

West Hancock Community School District



2019-20

Budget Presentation

Notice of Public Hearing
Proposed West Hancock School Budget Summary
Fiscal Year 2019-2020

Department of Management - Form S-PB-8

		Budget 2020	Re-est. 2019	Actual 2018	Avg %18-20
Taxes Levied on Property	1	3,158,546	3,445,163	3,390,243	-3.5%
Utility Replacement Excise Tax	2	53,028	62,159	60,040	-6.0%
Income Surtaxes	3	311,388	322,370	311,490	0.0%
Tuition/Transportation Received	4	520,000	520,000	524,565	
Earnings on Investments	5	20,200	21,150	27,515	
Nutrition Program Sales	6	120,000	120,000	118,927	
Student Activities and Sales	7	275,000	275,000	264,590	
Other Revenues from Local Sources	8	600	600	91,194	
Revenue from Intermediary Sources	9	0	0	0	
State Foundation Aid	10	2,994,920	2,881,801	2,967,167	
Instructional Support State Aid	11	9,557	0	0	
Other State Sources	12	542,915	532,915	558,945	
Commercial & Industrial State Replacement	13	55,714	61,411	61,611	
Title I Grants	14	81,000	85,000	84,732	
IDEA and Other Federal Sources	15	440,000	450,000	451,807	
Total Revenues	16	8,582,868	8,777,569	8,912,826	
General Long-Term Debt Proceeds	17	0	0	1,839,000	
Transfers In	18	205,092	220,646	331,970	
Proceeds of Fixed Asset Dispositions	19	0	0	161	
Total Revenues & Other Sources	20	8,787,960	8,998,215	11,083,957	
Beginning Fund Balance	21	2,410,136	5,330,106	3,417,178	
Total Resources	22	11,198,096	14,328,321	14,501,135	
*Instruction	23	4,770,000	4,935,000	4,987,343	-2.2%
Student Support Services	24	75,000	74,000	72,127	
Instructional Staff Support Services	25	355,000	355,000	354,491	
General Administration	26	222,000	238,000	237,751	
School/Building Administration	27	505,000	505,000	498,944	
Business & Central Administration	28	95,000	96,000	95,758	
Plant Operation and Maintenance	29	875,000	885,000	762,618	
Student Transportation	30	450,000	311,000	292,161	
This row is intentionally left blank	31	0	0	0	
*Total Support Services (lines 24-31)	31A	2,577,000	2,464,000	2,313,849	5.5%
*Noninstructional Programs	32	295,000	280,000	309,861	-2.4%
Facilities Acquisition and Construction	33	900,000	1,150,000	129,300	
Debt Service	34	205,092	2,623,321	850,543	
AEA Support - Direct to AEA	35	276,595	251,918	254,827	
*Total Other Expenditures (lines 33-35)	35A	1,381,687	4,025,239	1,234,670	5.8%
Total Expenditures	36	9,023,687	11,704,239	8,845,724	
Transfers Out	37	205,092	213,946	325,306	
Total Expenditures & Other Uses	38	9,228,779	11,918,185	9,171,029	
Ending Fund Balance	39	1,969,317	2,410,136	5,330,106	
Total Requirements	40	11,198,096	14,328,321	14,501,135	
Proposed Tax Rate (per \$1,000 taxable valuation)		10.54358			

Location of Public Hearing:

Date of Hearing:

Time of Hearing:

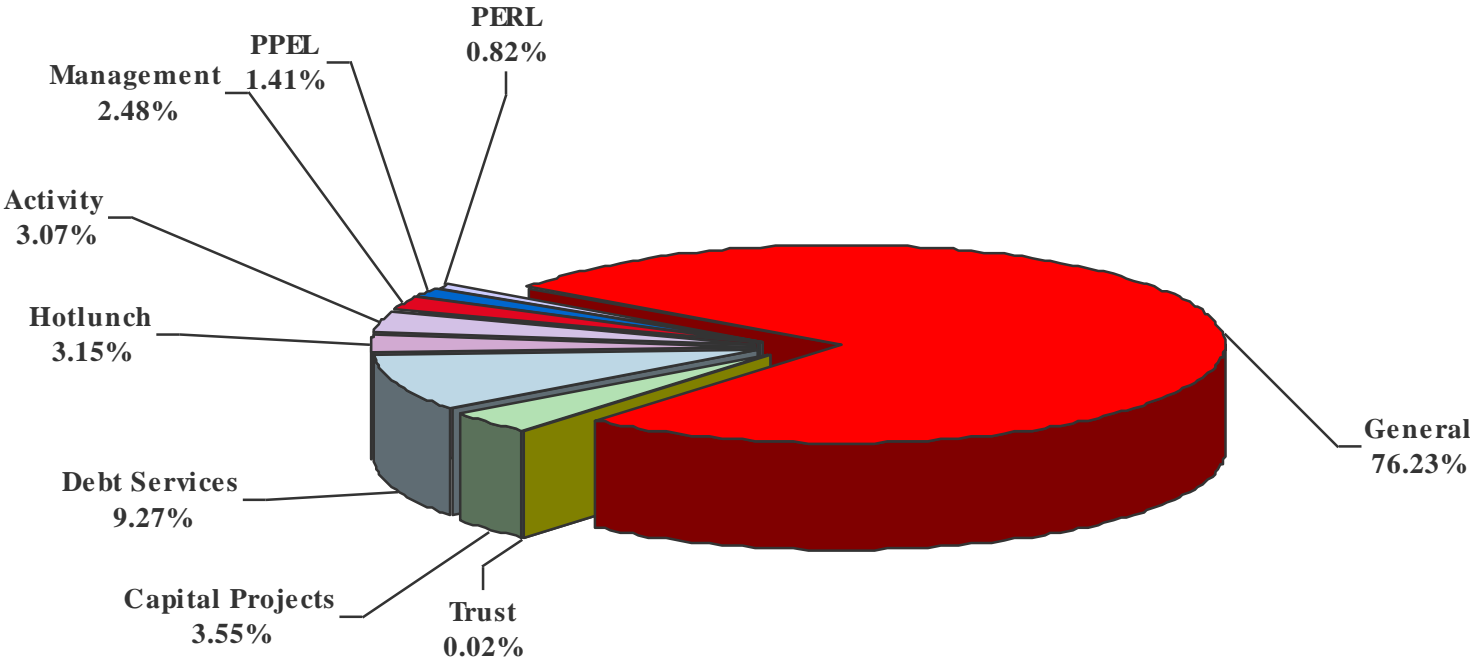
West Hancock Middle School

3-18-19
mm/dd/yy

6:00 pm

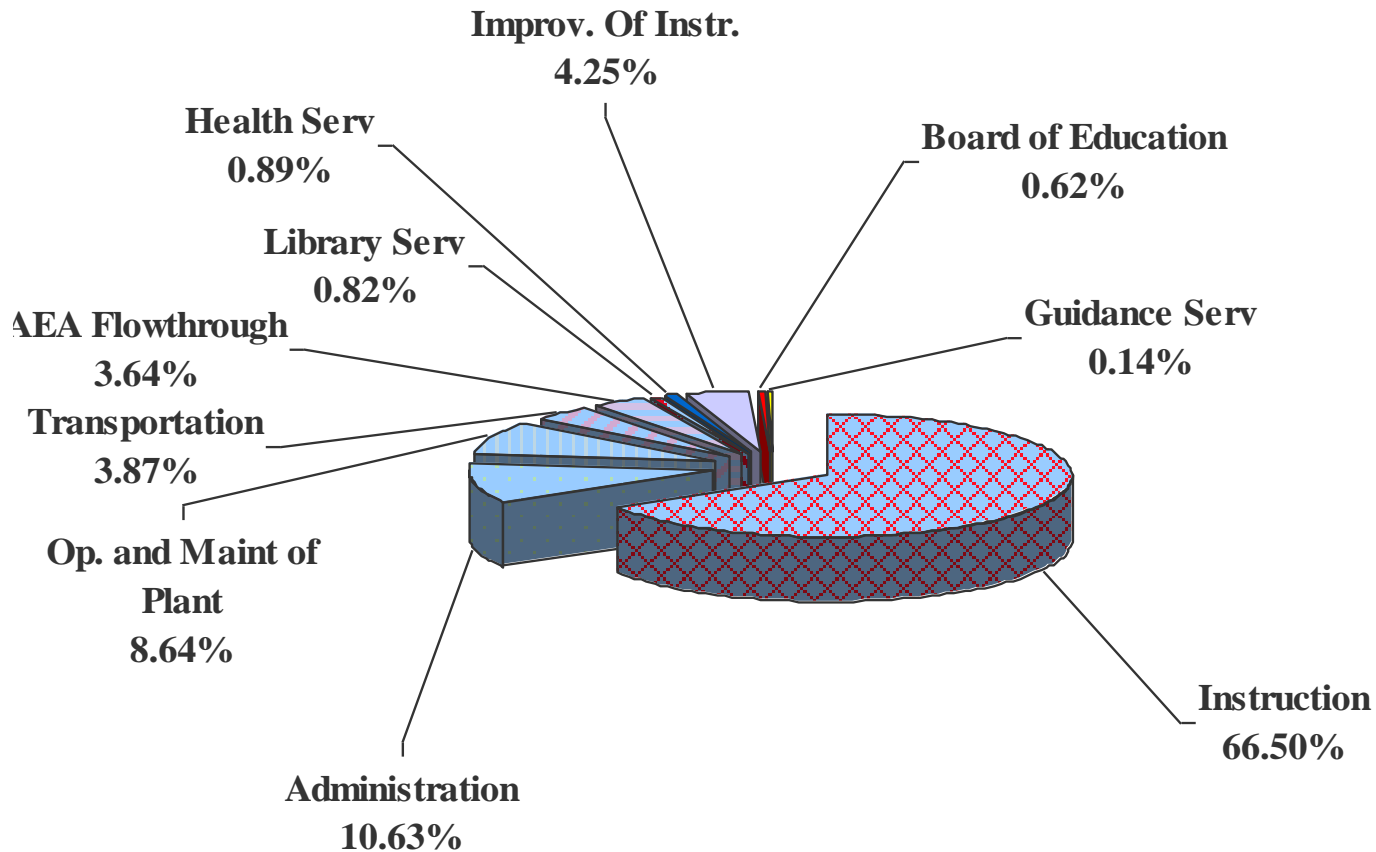
The Board of Directors will conduct a public hearing on the proposed 2019/20 school budget at the above-noted location and time. At the hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the district secretary. A copy of the details will be furnished upon request.

