

West Hancock Community School District



2018-19

Budget Presentation

Notice of Public Hearing
Proposed West Hancock School Budget Summary
Fiscal Year 2018-2019

Department of Management - Form S-PB-8

		Budget 2019	Re-est. 2018	Actual 2017	Avg %17-19
Taxes Levied on Property	1	3,437,009	3,382,886	3,057,674	6.0%
Utility Replacement Excise Tax	2	62,012	63,270	58,636	2.8%
Income Surtaxes	3	311,388	324,700	324,700	-2.1%
Tuition/Transportation Received	4	390,000	275,000	390,123	
Earnings on Investments	5	20,525	18,000	20,273	
Nutrition Program Sales	6	130,000	130,000	115,666	
Student Activities and Sales	7	301,200	300,000	277,267	
Other Revenues from Local Sources	8	150,900	128,500	156,022	
Revenue from Intermediary Sources	9	0	0	0	
State Foundation Aid	10	2,931,148	2,998,957	3,009,503	
Instructional Support State Aid	11	10,017	10,978	0	
Other State Sources	12	732,700	752,500	803,039	
Commercial & Industrial State Replacement	13	65,841	61,630	57,488	
Title I Grants	14	80,000	79,000	94,146	
IDEA and Other Federal Sources	15	605,200	440,000	485,732	
Total Revenues	16	9,227,940	8,965,421	8,850,269	
General Long-Term Debt Proceeds	17	0	0	0	
Transfers In	18	263,946	303,288	306,763	
Proceeds of Fixed Asset Dispositions	19	0	0	0	
Total Revenues & Other Sources	20	9,491,886	9,268,709	9,157,032	
Beginning Fund Balance	21	2,669,760	3,417,179	3,362,950	
Total Resources	22	12,161,646	12,685,888	12,519,982	
*Instruction	23	5,483,500	5,138,500	5,016,605	4.6%
Student Support Services	24	70,000	70,000	66,524	
Instructional Staff Support Services	25	340,000	250,000	333,370	
General Administration	26	200,000	300,000	221,077	
School/Building Administration	27	530,000	426,000	490,267	
Business & Central Administration	28	101,500	101,500	96,419	
Plant Operation and Maintenance	29	1,237,000	1,315,000	733,085	
Student Transportation	30	415,000	340,000	280,935	
This row is intentionally left blank	31	0	0	0	
*Total Support Services (lines 24-31)	31A	2,893,500	2,802,500	2,221,677	14.1%
*Noninstructional Programs	32	370,000	335,000	302,598	10.6%
Facilities Acquisition and Construction	33	350,000	350,000	227,394	
Debt Service	34	520,375	810,810	775,033	
AEA Support - Direct to AEA	35	273,121	276,030	252,733	
*Total Other Expenditures (lines 33-35)	35A	1,143,496	1,436,840	1,255,160	-4.6%
Total Expenditures	36	9,890,496	9,712,840	8,796,040	
Transfers Out	37	263,946	303,288	306,763	
Total Expenditures & Other Uses	38	10,154,442	10,016,128	9,102,803	
Ending Fund Balance	39	2,007,204	2,669,760	3,417,179	
Total Requirements	40	12,161,646	12,685,888	12,519,982	

Proposed Tax Rate (per \$1,000 taxable valuation)

11.83123

Location of Public Hearing:

Kanawha Middle School, Kanawha IA

Date of Hearing:

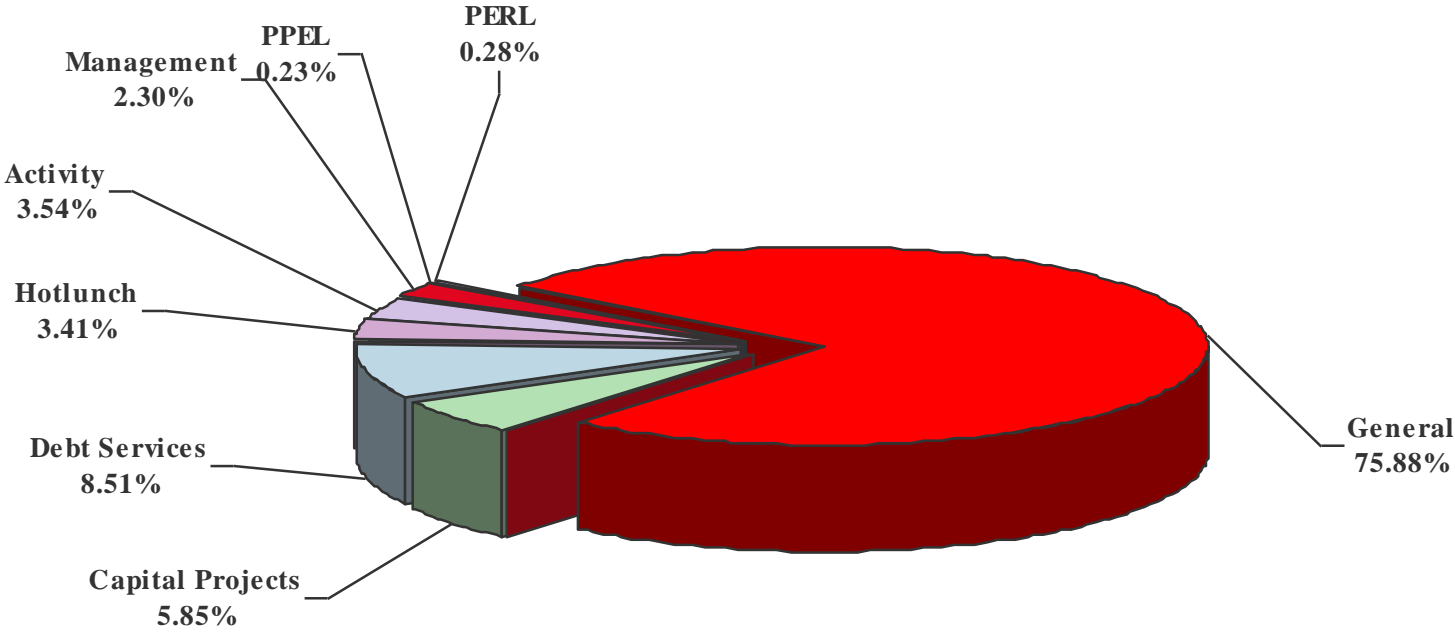
03-19-18

mm/dd/yy

Time of Hearing:

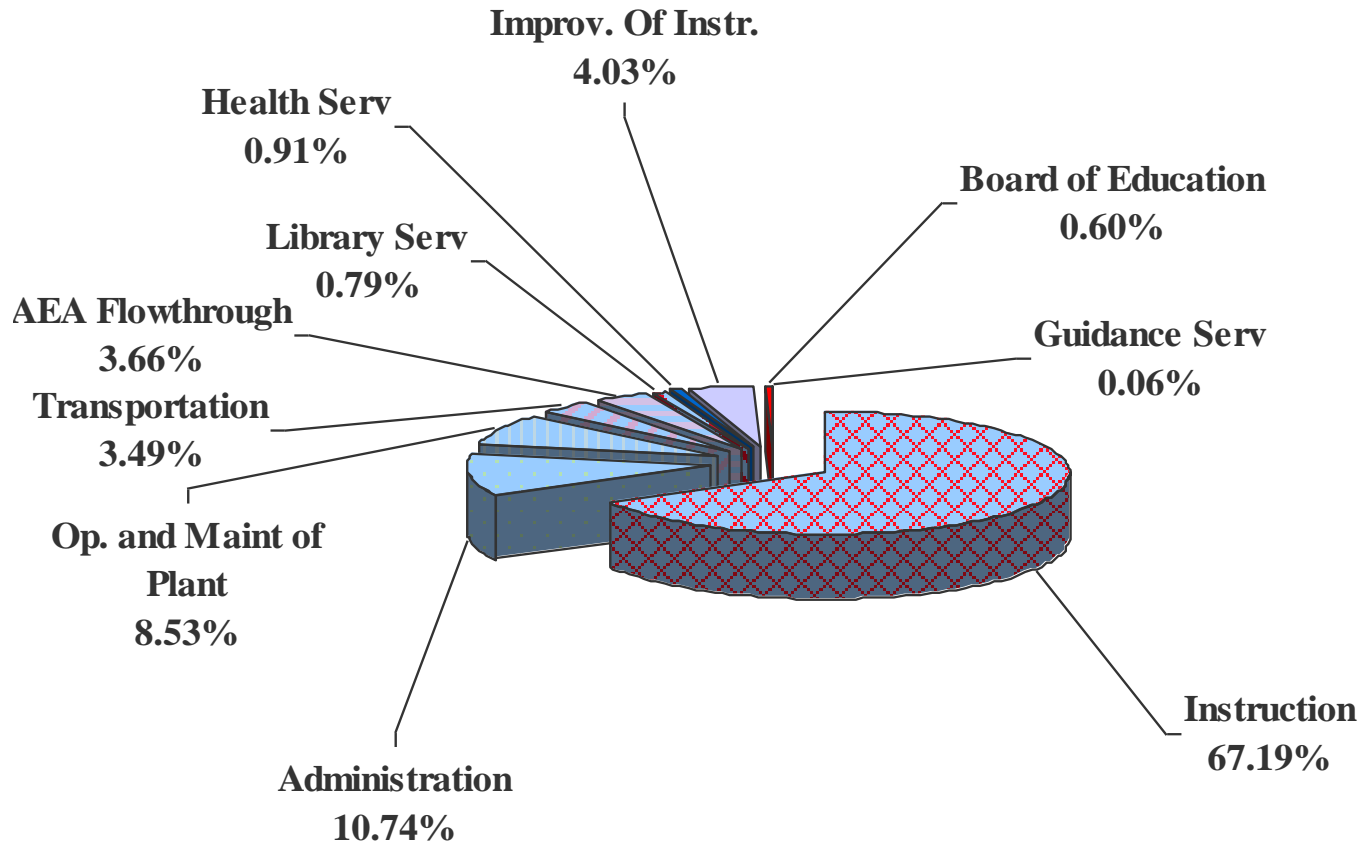
6:00 p.m.

