	$ 106,969	$ 86,621		$ 89,125	
Debt Service	$ 7,679	$ 10,247		$ 10,543	
Post Employment Benefits	$ -	$ 193,169		$ 198,750	
Non-Program Transactions					
Fund Transfer/Spec. Ed/Food Serv/Bldg	$ 1,434,962	$ 1,243,667		$ 1,335,000	
Open Enrollment	$ 399,630	$ 489,914		$ 504,075	
Other Non-Program Transactions	$ 12,001	$ -		$ 5,000	
Total Expenditures & Other Uses	$ 11,792,317	$ 13,357,193		$ 13,744,000	

**$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*

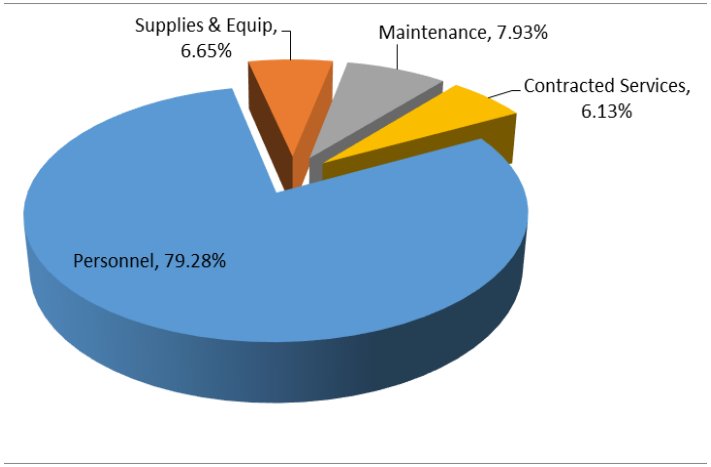
****$455,000 of fund balance to be used to pay for parking lot projects district wide (one time)*

Expenditure Budget Comparison by Object

	2011-12 Actuals	2012-13 Actual	2013-14 Actual	2014-15 Proposed	Dollar Difference	Percent Difference
Personnel	$ 9,875,101.00	$ 9,919,420.00	$ 10,552,766.00	$ 10,896,755.00	$ 343,989.00	3.26%
Supplies & Equip	$ 675,002.00	$ 661,524.00	$ 882,420.46	$ 914,488.21	$ 32,067.75	3.63%
Maintenance*	$ 321,629.00	$ 393,150.00	1029011.43	$ 1,090,227.51	$ 61,216.08	5.95%
Contracted Services	$ 1,128,166.00	$ 1,181,601.00	$ 892,995.19	$ 842,529.28	$ (50,465.91)	-5.65%
TOTAL	$ 11,999,898.00	$ 12,155,695.00	$ 13,357,193.08	$ 13,744,000.00	$ 386,806.92	2.90%

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

Personnel	**79.28%**
Supplies & Equip	**6.65%**
Maintenance	**7.93%**
Contracted Services	**6.13%**
	100.00%



Long Term Debt Service

The 2014-2015 long-term debt service payments on existing approved referendum debt will be $ 91,331.
The 2014-2015 long-term debt service payments on non-referendum debt will be $ 1,074,752.