West Hancock Community Schools Fund Spending / 2017-18



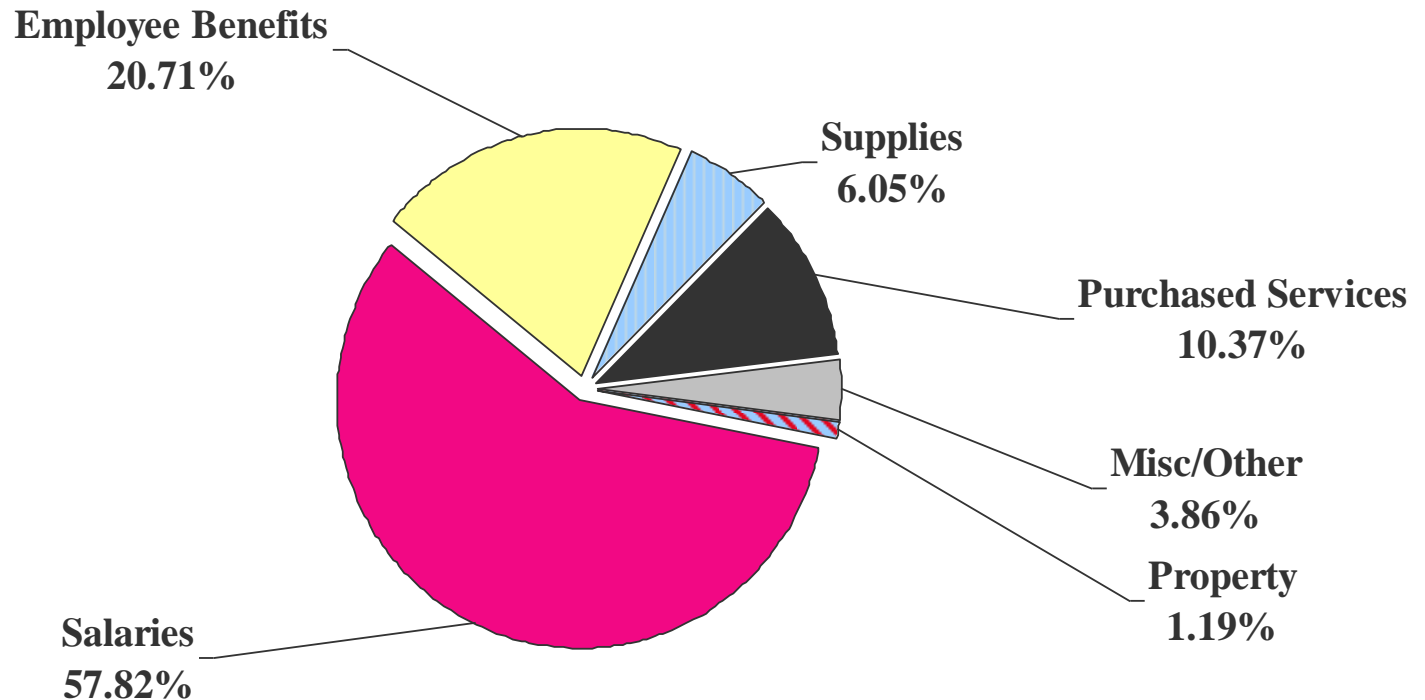
West Hancock Community Schools

Where Funds Go (GF) - Area 2017-18



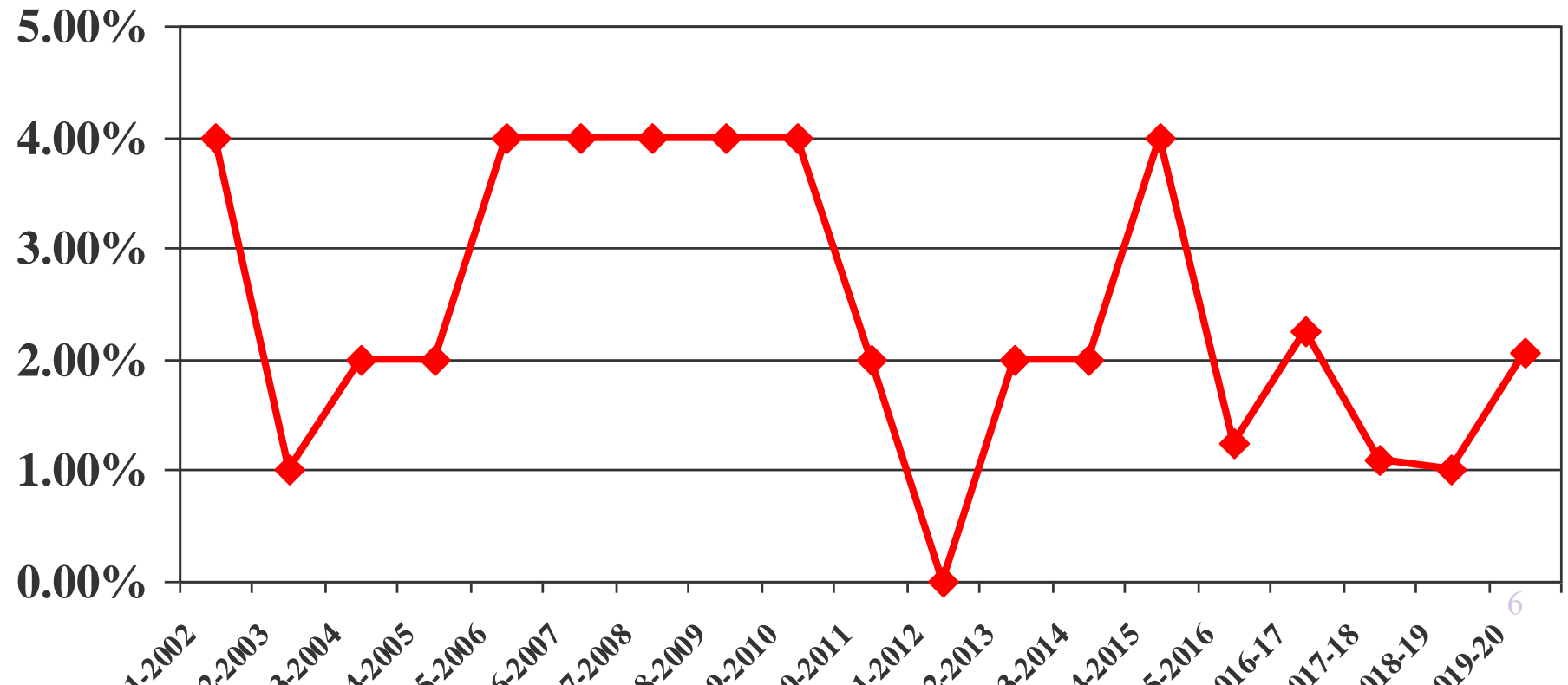
West Hancock Community Schools

Where Funds Go (GF) – Type 2017-18

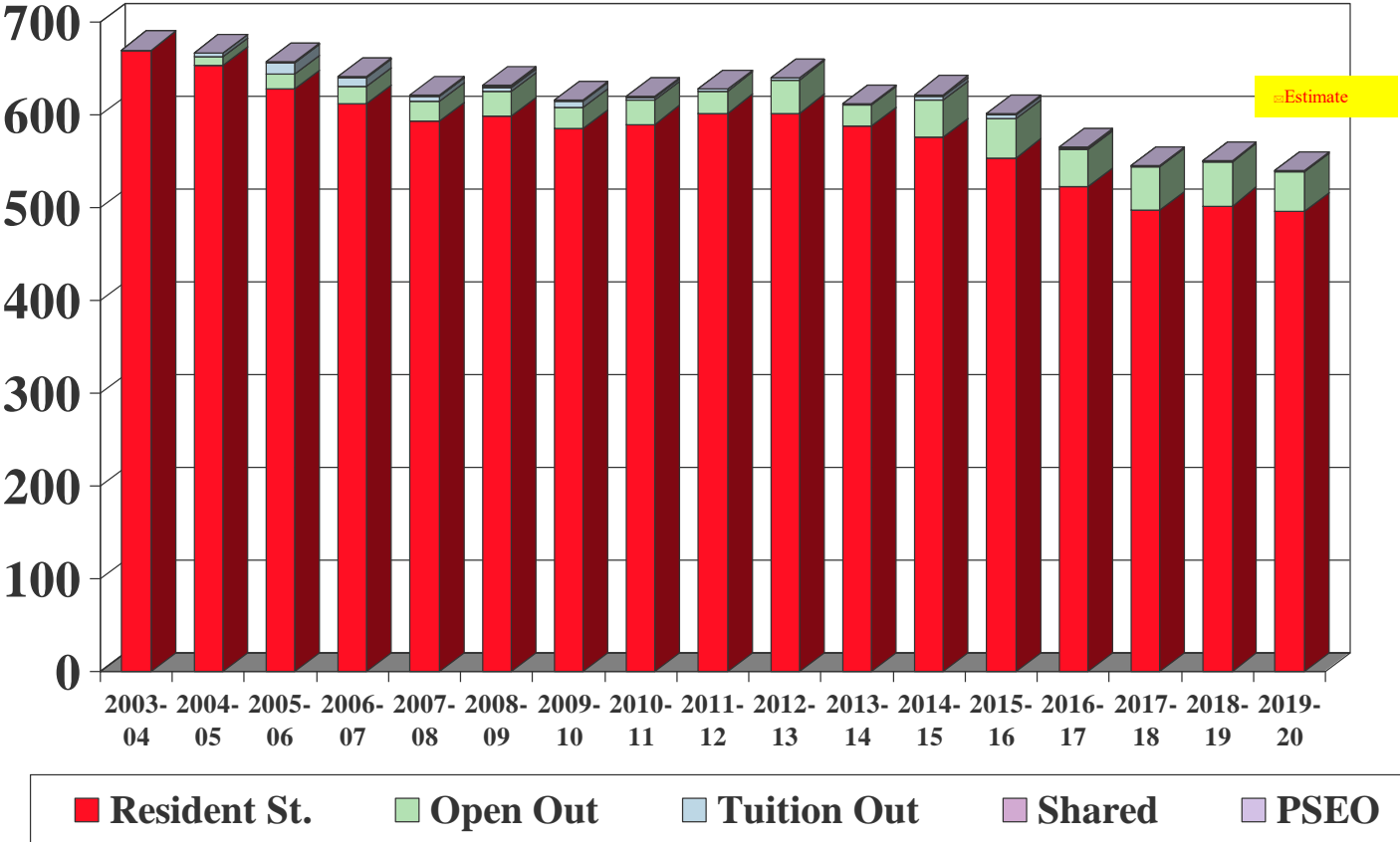


West Hancock Community Schools Taxing AND Spending Authority

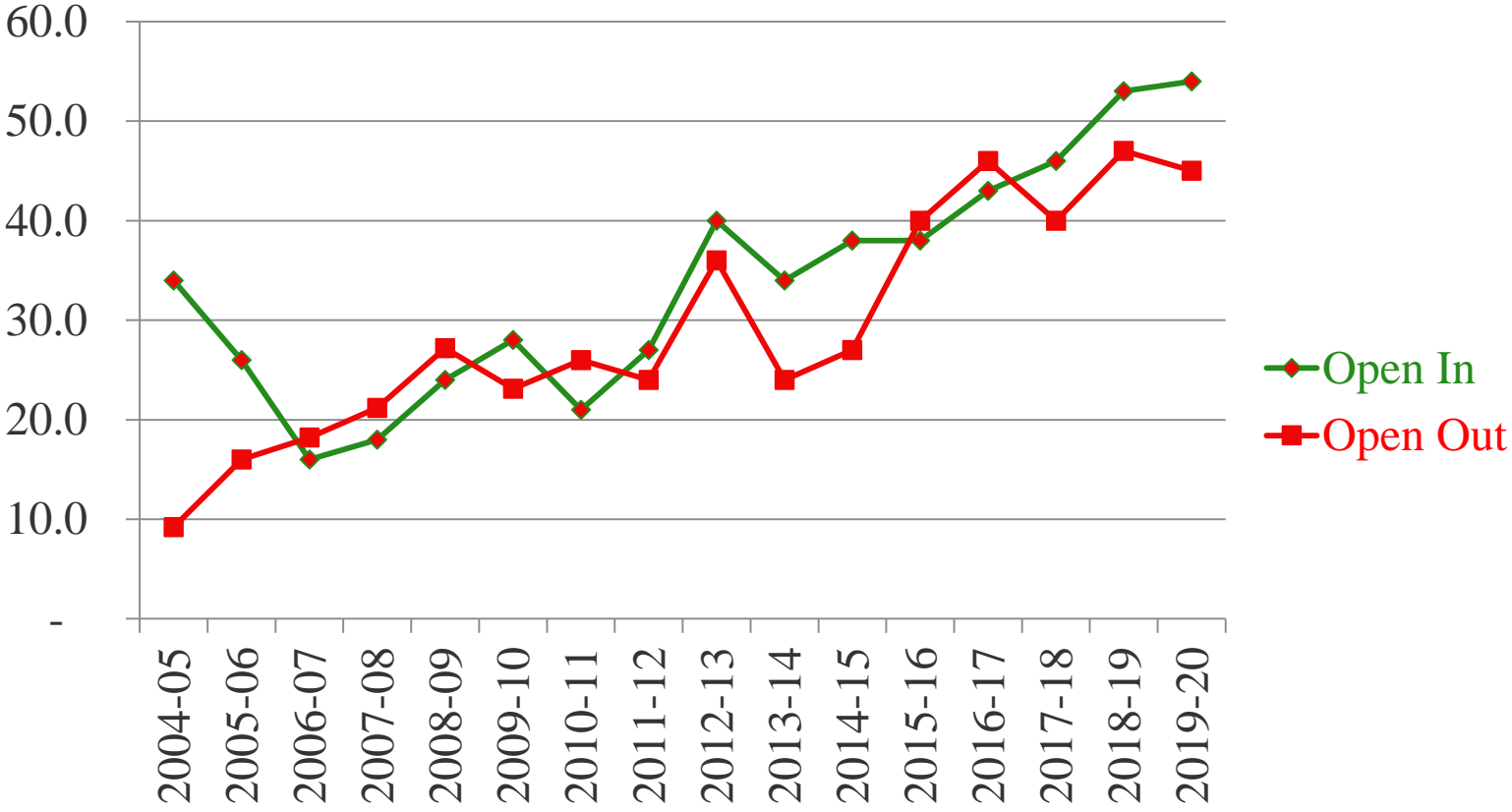
Allowable Growth



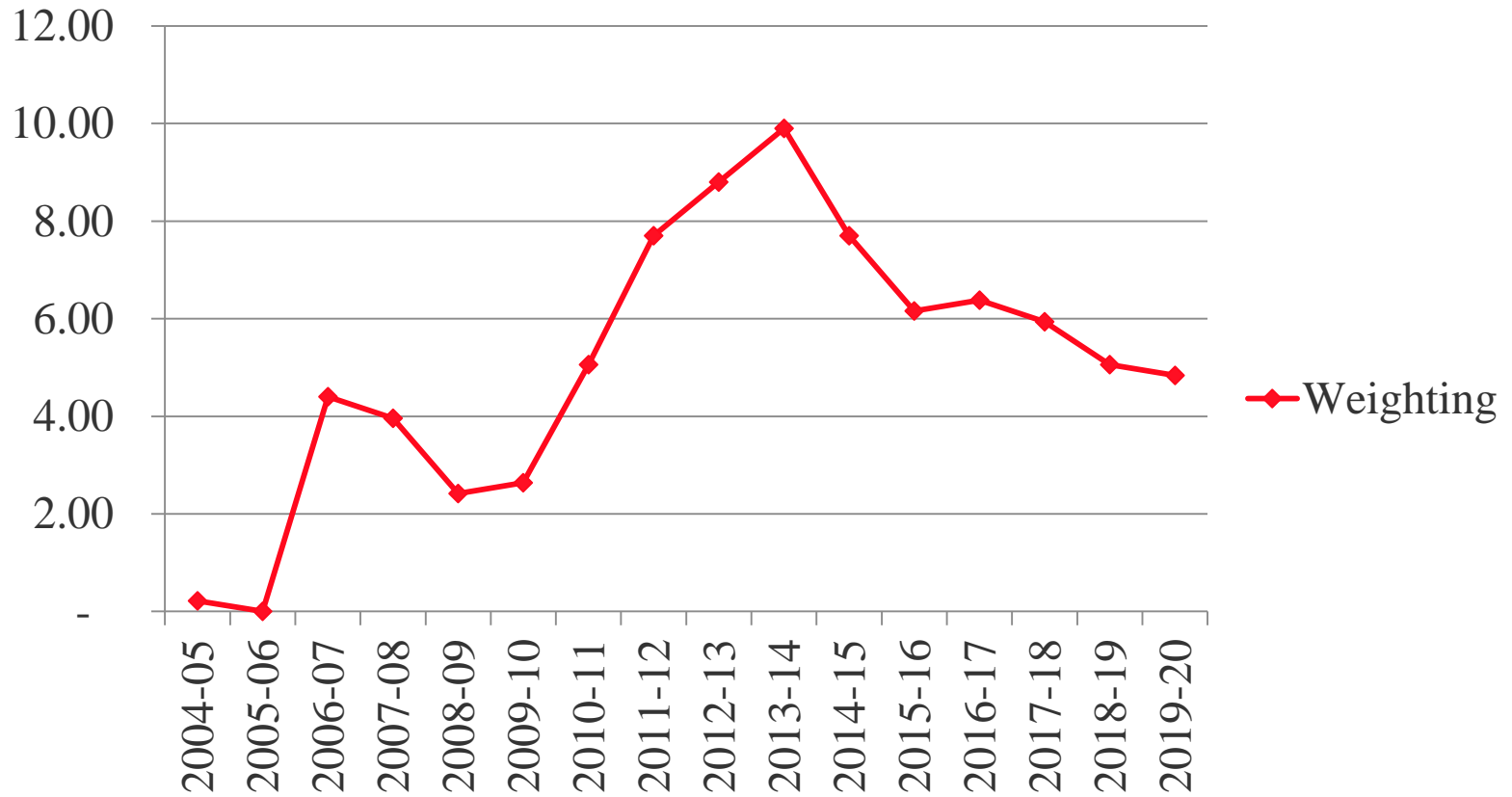
West Hancock Community Schools Taxing AND Spending Authority Enrollment



West Hancock Community Schools Open Enrollment

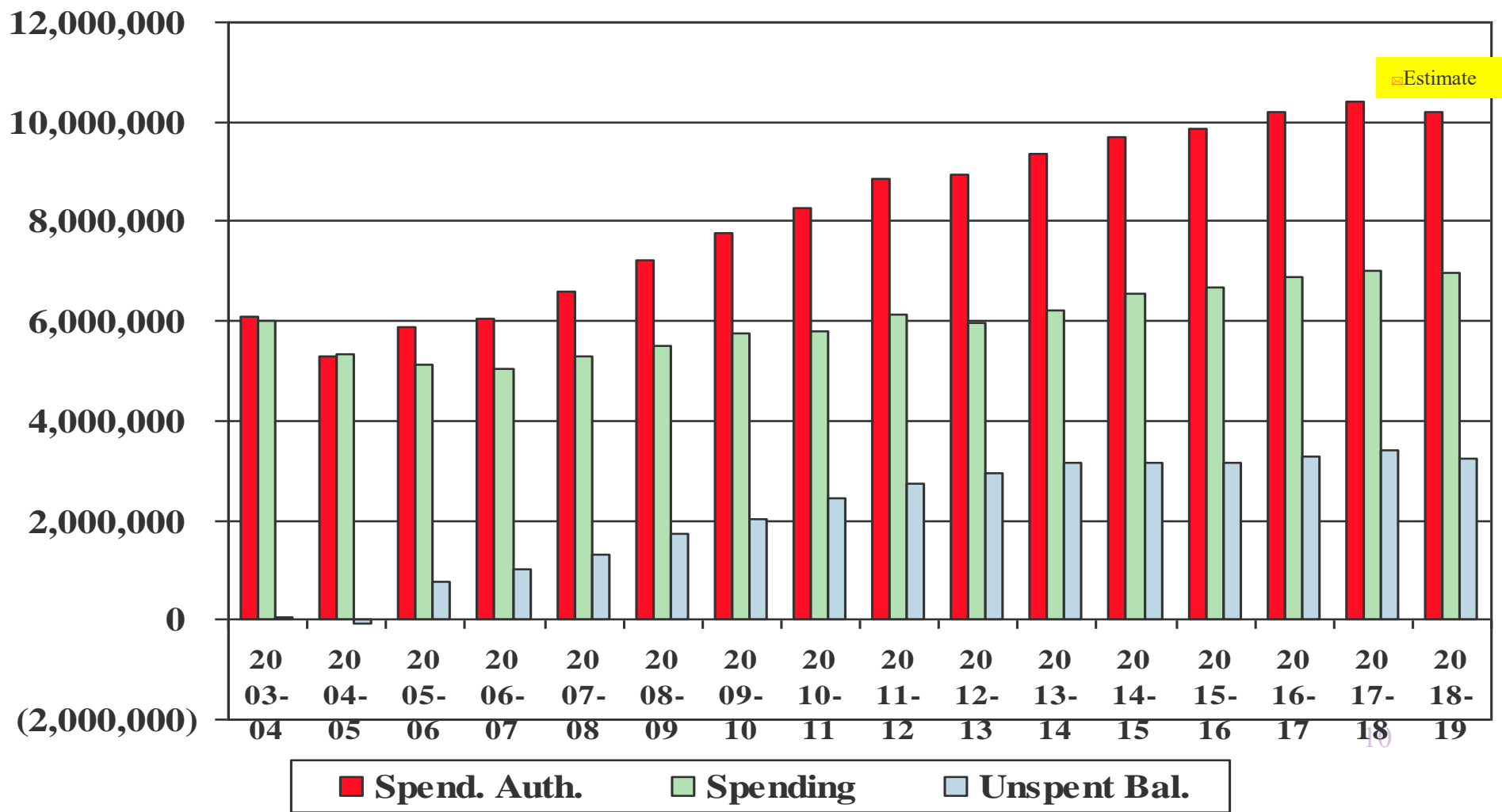


West Hancock Community Schools English Language Learners (Weighting)



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 FY16	Estimated FY17	Estimated FY18	Estimated FY19	Estimated FY20
1 Formula	AidLevy 4.3/5.1	Regular Program District Cost	3,997,338	3,978,618	3,773,325	3,676,180	3,714,698
2 Formula	AidLevy 4.8/5.2	Regular Program Budget Adjustment	0	58,693	245,079	134,878	0
3 Formula	AidLevy 4.11/5.3	Supplementary Weighting District Cost	123,805	125,987	125,495	217,217	217,358
4 Formula	AidLevy 4.14/5.4	Special Ed District Cost	336,387	312,870	292,070	282,581	349,910
5 Formula	AidLevy 4.22/5.5	Teacher Salary Supplement District Cost	346,718	346,718	345,048	327,227	322,048
6 Formula	AidLevy 4.30/5.6	Professional Development Suppl District Cost	35,422	35,422	35,337	33,549	33,118
7 Formula	AidLevy 4.38/5.7	Early Intervention Supplement District Cost	39,775	39,775	39,648	37,632	37,115
8 Formula	AidLevy 4.46/5.8	Teacher Leadership Supplement District Cost	0	0	192,471	182,551	179,711
9 Formula	AidLevy 4.49/5.9	AEA Special Ed Support	192,208	190,296	180,254	175,502	180,152
