

Columbus School District

Annual Meeting & Budget Hearing

Date: October 12, 2020

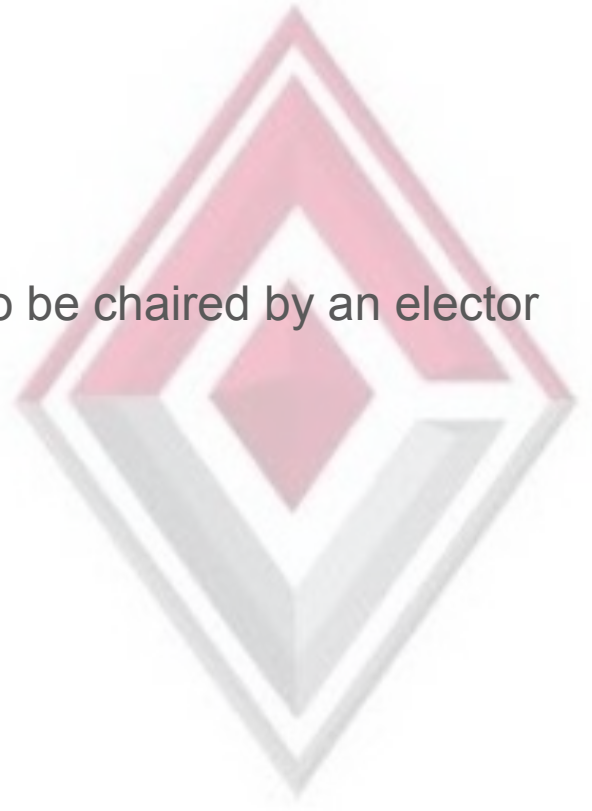
Time: 7:30 p.m.

Location: Columbus Middle School Gym



Election of a Chairperson

- The budget hearing and annual meeting are to be chaired by an elector selected from those present.



Official Notice of the Hearing and Meeting

- The School Board's Secretary, Tammy Sether, will read the required notice as published in the district's official newspaper.
- [Click Here](#) for copy of Annual Meeting Notice on September 28, 2020
- [Click Here](#) for copy of Budget Hearing Notice on September 28, 2020
- [Click Here](#) for copy of Amended Budget Hearing Notice on October 5, 2020

Annual Meeting & Budget Hearing

Annette Deuman, Superintendent

- Columbus Mission and Vision
- Board Ends
- Legacy Priorities
- Referendum Update



Nathan Knitt, Business Administrator

- Enrollment Data
- Staffing Data
- Basics of School Finance
- 2019-2020 Annual Report
- COVID-19 Expenses
- 2020-2021 Preliminary Budget
- Next Steps

Mission and Vision

Mission

Columbus School District empowers students to be community, career, and college ready.

Vision

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



Board Ends

Under Policy Governance, the school board's central job is to set specific goals, known as Ends, and to ensure that these goals are met.

E1 Mission

[E2 Academic Achievement](#)

E3 Life Skills

E4 Community Involvement



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

Reminders:

Community Approved \$30 million for:

Additions and renovation for Elementary School and High School and security and safety upgrades to all three buildings with the total to include \$1 million for land purchase for future.



Schedule for Referendum Work

Design and Committee Work has begun.

Construction work to begin in late spring 2021

Move in Scheduled for August 2022.

All dates subject to change



Preliminary Renderings of Columbus Elementary





COLUMBUS ELEMENTARY SCHOOL

BRANDING
GRAPHIC

Preliminary Renderings of Columbus High School







INTERIOR RENDERING OF CAFETERIA ADDITION

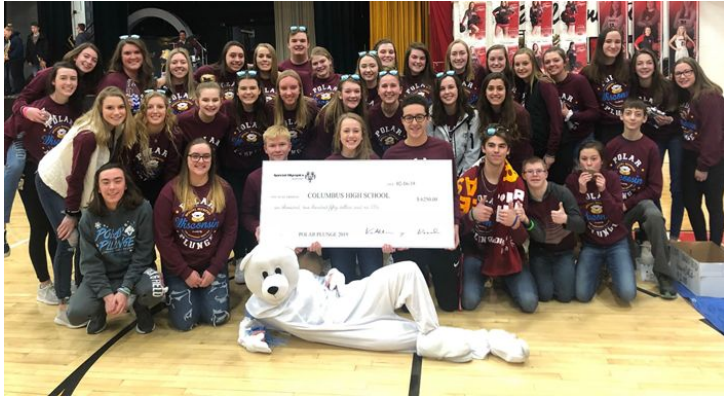


INTERIOR RENDERING OF STEAM LOWER COMMONS + VIEW OF UPPER COMMONS

Columbus School District

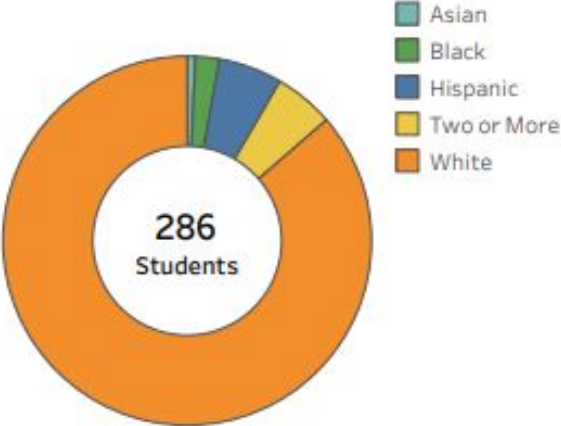
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Student Enrollment Data

