Columbus School District

Annual Meeting
& Budget Hearing



Date: August 28, 2023

Time: 7:30 p.m.

Location: Columbus Elementary School Gymnasium

Introduction of Parliamentarian

- Mr. Douglas Witte from Boardman Clark will be acting as Parliamentarian at tonight’s meeting.

Election of a Chairperson

- The Annual Meeting and Budget Hearing are to be chaired by an elector selected from those present.

Confirmation of Notices

- The School Board’s Secretary, Andrea Lendborg, will confirm notices.

Appointments by Chairperson

- Clerk
- Tellers

Annual Meeting & Budget Hearing

Jake Flood, Superintendent

- Columbus Mission and Vision
- District Results
- Legacy Priorities



Beth Munson, Business Administrator

- Enrollment Data
- Staffing Data
- 2022-2023 Annual Report
- 2023-24 Preliminary Budget
- Next Steps

Mission and Vision

Mission

Columbus School District ensures each student will be prepared for future success.

Vision

Columbus School District will create a global learning experience in rural Wisconsin.

District Results

Under Coherent Governance, the school board's central job is to set specific goals. These goals are known as "Results". Results serve as the focus of organizational performance.

R-1: Mega Results

R-2: Academic Achievement

R-3: Life Readiness

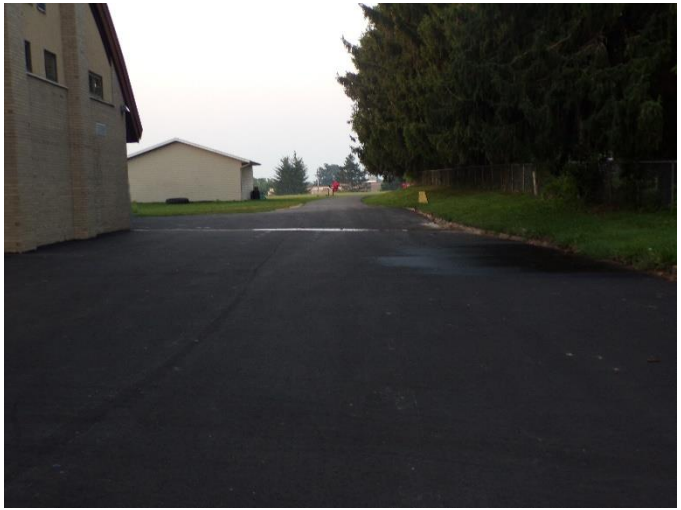
Launching a New Legacy Towards 2030

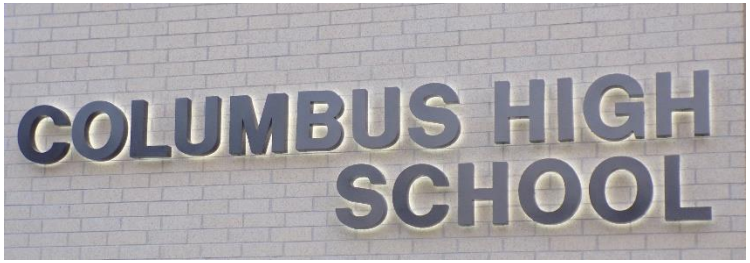
Six Priorities Identified by Community

1. Create a community campus by building needed facilities & amenities
2. Expand hands on STEAM opportunities for all students
3. Address students' social needs (i.e. poverty, mental health) with community collaboration
4. Offer a wide variety of course offerings & co-curricular activities to address students' needs
5. Develop and expand community partnerships
6. Implement and sustain up-to-date technology within the schools

Referendum Updates







Columbus School District

Learning Today, Leading Tomorrow

Student Enrollment Data







Why enrollment is a factor?

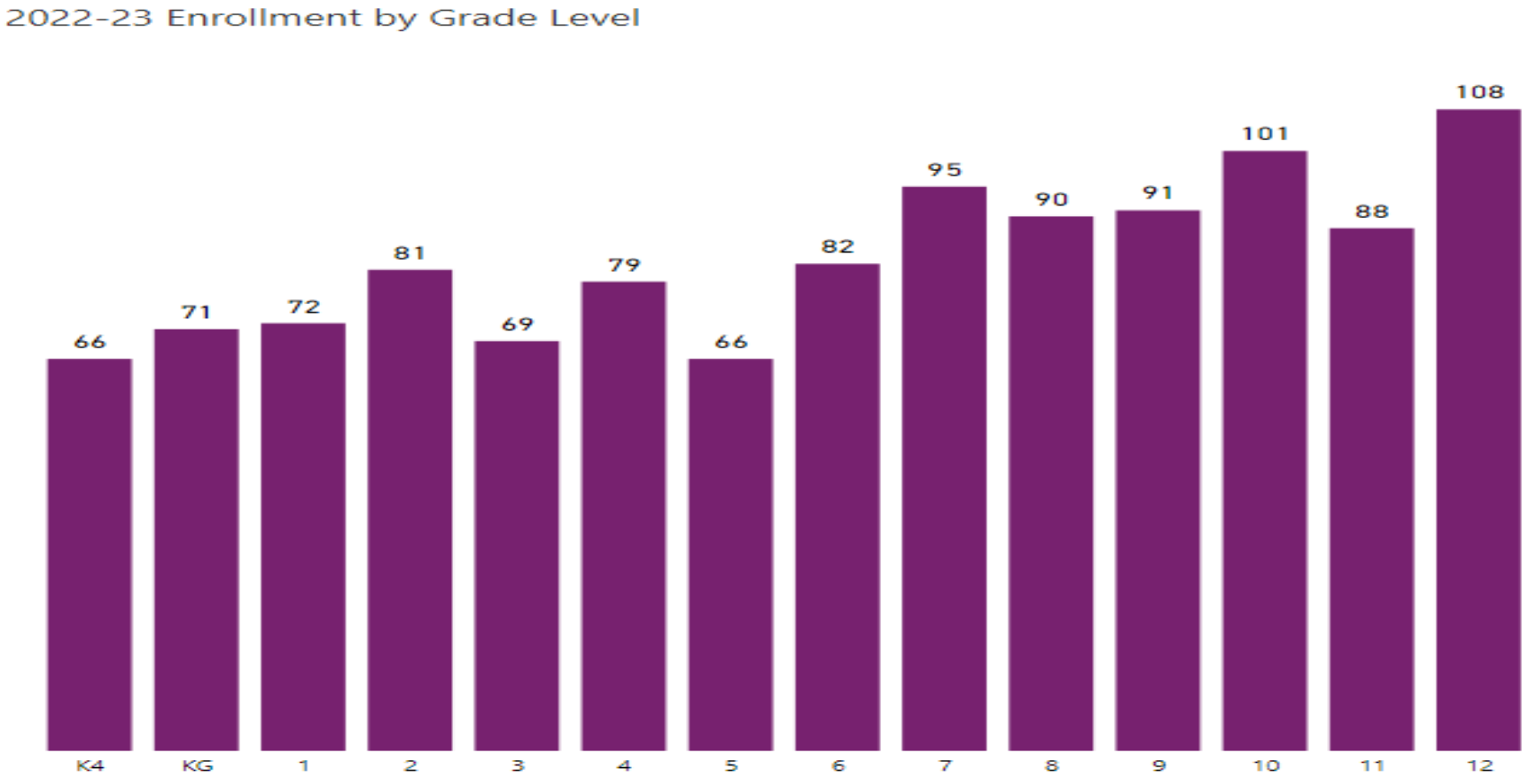
Wisconsin Revenue Limit formula for schools is enrollment driven