10 Formula	AidLevy 4.54/5.10	AEA Special Ed Support Adjustment	0	1,912	11,954	16,706	12,056
11 Formula	AidLevy 4.60/5.11	AEA Media Services	33,786	33,351	32,021	31,345	33,064
12 Formula	AidLevy 4.63/5.12	AEA Educational Services	37,742	37,244	35,752	34,990	36,896
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	24,478	24,478	24,129	22,809	22,672
15 Formula	AidLevy 4.82/5.15	AEA Professional Dev Suppl District Cost	2,809	2,809	2,773	2,622	2,608
16 Board/SBRC	AidLevy 5.17	SBRC Modified Suppl Amt Dropout Prev	0	155,272	175,544	178,163	181,987
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	77,821	54,669	87,201	61,495	60,000
19 SBRC	SBRC/DE	Special Ed Deficit Modified Suppl Amt	111,043	109,748	82,671	75,000	75,000
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	-7,123	0
25 Calculated	AidLevy 5.16	AEA Prorata Reduction	-32,056	37,357	32,056	32,056	10,853
26 Calculated	Calculated	Maximum District Cost	5,327,276	5,470,505	5,648,716	5,451,268	5,447,540
27 Board/Vote	AidLevy 7.35	Total Preschool Foundation Aid	125,697	92,274	103,292	117,880	116,960
28 Board/Vote	AidLevy 10.27	Instructional Support Authority	331,819	335,137	337,425	320,510	321,666
29 Board	AidLevy 11.3	Ed Improvement Authority	0	0	0	0	0
30 Board	See Note 1	Other Miscellaneous Income	916,334	1,114,673	1,023,823	905,300	891,300
31 Calculated	Calculated	Unspent Auth Budget - Previous Year	3,151,455	3,172,290	3,278,405	3,398,208	3,243,248
32 Calculated	Calculated	Maximum Authorized Budget	9,852,581	10,184,879	10,391,661	10,193,166	10,020,714
33 Board	See Note 2	Expenditures	6,680,291	6,906,474	6,993,453	6,949,918	6,751,595
34 Calculated	Calculated	Unspent Authorized Budget (UAB)	3,172,290	3,278,405	3,398,208	3,243,248	3,269,119