West Hancock Community Schools Fund Spending / 2016-17



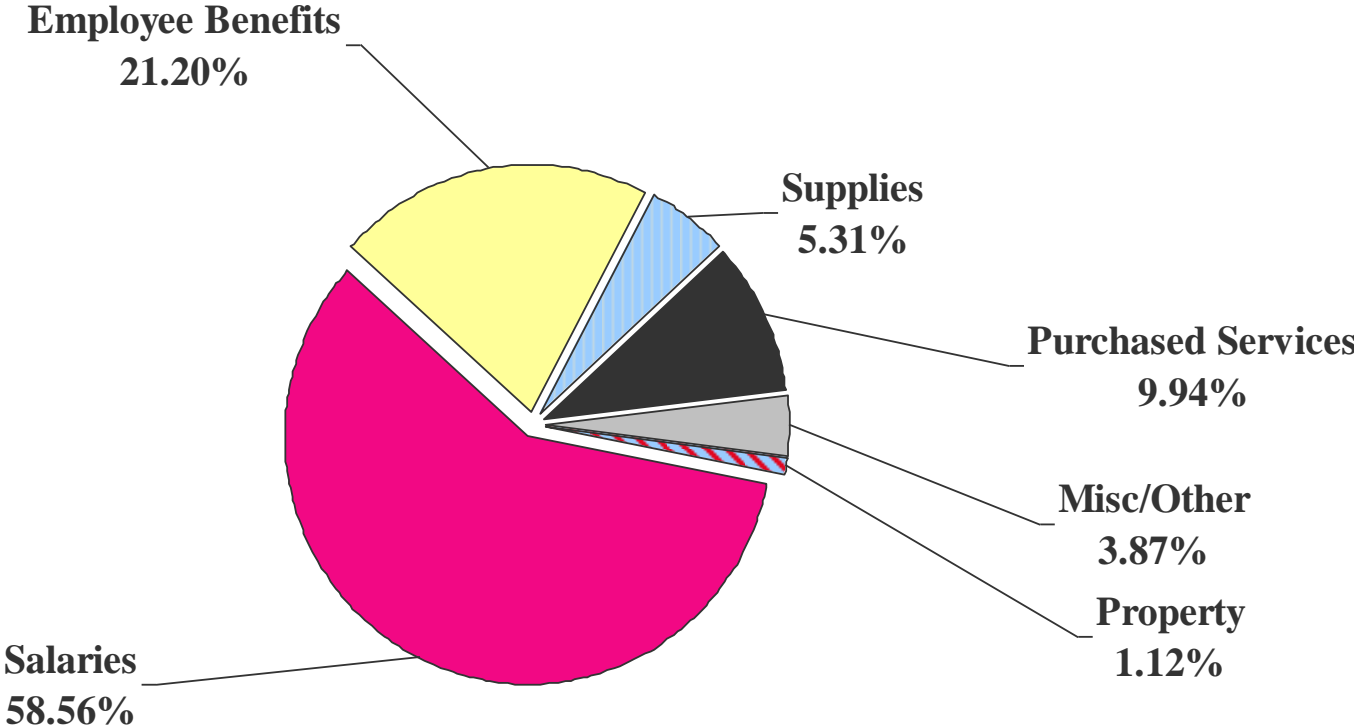
West Hancock Community Schools

Where Funds Go (GF) - Area 2016-17



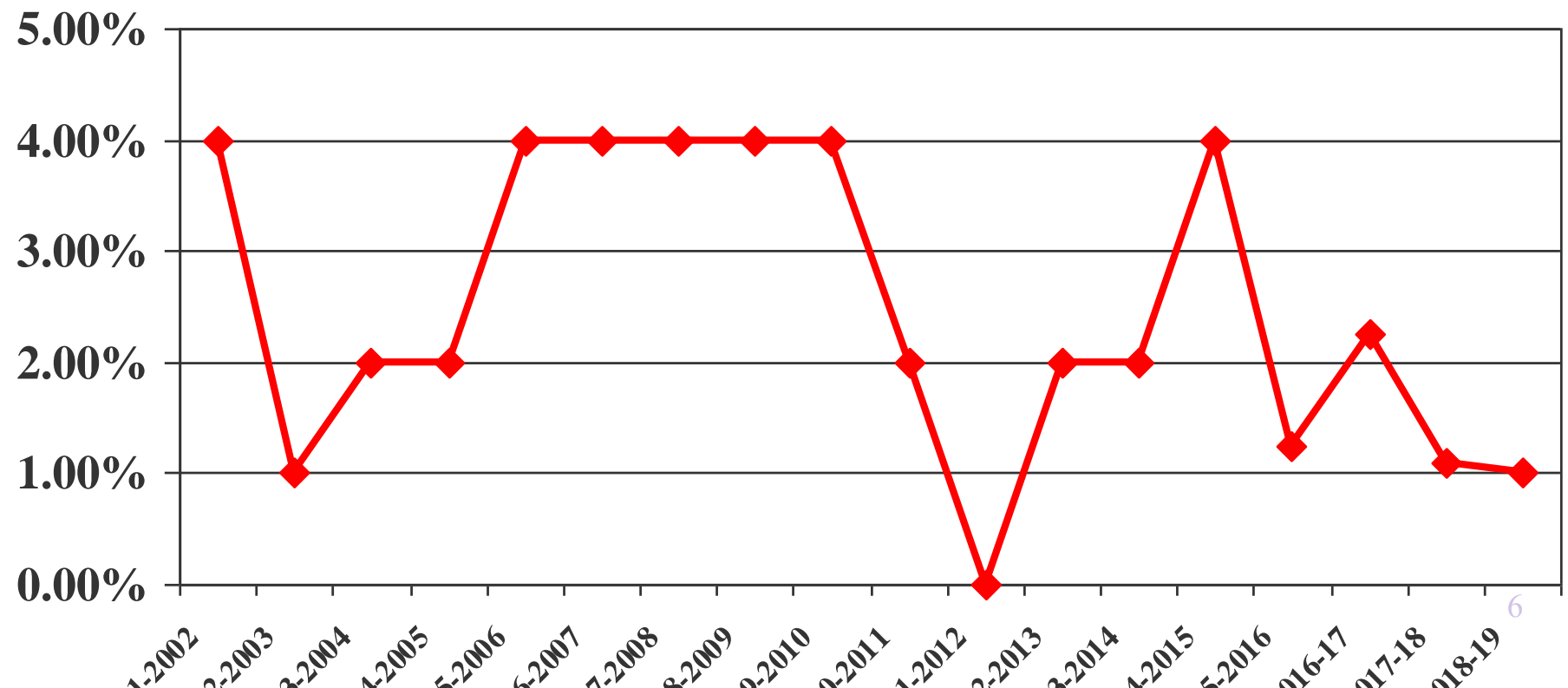
West Hancock Community Schools

Where Funds Go (GF) – Type 2016-17

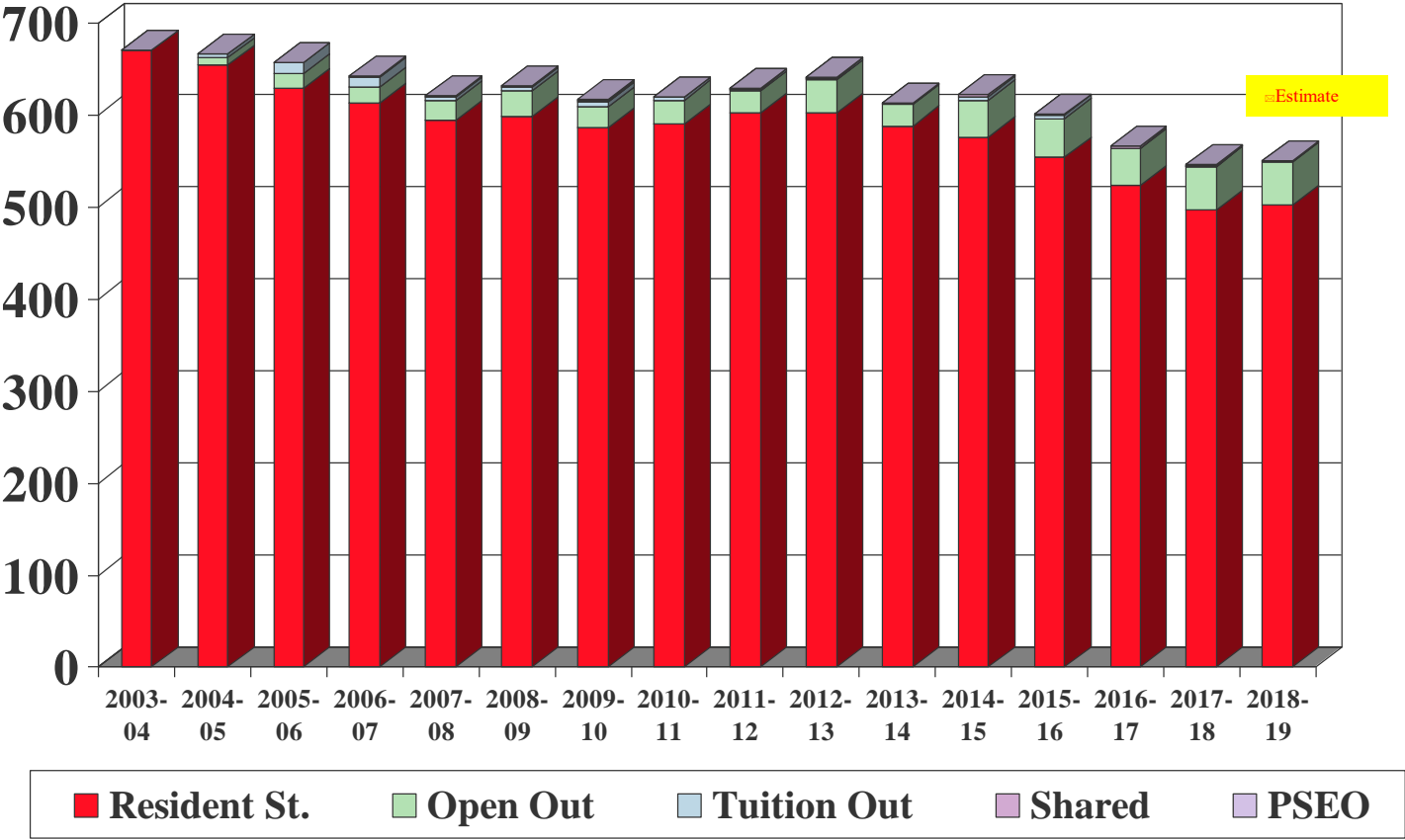


West Hancock Community Schools Taxing AND Spending Authority

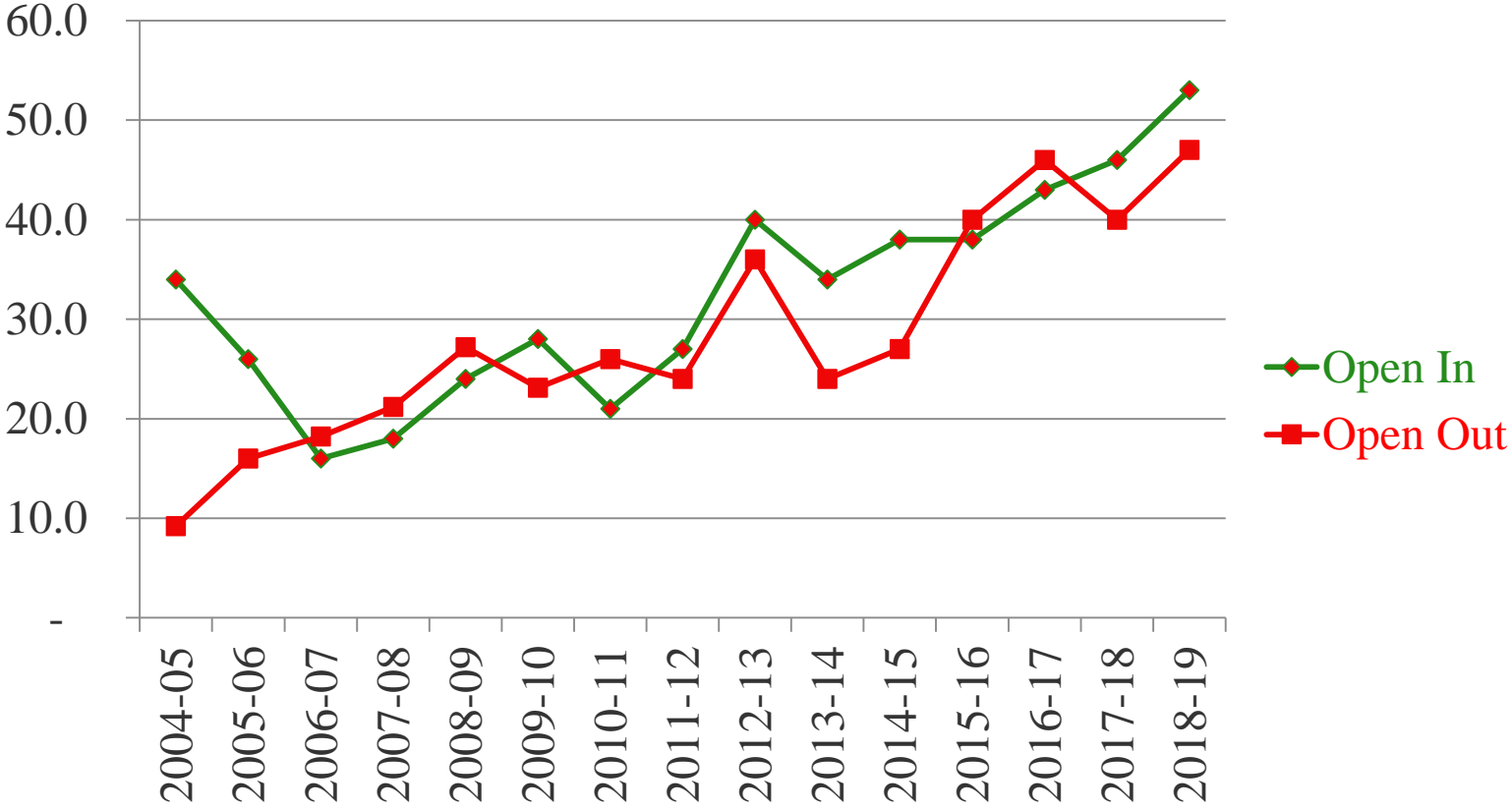
Allowable Growth



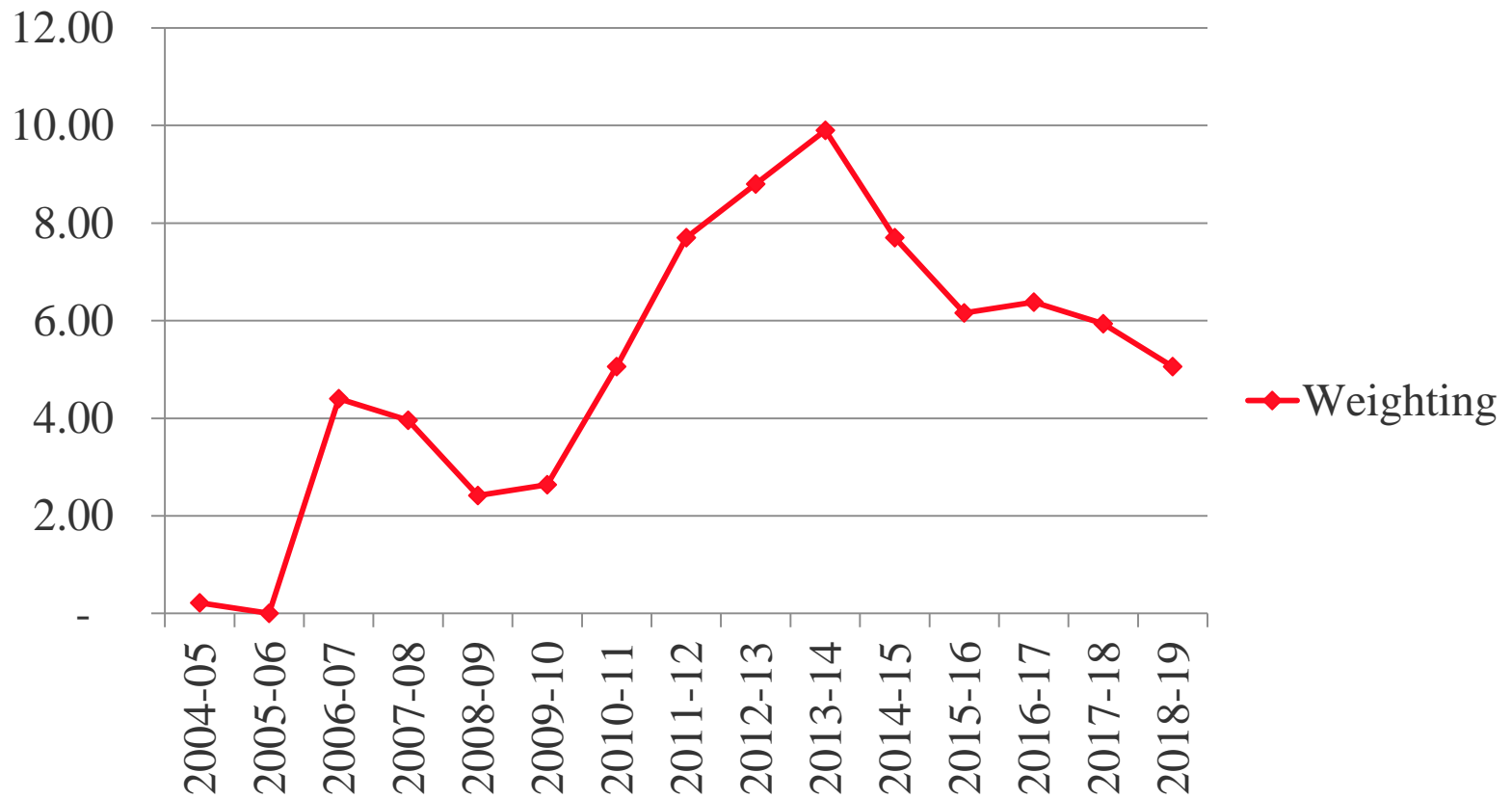
West Hancock Community Schools Taxing AND Spending Authority Enrollment