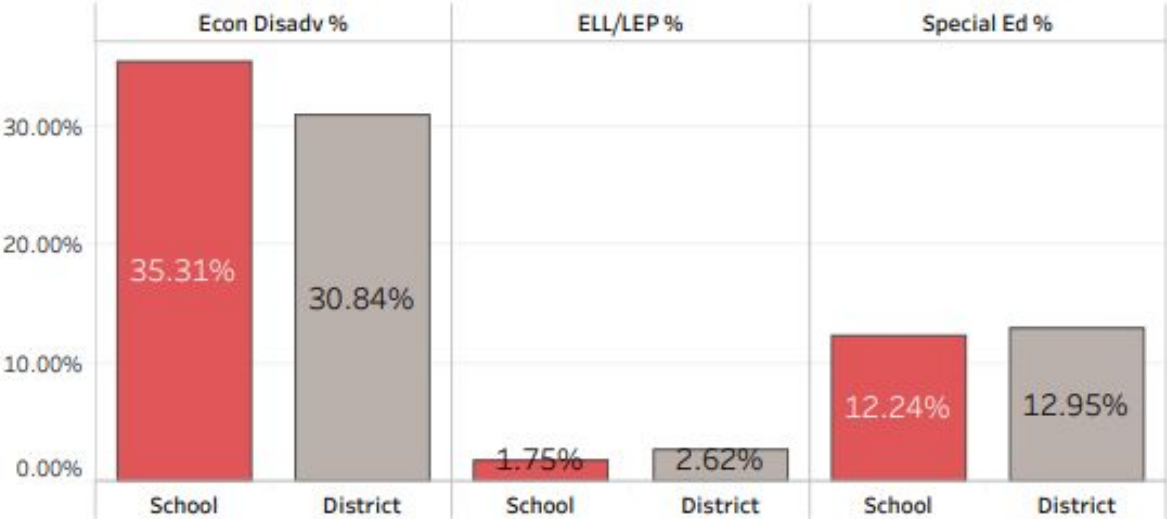


Columbus Elementary

2020 Enrollment

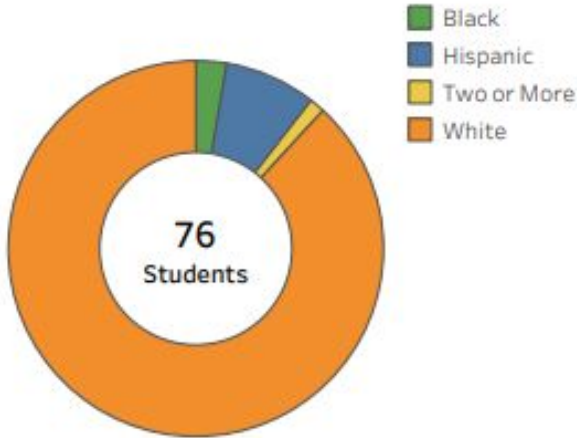


Student Demographics

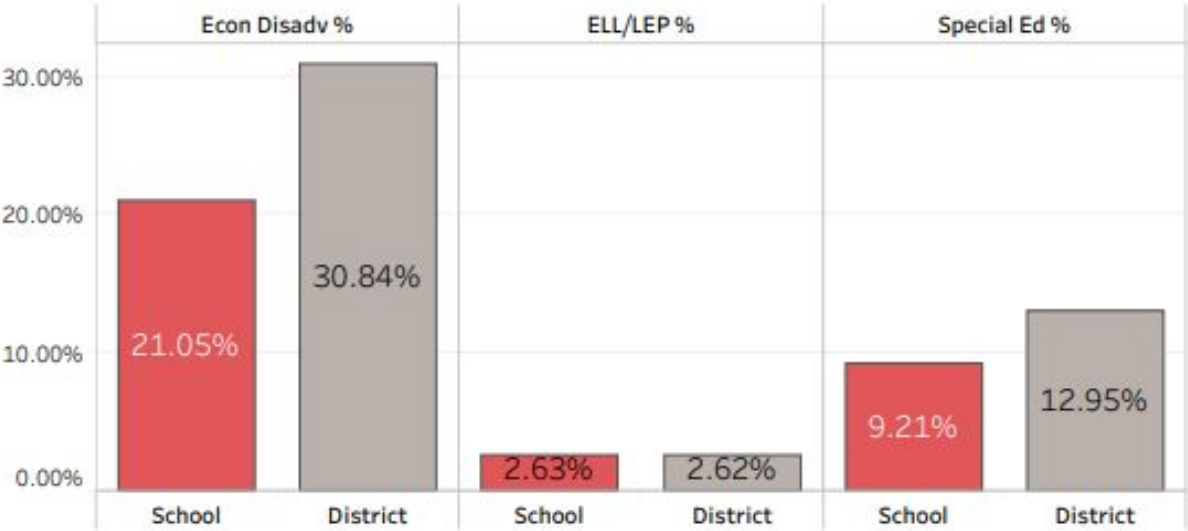


Discovery Charter

2020 Enrollment

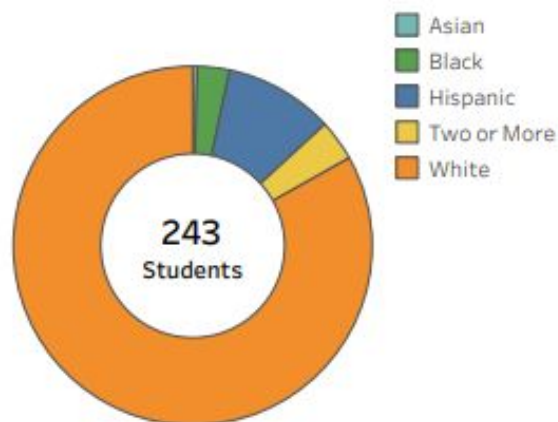


Student Demographics

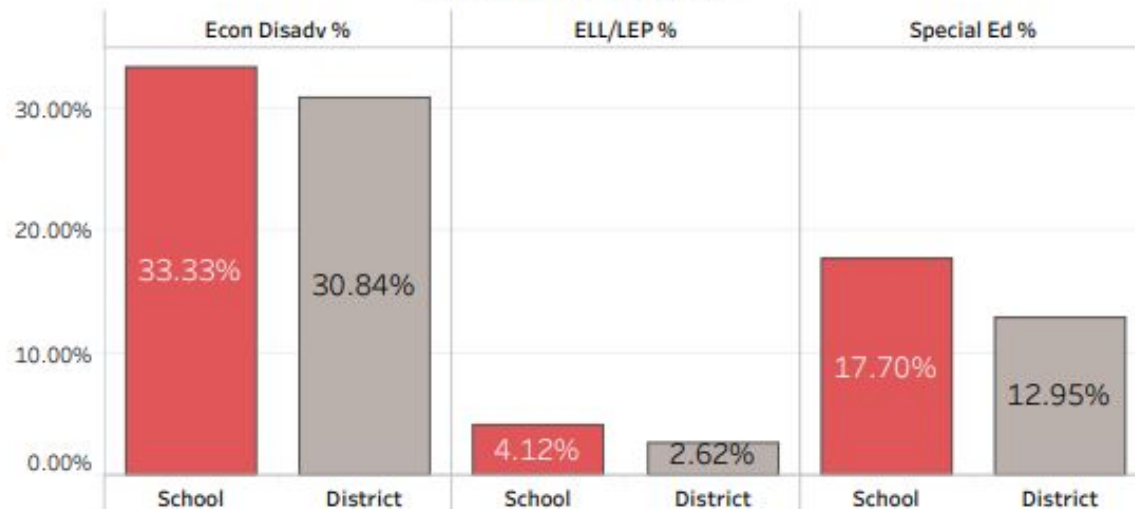


Columbus Intermediate

2020 Enrollment

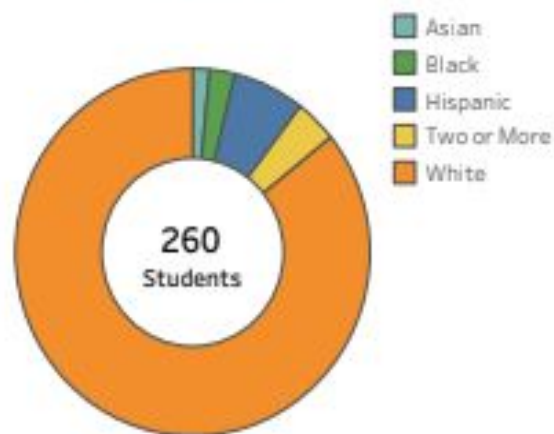


Student Demographics



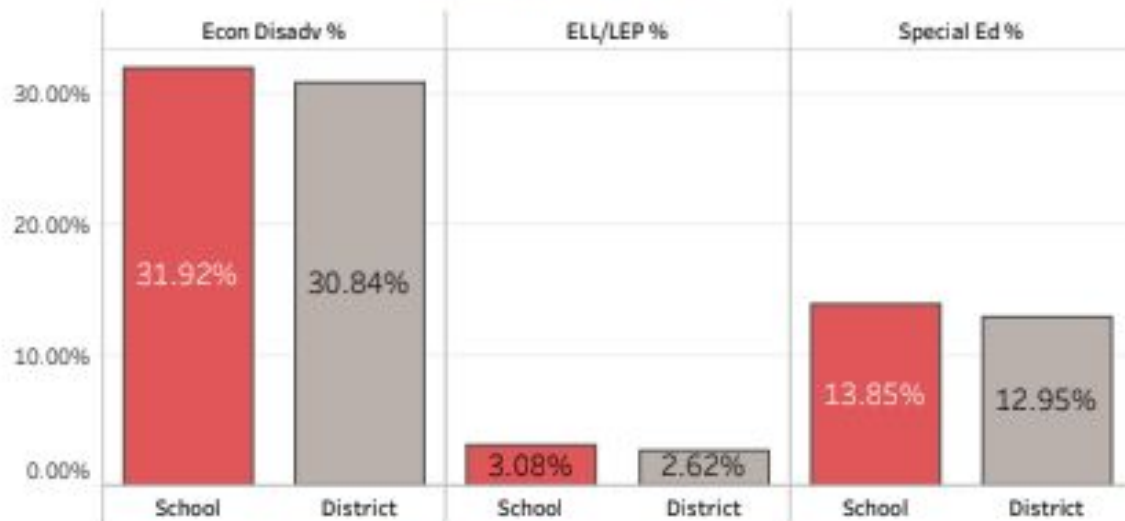
Columbus Middle

2020 Enrollment



Teacher Demographics

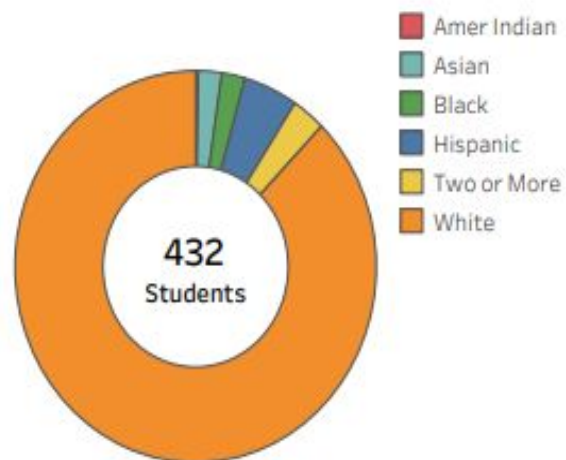
Student Demographics



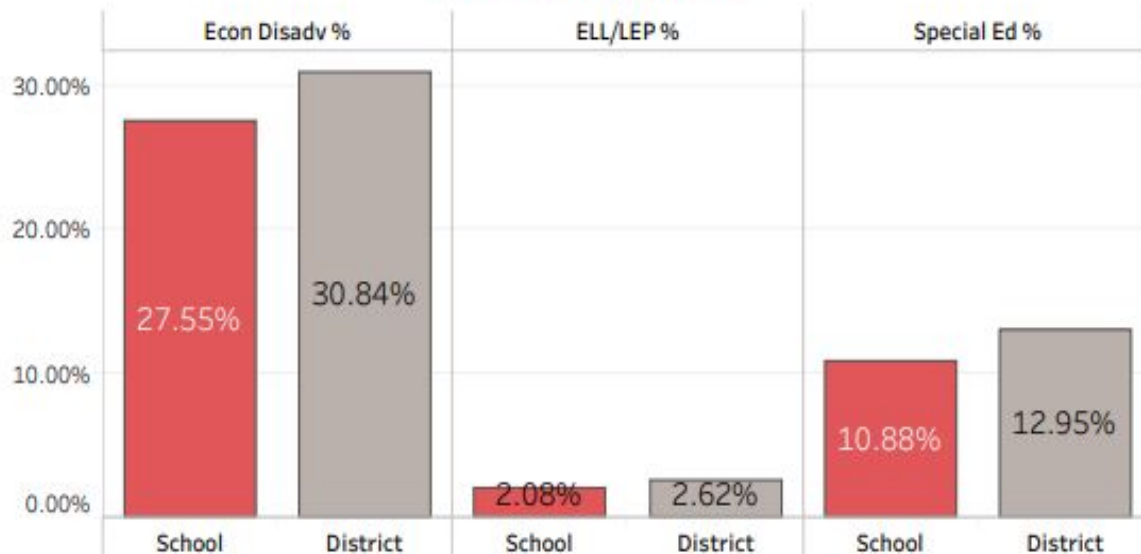
Student Teacher Ratio

Columbus High

2020 Enrollment



Student Demographics



Open Enrollment 2018–2020

- As of 9/18/2020, 157 students enrolled IN while 142 enrolled OUT (net 15)
- As of 9/20/2019, 206 students enrolled IN while 155 enrolled OUT (net 51)
- As of 9/21/2018, 175 students enrolled IN while 114 enrolled OUT (net 61)