Maximum spending without a decline in Unspent Authorized Budget

6,701,126

7,012,589

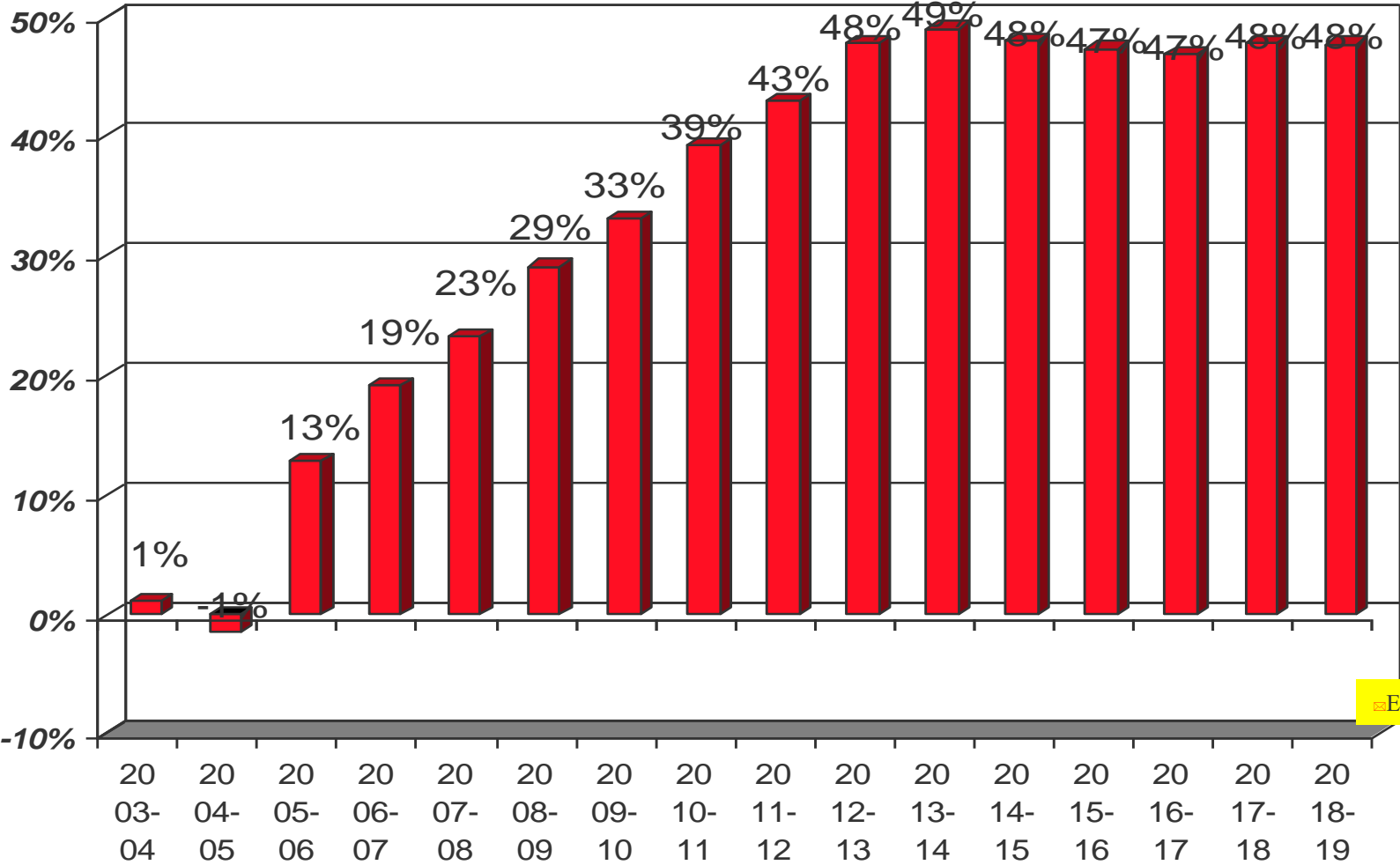
7,113,256

6,794,958

6,777,466

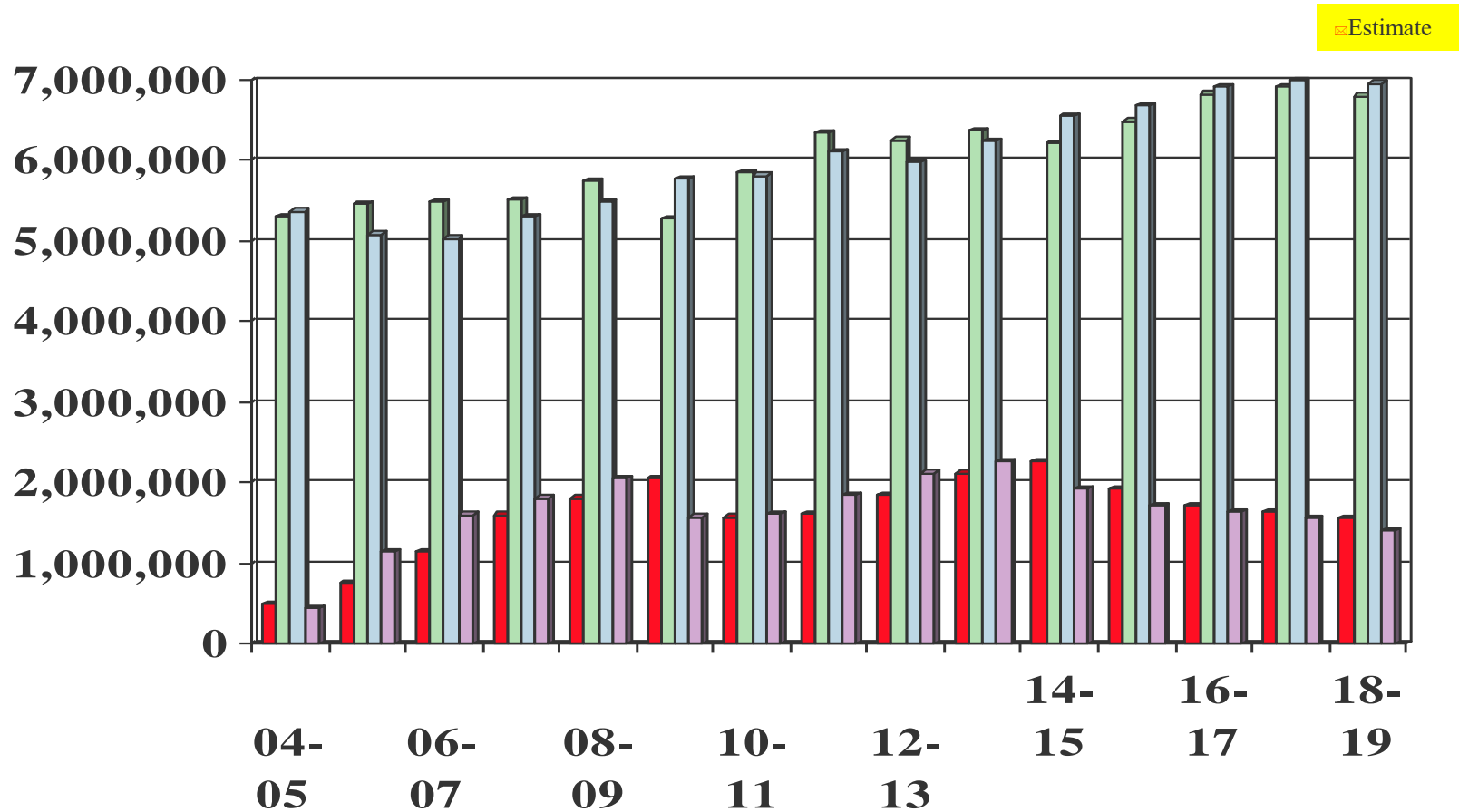
West Hancock Community Schools

Unspent Balance Ratio



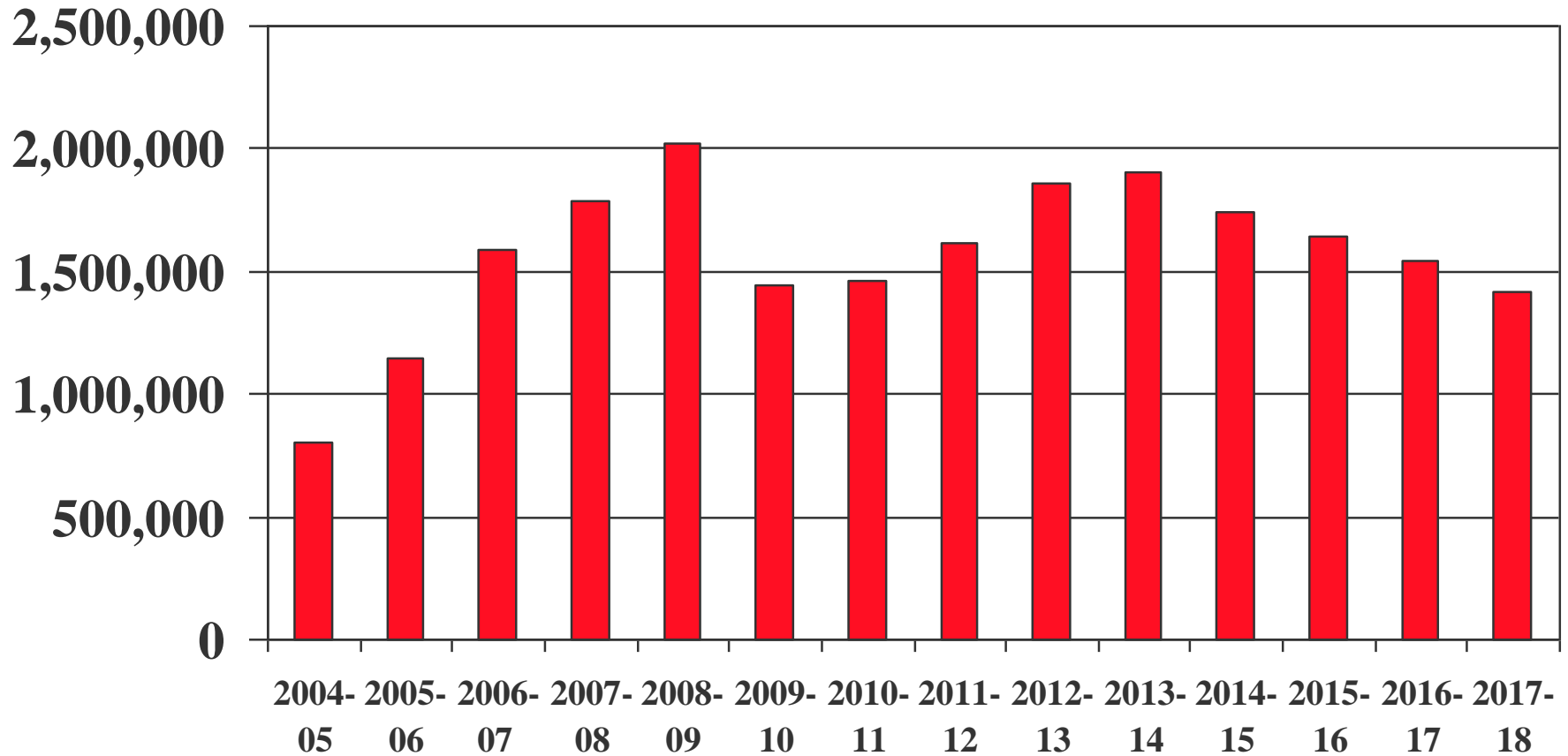
West Hancock Community Schools

Cash, Revenue, Expenditures, & Balance