West Hancock Community Schools Open Enrollment

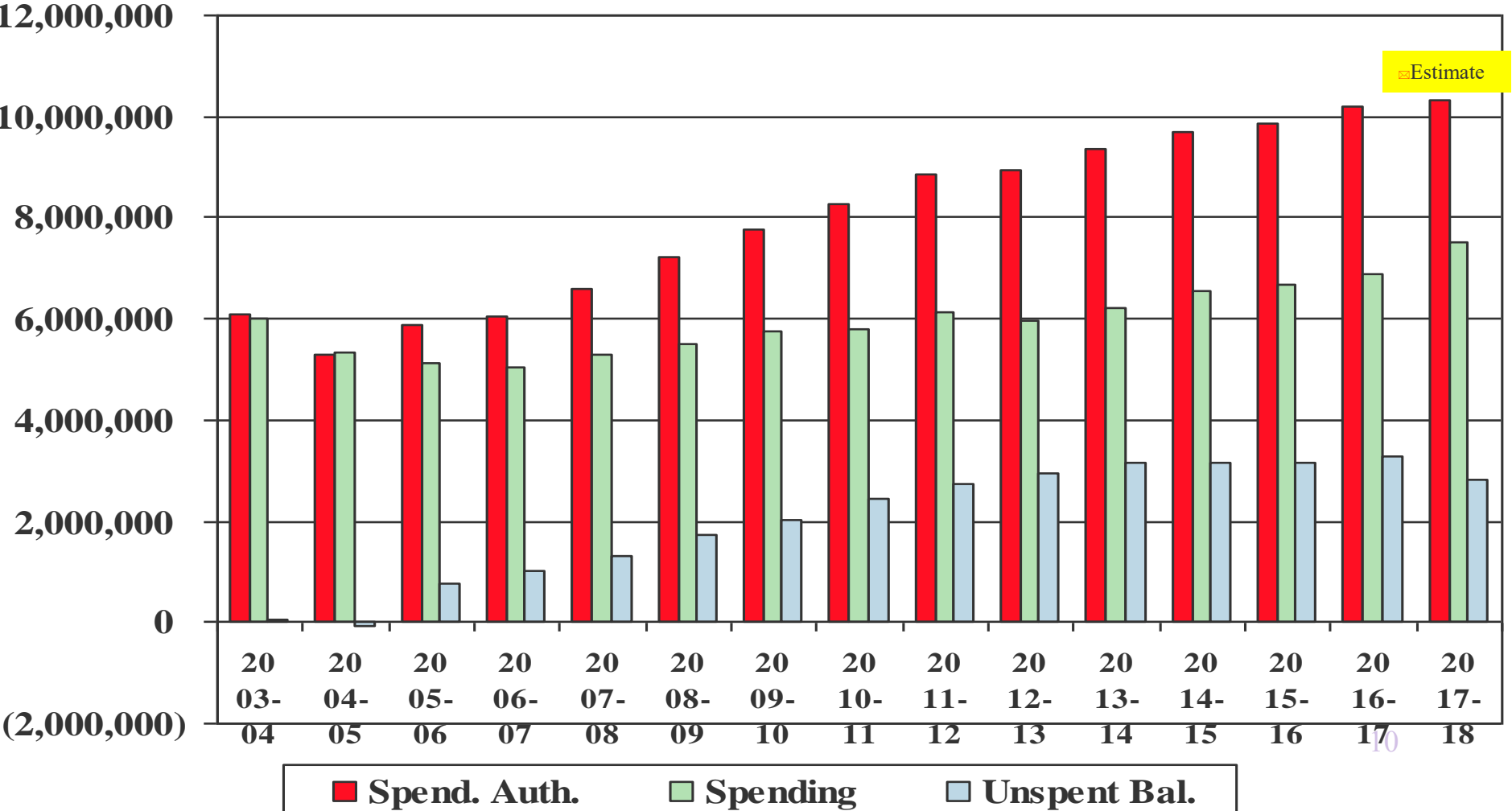


West Hancock Community Schools English Language Learners (Weighting)



West Hancock Community Schools

Spending Authority & Unspent Balance



Up to Date Unspent Authorized Budget Projections

West Hancock

Unspent Authorized Budget Worksheet

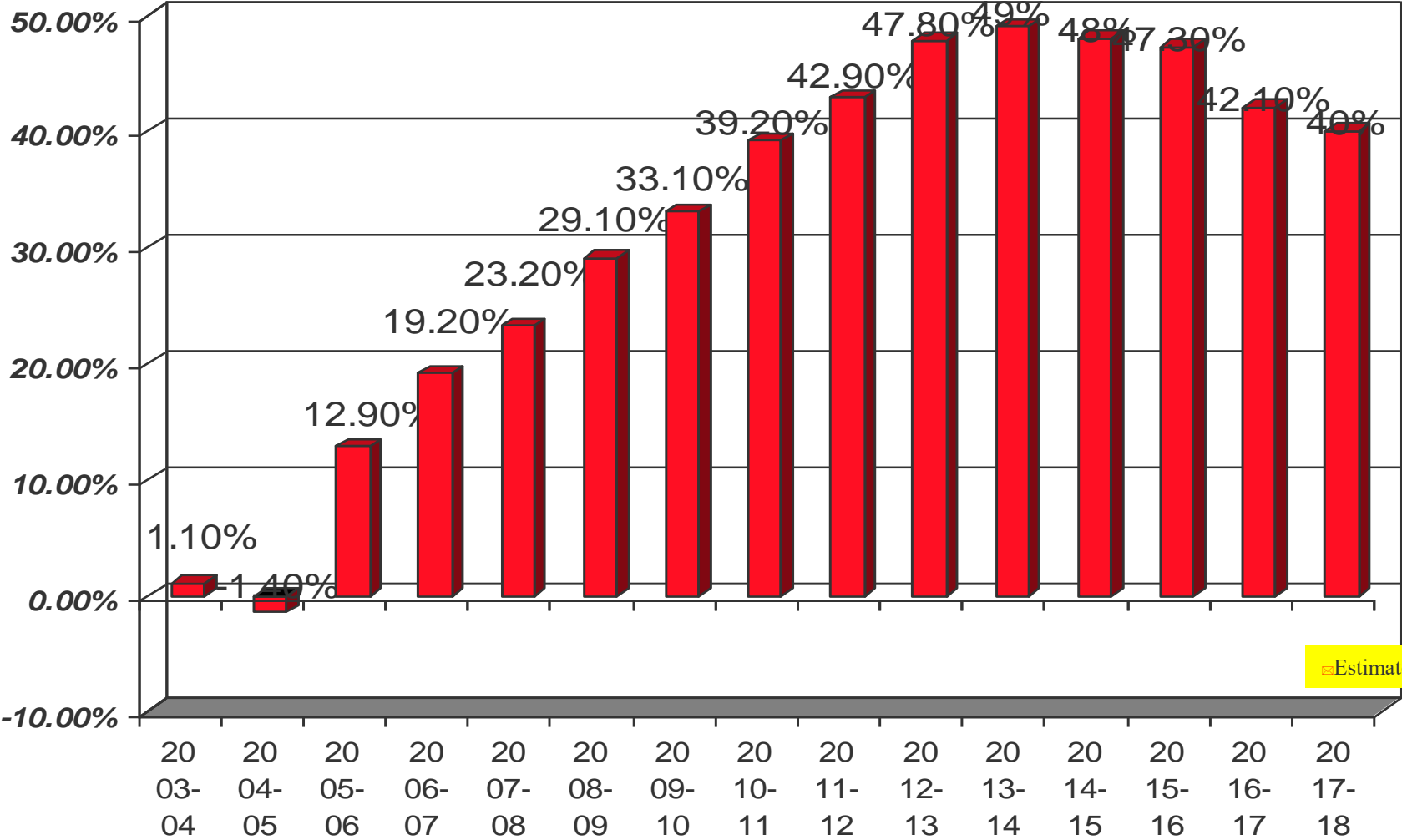
0819

(Line 32 = Legal Limit on General Fund Spending)

Authority	Data Source		Estimated FY15	Estimated FY16	Estimated FY17	Estimated FY18	Estimated FY19
1 Formula	AidLevy 4.3/5.1	Regular Program District Cost	3,779,966	3,997,338	3,978,618	3,773,325	3,676,180
2 Formula	AidLevy 4.8/5.2	Regular Program Budget Adjustment	23,354	0	58,693	245,079	134,878
3 Formula	AidLevy 4.11/5.3	Supplementary Weighting District Cost	131,938	123,805	125,987	125,495	217,217
4 Formula	AidLevy 4.14/5.4	Special Ed District Cost	329,414	336,387	312,870	292,070	282,581
5 Formula	AidLevy 4.22/5.5	Teacher Salary Supplement District Cost	327,911	346,718	346,718	345,048	327,227
6 Formula	AidLevy 4.30/5.6	Professional Development Suppl District Cost	33,454	35,422	35,422	35,337	33,549
7 Formula	AidLevy 4.38/5.7	Early Intervention Supplement District Cost	37,581	39,775	39,775	39,648	37,632
8 Formula	AidLevy 4.46/5.8	Teacher Leadership Supplement District Cost	0	0	0	192,471	182,551
9 Formula	AidLevy 4.49/5.9	AEA Special Ed Support	182,296	192,208	190,296	180,254	175,502
10 Formula	AidLevy 4.54/5.10	AEA Special Ed Support Adjustment	3,394	0	1,912	11,954	16,706
11 Formula	AidLevy 4.60/5.11	AEA Media Services	31,958	33,786	33,351	32,021	31,345
12 Formula	AidLevy 4.63/5.12	AEA Educational Services	35,703	37,742	37,244	35,752	34,990
13 Formula	AidLevy 4.66/5.13	AEA Sharing District Cost	0	0	0	0	0
14 Formula	AidLevy 4.74/5.14	AEA Teacher Salary Suppl District Cost	23,270	24,478	24,478	24,129	22,809
15 Formula	AidLevy 4.82/5.15	AEA Professional Dev Suppl District Cost	2,671	2,809	2,809	2,773	2,622
16 Board/SBRC	AidLevy 5.17	SBRC Modified Suppl Amt Dropout Prev	40,048	0	155,272	175,544	178,163
17 Board/SBRC	SBRC	SBRC Modified Supplemental Amt Other #1	0	0	0	0	0
18 Board/SBRC	SBRC	SBRC Modified Supplemental Amt Other #2	182,582	77,821	54,669	87,201	87,201
19 SBRC	SBRC/DE	Special Ed Deficit Modified Suppl Amt	130,183	111,043	109,748	109,748	90,000
20 SBRC	SBRC/DE	Special Ed Positive Balance Reduction	0	0	0	0	0
21 Board/SBRC	SBRC/DE	AEA Special Ed Positive Balance	0	0	0	0	0
22 Board/SBRC	SBRC	Allowance for Construction Projects	0	0	0	0	0
23 SBRC	SBRC	Unspent Allowance for Construction	0	0	0	0	0
24 Auditor	AidLevy 5.18	Enrollment Audit Adjustment	0	0	0	0	0
25 Calculated	AidLevy 5.16	AEA Prorata Reduction	32,056	32,056	37,357	32,056	10,853
26 Calculated	Calculated	Maximum District Cost	5,263,667	5,327,276	5,470,505	5,675,793	5,520,300
27 Board/Vote	AidLevy 7.35	Total Preschool Foundation Aid	149,601	125,697	92,274	103,292	117,793
28 Board/Vote	AidLevy 10.27	Instructional Support Authority	317,311	331,819	335,137	337,425	330,413
29 Board	AidLevy 11.3	Ed Improvement Authority	0	0	0	0	92
30 Board	See Note 1	Other Miscellaneous Income	832,408	916,334	1,114,673	914,000	1,011,200
31 Calculated	Calculated	Unspent Auth Budget - Previous Year	3,142,378	3,151,455	3,172,290	3,278,405	2,808,915
32 Calculated	Calculated	Maximum Authorized Budget	9,705,365	9,852,581	10,184,879	10,308,915	9,788,713
33 Board	See Note 2	Expenditures	6,553,910	6,680,291	6,906,474	7,500,000	7,400,000
34 Calculated	Calculated	Unspent Authorized Budget (UAB)	3,151,455	3,172,290	3,278,405	2,808,915	2,388,713