- Open enrollment has been a net increase to enrollment since 2010

Open Enrollment by Grade Level

Grade	OE - IN	OE - OUT
EC	0	0
4K	9	5
KG	9	8
1	5	15
2	8	8
3	10	10
4	6	13
5	14	7
6	9	14
7	12	8
8	15	11
9	14	7
10	16	13
11	13	5
12	17	18
Total	157	142

Open Enrollment by District

Districts Students Open Enrolling - IN		Districts Students Open Enrolling - OUT	
District	Count	District	Count
Beaver Dam Unified	15	Appleton Area	4
Cambria-Friesland	3	Beaver Dam Unified	4
Dodgeland	12	Cambria-Friesland	2
Fall River	71	De Forest Area	8
Madison Metropolitan	1	Dodgeland	2
Marshall	4	Fall River	36
Montello	1	Lodi	2
Pardeeville Area	3	Madison Metropolitan	5
Poynette	1	Marshall	2
Randolph	4	McFarland	20
Rio Community	12	Milwaukee	2
Sun Prairie Area	23	Randolph	5
Waterloo	6	Rio Community	6
Waupun	1	Sun Prairie Area	36
		Waterloo	7
		Waukesha	1
Total	157	Total	142

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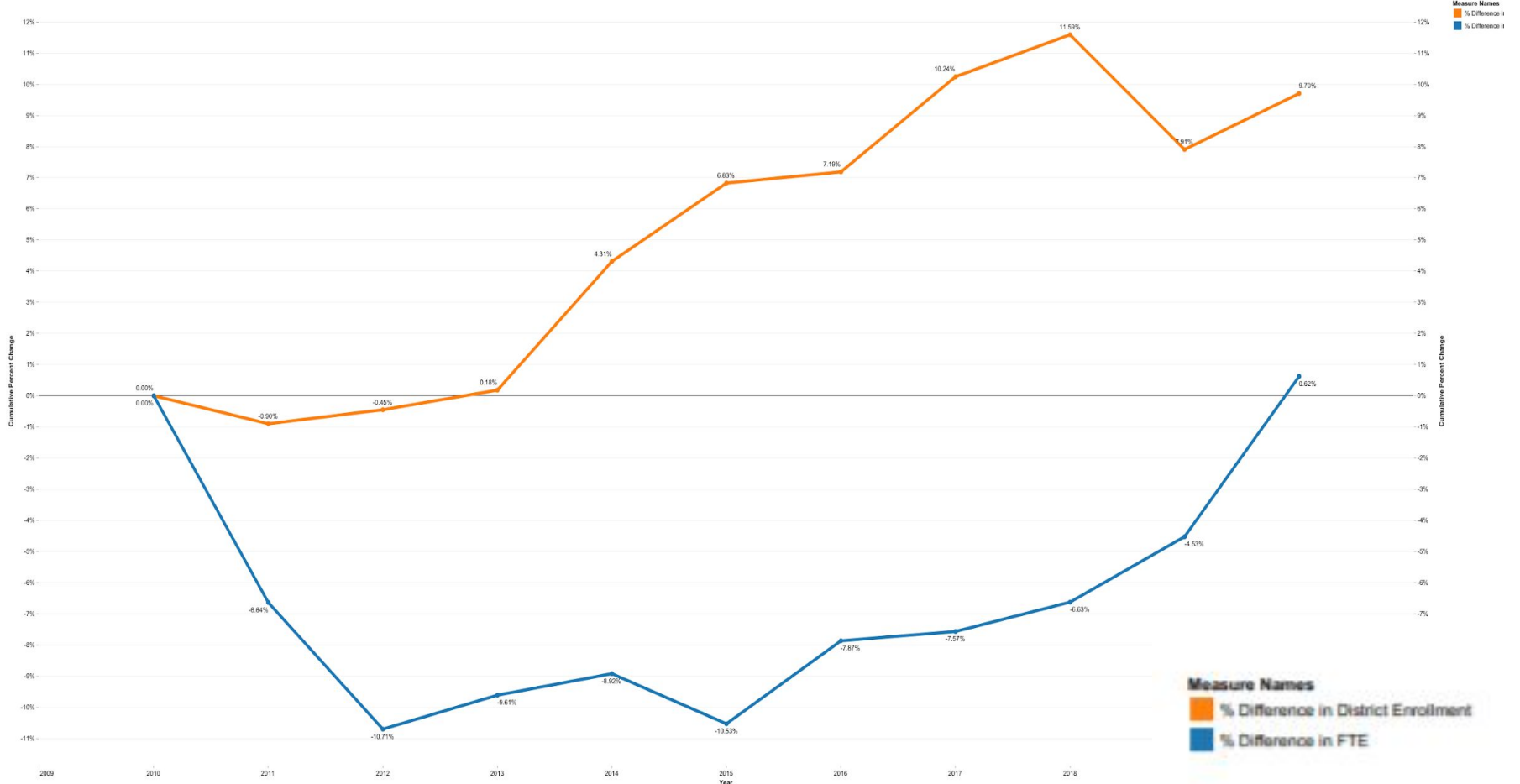
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Staff Data