- All budget information will be based on projected Enrollments
- 22-23 Enrollment for September count was 1181
- PROJECTING 23-24 1149
- Enrollment translates into full-time equivalency (membership)
- Membership in the revenue limit formula is averaged over three years, if this projection holds true, it will result in a decrease of 27 students

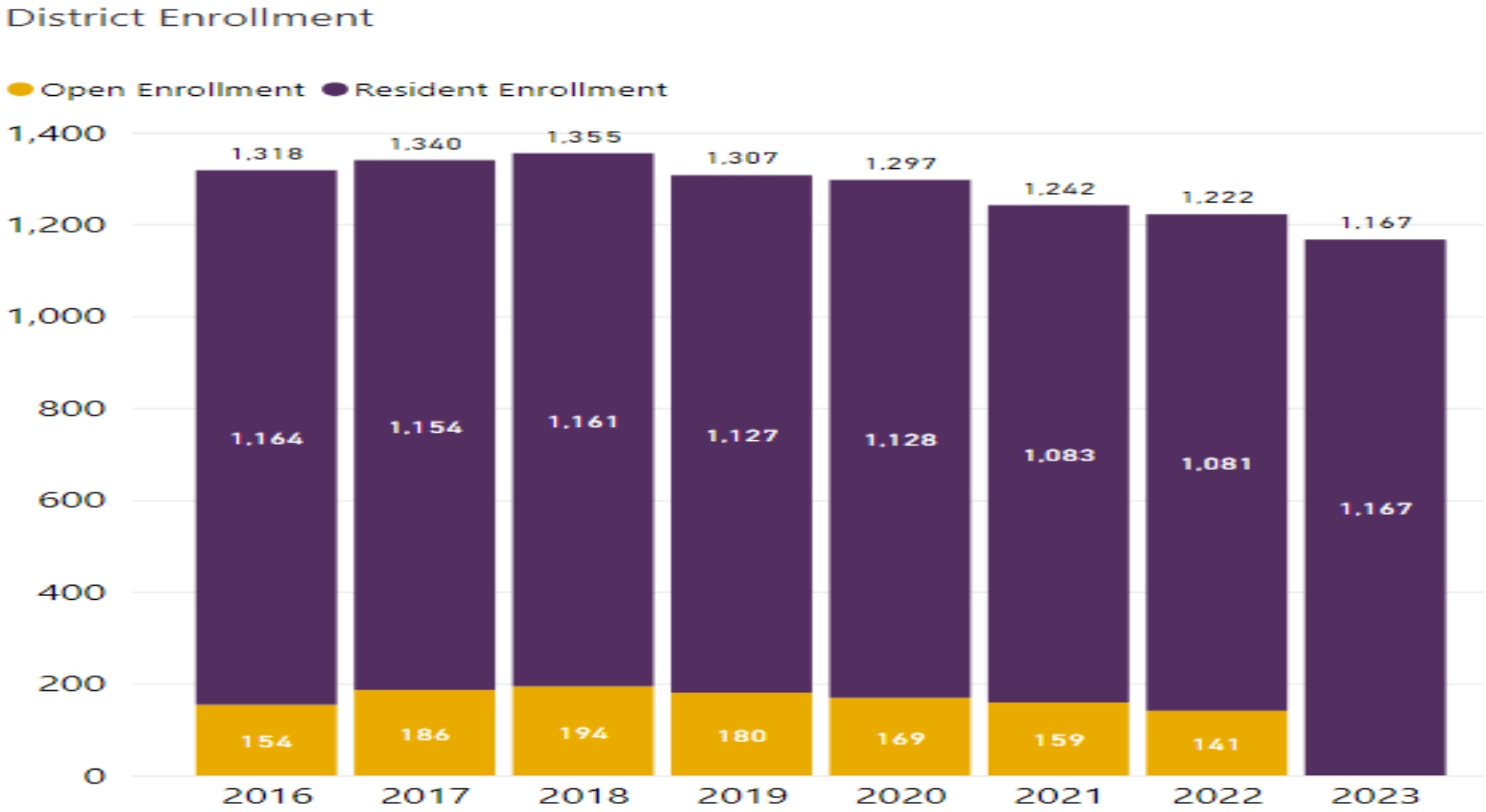
Counting Kids

- Headcount or Enrollment is the total number of students enrolled in our district (kids in our seats/buildings) and includes kids open enrolled into the district.
  - This figure is used to budget the expenditures for the year and staffing needs
- Membership is the total number of resident students who are attending public school in the district or out (through open enrollment).
  - This figure is used to calculate the revenue limit total
- FTE is the number of member students prorated by the amount of time they spend in district (early childhood, 4K and summer school students).
  - This figure is used to calculate the revenue limit