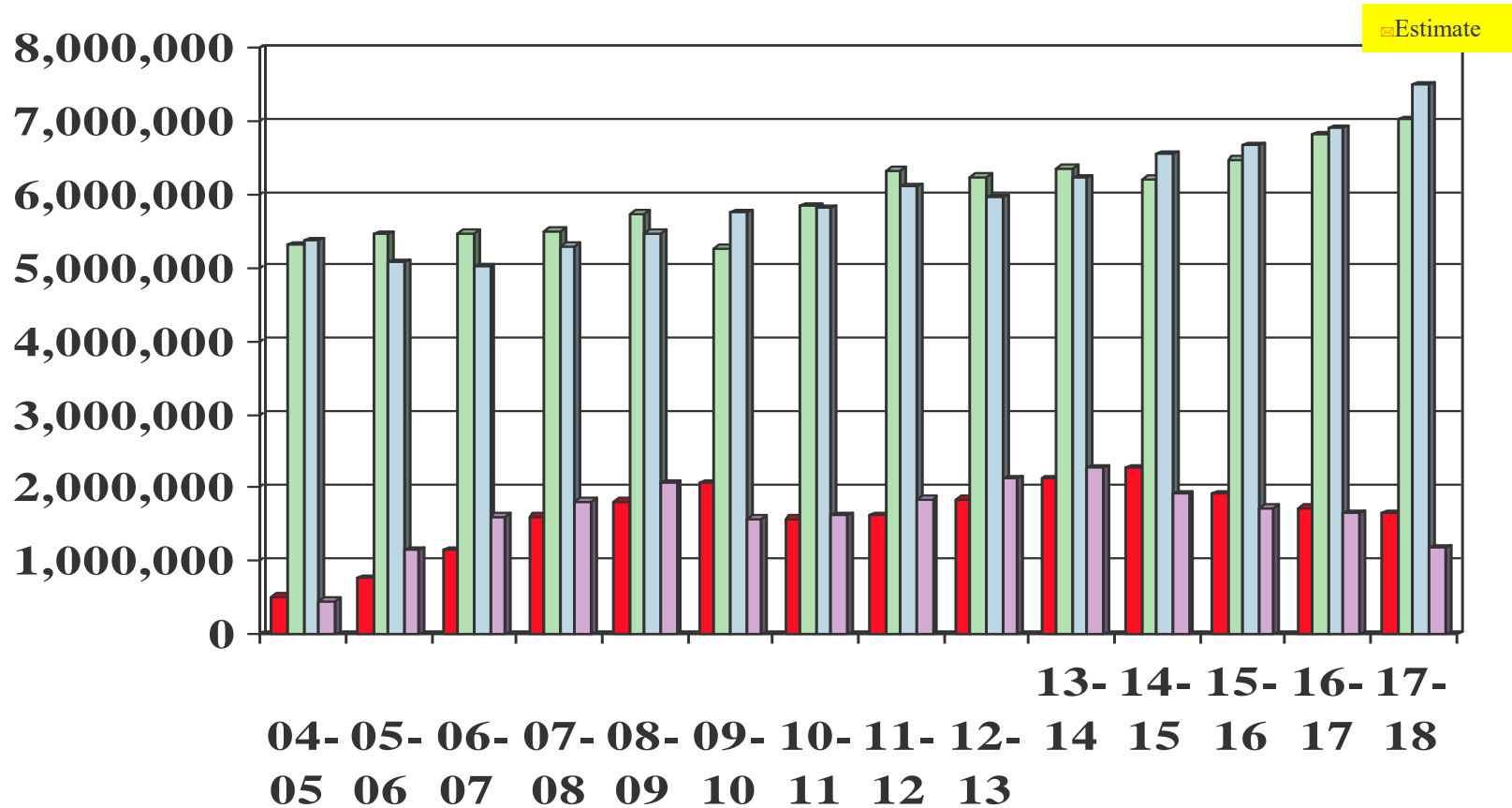
West Hancock Community Schools

Unspent Balance Ratio



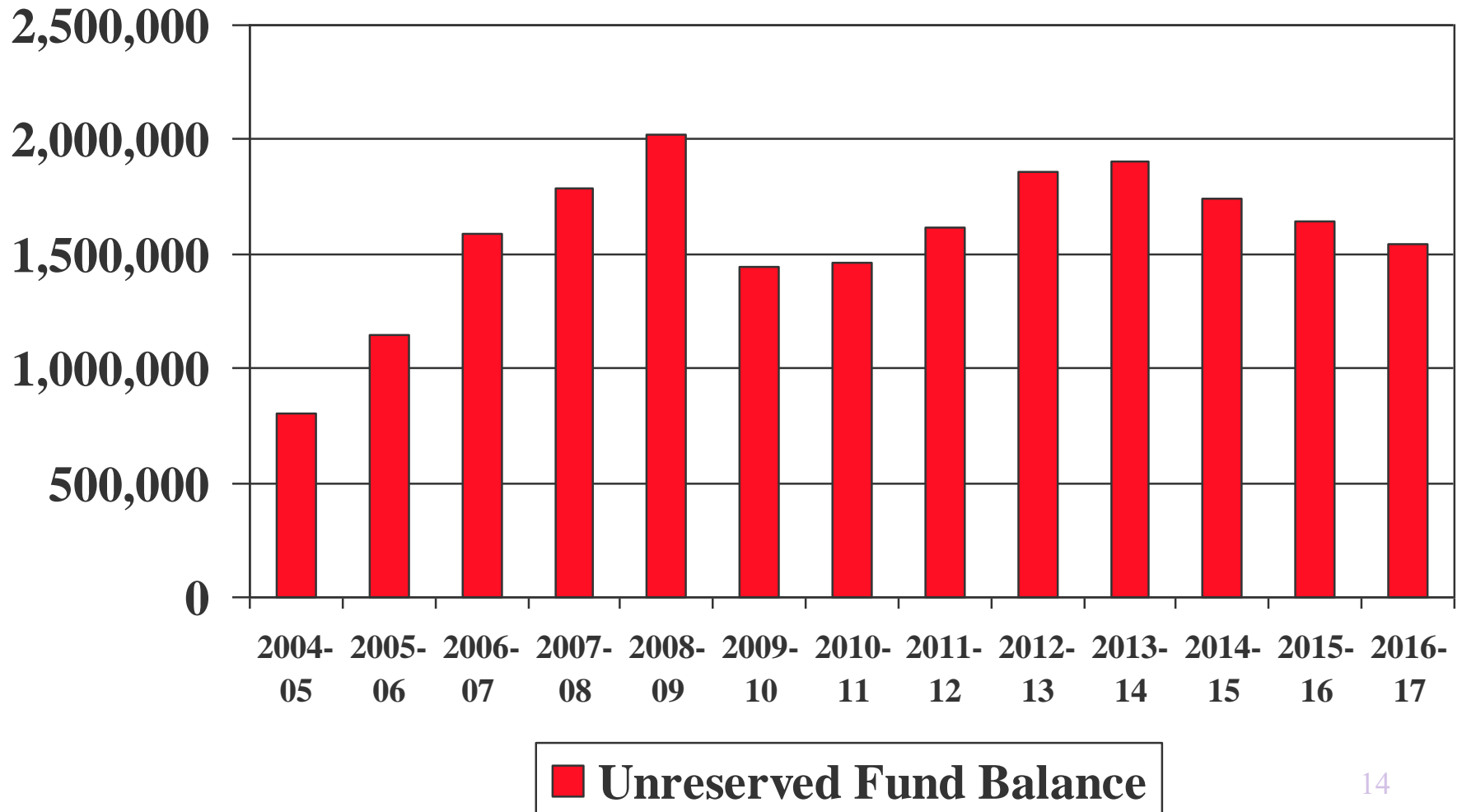
West Hancock Community Schools

Cash, Revenue, Expenditures, & Balance



West Hancock Community Schools

Solvency - Unreserved Fund Balance



West Hancock Community Schools

Solvency

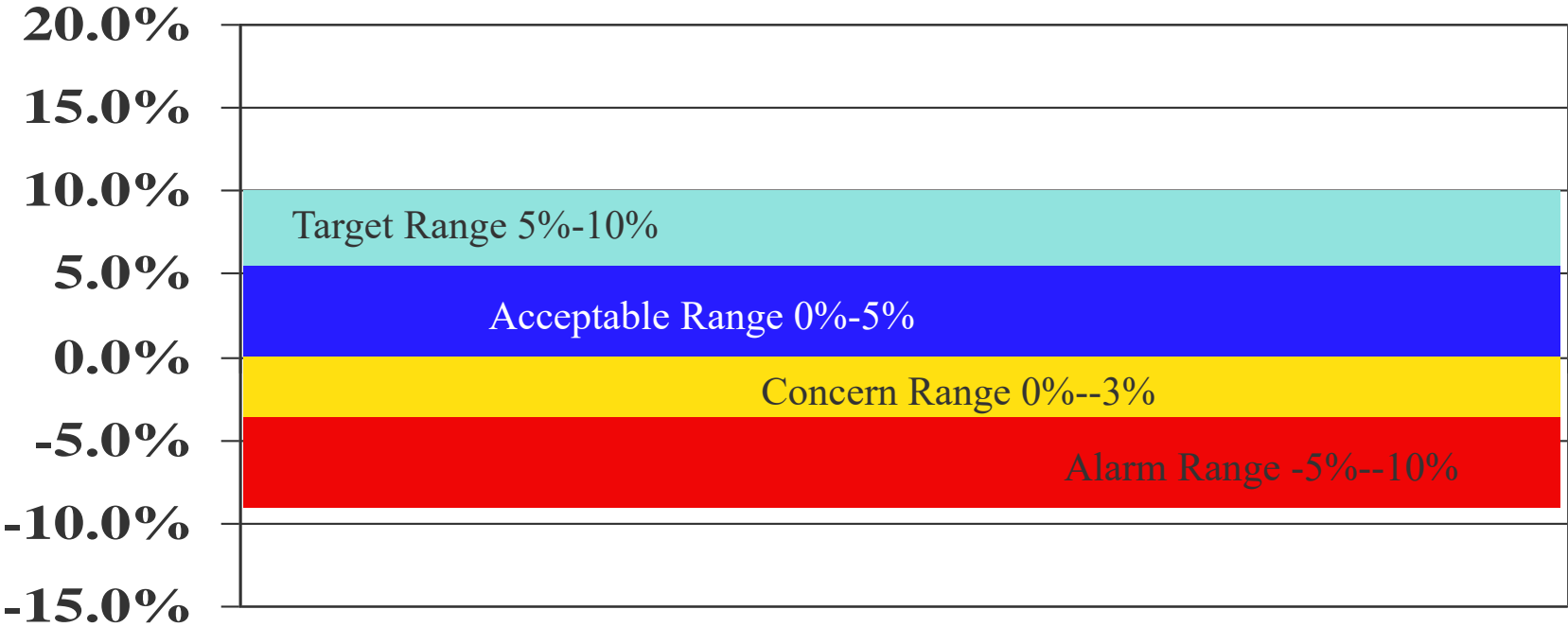
Solvency Ratio

- Relationship of unreserved fund balance to total revenue.