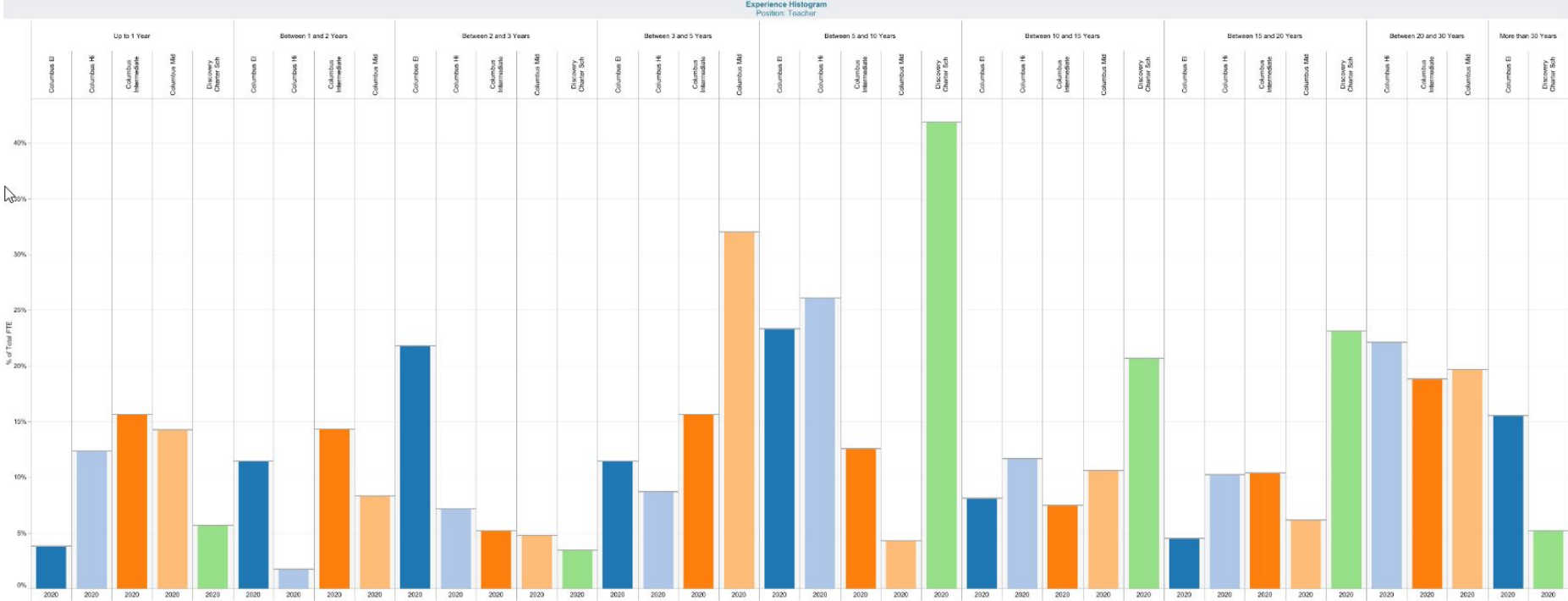
FTE Change versus Enrollment Change

Cumulative Change from Base Year
District: Columbus
Position(s): Teacher
Source: DPI PI-1202 and Enrollment Data



Average Teacher Salary & Experience by Building

Experience Summary					
	Columbus EI	Columbus HI	Columbus Intermediate	Columbus Mid	Discovery Charter Sch
	2020	2020	2020	2020	2020
Avg. Exp. - Total	12.9	12.6	11.0	10.4	12.2
FTE	17	28	19	21	6
Average Salary	\$46,953	\$46,627	\$47,181	\$45,983	\$47,435
Avg. Enrollment	286	432	243	260	76