West Hancock Community Schools

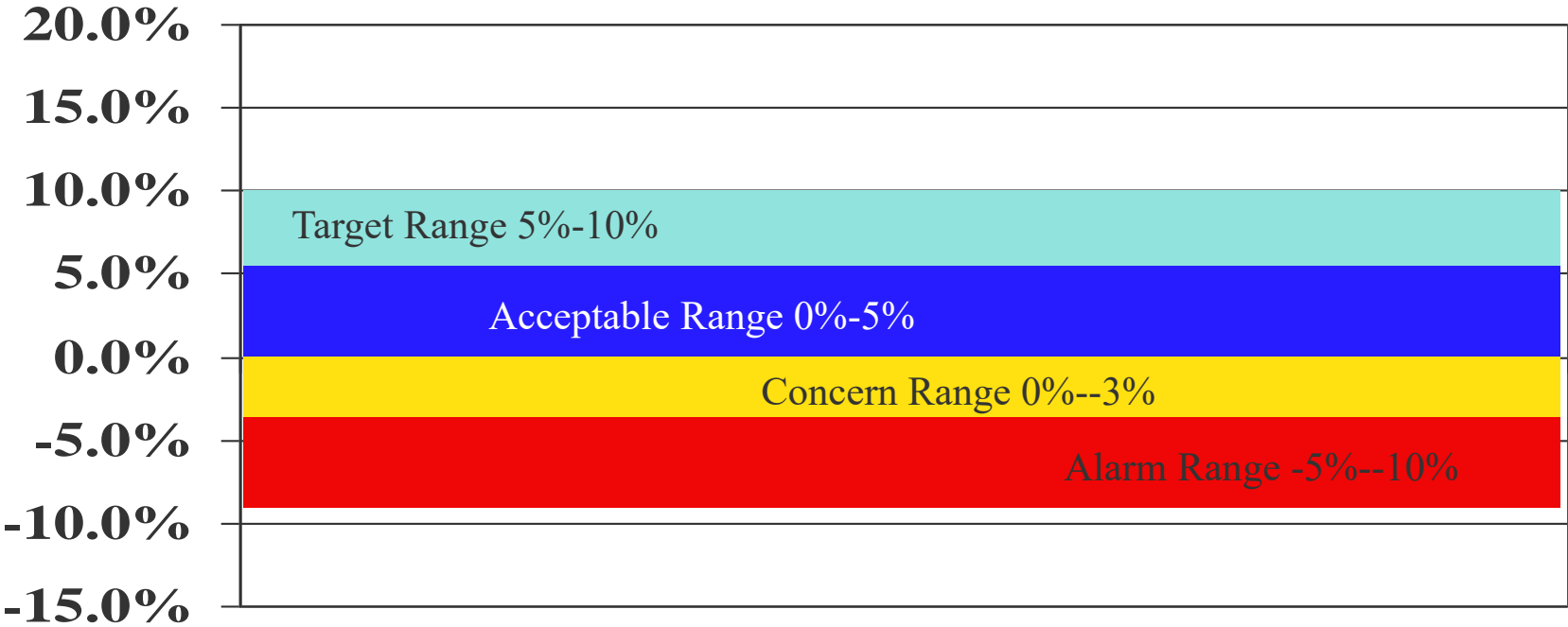
Solvency - Unreserved Fund Balance



■ Unreserved Fund Balance

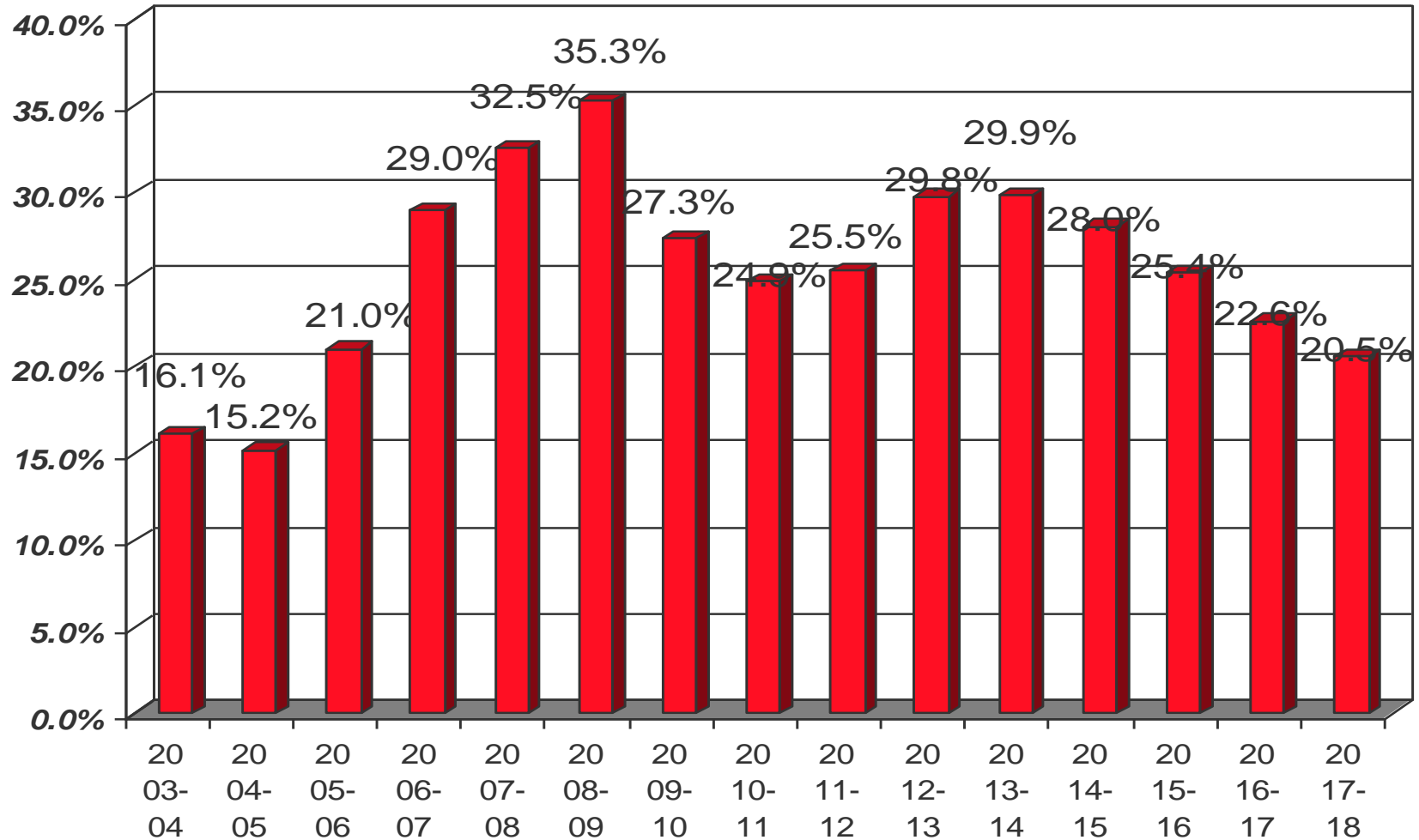
West Hancock Community Schools Solvency

Solvency Ratio Target Range



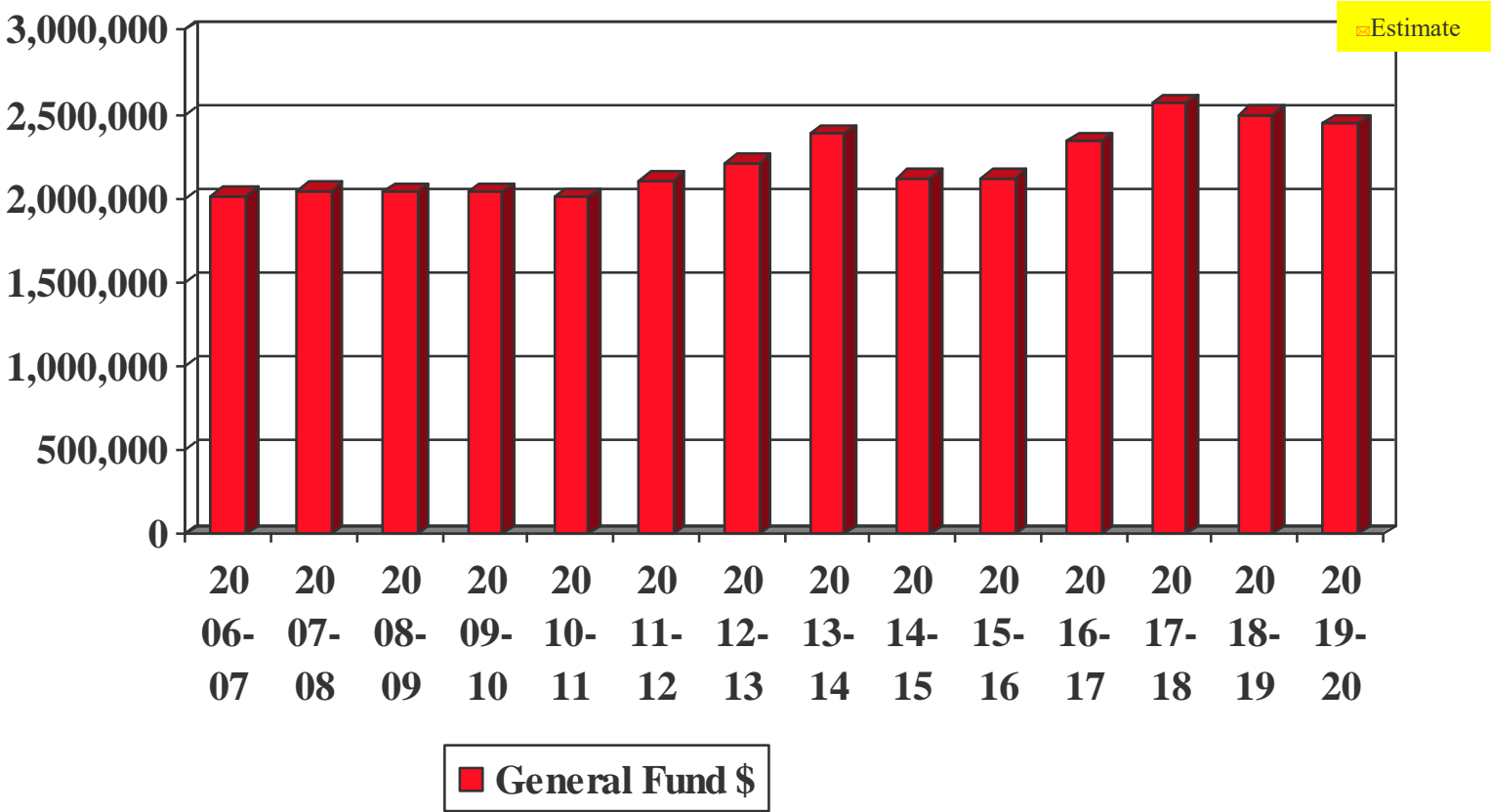
West Hancock Community Schools

Solvency Ratio



West Hancock Community Schools Determining Property Tax