Columbus School District

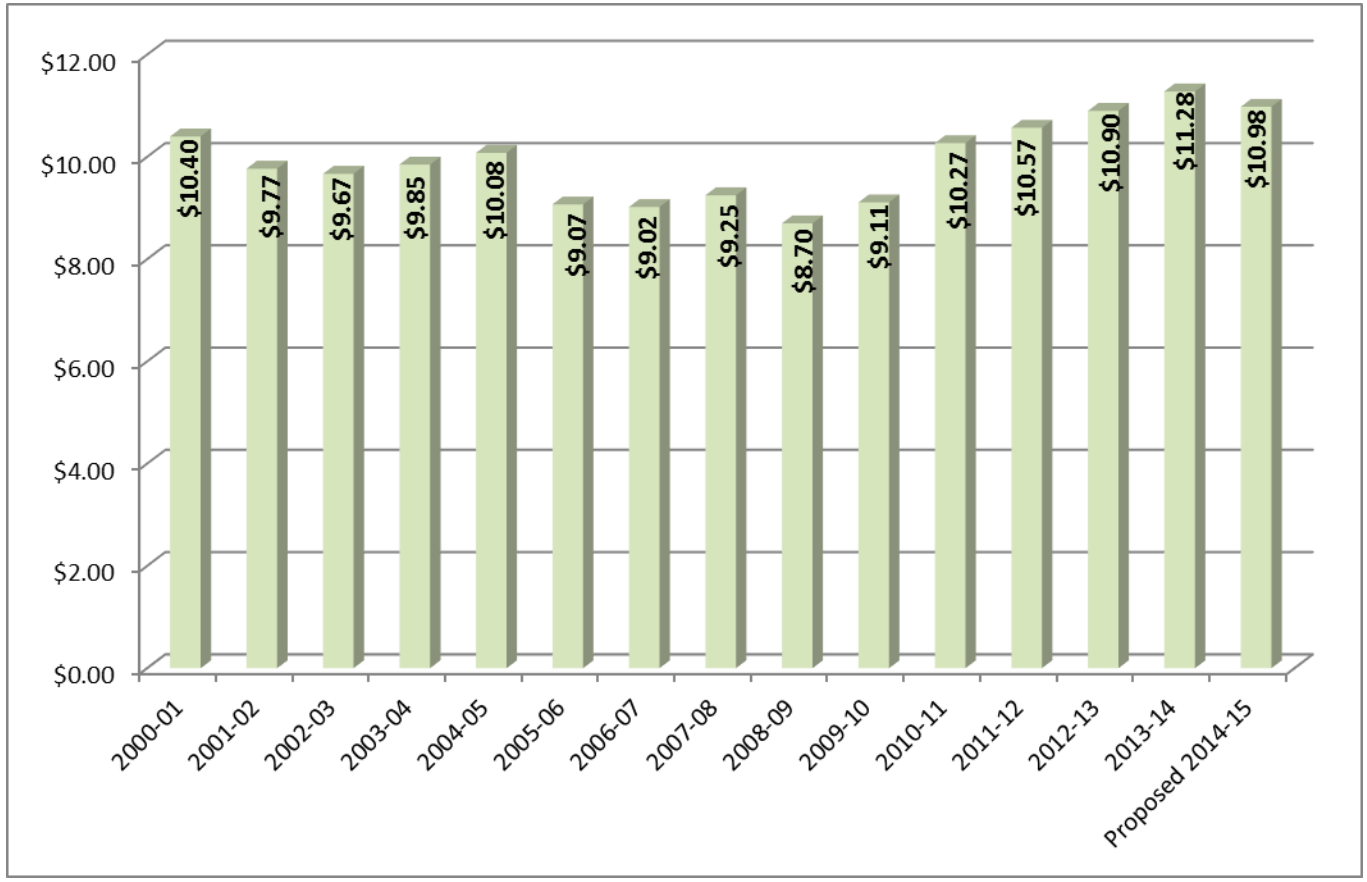
Debt Service Schedule

June 30, 2014

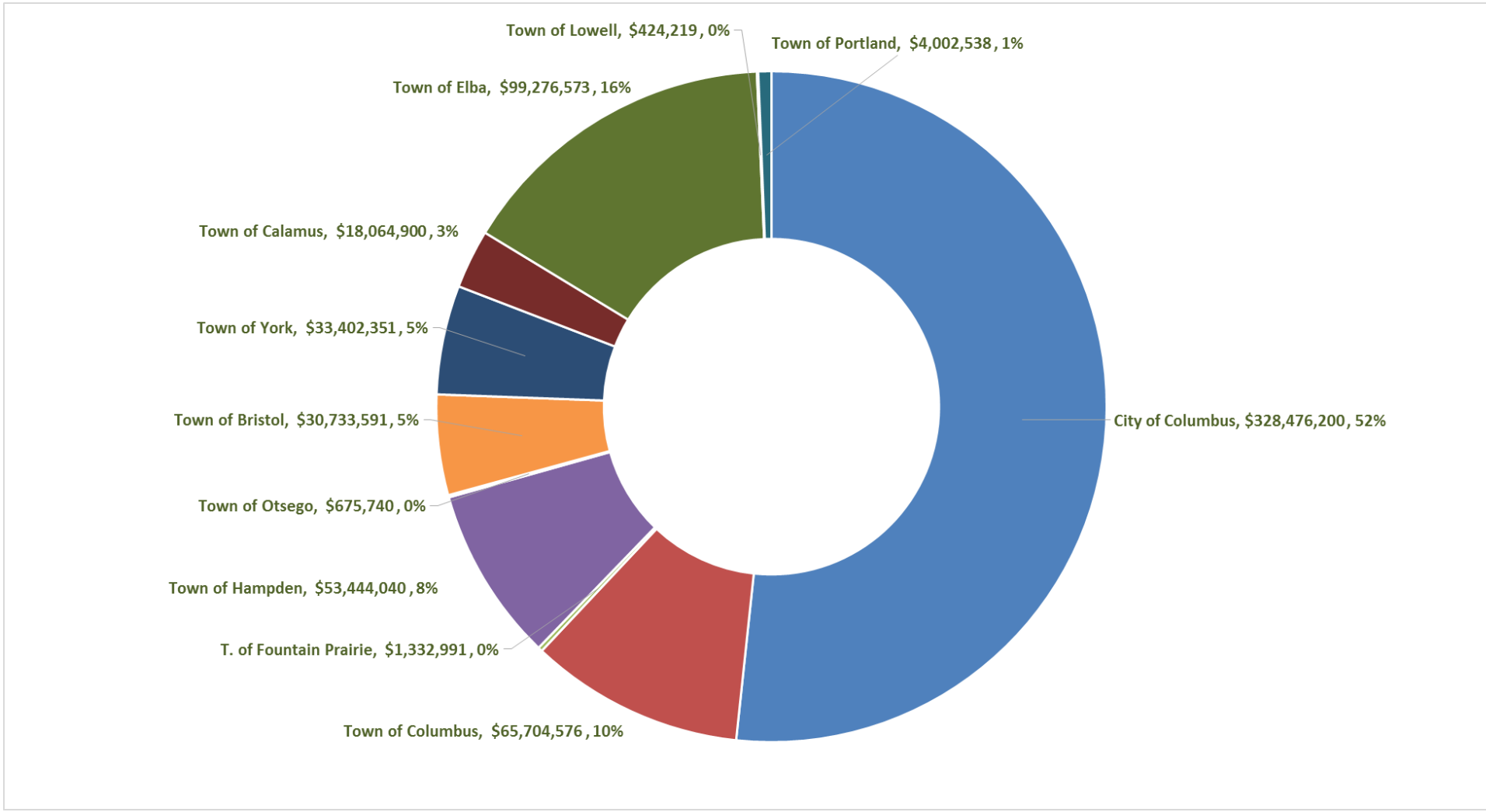
			Fund 38 Non Referendum Debt										
Fiscal	Issue 5-Maintenance		WRS Liability Refinanced		Maintenance		Energy Efficiency		Total 30 Fund Expenditures		Total		
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Payment		
2011-12	$ 65,000	$ 21,044	$ -	$ -	$ -	$ 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, 2014	**$ 245,000**	**$ 22,893**	**$ 1,375,000**	**$ 532,100**	**$ 355,000**	**$ 51,791**	**$ 7,500,000**	**$ 805,650**	**$ 9,475,000**	**$ 1,412,434**	**$ 10,887,434**		

Property Taxes

The budget being presented is within the maximum allowable tax levy. The Columbus School District tax levy is projected to be $6,979,121 in 2014-2015. The projected 2014-2015 tax levy is $ 10.98 per $1,000 of equalized value. This represents a 2.62% decrease from the 2013-2014 mil rate. Due to increased property values, the levy amount is a .43% decrease from last year.