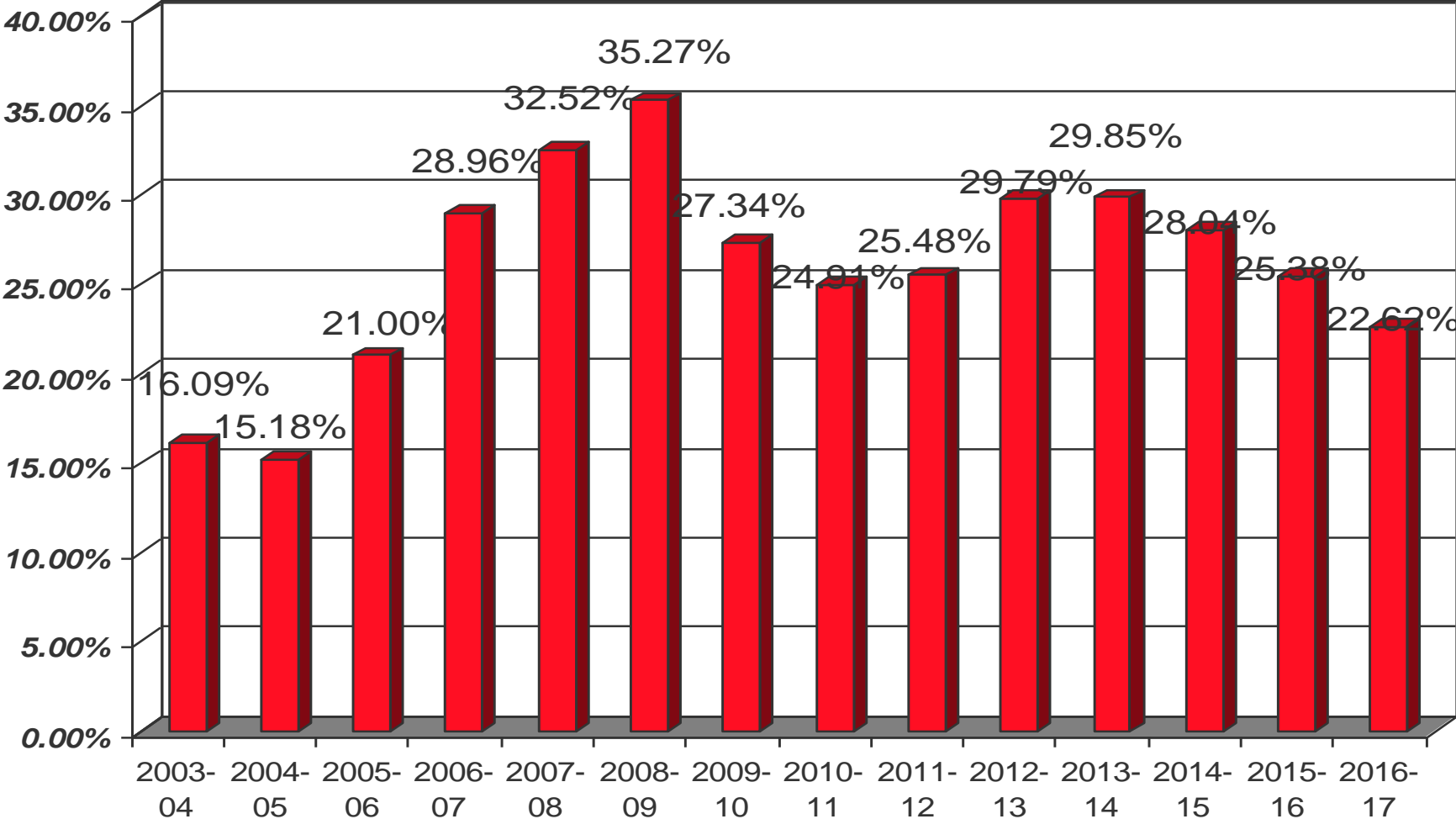
$$\frac{\text{Unreserved Fund Balance}}{\text{Revenue Total for the Year}}$$

West Hancock Community Schools Solvency

Solvency Ratio Target Range



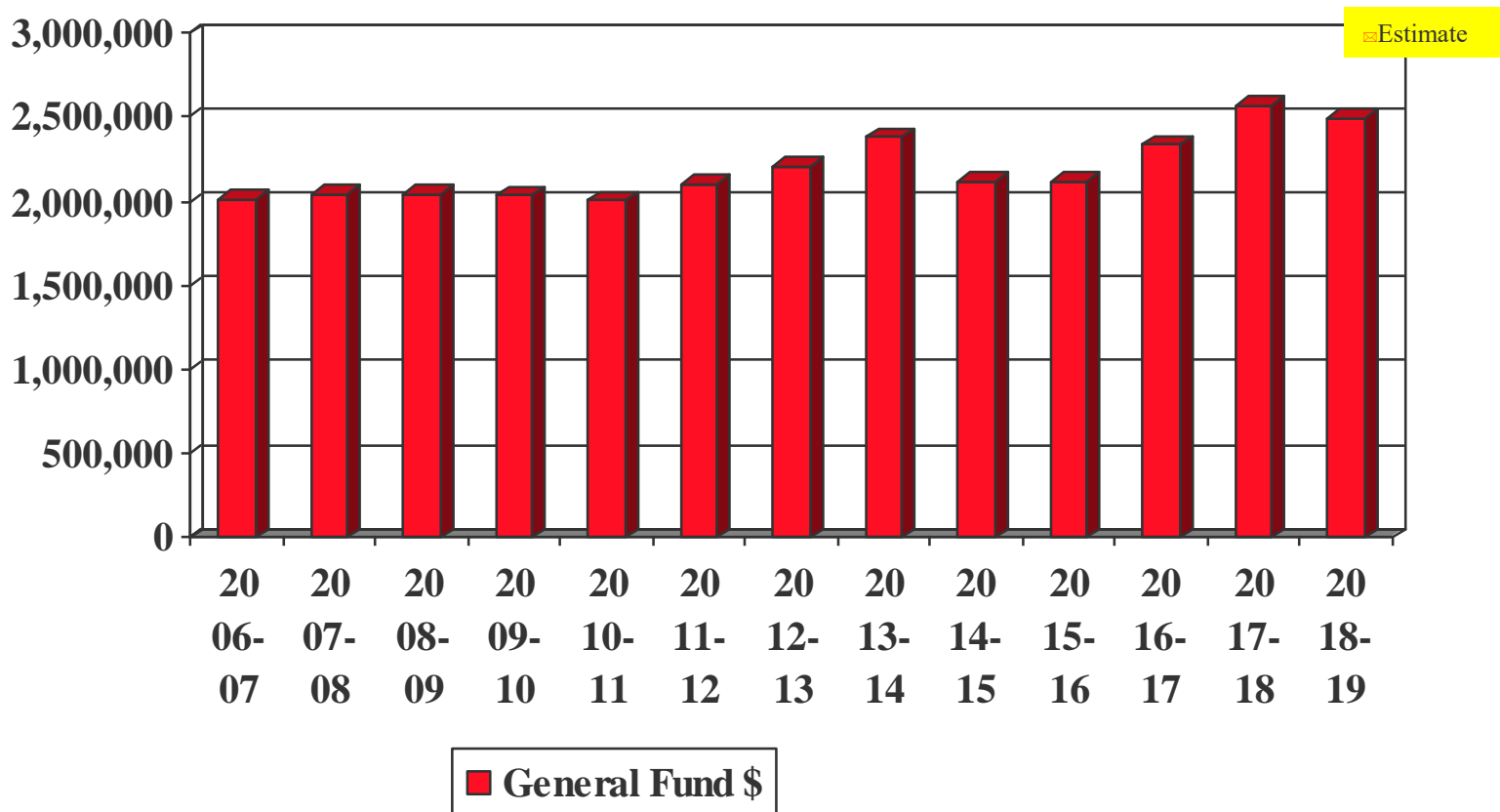
West Hancock Community Schools Solvency Ratio