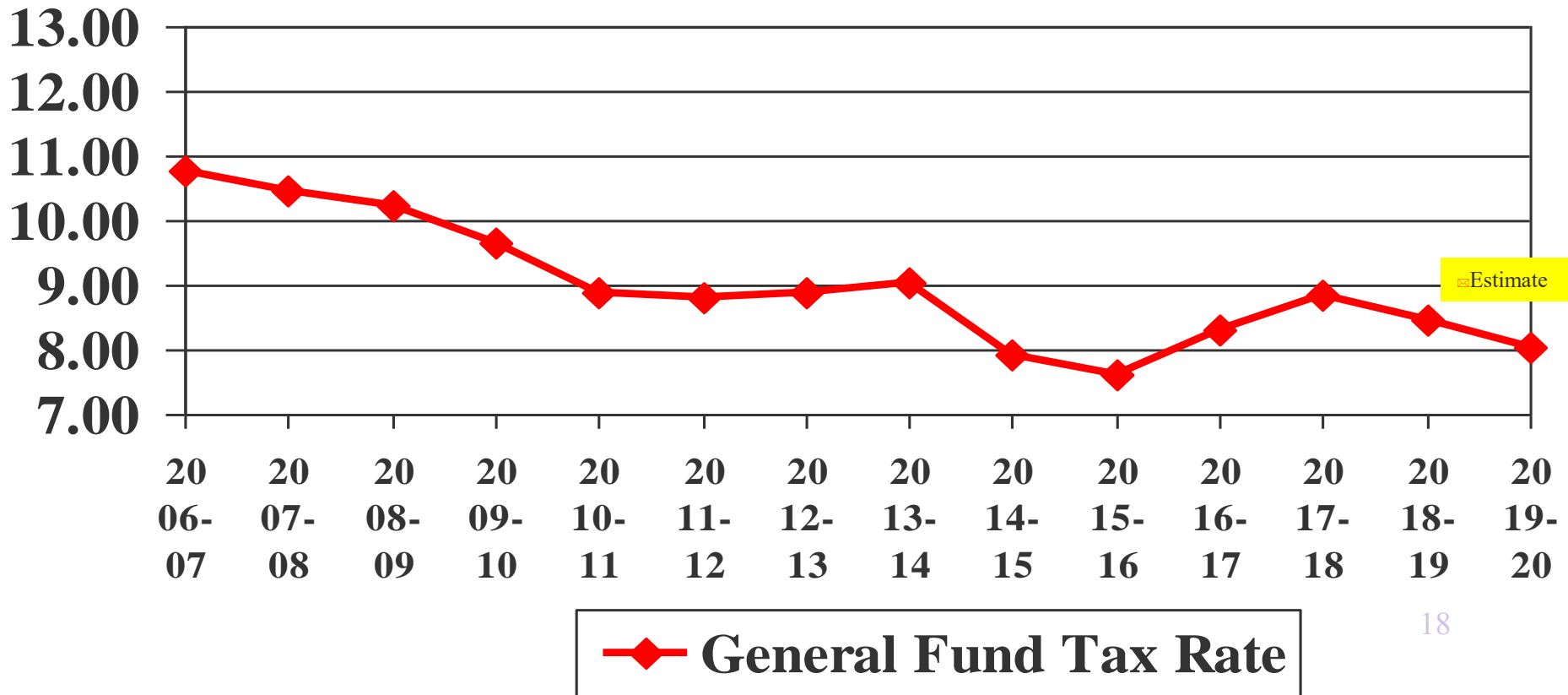
General Fund Dollars



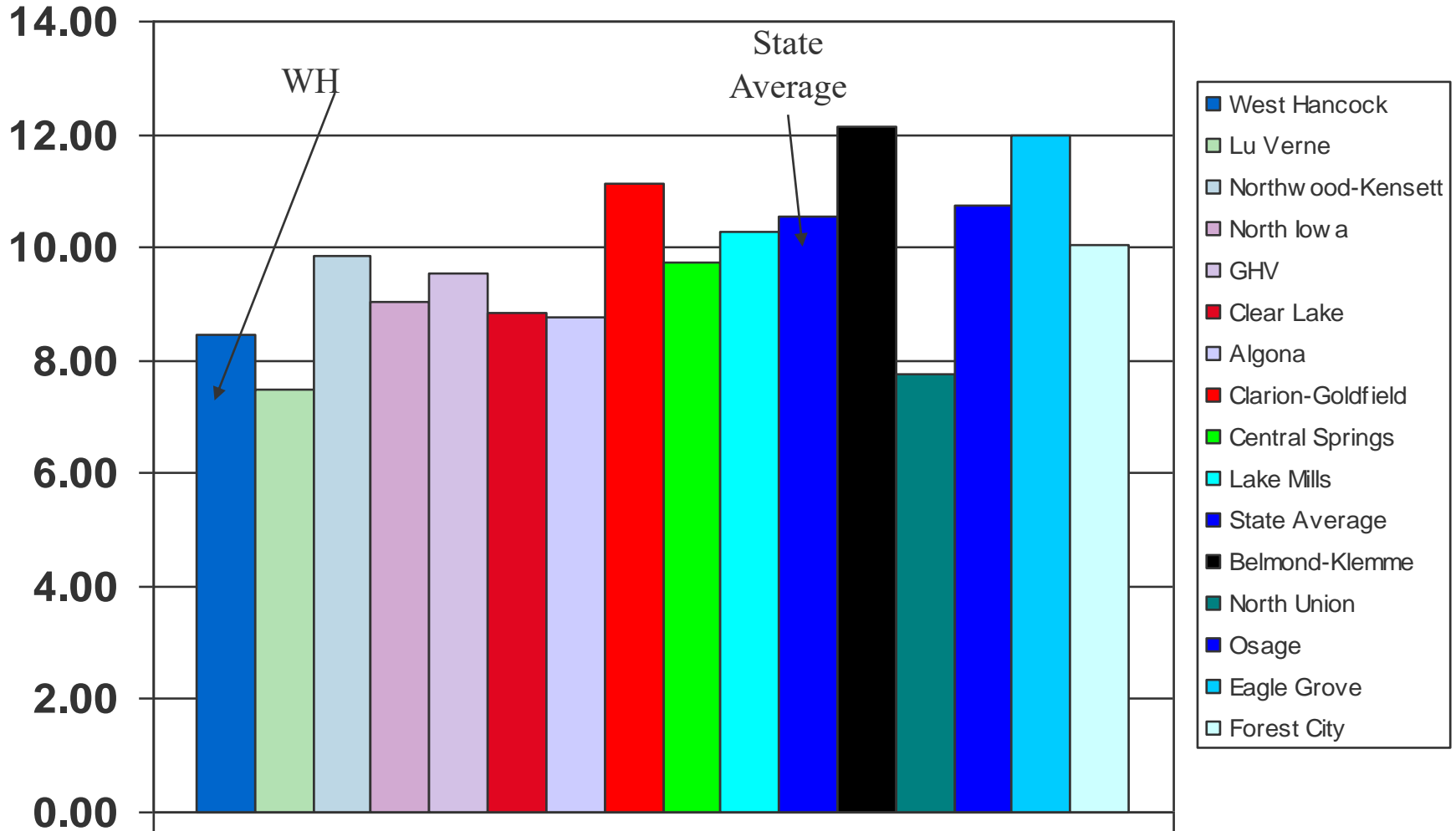
West Hancock Community Schools

Determining Property Tax

General Fund Property Tax Rate



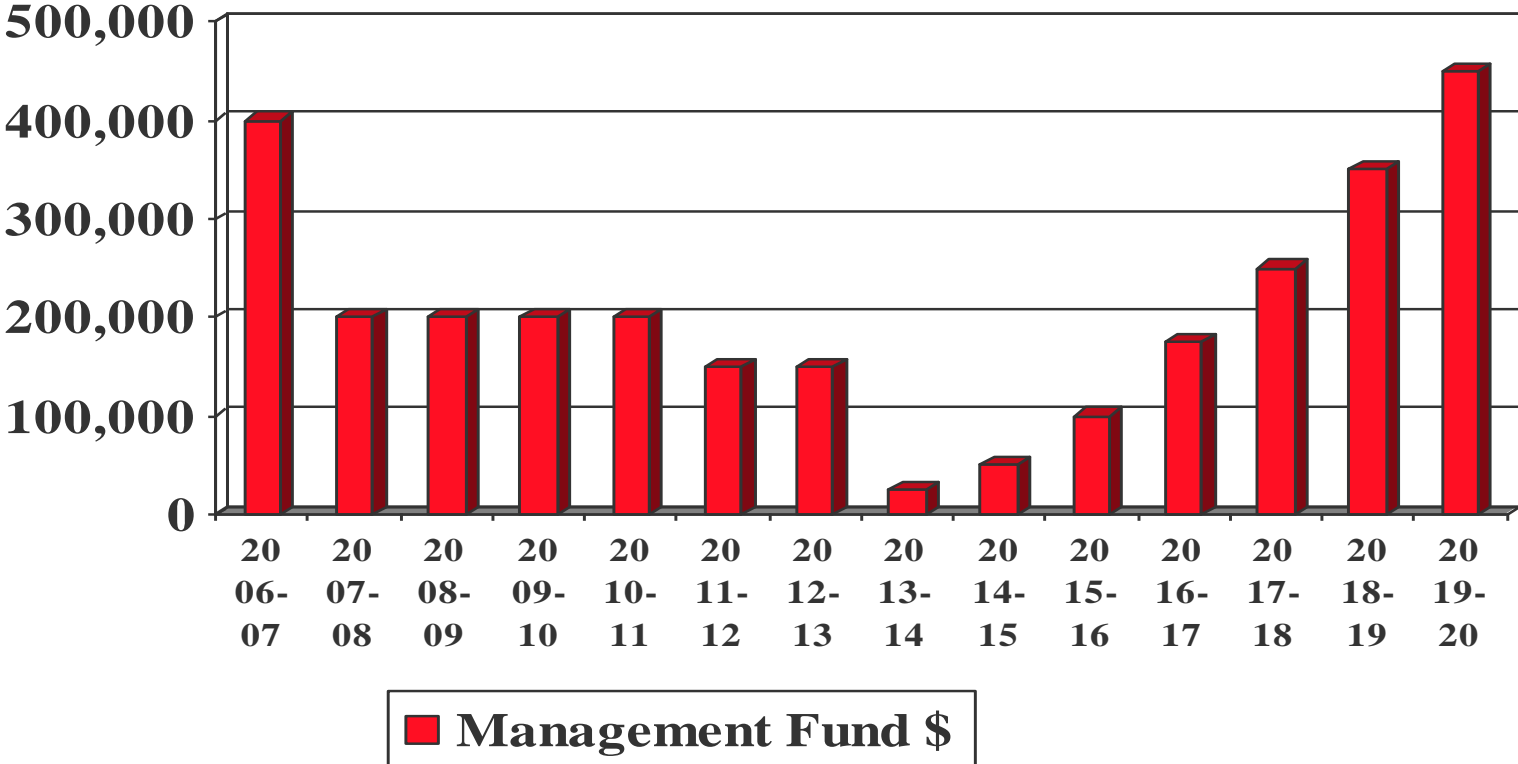
General Fund Property Tax Rate 2018-19



General Tax Rate

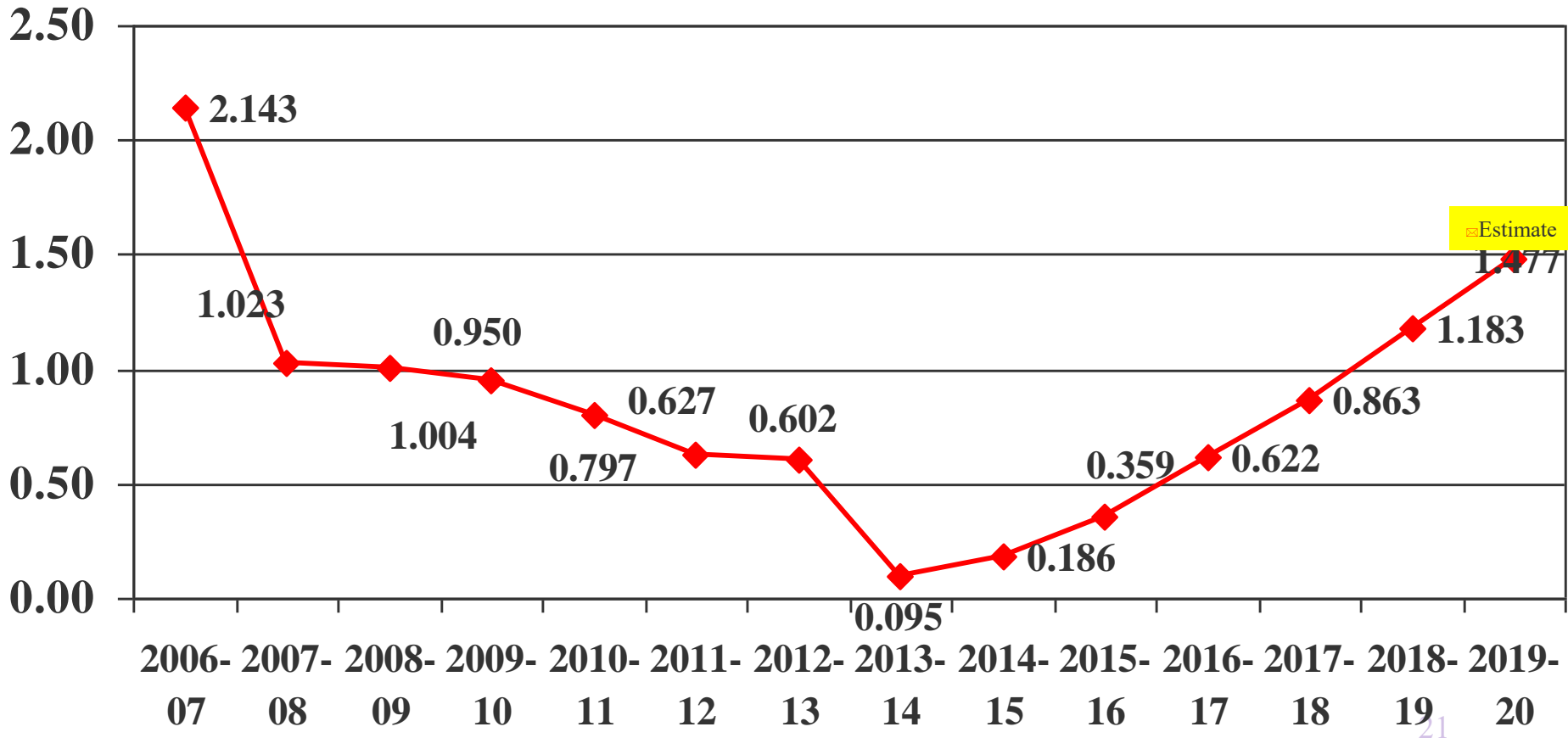