Property Values 2014 by Municipality – Overall Increase 2.26%



Columbus School District
Property Values 2014

Municipality	2009	2010	2011	2012	2013	2014	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	$353,800	0.11%
Town of Columbus	$ 63,287,006	$ 64,506,454	$ 63,715,396	$ 64,193,716	$ 63,959,824	$ 65,704,576	$1,744,752	2.73%
T. of Fountain Prairie	$ 1,489,180	$ 1,418,941	$ 1,373,972	$ 1,356,107	$ 1,363,989	$ 1,332,991	($30,998)	-2.27%
Town of Hampden	$ 53,522,042	$ 52,031,449	$ 51,296,212	$ 52,258,185	$ 51,728,608	$ 53,444,040	$1,715,432	3.32%
Town of Otsego	$ 713,793	$ 680,354	$ 659,330	$ 644,190	$ 651,462	$ 675,740	$24,278	3.73%
Town of Bristol	$ 30,026,614	$ 28,914,188	$ 29,723,314	$ 29,255,924	$ 28,621,777	$ 30,733,591	$2,111,814	7.38%
Town of York	$ 36,598,190	$ 36,222,692	$ 34,819,453	$ 34,207,527	$ 33,266,822	$ 33,402,351	$135,529	0.41%
Town of Calamus	$ 17,525,579	$ 16,734,831	$ 16,187,861	$ 16,471,584	$ 17,207,295	$ 18,064,900	$857,605	4.98%
Town of Elba	$ 93,346,546	$ 93,917,060	$ 93,775,564	$ 89,563,326	$ 92,233,189	$ 99,276,573	$7,043,384	7.64%
Town of Lowell	$ 410,514	$ 409,642	$ 398,984	$ 399,492	$ 401,750	$ 424,219	$22,469	5.59%
Town of Portland	$ 3,887,878	$ 3,910,792	$ 3,882,382	$ 3,962,260	$ 3,953,590	$ 4,002,538	$48,948	1.24%
Totals	$659,863,542	$652,886,003	$642,662,168	$628,760,511	$621,510,706	$635,537,719	$14,027,013	2.26%

TAX LEVY COMPARISONS
COLUMBUS SCHOOL DISTRICT

October 20, 2014

	2013-14 Levy	Proposed 14-15 levy	Dollar Difference	Percent Change
CITY OF COLUMBUS (TIF OUT)	$ 3,700,349	$ 3,607,142.55	$ (93,206.08)	-2.52%
TOWN OF COLUMBUS	$ 721,297	$ 721,531.03	$ 234.20	0.03%
TOWN OF FOUNTAIN PRAIRIE	$ 15,382	$ 14,638.16	$ (744.01)	-4.84%
TOWN OF HAMPDEN	$ 583,361	$ 586,892.66	$ 3,531.44	0.61%
TOWN OF OTSEGO	$ 7,347	$ 7,420.60	$ 73.84	1.01%
TOWN OF BRISTOL	$ 322,778	$ 337,499.17	$ 14,721.59	4.56%
TOWN OF YORK	$ 375,161	$ 366,806.00	$ (8,355.34)	-2.23%
TOWN OF CALAMUS	$ 194,053	$ 198,378.66	$ 4,326.10	2.23%
TOWN OF ELBA	$ 1,040,145	$ 1,090,199.99	$ 50,054.74	4.81%
TOWN OF LOWELL	$ 4,531	$ 4,658.54	$ 127.87	2.82%
TOWN OF PORTLAND	$ 44,586	$ 43,953.64	$ (632.35)	-1.42%
TOTALS	**$ 7,008,989**	**$ 6,979,121.00**	$ (29,868.00)	-0.43%

District Tax Levy by Fund	Proposed 2014-2015 Mill Rate/1,000
10 & 38 FUND LEVY	$10.65
39 FUND LEVY	$0.14
80 FUND LEVY	$0.19
TOTAL LEVY	$10.98

IMPACT ON $100,000 PROPERTY	$1,098.00
IMPACT ON $150,000 PROPERTY	$1,647.00
IMPACT ON $200,000 PROPERTY	$2,196.00
IMPACT ON $250,000 PROPERTY	$2,745.00

Columbus School District
Proposed 2014-2015 Budget
October 27, 2014

General Fund	Audited 2012-13	Unaudited 2013-14		Proposed 2014-15	
Beginning Fund Balance	$ 1,957,696	$ 2,510,076		$ 2,361,935	
Ending Fund Balance	$ 2,510,076	$ 2,361,935	*	$ 1,906,935	***