West Hancock Community Schools

Determining Property Tax

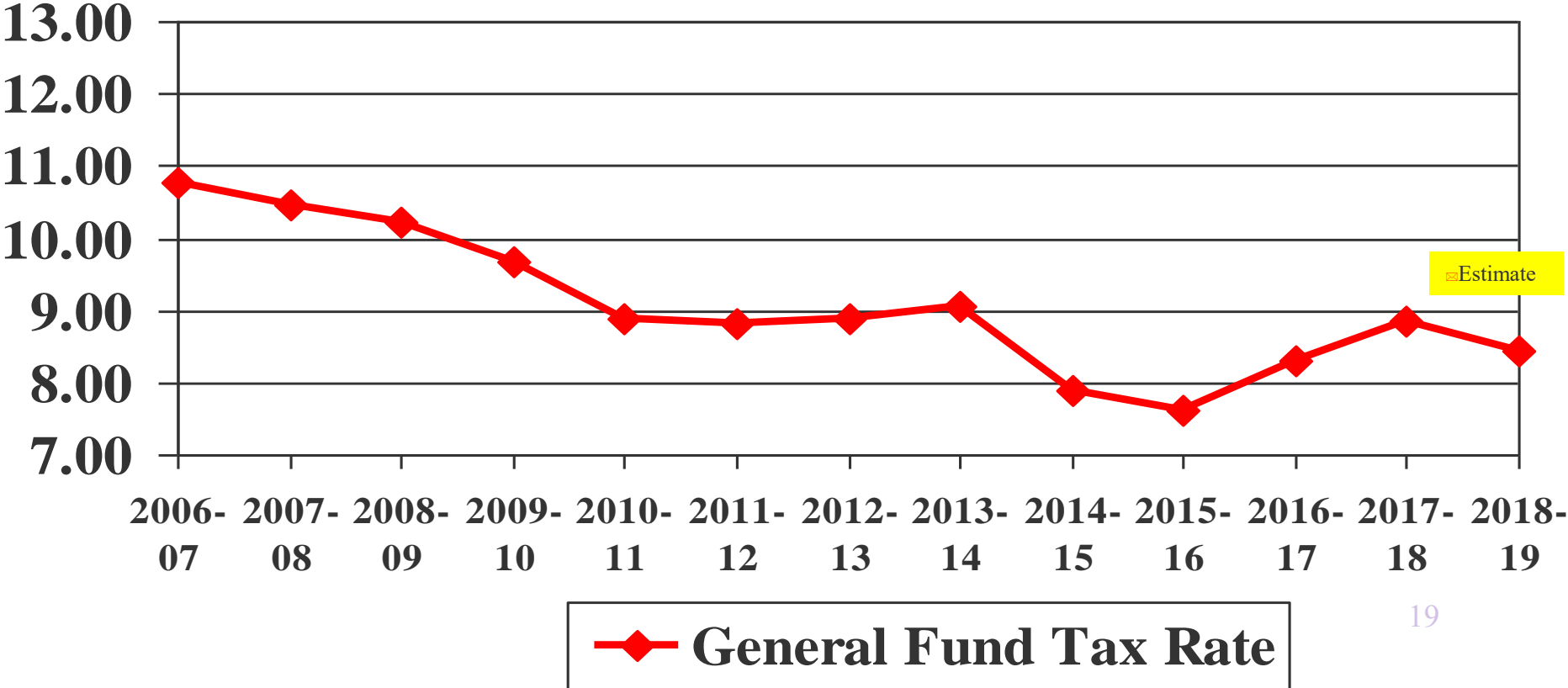
General Fund Dollars



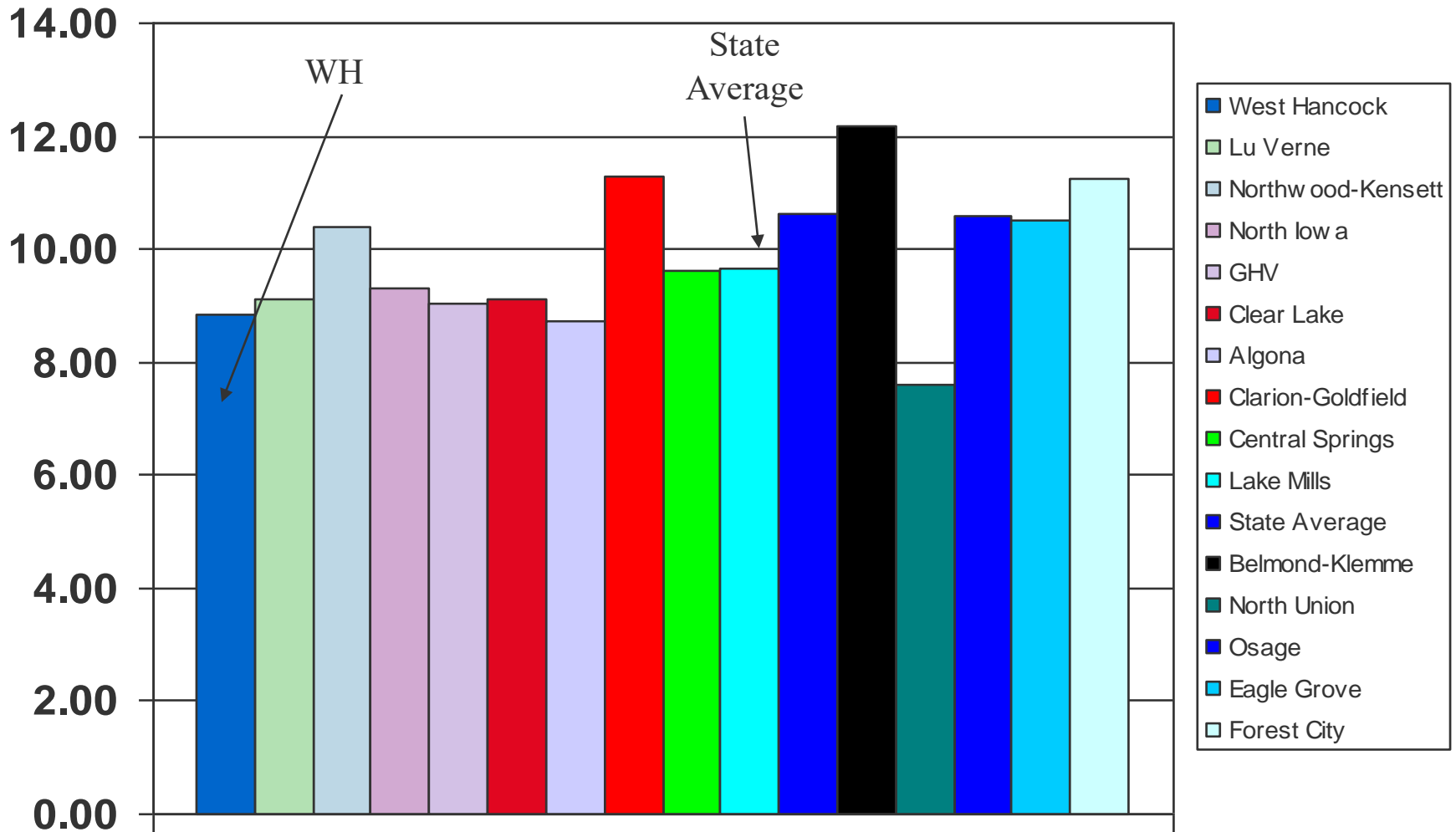
West Hancock Community Schools

Determining Property Tax

General Fund Property Tax Rate



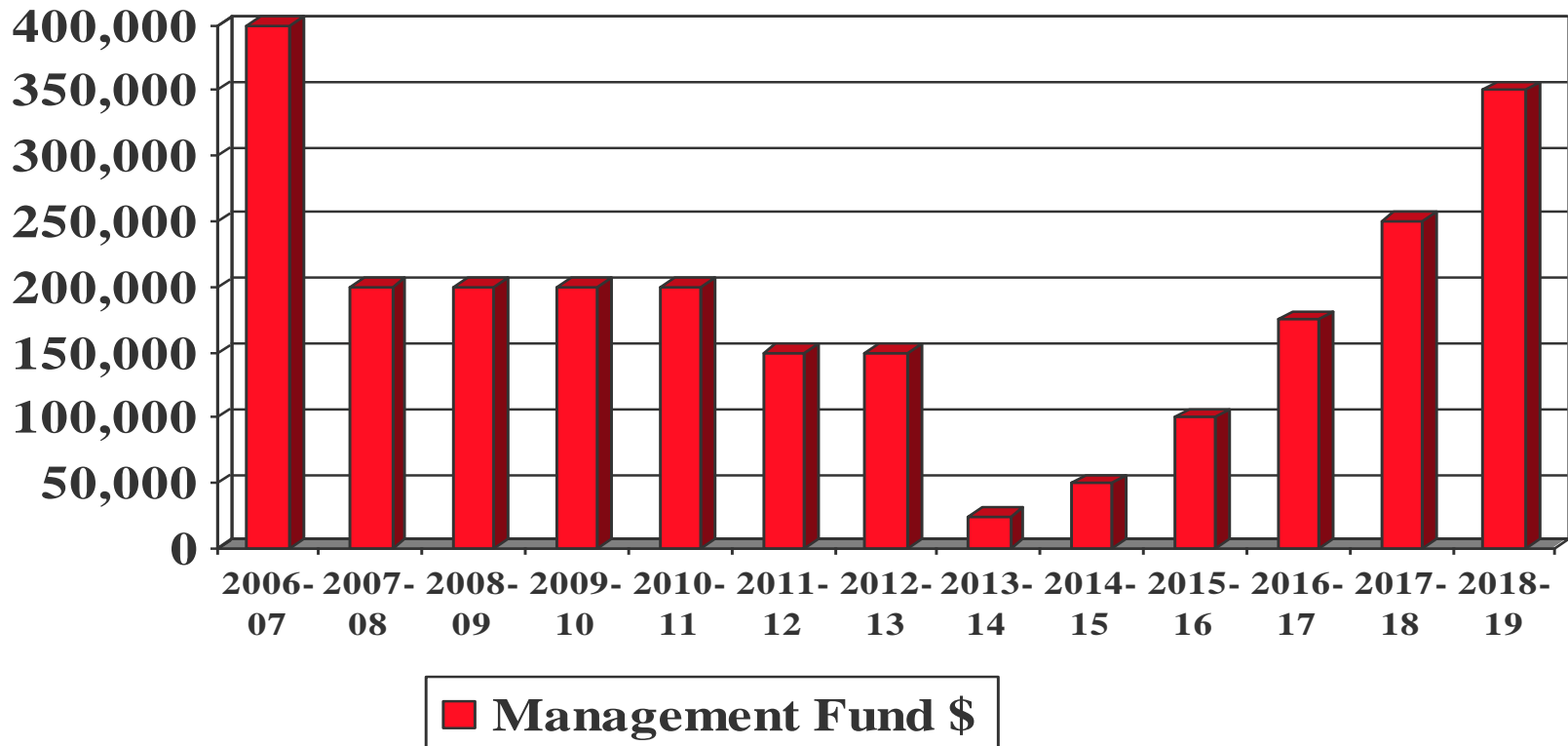
General Fund Property Tax Rate 2017-18



General Tax Rate

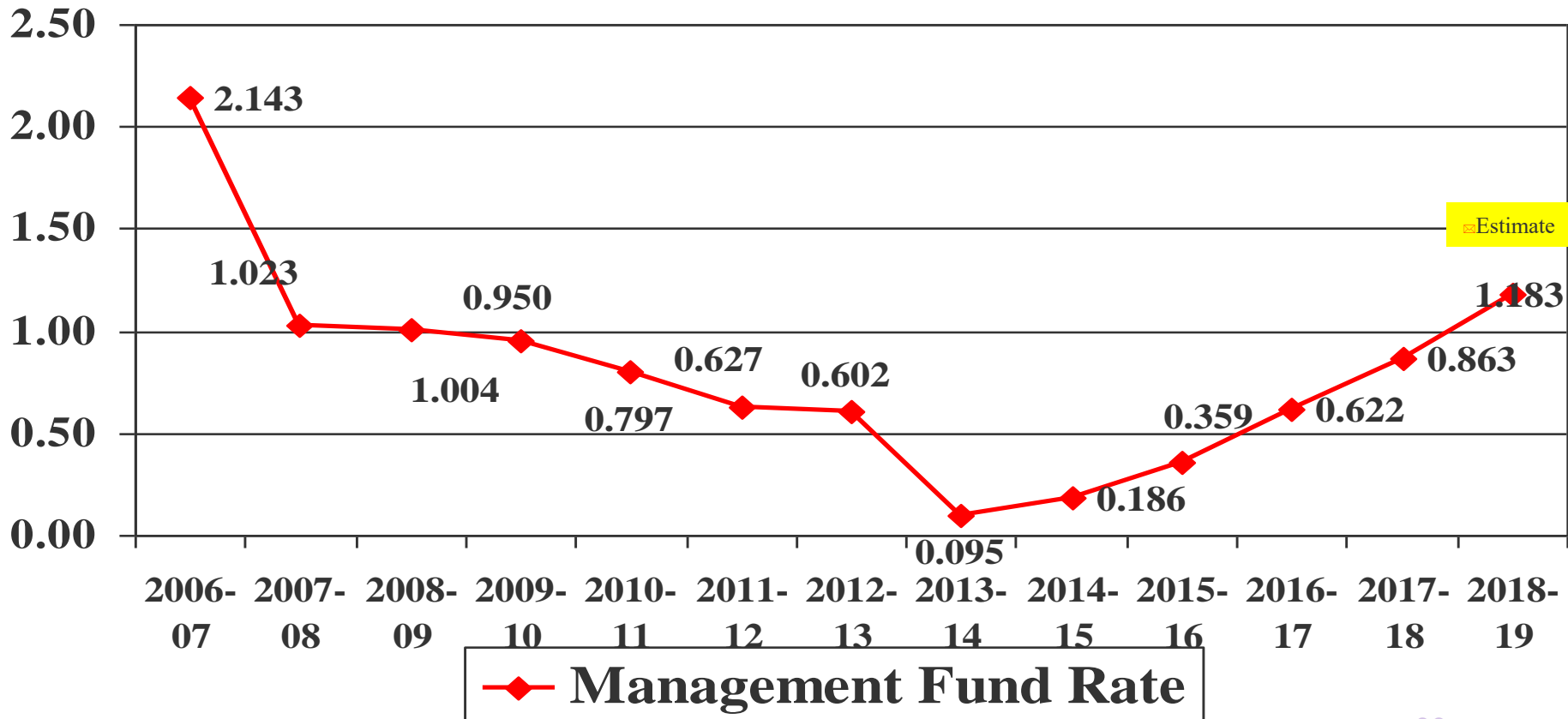
West Hancock Community Schools Other Property Tax

Management Fund Dollars



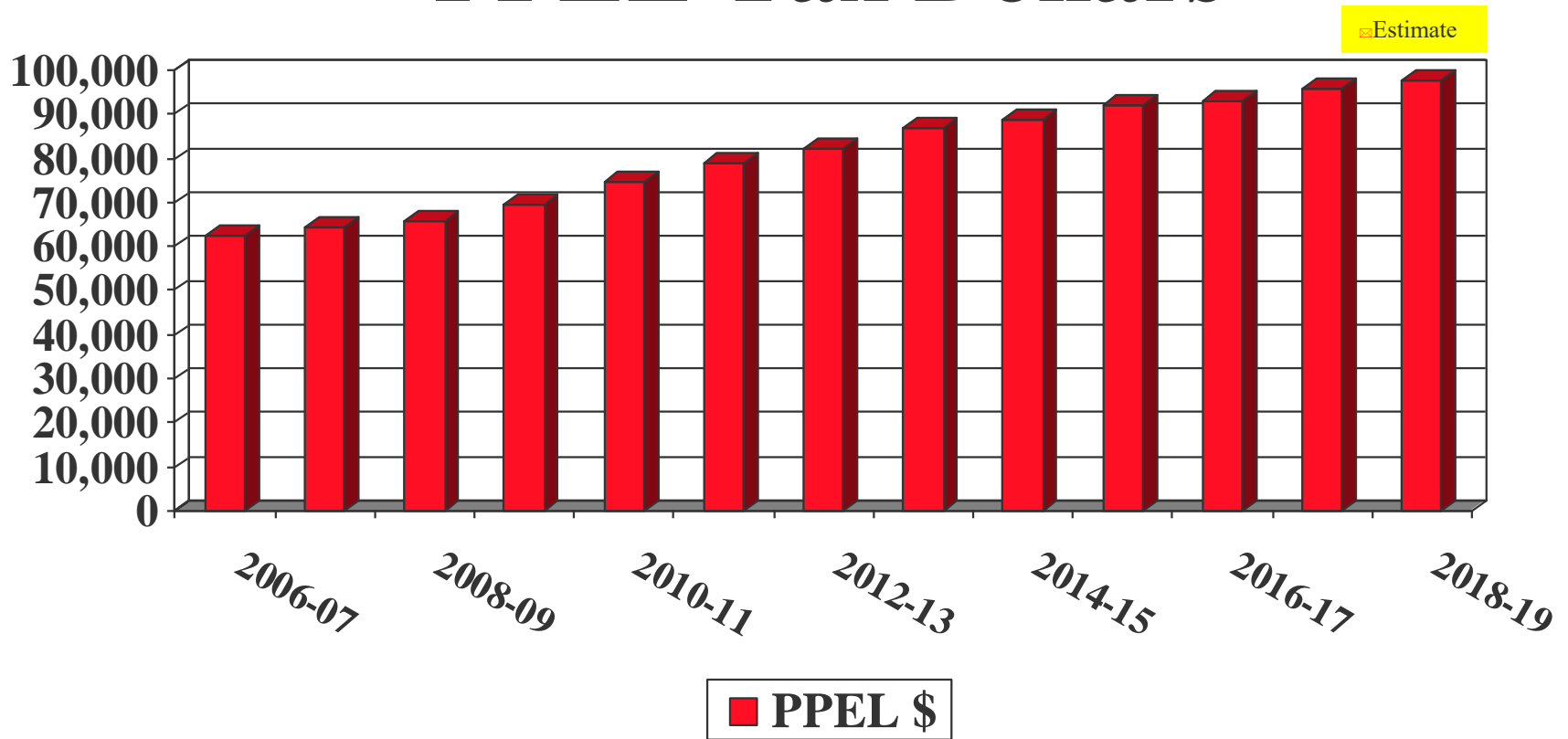
West Hancock Community Schools Other Property Tax

Management Fund Rate



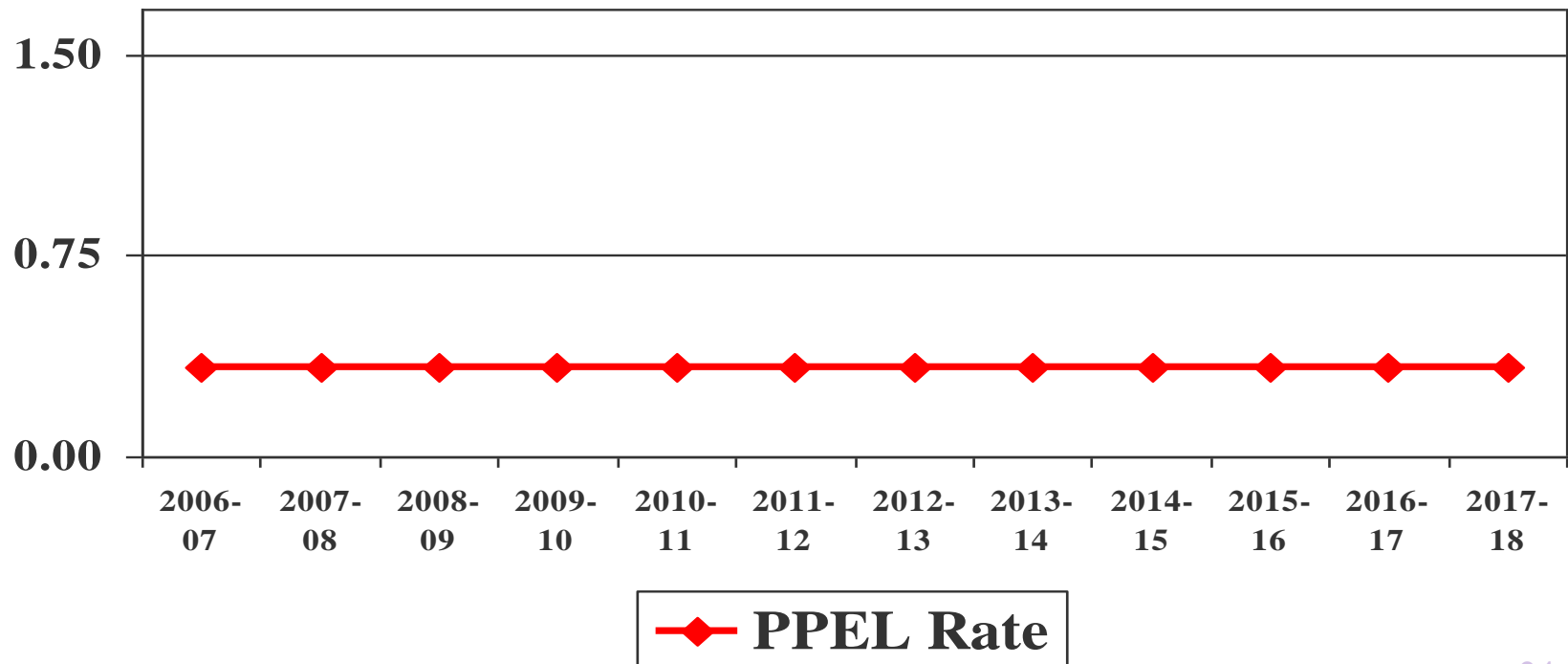
West Hancock Community Schools Other Property Tax