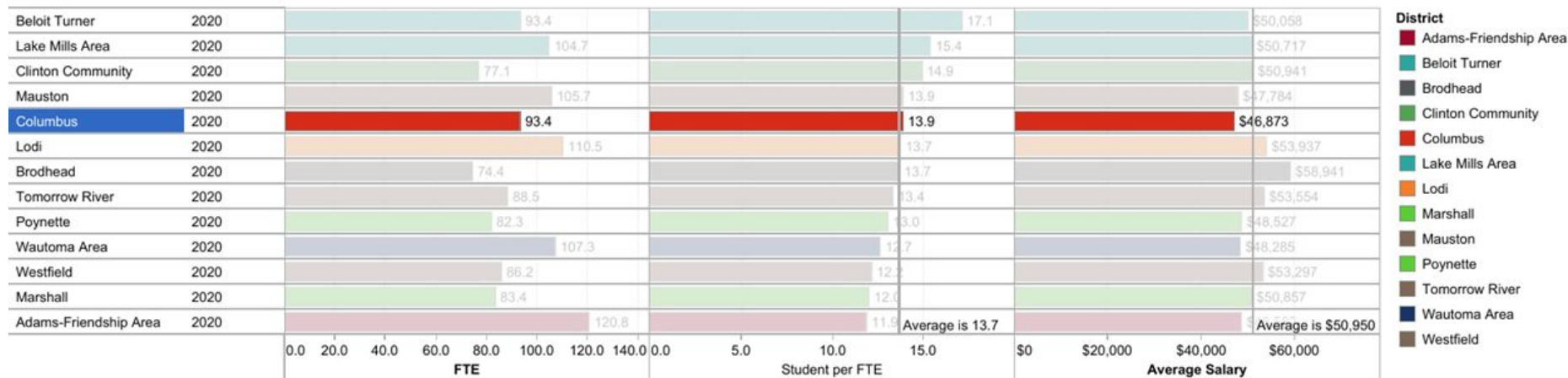


Teaching Staff Ratios – Regional

Position Control Analysis - District

2020

Source: DPI PI-1202 and Enrollment Data

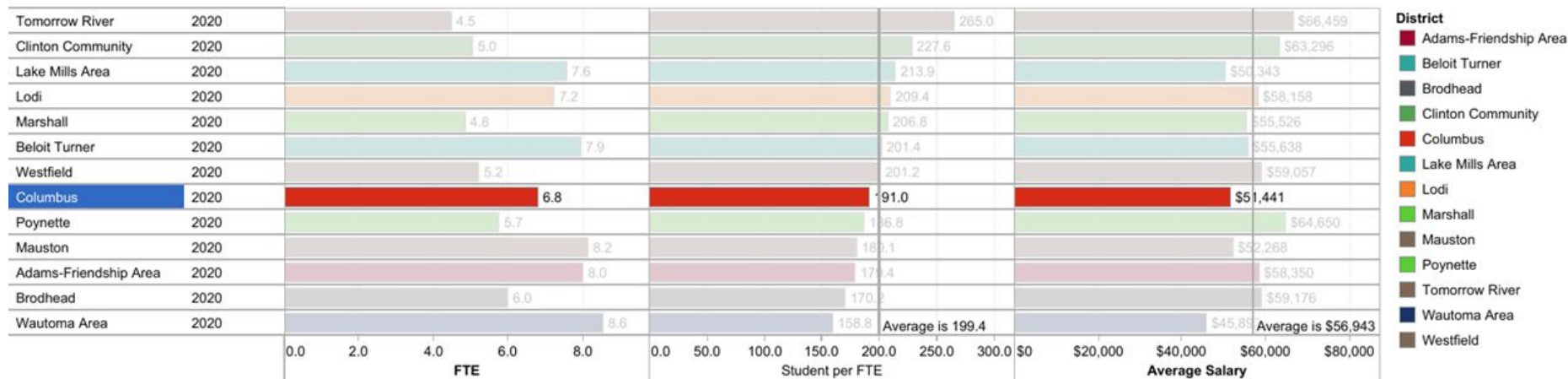


Certified Support Staff Ratios – Regional

Position Control Analysis - District

2020

Source: DPI PI-1202 and Enrollment Data

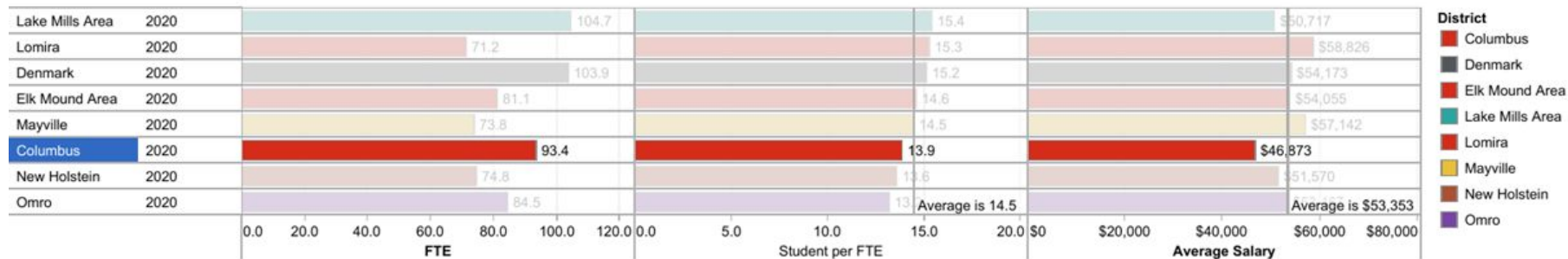


Teaching Staff Ratios – Regional

Position Control Analysis - District

2020

Source: DPI PI-1202 and Enrollment Data

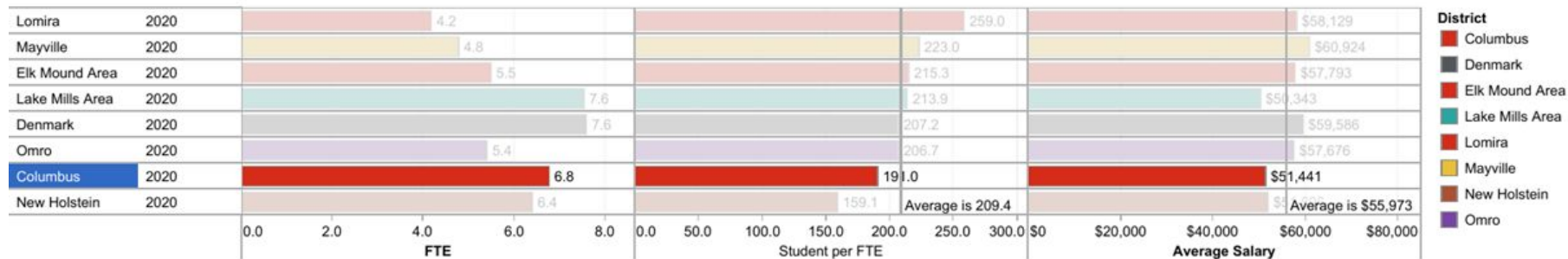


Certified Support Staff Ratios – Like Schools

Position Control Analysis - District

2020

Source: DPI PI-1202 and Enrollment Data

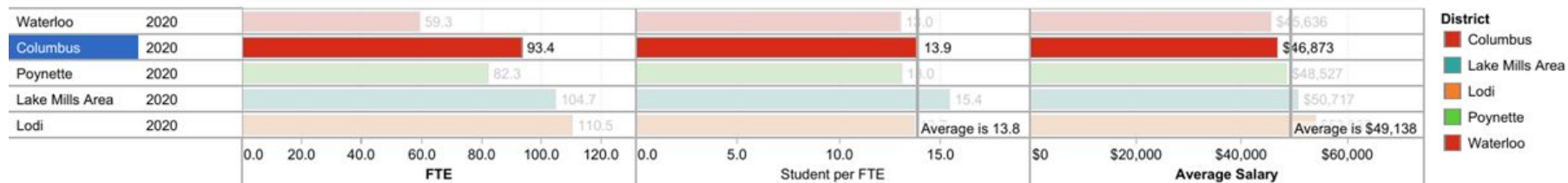


Teacher Staff Ratios – CESA 5

Position Control Analysis - District

2020

Source: DPI PI-1202 and Enrollment Data

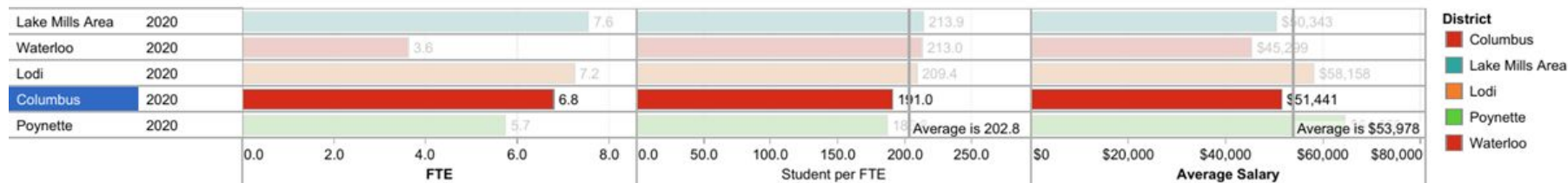


Certified Support Staff Ratios – CESA 5

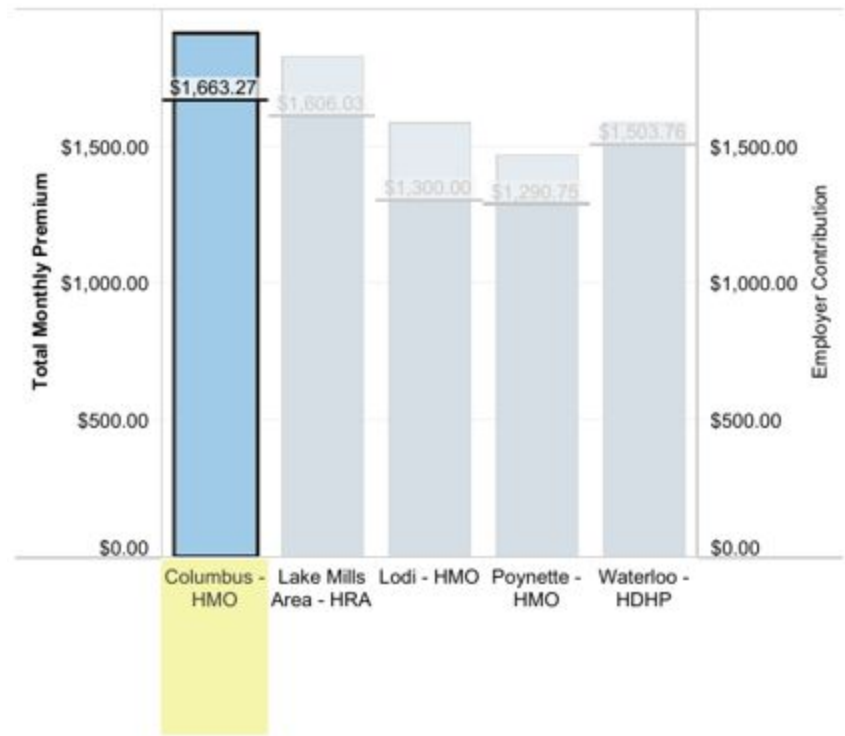
Position Control Analysis - District

2020

Source: DPI PI-1202 and Enrollment Data

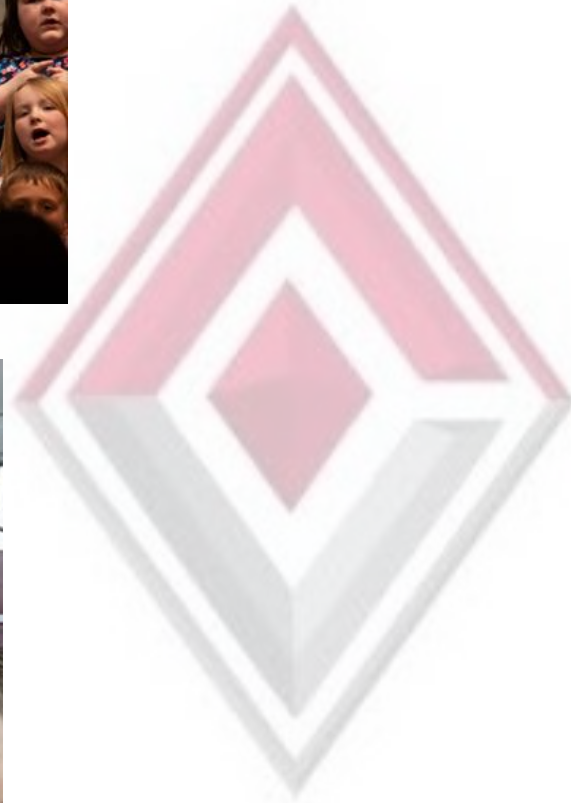


Staff Ratio Additional Considerations



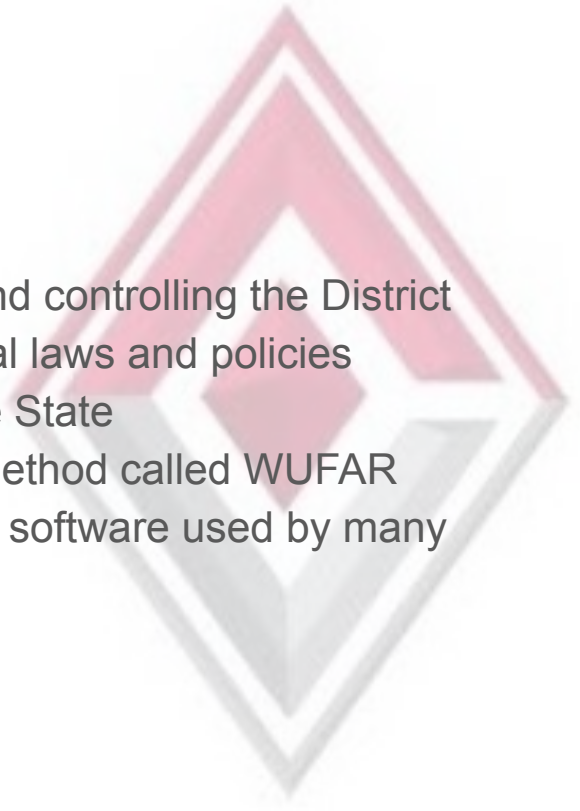
Columbus School District

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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 annual audited 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