Revenue & Other Financing Sources	Audited 2012-13	Unaudited 2013-14		Proposed 2014-15	
Local Sources					
Taxes	$ 5,652,960	$ 6,152,584	**	$ 5,712,950	**
Non-Capital Sales	$ 67,889	$ 76,492		$ 60,250	
School Activity Income	$ 21,930	$ 20,703		$ 15,650	
Interest on Investment	$ 3,402	$ 3,390		$ 4,000	
Other Local Revenue	$ 55,139	$ 45,885		$ 28,125	
Other Wisconsin Schools Districts					
Transit of Aids	$ 677,726	$ 803,777		$ 810,000	
Intermediate Sources					
CESA Payments	$ 4,691	$ 6,607		$ -	
State Sources					
State Aid--Categorical	$ 116,619	$ 159,374		$ 130,510	
State Aid--General	$ 5,411,995	$ 5,542,069		$ 6,306,072	
State Aid--Computer Assessment	$ 14,205	$ 12,786		$ 16,443	
State Grant	$ 5,442	$ -		$ -	
Federal Sources					
Special Grants	$ 40,835	$ 94,670		$ -	
Title I, VI, EESA, AODA	$ 271,864	$ 290,714		$ 205,000	
Total Revenues & Other Sources	$ 12,344,697	$ 13,209,052		$ 13,289,000	

** $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 2012-13	Unaudited 2013-14		Proposed 2014-15	
Instruction					
Undifferentiated Curriculum	$ 2,902,574	$ 3,068,940		$ 3,157,635	
Regular Curriculum	$ 2,003,810	$ 1,957,875		$ 2,014,460	
Vocational Curriculum	$ 624,412	$ 596,733		$ 613,975	
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Co-Curricular Activities	$ 206,107	$ 225,224		$ 211,933	
Exceptional Ed. Curriculum	$ 1,526	$ -		$ 6,288	

Support Services				
Pupil Services	$ 595,112	$ 694,170		$ 714,230	
Instructional Staff Services	$ 524,836	$ 615,305		$ 633,085	
General Administration	$ 357,921	$ 415,470		$ 427,475	
School Building Administration	$ 342,528	$ 395,845		$ 407,285	
Business Admin/Building Operations	$ 1,844,615	$ 2,943,859	*/ **	$ 2,982,846	**/***
Central Services	$ 117,266	$ 106,942		$ 110,030	
Insurance	$ 106,969	$ 86,621		$ 89,125	
Debt Service	$ 7,679	$ 10,247		$ 10,543	
Post Employment Benefits	$ -	$ 193,169		$ 198,750	
Non-Program Transactions				
Fund Transfer/Spec. Ed/Food Serv/Bldg	$ 1,434,962	$ 1,243,667		$ 1,335,000	
Open Enrollment	$ 399,630	$ 489,914		$ 504,075	
Other Non-Program Transactions	$ 12,001	$ -		$ 5,000	
Total Expenditures & Other Uses	$ 11,792,317	$ 13,357,193		$ 13,744,000	

**$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 2012-13	Unaudited 2013-14		Proposed 2014-15	
Beginning Fund Balance	$ -	$ -		$ -	
Ending Fund Balance	$ -	$ -		$ -	
Revenue & Other Financing Sources	$ 2,178,929	$ 2,265,047		$ 2,231,375	
Expenditures & Other Financing Uses	$ 2,178,930	$ 2,265,047		$ 2,231,375	

Non Referendum Debt Service Fund	Audited 2012-13	Unaudited 2013-14		Proposed 2014-15	
Beginning Fund Balance	$ 283	$ 282		$ 23,824	
Ending Fund Balance	$ 282	$ 23,824		$ 23,824	
Revenue & Other Financing Sources	$ 114,774	$ 206,584		$ 1,074,752	
Expenditures & Other Financing Uses	$ 114,775	$ 183,043		$ 1,074,752	

Debt Service Fund	Audited 2012-13	Unaudited 2013-14		Proposed 2014-15	
Beginning Fund Balance	$ 45,261	$ 30,273		$ 22,437	
Ending Fund Balance	$ 30,273	$ 22,437		$ 22,437	
Revenue & Other Financing Sources	$ 967,602	$ 534,197		$ 91,331	
Expenditures & Other Financing Uses	$ 982,590	$ 542,033		$ 91,331	