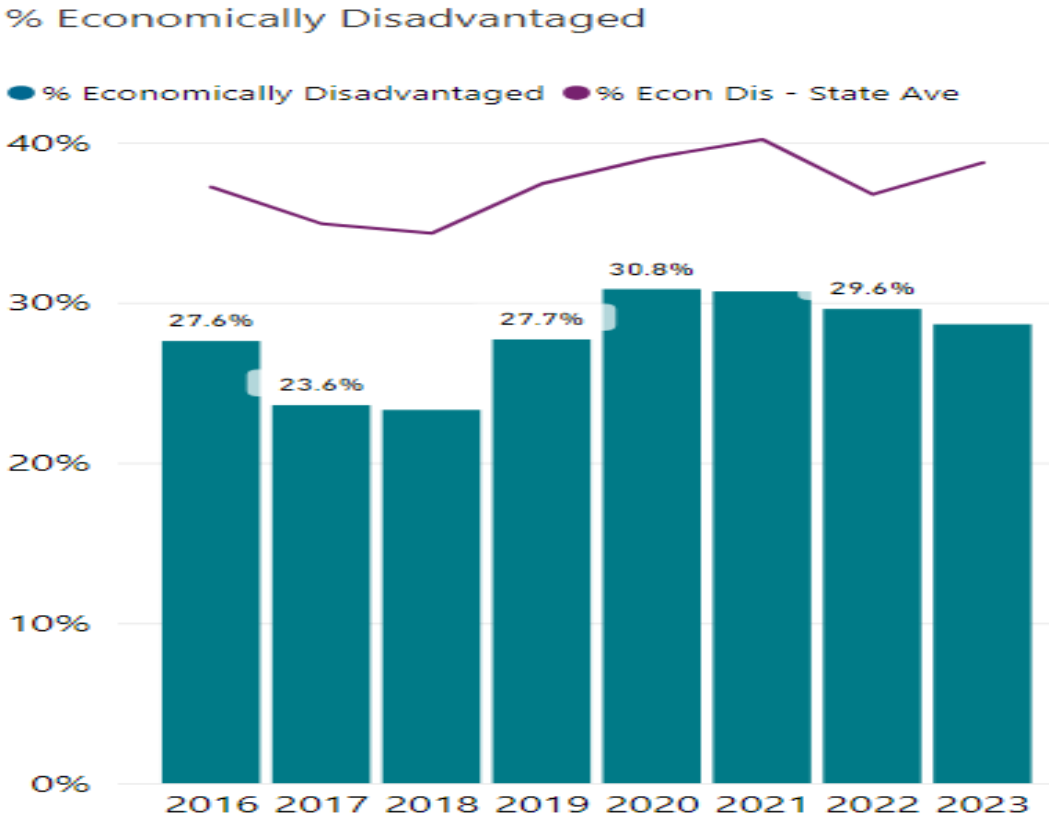
Columbus Enrollment By Grade



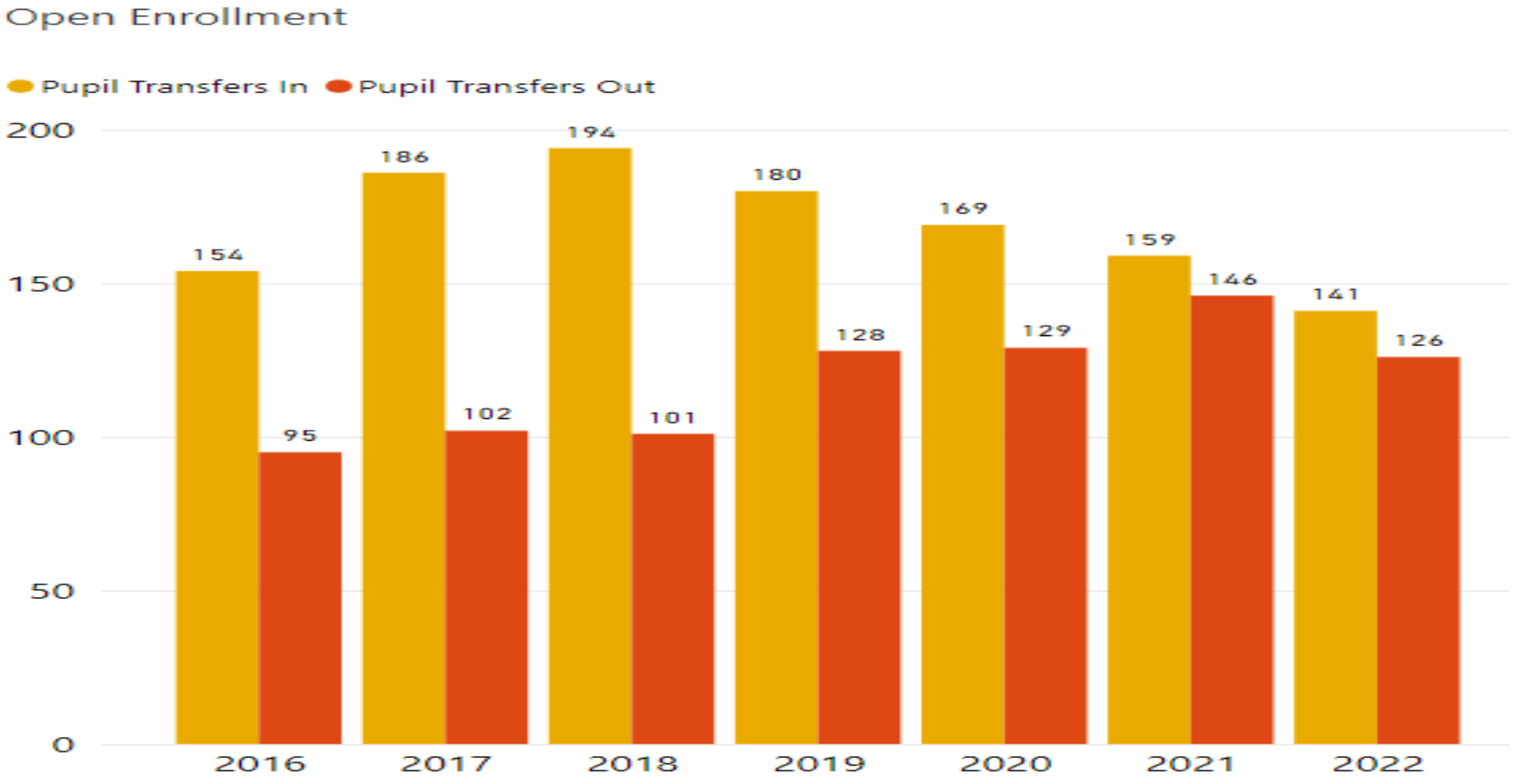
8-Year District Enrollment History



8-Year District Enrollment History



Open Enrollment 2016-2023



Open Enrollment by Grade Level

Grade	Quantity Out	Quantity In
EC	1	0
4K	10	9
K	7	8
1	7	7
2	9	7
3	12	5
4	7	11
5	7	8

Grade	Quantity Out	Quantity In
6	12	7
7	3	14
8	13	11
9	9	8
10	9	12
11	8	13
12	14	18