West Hancock Community Schools Other Property Tax

Management Fund Dollars



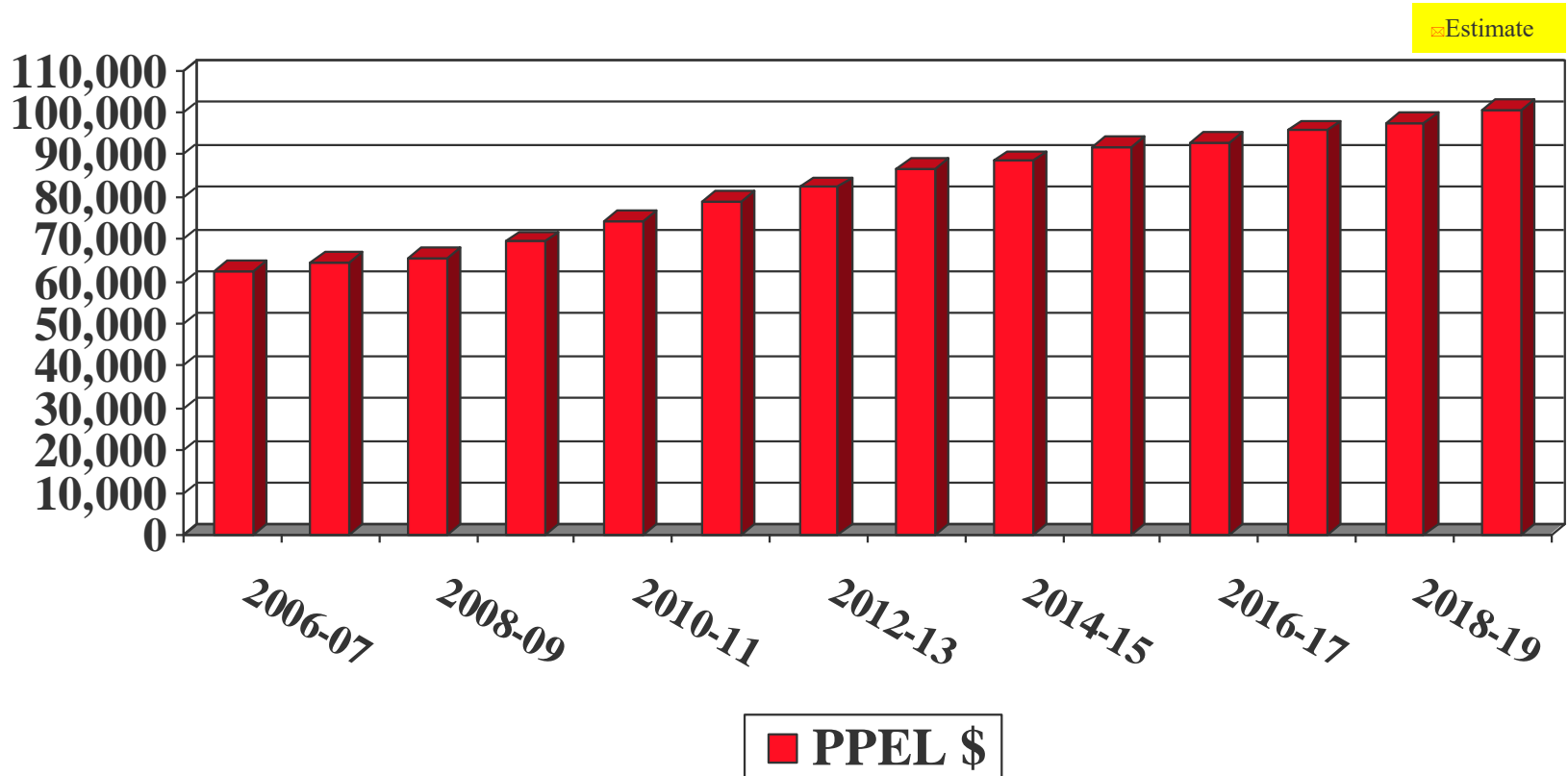
West Hancock Community Schools Other Property Tax

Management Fund Rate



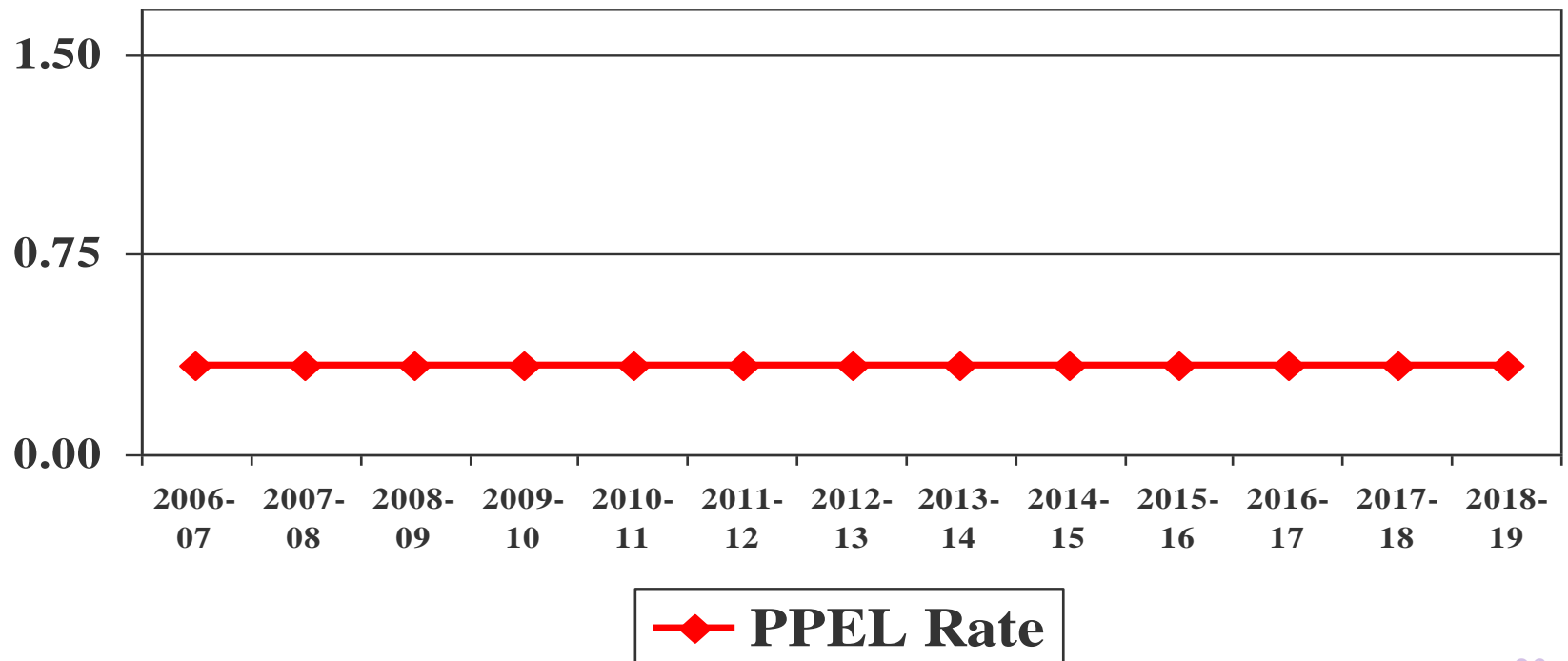
West Hancock Community Schools Other Property Tax

Board PPEL Tax Dollars



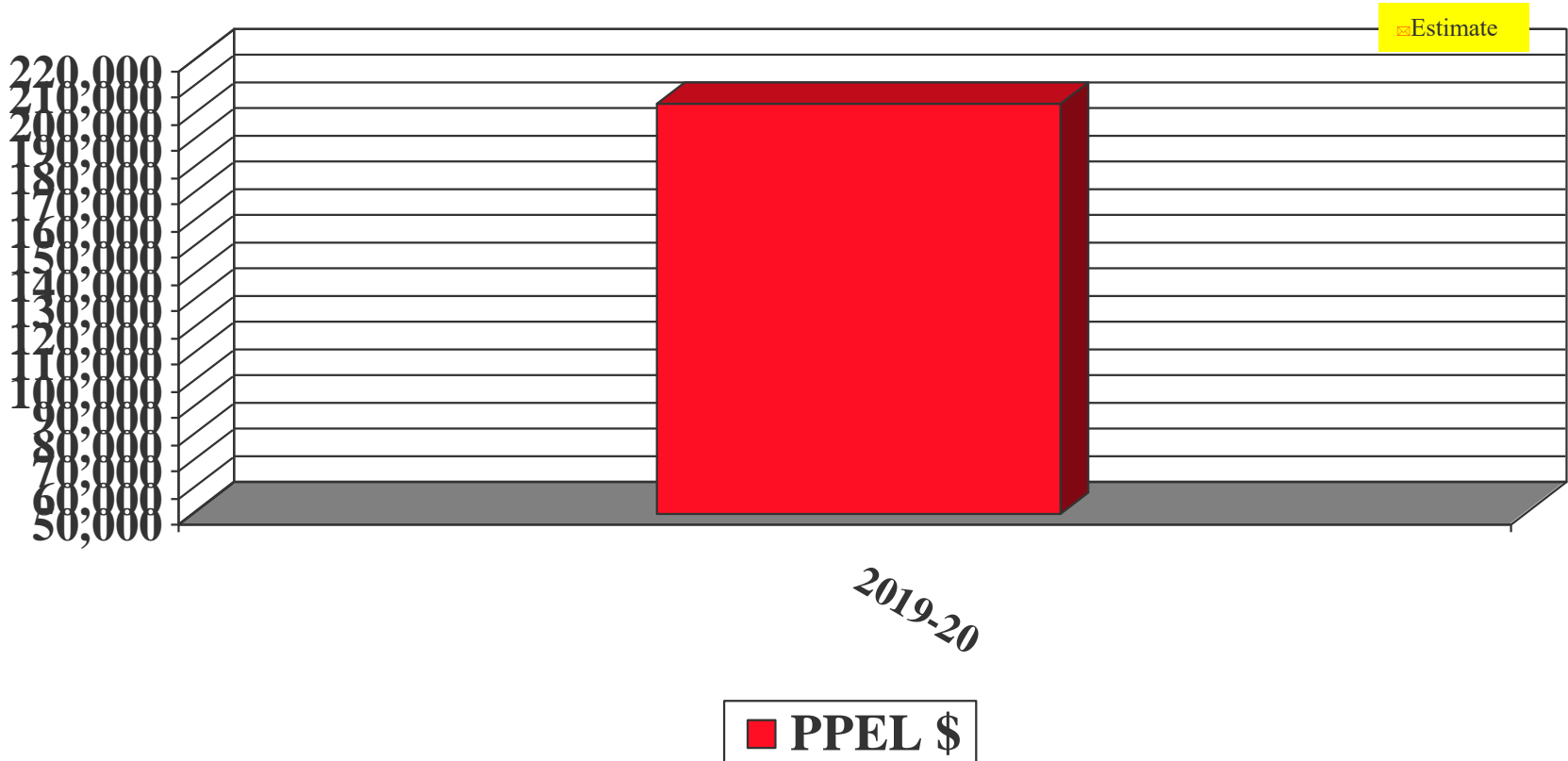
West Hancock Community Schools Other Property Tax