Basics of School Finance – Counting Kids

- Headcount is the total number of students enrolled in our districts (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 equalization aid amount
- FTE is the number of member students prorated by the amount of time they spend in district (early childhood, 4K and homeschooled students taking courses).
 - This figure is used to calculate the revenue limit

Basics of School Finance – Revenues

- The majority of a District's revenue comes from taxes and state aid.
- A local school district has revenue authority to levy taxes. The District is bound to a revenue limit, which calculates the amount of property taxes it may levy based on a number of factors including total number of members, equalization aid, property valuation and other factors.
- A district may levy additional taxes outside of (or in excess of) their revenue authority by exemptions (i.e. energy efficiency or declining enrollment) or referendum vote.
- State aid is a complex calculation that awards the state's appropriation (or pot) of public education dollars largely based on the property value per member

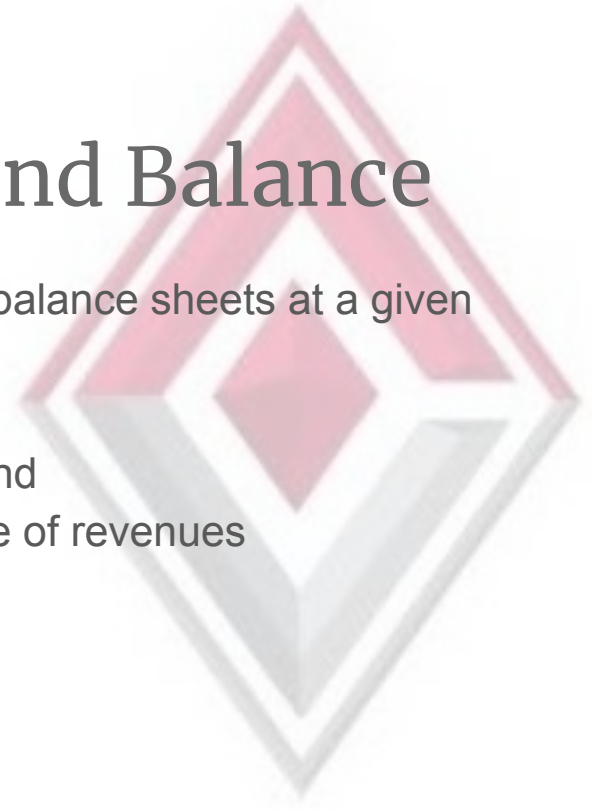
Basics of School Finance – Expenditures

- Federal and state guidelines dictate the procurement process for many expenditures
- The Board and District Policies further dictate local purchasing authority and requirements
- District Administrative Guidelines are established to provide all staff with purchasing processes



Basics of School Finance – Fund Balance

- Fund balance is a snapshot of the District's accounting balance sheets at a given time (usually June 30).
- $\text{Fund balance} = \text{Assets} - \text{Liabilities}$
- Does not indicate how much cash the district has on hand
- Fund balance is important because of the cyclical nature of revenues



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2019–2020 Unaudited Financials

- Fiscal audit is complete
- Final audited statements to be published by audit firm
- 2019-2020 unaudited financials reflect an addition to fund balance of \$365,241.11
- As of June 30, 2020, the general fund balance was 29%.

GENERAL FUND	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
Beginning Fund Balance	3,999,018.86	4,565,927.68	4,931,168.79
Ending Fund Balance	4,565,927.68	4,931,168.79	4,934,702.18

2019/2020 General Fund Revenue Review

GENERAL FUND	Audited 2018-19	Unaudited 2019-20
Transfers-In (Source 100)	0.00	0.00
Local Sources (Source 200)	5,878,645.23	6,031,789.79
Inter-district Payments (Source 300 + 400)	1,417,334.00	1,377,553.00
Intermediate Sources (Source 500)	13,072.14	8,828.76
State Sources (Source 600)	7,959,064.96	8,157,402.73
Federal Sources (Source 700)	207,246.83	227,659.80
All Other Sources (Source 800 + 900)	466,659.83	463,288.56
TOTAL REVENUES & OTHER FINANCING SOURCES	15,942,022.99	16,266,522.64

2019-2020 General Fund Expenditures

GENERAL FUND	Audited 2018-19	Unaudited 2019-20
EXPENDITURES & OTHER FINANCING USES		
Instruction (Function 100 000)	6,280,243.91	6,446,120.56
Support Services (Function 200 000)	6,485,570.72	6,092,076.77
Non-Program Transactions (Function 400 000)	2,609,299.54	3,363,084.20
TOTAL EXPENDITURES & OTHER FINANCING USES	15,375,114.17	15,901,281.53

Columbus School District

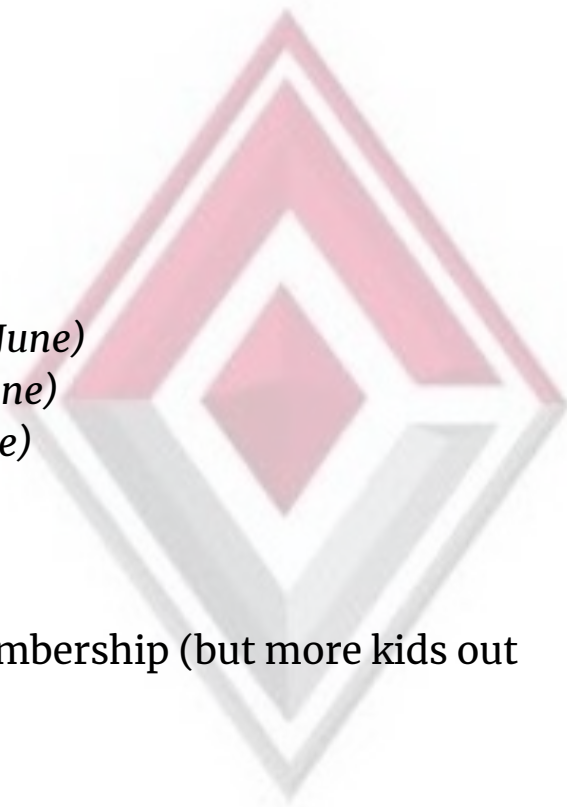
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2020–2021 Assumptions

Assumptions by the numbers:

- 26% special education categorical aid (*assumed 28% in June*)
- \$179 per pupil increase within revenue limit (*same as June*)
- Property values increased by 5.0% (*assumed 2.5% in June*)
- \$742/pupil categorical aid (*same as June*)
- \$8,125 regular education open enrollment tuition
- \$12,977 special education open enrollment tuition
- Continued open enrollment trend of net increase in membership (but more kids out than historical numbers)



2020–2021 Assumptions – COVID

COVID Related Costs:

- Staffing
 - 2 Long - Term Subs Hired -- \$60,000
 - Additional subs -- \$3,000 (to date)
- Technology
 - Hotspots -- \$100,000+
 - Subscriptions -- \$50,000+
- Sanitization
 - Labor -- \$100,000
 - Supplies -- \$45,000