Building Fund	Audited 2012-13	Unaudited 2013-14		Proposed 2014-15	
Beginning Fund Balance	$ 48,031	$ 44,303		$ -	
Ending Fund Balance	$ 44,303	$ -		$ 393,000	
Revenue & Other Financing Sources	$ -	$ -		$ 7,500,000	
Expenditures & Other Financing Uses	$ 3,728	$ 44,303		$ 7,107,000	

Food Service Fund	Audited 2012-13	Unaudited 2013-14	Proposed 2014-15
Beginning Fund Balance	$ -	$ -	$ -
Ending Fund Balance	$ -	$ -	$ -
Revenue & Other Financing Sources	$ 512,890	$ 523,769	$ 520,100
Expenditures & Other Financing Uses	$ 512,890	$ 523,769	$ 520,100

Agency Fund	Audited 2012-13	Unaudited 2013-14	Proposed 2014-15
Assets	$ 121,663	$ 147,128	$ 150,863
Liabilities	$ 147,128	$ 150,863	$ 150,863

Trust Fund	Audited 2012-13	Unaudited 2013-14	Proposed 2014-15
Beginning Fund Balance	$ 1,015,196	$ 967,909	$ 1,020,434
Ending Fund Balance	$ 967,909	$ 1,020,434	$ 1,020,434
Revenues & Other Financing Sources	$ 51,744	$ 111,076	$ 45,000
Expenditures & Other Financing Uses	$ 99,030	$ 58,551	$ 45,000

Community Service Fund	Audited 2012-13	Unaudited 2013-14	Proposed 2014-15
Beginning Fund Balance	$ 21,824	$ 24,250	$ 30,515
Ending Fund Balance	$ 24,250	$ 30,515	$ 30,515
Revenue & Other Financing Sources	$ 122,646	$ 122,362	$ 120,000
Expenditures & Other Financing Uses	$ 120,220	$ 116,097	$ 120,000

	Audited 2012-13	Unaudited 2013-14	Proposed 2014-15
Total Expenditures--All Funds	$ 15,836,833	$ 17,090,035	$ 24,009,670
Percentage Increase from Prior Year	-0.16%	7.91%	40.49%

Tax Levy			
General Fund & Non Ref. Debt	$ 5,765,255	$ 6,354,830	$ 6,767,790
Debt Service Fund	$ 967,546	$ 534,160	$ 91,331
Community Service Levy	$ 120,000	$ 120,000	$ 120,000
Total School Levy	$ 6,852,801	$ 7,008,990	$ 6,979,121
Percentage Increase from Prior Year	0.83%	2.28%	-0.43%

Minutes from 2013-2014 Annual Meeting

The Annual Meeting of the Columbus School District was called to order at 8:02 P.M. at the High School Library on Monday, October 28, 2013 by President Liz O'Donnell. Members present were Liz O'Donnell, Alice Schmidt, Peter Fogarty, Sally Owen, Mary Arnold, Kevin White, and Bill Braun. Bryan Davis, Superintendent, Nancy Liverseed, Business Administrator, Paul Kurth, 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.

Mr. Joe Conlin moved, seconded by Mrs. Pam Larson, that Cindy Damm be elected Chairperson. Bill Braun moved that nominations be closed. A voice vote was conducted and Cindy Damm was named chairperson for the meeting.

It was moved by Mr. Kelly Crombie, seconded by Ms. Dawn Schmidt, that the minutes of the October 22, 2012 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 2013-2014

Discussion was held. It was moved by Mr. Kelly Crombie, seconded by Mr. Kevin White, 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 2012-2013 school year for travel outside of district. ($5,134). It was moved by Mrs. Pam Larson, and seconded by Ms. Liz O'Donnell, 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 Mr. Henry St. Maurice, seconded by Ms. Alice Schmidt, to adopt the general fund tax levy in the amount of $6,148,246; a non-referendum debt service levy of $206,584; debt service fund levy of $ 534,160; community service levy of $120,000; equaling a total of $7,008,990; or a 2.28% increase from prior year. Discussion was held. The motion carried unanimously.

Surplus Property Resolution for 2014.
It was moved by Mr. Joe Conlin, seconded by Ms. Liz O'Donnell, 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.

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).