Columbus School District

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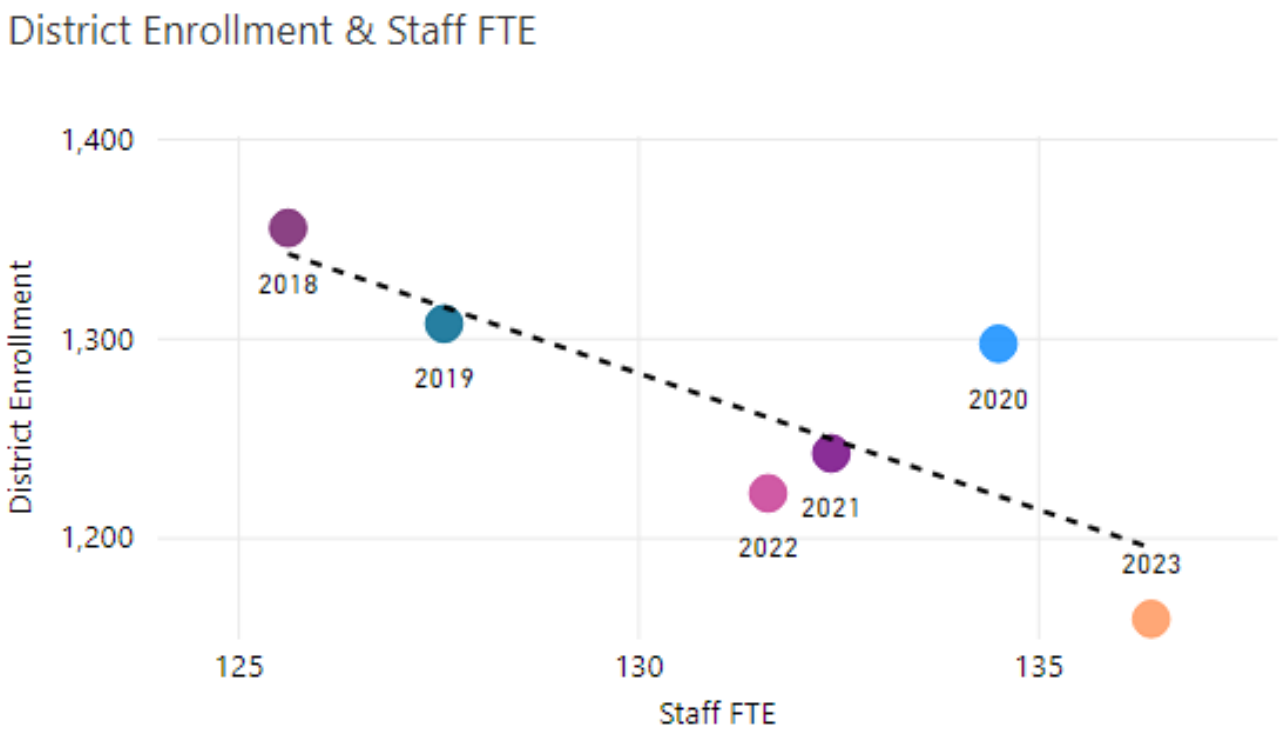
Staff Data