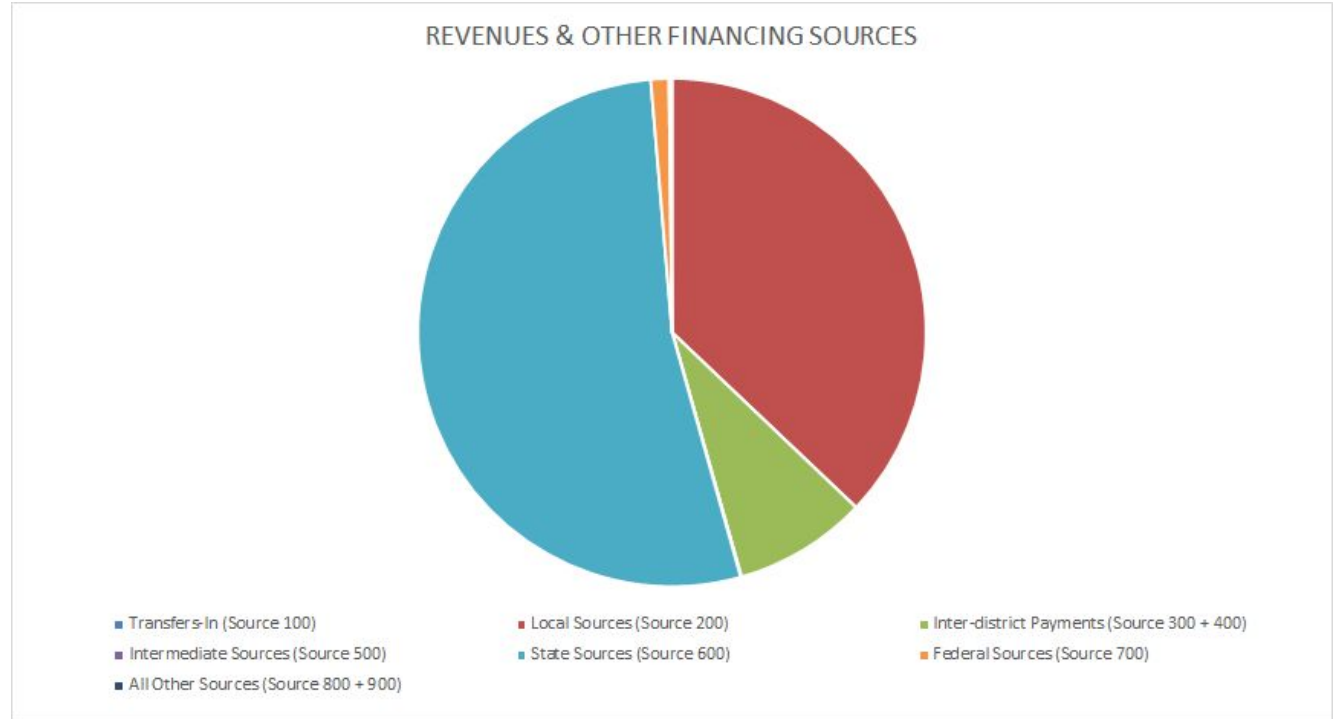
2020-2021 General Fund Revenue

Updated 10/05/2020



GENERAL FUND	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	5,878,645.23	6,031,789.79	5,883,348.00
Inter-district Payments (Source 300 + 400)	1,417,334.00	1,377,553.00	1,350,000.00
Intermediate Sources (Source 500)	13,072.14	8,828.76	7,700.00
State Sources (Source 600)	7,959,064.96	8,157,402.73	8,409,780.00
Federal Sources (Source 700)	207,246.83	227,659.80	183,000.00
All Other Sources (Source 800 + 900)	466,659.83	463,288.56	30,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	15,942,022.99	16,266,522.64	15,863,828.00

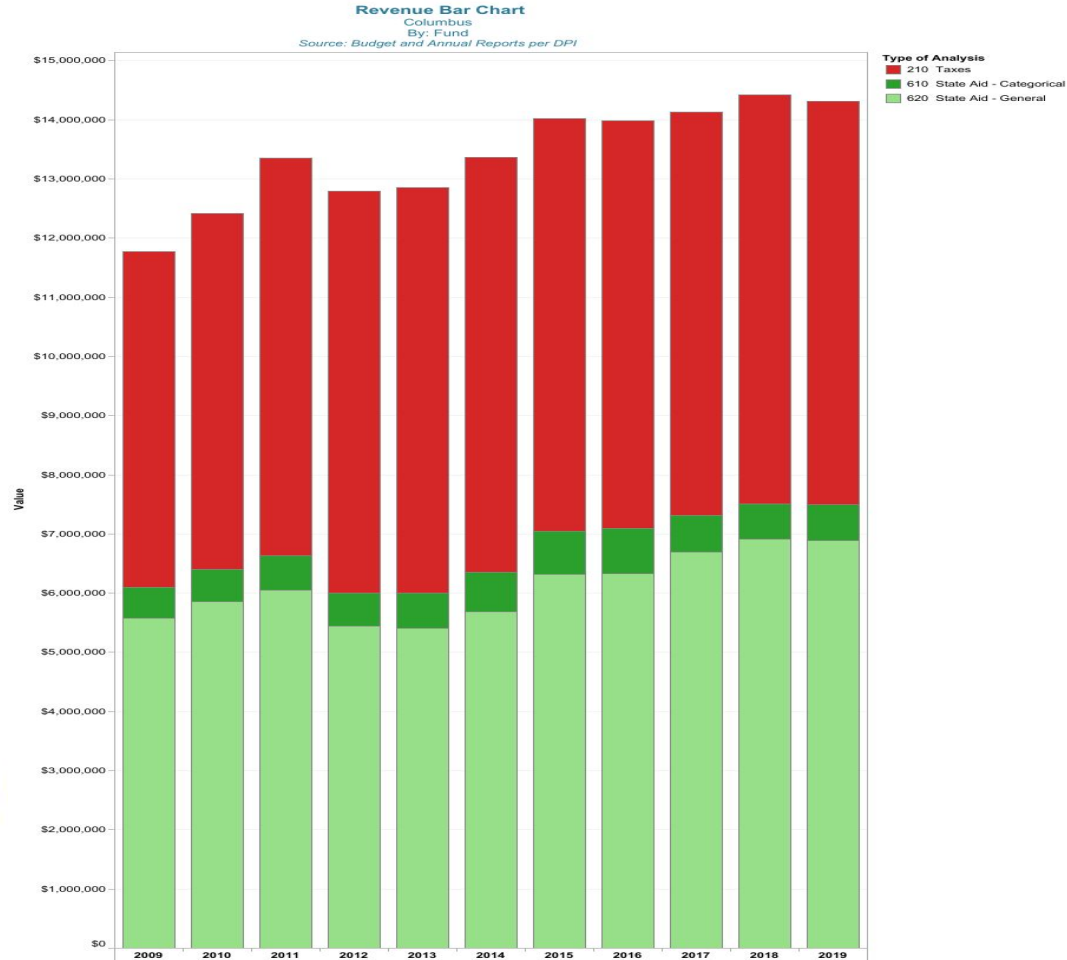
2020-21 Revenue Sources



Historic Revenue Trends

Type of Analysis

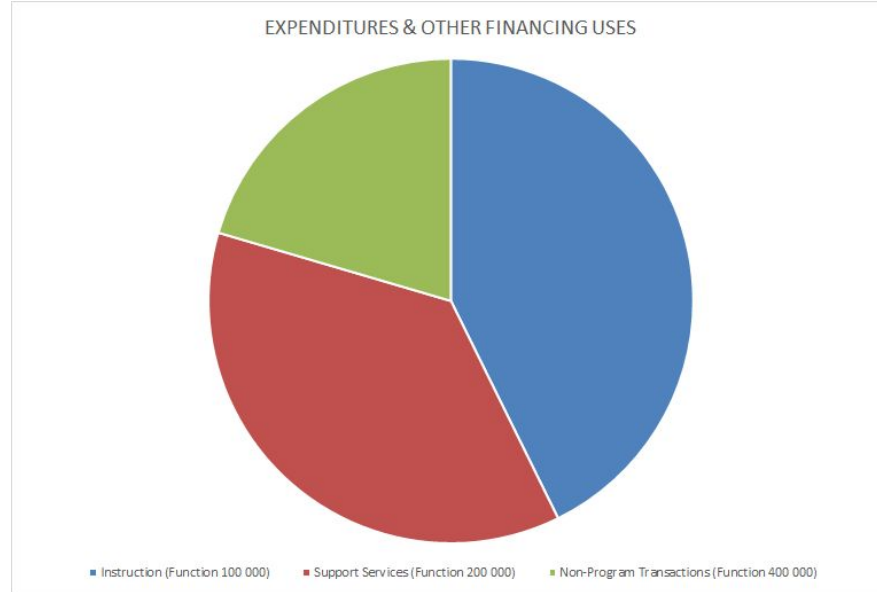
- 210 Taxes
- 610 State Aid - Categorical
- 620 State Aid - General



2020-2021 General Fund Expenditures

GENERAL FUND	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	6,280,243.91	6,446,120.56	6,773,660.70
Support Services (Function 200 000)	6,485,570.72	6,092,076.77	5,842,476.43
Non-Program Transactions (Function 400 000)	2,609,299.54	3,363,084.20	3,244,157.48
TOTAL EXPENDITURES & OTHER FINANCING USES	15,375,114.17	15,901,281.53	15,860,294.61