PPEL Tax Dollars



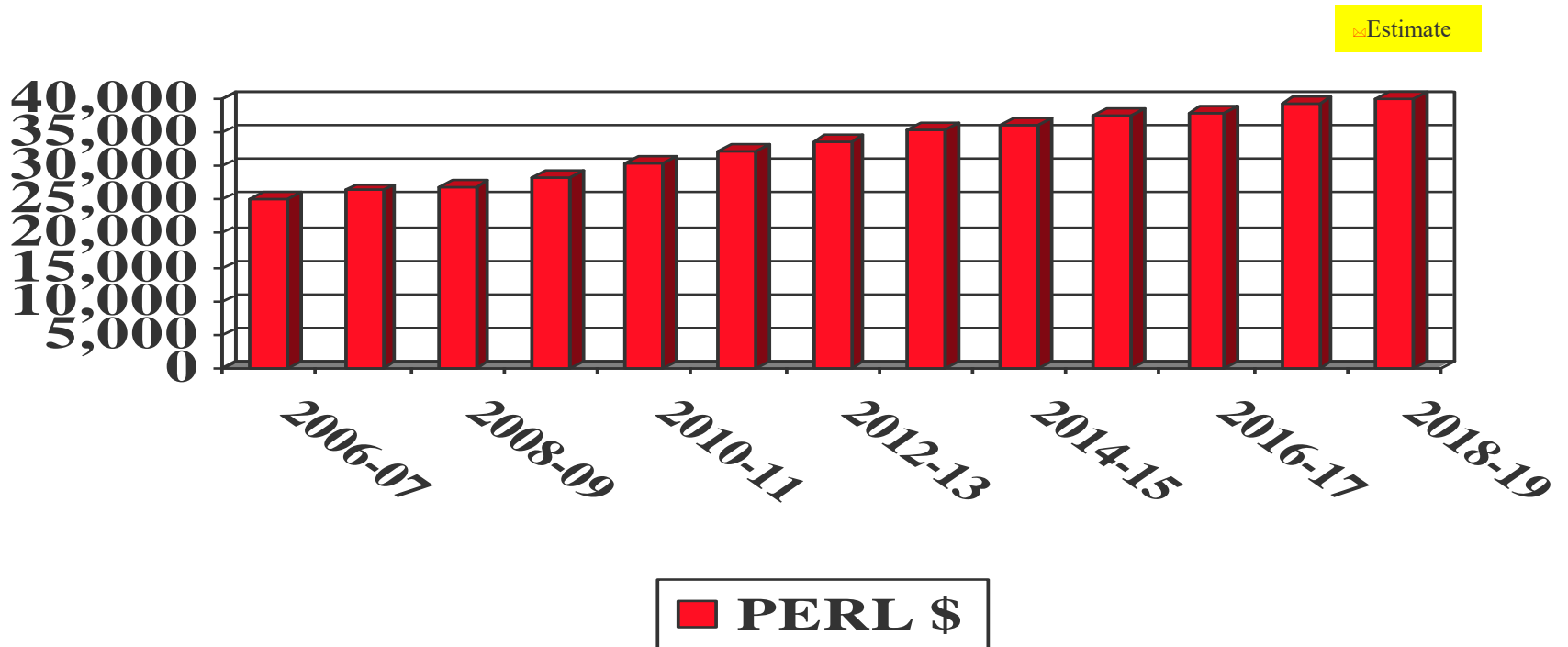
West Hancock Community Schools Other Property Tax

PPEL Tax Rate



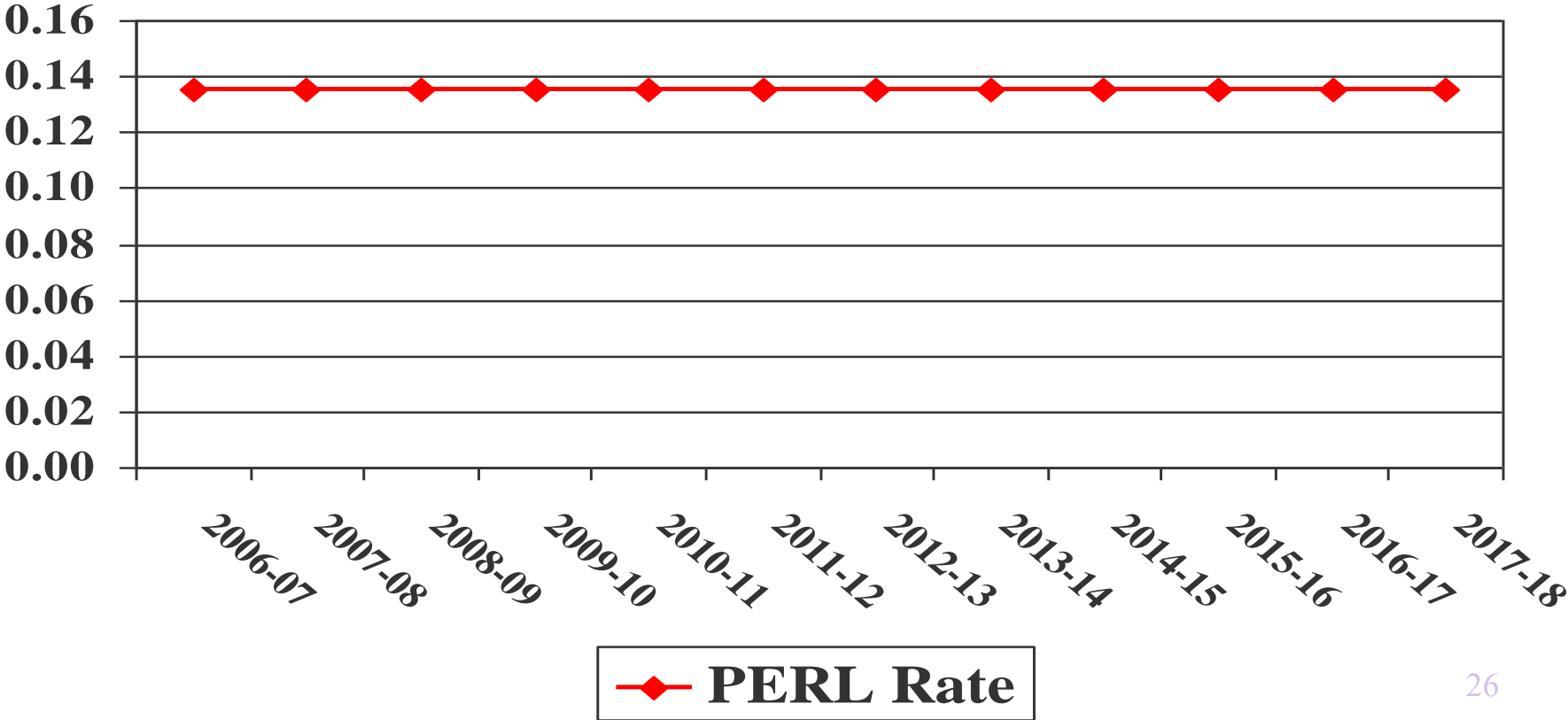
West Hancock Community Schools Other Property Tax

Public Education Recreation Levy Tax Dollars



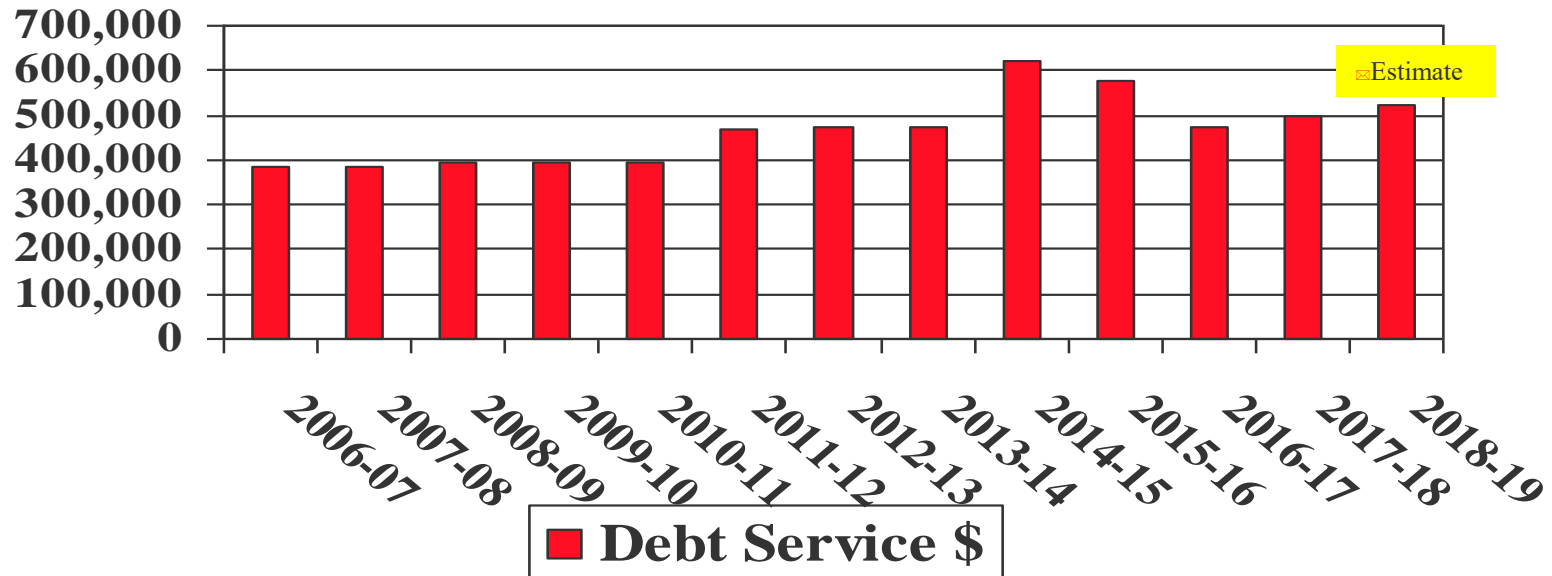
West Hancock Community Schools Other Property Tax