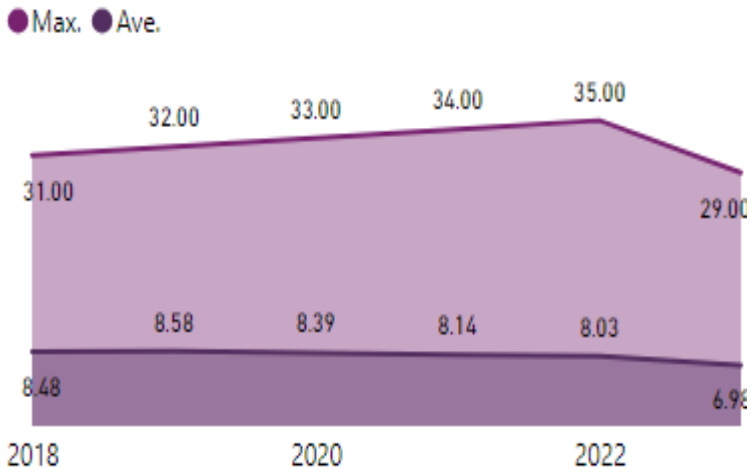


Staffing and Enrollment

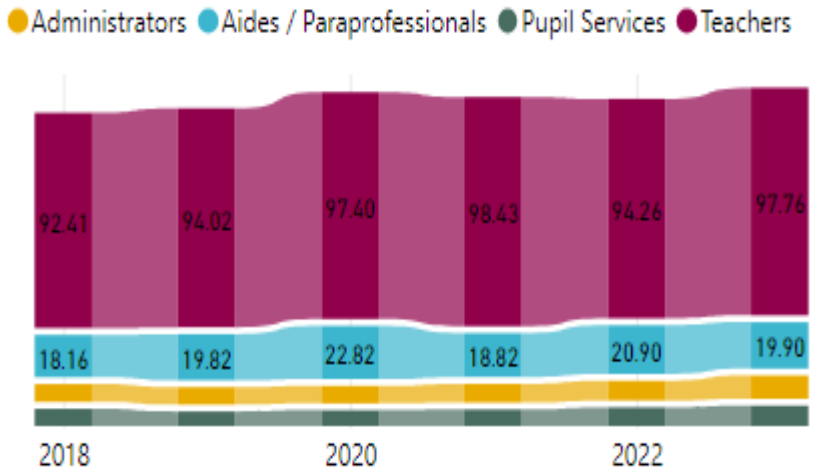


Experience of All Staff and Staffing By Position

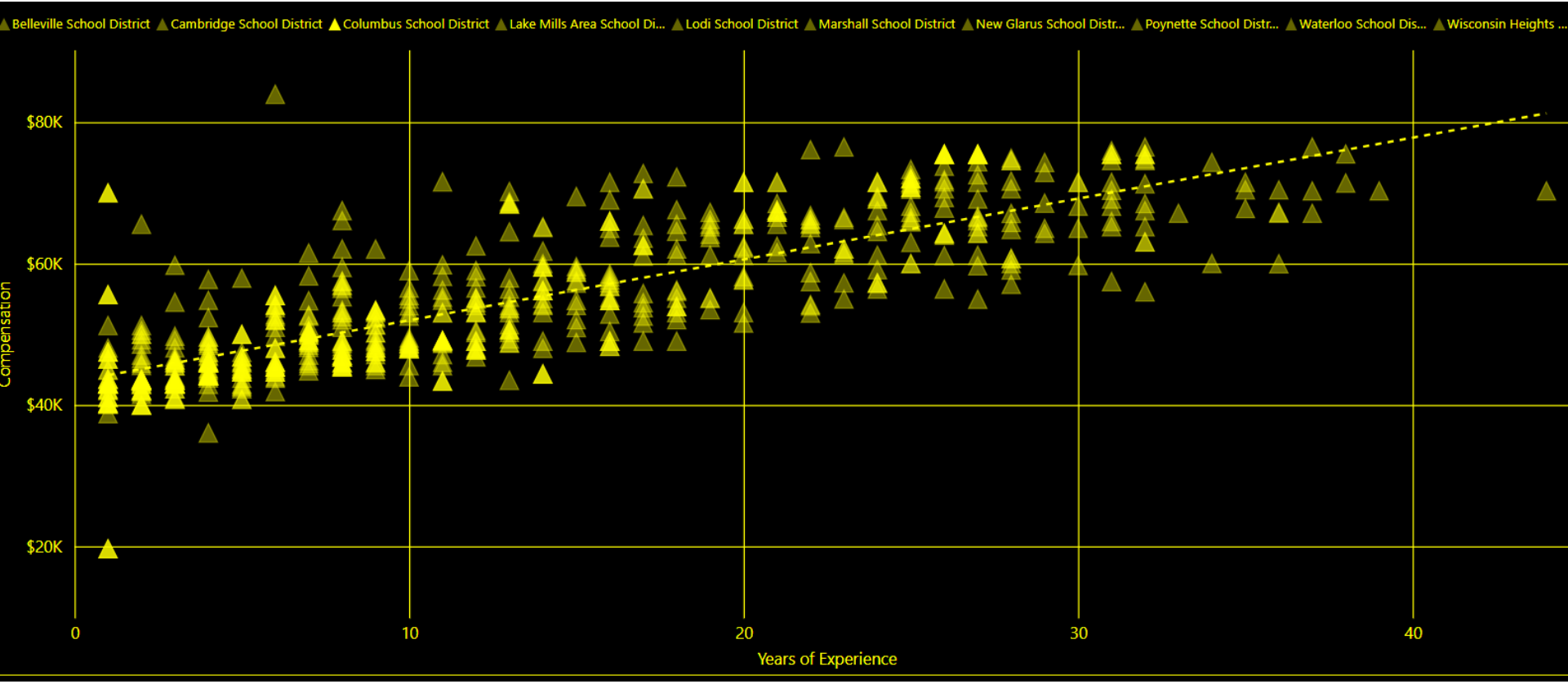
Local Experience - All Staff



Staff FTE by Position



Salary and Experience Compared to Peers



Total Compensation Comparison by Peer Group

Columbus
Average teacher salary: $51,996
Benefits *annually paid by district:* $21,438
Annual Value: $73,433

Wisconsin Heights
Average teacher salary: $53,983
Benefits *annually paid by district:* $18,718
Annual Value: $72,701

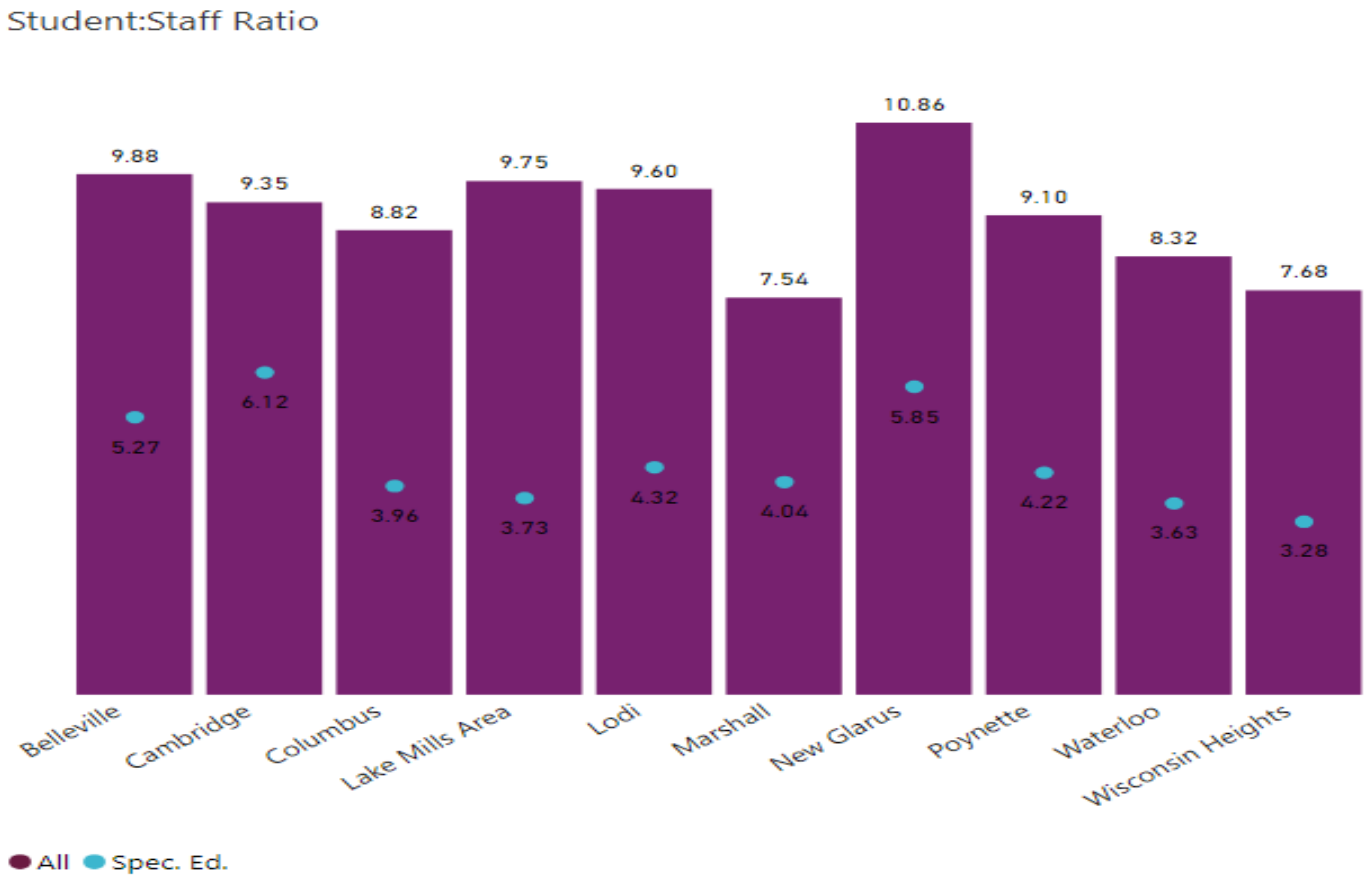
Marshall
Average teacher salary: $53,704
Benefits *annually paid by district:* $19,445
Annual Value: $73,149

Waterloo
Average teacher salary: $53,692
Benefits *annually paid by district:* $22,272
Annual Value: $75,964

Poynette
Average teacher salary: $52,096
Benefits *annually paid by district:* $19,365
Annual Value: $71,461

How do our staffing ratios compare with peers?

INCLUDES: teachers, counselors, principals, support staff NOT INCLUDED: other administrators



Summary of Information

- Salary continues to improve
  - Columbus staff salary continues to increase with a level at or above our peers
  - Where we lack in salary, we gain in benefits offered

- Factors to Consider
  - Our workforces is getting younger
    - Fewer teachers are starting and ending their career in the same district
  - Teacher turnover is a reality in many school districts
    - Schools are competing with each other and private industry for candidates

Columbus School District

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Basics of School Finance

- School Business Office is responsible for publishing and controlling the District budget under the regulation of Federal, State and Local laws and policies
- Work is audited annually by an outside CPA firm and the State
- Wisconsin Schools utilize a uniform fund accounting method called WUFAR
- The Columbus School District uses Skyward, a finance software, used by many districts in the state

State Budget Recap

- The State Biennial Budget was signed by Governor Evers on July 5, 2023
- Allows for a $325 increase in revenue limit per pupil
- A minimal increase in Special Education Aid (up from just under 32% to 33.3%)
- Relies on districts to use last remaining Federal ESSER funds, which will end September 2024
- Continued support for the Get Kids Ahead Initiative investment to school-based mental health services