2020-2021 Expenses



2020-2021 Special Education Fund

SPECIAL PROJECTS FUND	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	(0.00)	(0.00)	0.00
REVENUES & OTHER FINANCING SOURCES	2,616,595.43	2,877,073.62	3,066,397.48
EXPENDITURES & OTHER FINANCING USES	2,616,595.43	2,877,073.62	3,066,397.48

2020-2021 Debt Service Fund

DEBT SERVICE FUND	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
Beginning Fund Balance	119,834.65	70,034.33	62,054.57
Ending Fund Balance	70,034.33	62,054.57	53,819.07
REVENUES & OTHER FINANCING SOURCES	944,056.68	937,360.00	2,633,725.00
EXPENDITURES & OTHER FINANCING USES	993,857.00	945,339.76	2,641,960.50

2020-2021 Food Service Fund

FOOD SERVICE FUND	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	651,565.99	765,737.85	755,280.00
EXPENDITURES & OTHER FINANCING USES	651,565.99	765,737.85	755,280.00

2020-2021 Community Service Fund

COMMUNITY SERVICE FUND	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
Beginning Fund Balance	99,021.91	129,577.11	137,378.25
Ending Fund Balance	129,577.11	137,378.25	182,642.25
REVENUES & OTHER FINANCING SOURCES	127,307.90	127,784.00	128,000.00
EXPENDITURES & OTHER FINANCING USES	96,752.70	119,982.86	82,736.00

2020-2021 Proposed Tax Levy

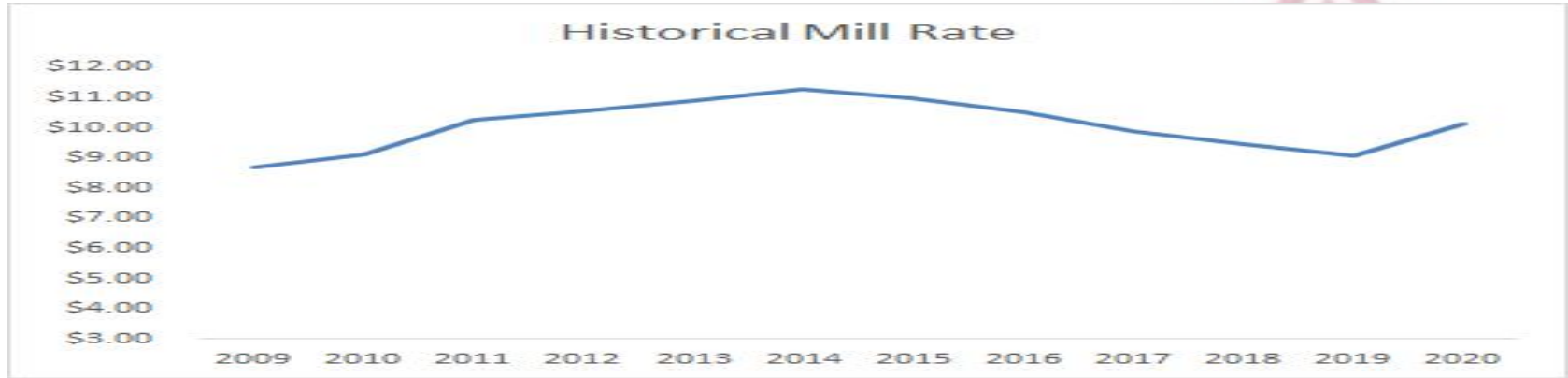
Updated 10/5/2020

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
General Fund	5,753,372.00	5,933,179.00	5,825,839.00
Referendum Debt Service Fund	0.00	0.00	1,704,465.00
Non-Referendum Debt Service Fund	943,968.00	937,360.00	928,410.50
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	120,000.00	120,000.00	120,000.00
TOTAL SCHOOL LEVY	6,817,340.00	6,990,539.00	8,578,714.50
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		2.54%	22.72%

2020–2021 Proposed Tax Levy

Updated 10/05/2020



- General Levy decreased by \$131,729
- Referendum Approved Levy increased by \$1,704,465
- The net effect of the referendum passing and property values increasing by 5.0% caused the mill rate to increase to \$10.11, up by \$1.05 from last year
- The proposed pre-referendum mill rate increase was \$1.62, after the debt issuance was \$1.40, and the current is \$1.05

Columbus School District

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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.



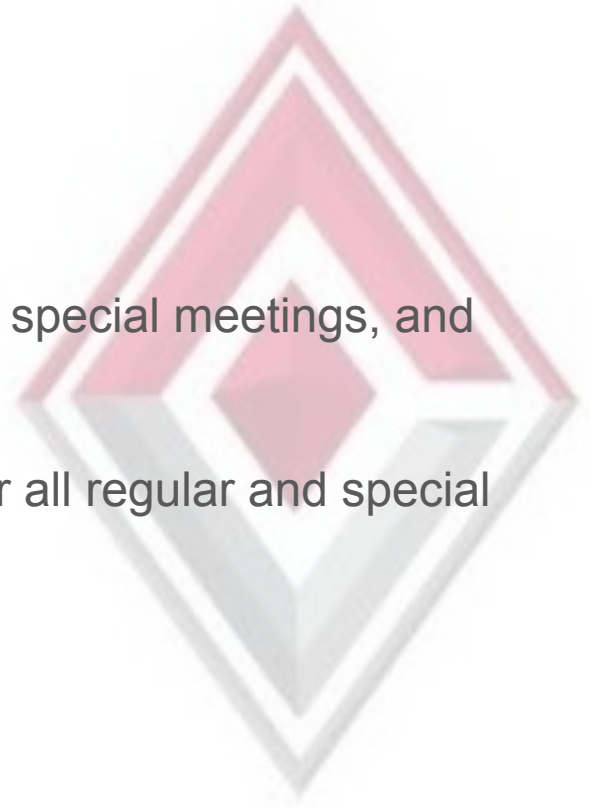
Salaries for School Board

Present Salaries:

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

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

Mr. or Ms. Chairperson, I move 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

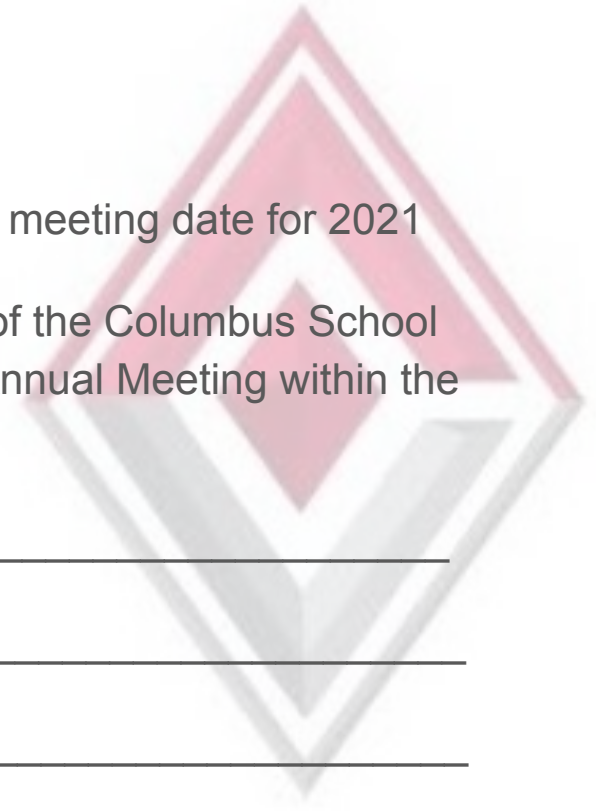
- Resolution: 2021 Annual Meeting Date
- The school board needs authorization to set the annual meeting date for 2021

Mr. or Ms. Chairperson, I move that the Board of Education of the Columbus School District be authorized to set the date and hour for the 2021 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 \$8,578,714.50 of which \$5,825,839 is for the general fund, \$1,704,465 for referendum debt service fund, \$928,410.50 for non-referendum debt service, and \$120,000 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 \$8,578,714.50 necessary to operate and maintain the District School System and to finance the recommended budget for the 2020-2021 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

Columbus School District

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Questions/Information

Please feel free to ask for information or answers from any
Administrator or Board member.



Thank You for Coming
This Evening.