PERL Tax Rate



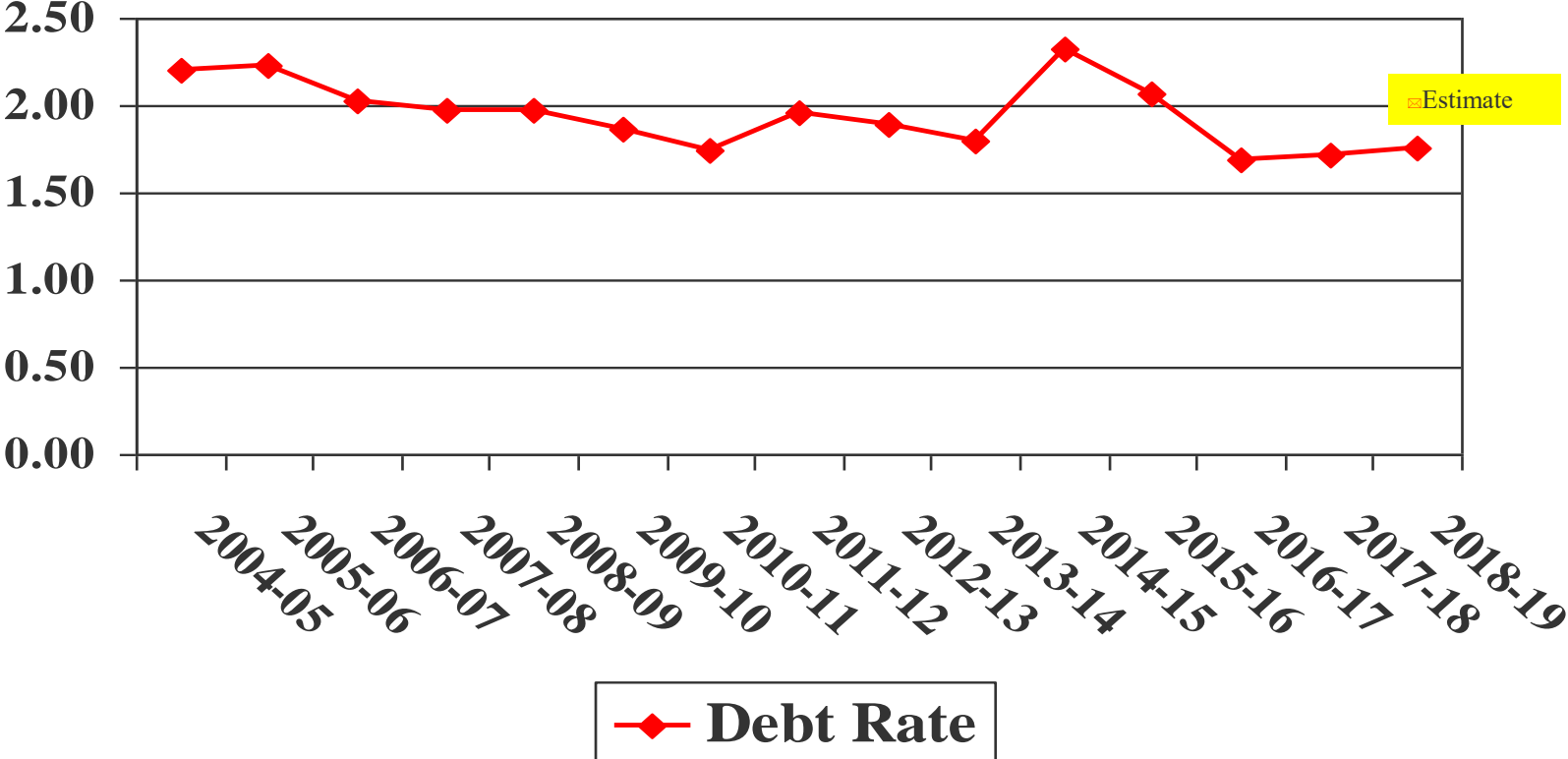
West Hancock Community Schools Other Property Tax

Debt Service Tax Dollars



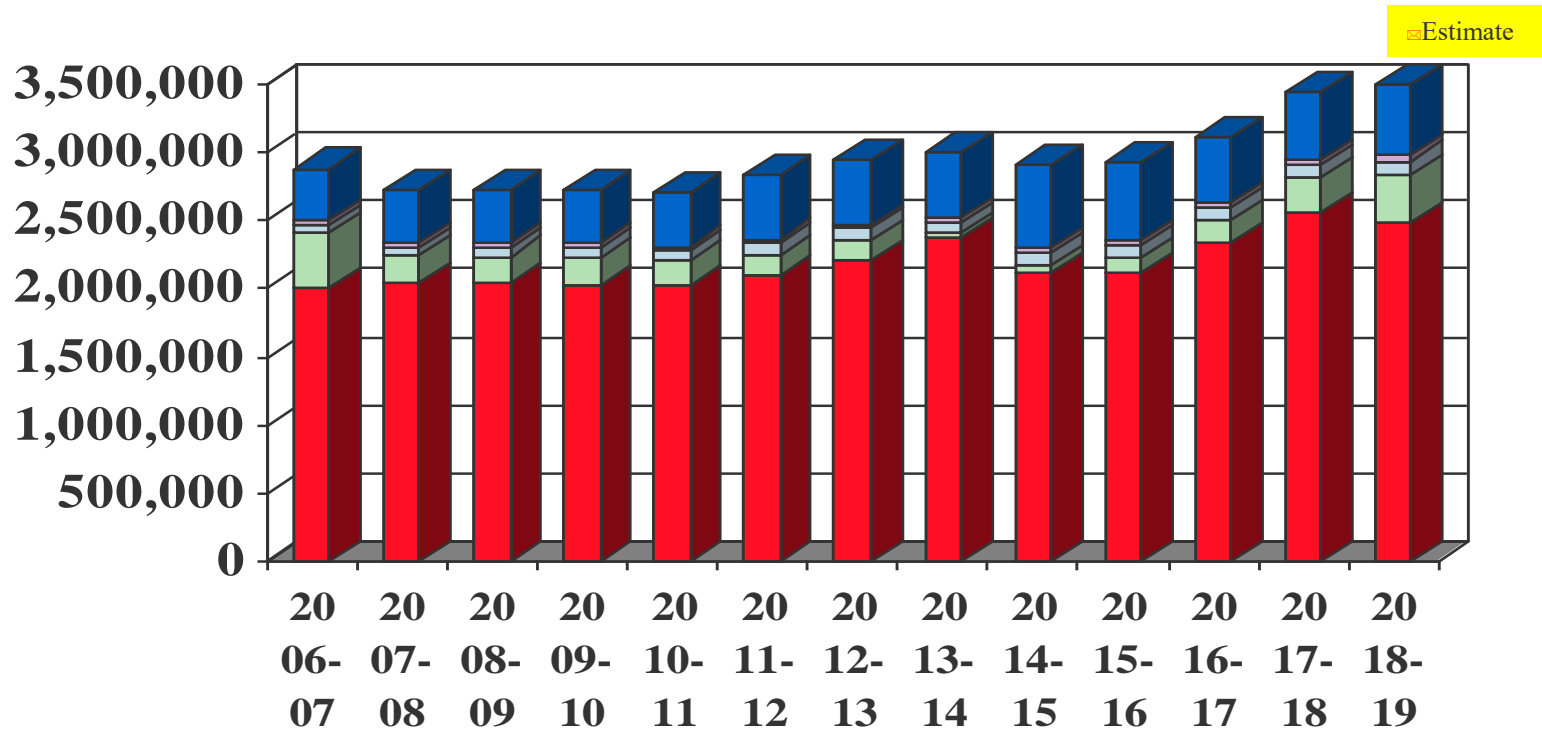
West Hancock Community Schools Other Property Tax

Debt Service Tax Rate



West Hancock Community Schools Property Tax

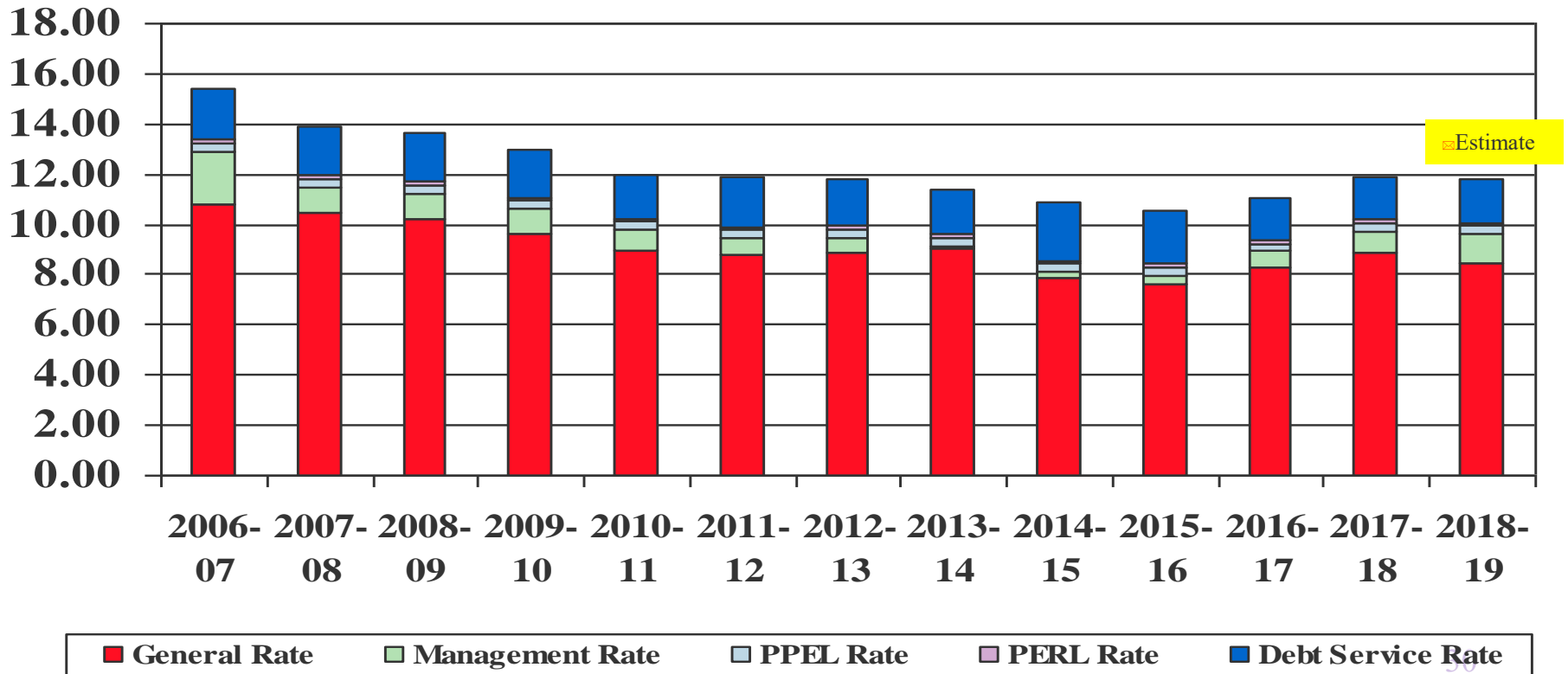
Over-All Tax Dollars



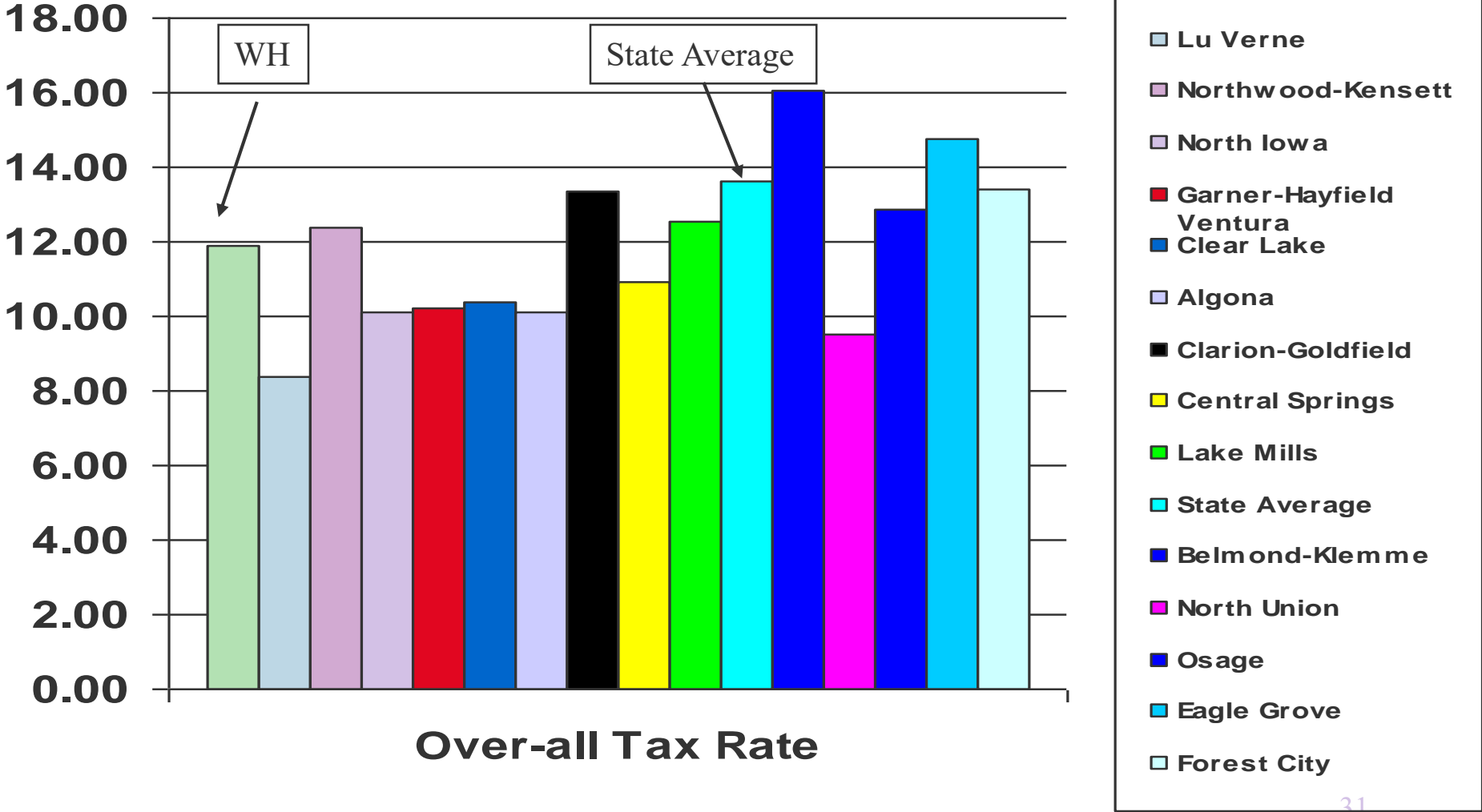
West Hancock Community Schools

Property Tax

Tax Rates



Over-All Property Tax Rate 2017-18



West Hancock Community Schools

- This is the conclusion of the 2018-19 budget presentation