How Schools Are Funded

- The Simplified Revenue Limit Formula

Revenue Limit
- State Aid
= Local Taxes

Major State Equalized Aid Factors

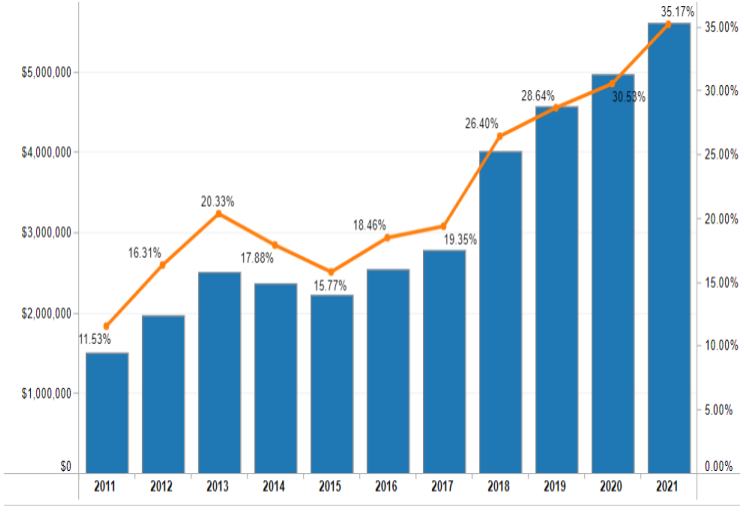
- Per pupil spending from the previous year
- Per student property value
- State allocation for equalized aid (split between all districts)
- Preliminary state aid estimate this year (2023): $8,052,827
- State aid last year (2022): $8,079,070

Fund Balance Explained

- Last year (2021-22) we had an addition to fund balance of $420,381.57
- Of this big addition to fund balance, the district and the board decided to use some of this surplus for roofing projects at CHS ($350,000+/-)
- This expense from fund balance was approved at the July 27, 2022 School Board Meeting.
- The only way to use fund balance is to run a deficit budget the following year.
- Fund balance is our savings account and can be used when expenses outpace revenues during a fiscal year.
- This is what occurred in the 2022-23 fiscal year

2022-23 Unaudited Financials

- Fiscal audit will be complete in October
- 2021-22 unaudited financials reflect an addition to fund balance of nearly $420,381.57 (CHS roofing project)
- 2022-23 shows a deficit budget due to this fund balance expense ($271,324.81)
- As of June 30, 2022 the general fund balance was 34.2% of expenses
- DPI recommendation on fund balance
  "an amount sufficient that short term borrowing for cash flow could be avoided and would also allow the district to set aside sufficient assets to realize its longer range goals"
- CSD policy is to keep fund balance at or above 25%



GENERAL FUND (FUND 10)	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
Beginning Fund Balance (Account 930 000)	5,609,001.76	6,029,383.33	5,758,058.25
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	**6,029,383.33**	**5,758,058.25**	**5,792,719.75**

2022-23 General Fund Revenue Review

GENERAL FUND	Audited 2021-22	Unaudited 2022-23
REVENUES & OTHER FINANCING SOURCES		
Transfers-In (Source 100)	0.00	0.00
Local Sources (Source 200)	5,818,057.04	5,791,033.11
Inter-district Payments (Source 300 + 400)	1,162,971.98	1,188,379.17
Intermediate Sources (Source 500)	3,871.42	19,788.41
State Sources (Source 600)	8,717,734.45	9,265,876.53
Federal Sources (Source 700)	453,912.12	984,601.92
All Other Sources (Source 800 + 900)	58,334.66	370,260.72
TOTAL REVENUES & OTHER FINANCING SOURCES	**16,214,881.67**	**17,619,939.86**

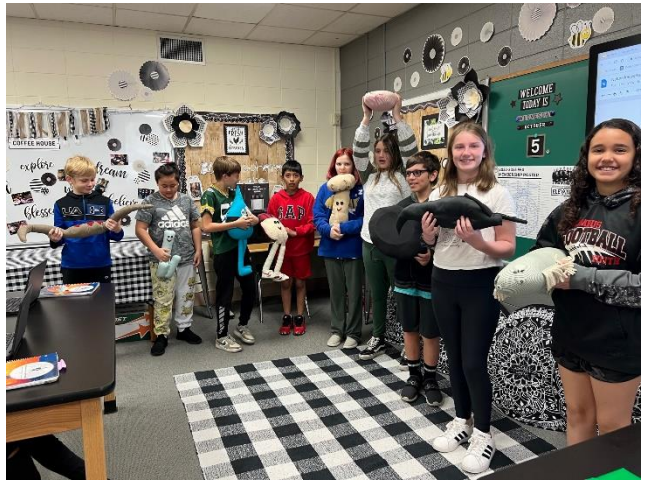
2021-22 General Fund Expenditures Review

GENERAL FUND	Audited 2021-22	Unaudited 2022-23
EXPENDITURES & OTHER FINANCING USES		
Instruction (Function 100 000)	6,574,062.87	7,147,313.82
Support Services (Function 200 000)	5,385,281.07	7,217,665.83
Non-Program Transactions (Function 400 000)	3,835,156.16	3,526,285.29
TOTAL EXPENDITURES & OTHER FINANCING USES	**15,794,500.10**	**17,891,264.94**

Columbus School District

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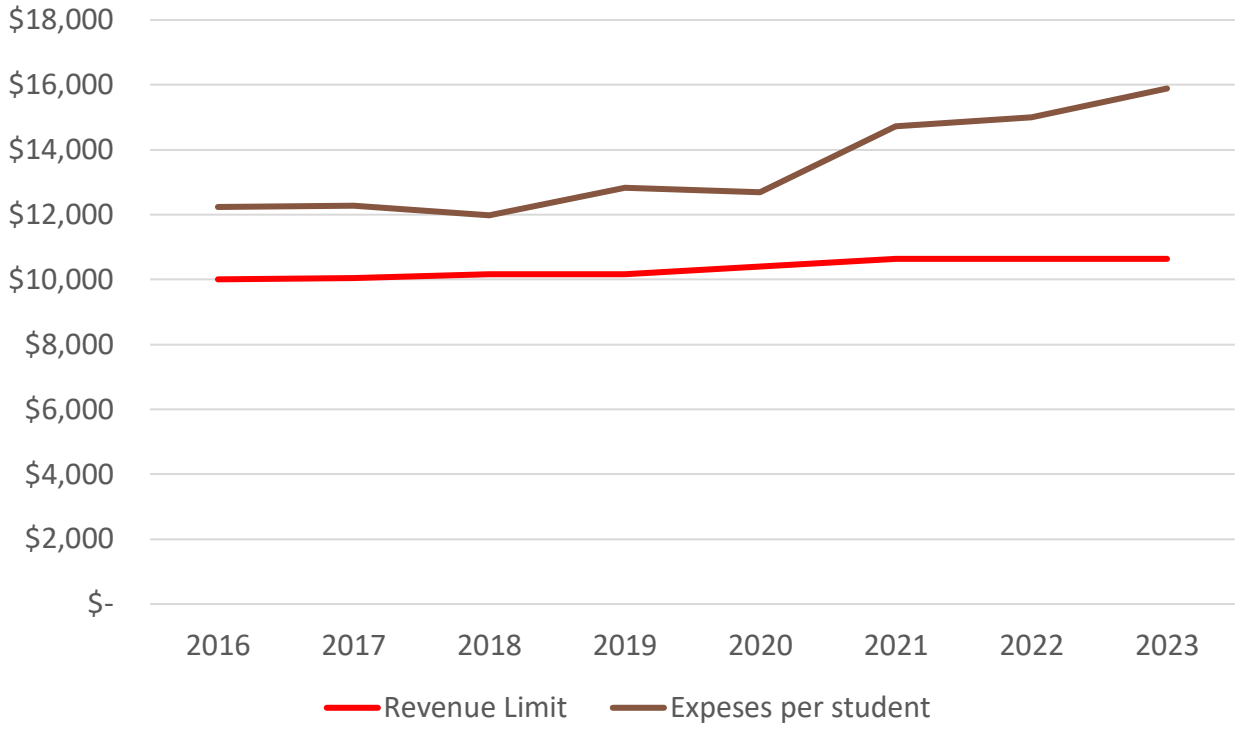