Dr. Davis explained the opportunity to purchase a home for the transition school that is currently for sale on Richmond Street for $99,000. It was moved by Mr. Peter Fogarty, seconded by Dr. Bill Braun, to purchase the resident at 319 Richmond Street, to use as a transition program site for special needs students ages 18-21. Discussion was held. The motion carried unanimously.

Authorize School Board to Set Date for Annual Meeting 2013.
It was moved by Dr. Bill Braun, seconded by Mr. Peter Fogarty, to authorize the School Board to set the annual meeting date for 2014. Discussion was held. The motion carried.

Other New Business.
There was none.

It was moved by Ms. Mary Arnold, seconded by Mr. Peter Fogarty, to adjourn the meeting. The motion carried. The meeting adjourned at 9:08 P.M.

Respectfully submitted,

Liz O'Donnell
Board President

William Braun
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 27, 2014

_____ _____

Liz O'Donnell, President Kevin White, Clerk

Date: **10/21/2014**

To: **Bryan Davis, District Administrator, Columbus School District**

From: **Heather Feigum, Facility Management Advisor, CESA 10**

Re: **Guarantee Reconciliation Report (initial)**

In July of 2013, the School District of Columbus (the "District") requested detailed responses regarding the implementation of a Performance Contract for guaranteed energy saving improvements through the implementation of various system improvements at the elementary and middle school.

As required by statute, CESA 10 provided a guarantee of the energy savings. This project was for only one year and the final Guarantee Reconciliation Report will also cover one year (one year following the completion of the final FIM). The guaranteed savings were separated into two types:

1) Pre-Agreed Savings for the vestibule doors at the middle school; and,
2) Measured and Verified Savings for all other Facility Improvement Measures (FIMs)

Pre Agreed Energy Savings

For this project, pre agreed savings were used for the vestibule doors and were non-measured due to the fact that the vestibule door project was slated to be the only project to take place at the middle school facility and the calculated savings would have been low to the point that they could not be appropriately delineated from other fluctuations in building energy use. Post installation energy use and measure baseline energy use was predicted using an engineering analysis of information that does not involve long-term measurements.

Measured and Verified Savings

For all other FIMs, International Performance Measurement and Verification Protocol (IPMVP) Option C: Whole Building was selected and will be used to measure the guaranteed savings for all FIMs at the elementary school completed in this phase.

The Guarantee Commencement Period as set forth in the contract does not begin until the completion and acceptance of the final FIM. Since the final FIM was completed in October of 2014, the Guarantee Commencement Period has only just begun. The Final Guarantee Reconciliation Report will be made available to the Board and District in October of 2015. Costs and savings estimated prior to project start that will be used in the Final Guarantee Reconciliation Report are as follows:

Savings Summary: Columbus School District

Facility Improvement Measure (FIMs)				Budget Cost $	Electricity			Nat. Gas		Total Energy Savings $	Total Maintenance Savings $	Simple Payback
No.			Description		kWh	kW	$	Therm	$			
1	Mechapical Upgrades/Measures			$ 256,400	14,136	0.0	$ 1,176	2,454	$ 1,718	$ 2,894	$ 6,814	26.4
		1.1	Boiler Room Upgrade - Elementary	$ 124,400				1,874	$ 1,312	$ 1,312	$ 3,407	26.4
		1.2	HVAC Reconfiguration - Elementary	$ 127,000				580	$ 406	$ 406	$ 2,839	39.1
		1.3	Motor Removal - Elementary	$ 2,000	4,171		$ 347			$ 347	$ 568	2.2
		1.4	VFD on Pumps - Elementary	$ 3,000	9,965		$ 829			$ 829	$ -	3.6
2	HVAC Control Measures			$ 100,200	5,595	0.0	$ 466	750	$ 525	$ 991	$ 1,136	47.1
		2.1	Controls Upgrade - Elementary	$ 100,200	5,595		$ 466	750	$ 525	$ 991	$ 1,136	47.1
3	Building Envelope Upgrades			$ 20,000	0	0.0	$ -	162	$ 114	$ 114	$ 75	106.0
		3.1	Vestibule Doors - Middle	$ 20,000				162	$ 114	$ 114	$ 75	106.0
	Total			$ 376,600	19,731	0	$ 1,642	3,366	$ 2,356	$ 3,998	$ 8,025	31.3