2023-24 Assumptions

Assumptions by the numbers:

- 33.3% special education categorical aid
- $325 per pupil increase within revenue limit
- Property values are keeping constant from last year (increased over 12% last year and will probably increase again.)
- Maintained $ 742 /pupil categorical aid (same as last year)
- 3-year enrollment trends: FTE will decrease from 1195 to 1168 students
- $ 8618 regular education open enrollment tuition
- $ 13470 special education open enrollment tuition

Columbus Revenue Limit and Expenses Over Time



2023-24 Assumptions - COVID

COVID Related Revenues:

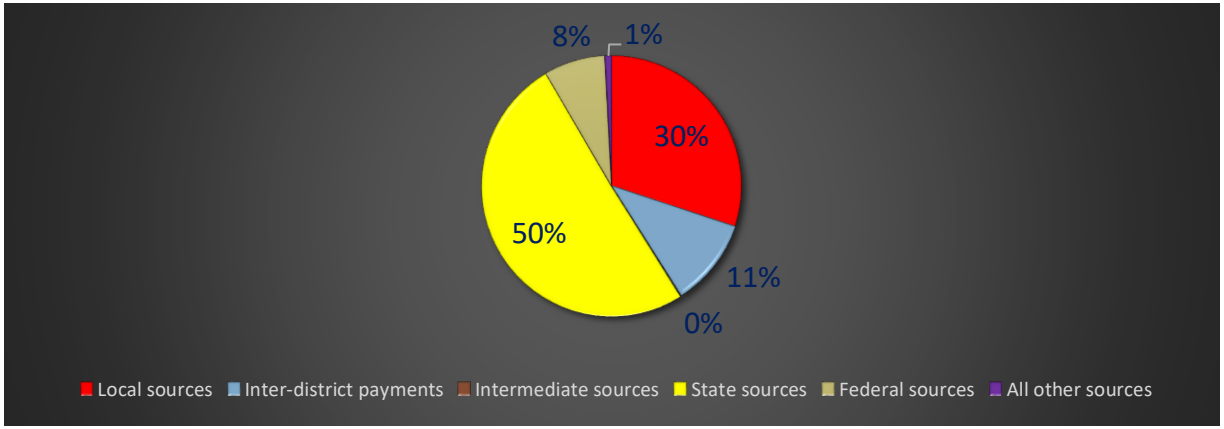
- ESSER II: All funds have been spent ($550,090)
  - To be spent by September 30, 2023
- ESSER III: $799,117 ($495,468 remaining)
  To be spent by September 30, 2024

COVID Related Needs:

- Staffing: additional support positions
- Technology: new student/staff devices 2022-23 (payment made from ESSER)
- Sanitation: cleaning supplies to disinfect
- Learning loss: some educational supports (tutoring)

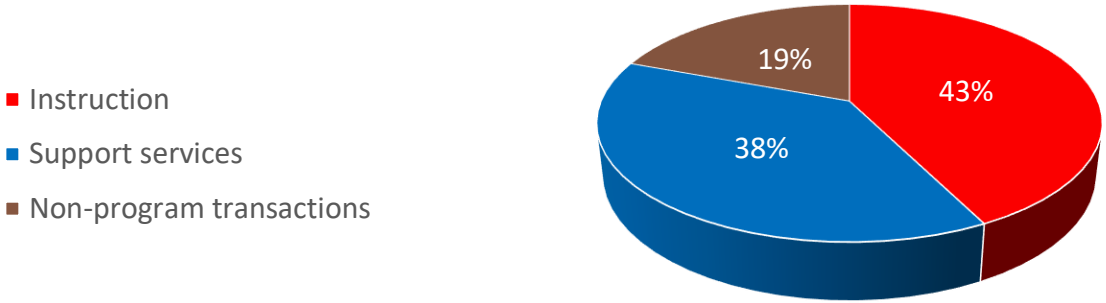
2023-24 General Fund Revenue

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REVENUES & OTHER FINANCING SOURCES			
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Inter-district Payments (Source 300 + 400)	1,162,971.98	1,188,379.17	1,193,500.00
Intermediate Sources (Source 500)	3,871.42	19,788.41	9,246.00
State Sources (Source 600)	8,717,734.45	9,265,876.53	9,198,804.00
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All Other Sources (Source 800 + 900)	58,334.66	370,260.72	150,900.00
TOTAL REVENUES & OTHER FINANCING SOURCES	**16,214,881.67**	**17,619,939.86**	**17,411,200.25**



2021-22 General Fund Expenditures

GENERAL FUND	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	6,574,062.87	7,147,313.82	7,389,771.12
Support Services (Function 200 000)	5,385,281.07	7,217,665.83	6,625,929.84
Non-Program Transactions (Function 400 000)	3,835,156.16	3,526,285.29	3,360,837.79
TOTAL EXPENDITURES & OTHER FINANCING USES	**15,794,500.10**	**17,891,264.94**	**17,376,538.75**



Overall Budgeted Revenues and Expenses

	Revenues	Expenses
General Fund	$17,411,200	$17,376,538
Special Projects	$4,043,046	$4,010,125
Debt Service	$2,004,927	$2,018,134
Capital Projects	$70,000	$300,000
Food Service	$630,447	$703,908
Community Service	$203,450	$281,810

Changes in the Numbers

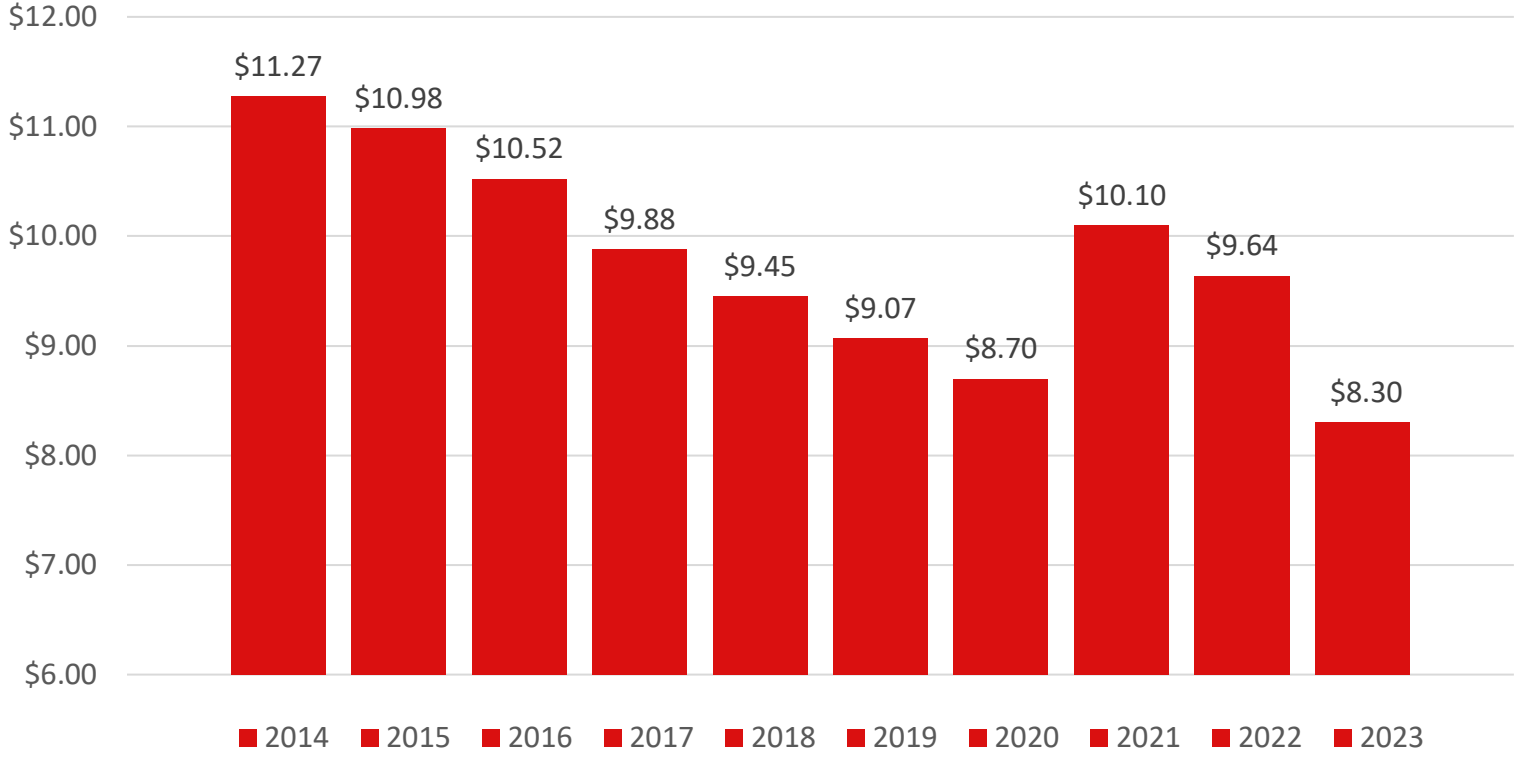
- You will see an increase to community service revenue
  - Middle school programs still paid for out of this fund
  - Opening the fitness center to the community
  - Planning to host other community programs such as speakers

- Food Service deficit
  - Expenses projected to increase 10%+
  - Reimbursement rates remaining the same or decreasing
  - Only increased fees by 10 cents to keep food affordable to students

Projected Total Levy Increase

	Estimated Increase/Decrease	% Increase/Decrease	Total Levy
General Fund Levy	-$235,885	-0.43%	$5,224,975
Debt Levy	-$48,641	-1.83%	$2,602,928
Community Service Levy	$200,000	0%	$200,000
Combined Levy	-$284,526	-3.42%	$8,027,903

Mill/Tax Rate



Mill/Tax Rate

- Current projects on property value haven't been released
- Predicting property values at same amount as 2023, but they will probably increase a bit
- With this projected property value at the same level as last year, the mill rate would be $8.01
- This would represent a 3.5% decrease in mill rate

Note: THESE AMOUNTS ARE NOT FINAL. FINAL NUMBERS FOR EQUALIZATION AID AND REVENUE LIMIT EXEMPTIONS ARE PUBLISHED BY THE DPI ON OCTOBER 15, 2023 AND MAY CHANGE THE FINAL LEVY AND MILL RATE.

Resolutions

- Wisconsin State Statute gives electors the power of authority in the following resolutions.
- All resolutions need a motion and second. Please state your name for the minutes of the meeting if you are making a motion or second.

Salaries for School Board

Present Salaries:

President receives $2,400 per year for all regular, special, and committee meetings.

All other Board members received $2,000 per year for all regular, special, and committee meetings.

Reimbursement for expenses.

Approve Salaries for School Board

- Resolution: Approve Salaries and Expenses for School Board
- The school board needs authorization to set salaries and approve expenses for school board members.

Be it resolved that the Board members of the Columbus School District be paid a salary as stipulated below and be reimbursed for expenses incurred on district business when traveling outside of the district. Salaries to be: President $2,400 per year for all regular/special/committee meetings; All other Board Members $2,000 per year for all regular/special/committee meetings.

Motion By: _____

Seconded By: _____

Date: _____

Annual Meeting Date

- Resolution: 2024 Annual Meeting Date
- The school board needs authorization to set the Annual Meeting date for 2024

Be it resolved that the Board of Education of the Columbus School District be authorized to set the date and hour for the 2024 Annual Meeting within the guidelines established by Wisconsin Statutes.

Motion By: _____

Seconded By: _____

Date: _____

Tax Levy

- Resolution: Adoption of Tax Levy
- The school board recommends a total tax levy of $8,027,903 of which $5,224,975 is for the general fund, $1,755,828 for referendum debt service, $847,100 is for non-referendum debt service, and $200,000 is for community service.

Tax Levy

- Resolution: Adoption of Tax Levy
- Motion may be as follows:
  Mr. or Ms. Chairperson, I move that there be levied a school tax assessed against all taxable property with the Columbus School District in the sum of $8,027,903 necessary to operate and maintain the District School System and to finance the recommended budget for the 2023-24 school year.

Motion By: _____

Seconded By: _____

Date: _____

Tax Levy

Wis Stat § 120.12(3)(a) and (c) require that on or before November 1, a school board must determine if the tax voted at the annual meeting is sufficient to operate and maintain the schools for the school year. If the amount so determined is not sufficient, the school board shall raise the tax, while the board may lower the tax if the amount so determined exceeds requirements. The tax levy shall not exceed limits established by Wis Stat § 121.91

Contact Information

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Beth Munson
Business Administrator
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Thank You for coming this evening.