Board PPEL Tax Rate



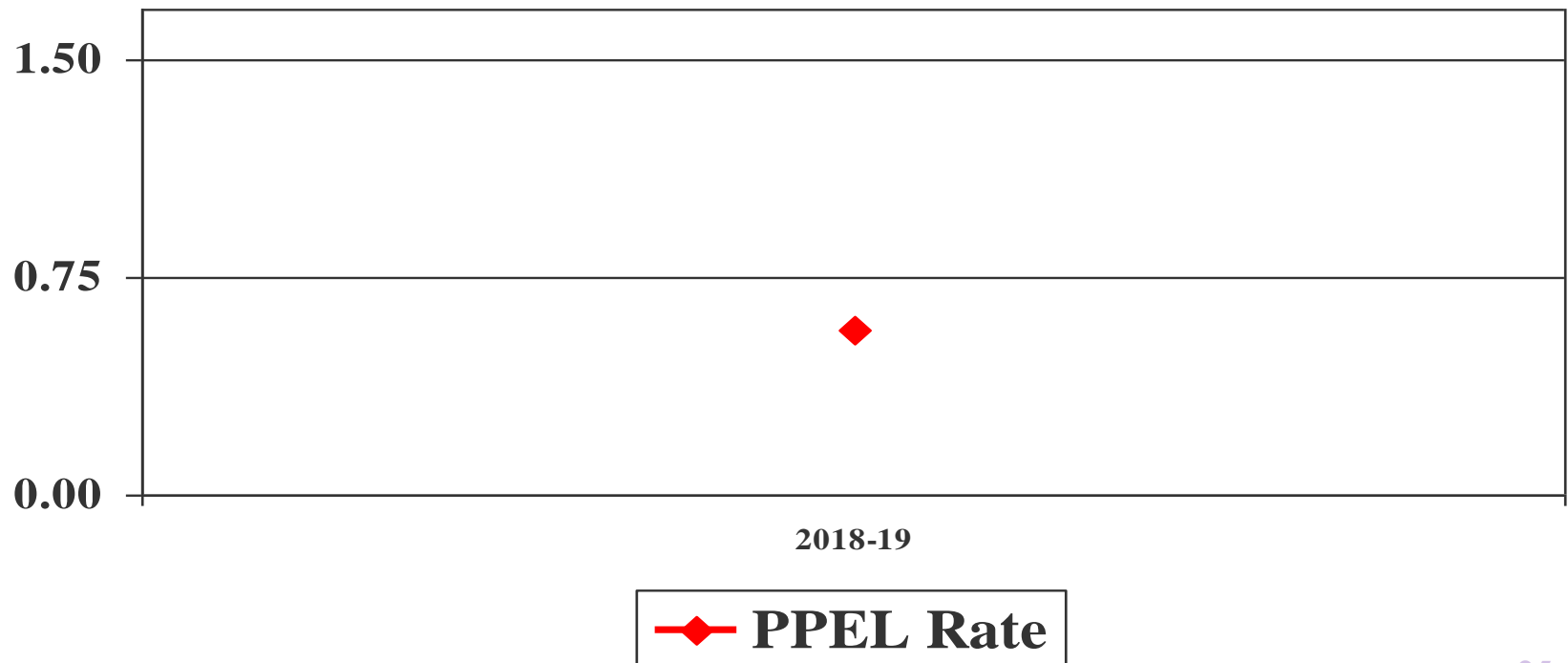
West Hancock Community Schools Other Property Tax

Voted PPEL Tax Dollars



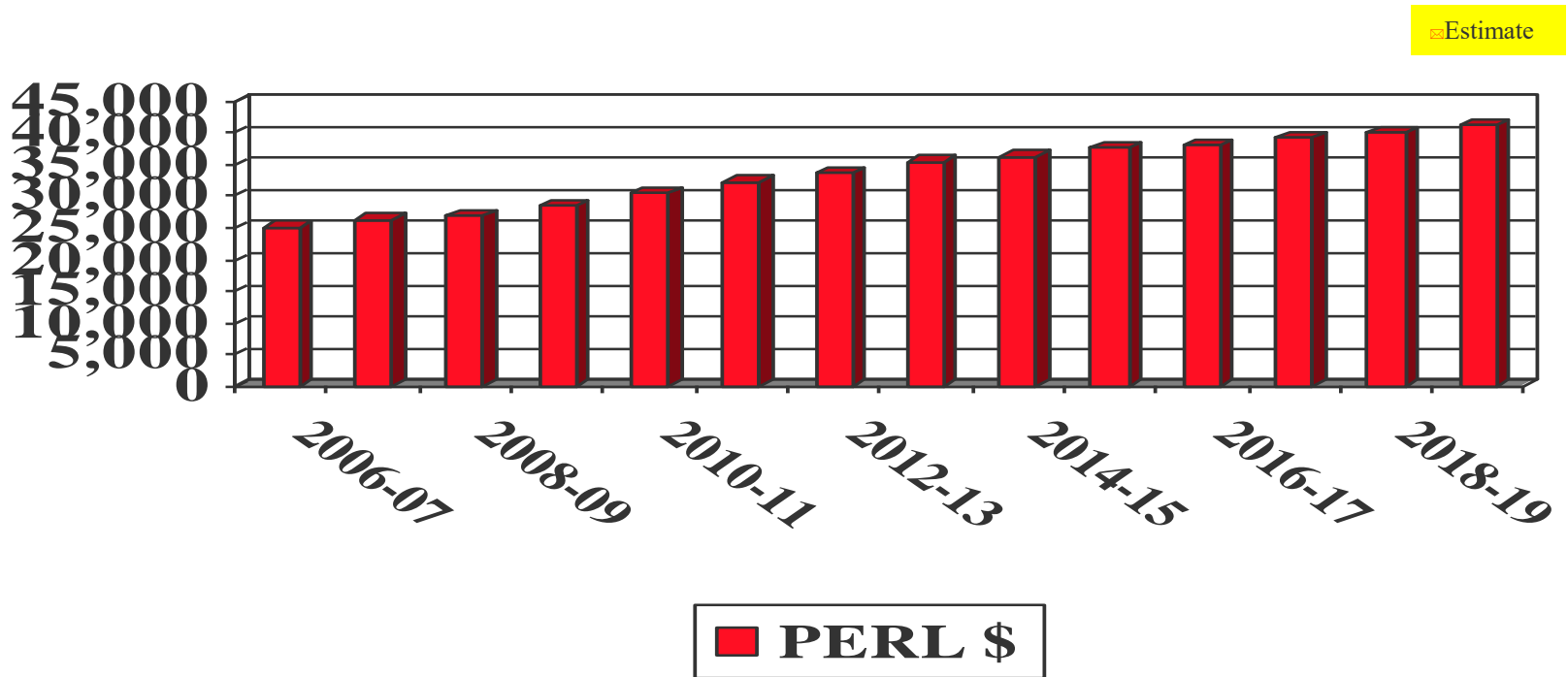
West Hancock Community Schools Other Property Tax

Voted PPEL Tax Rate



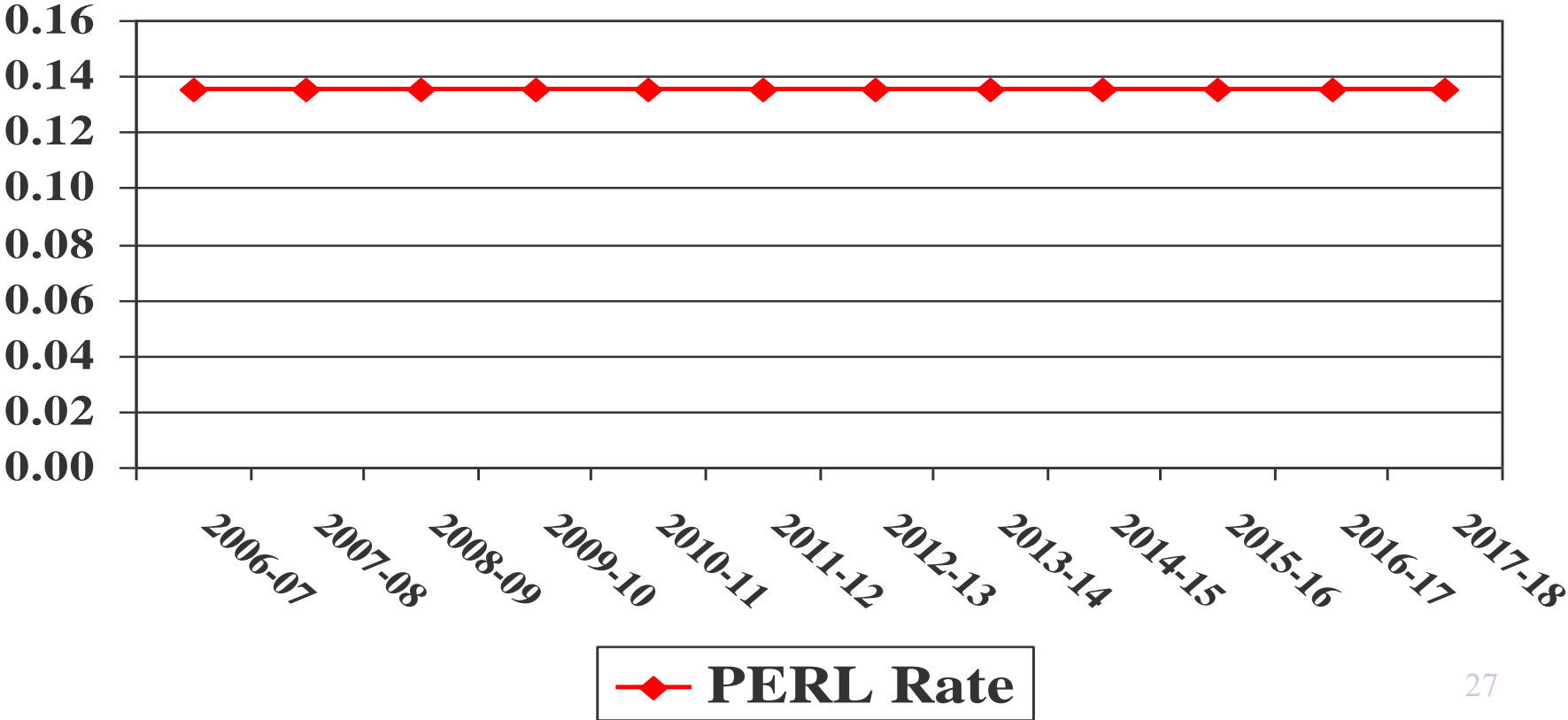
West Hancock Community Schools Other Property Tax

Public Education Recreation Levy Tax Dollars



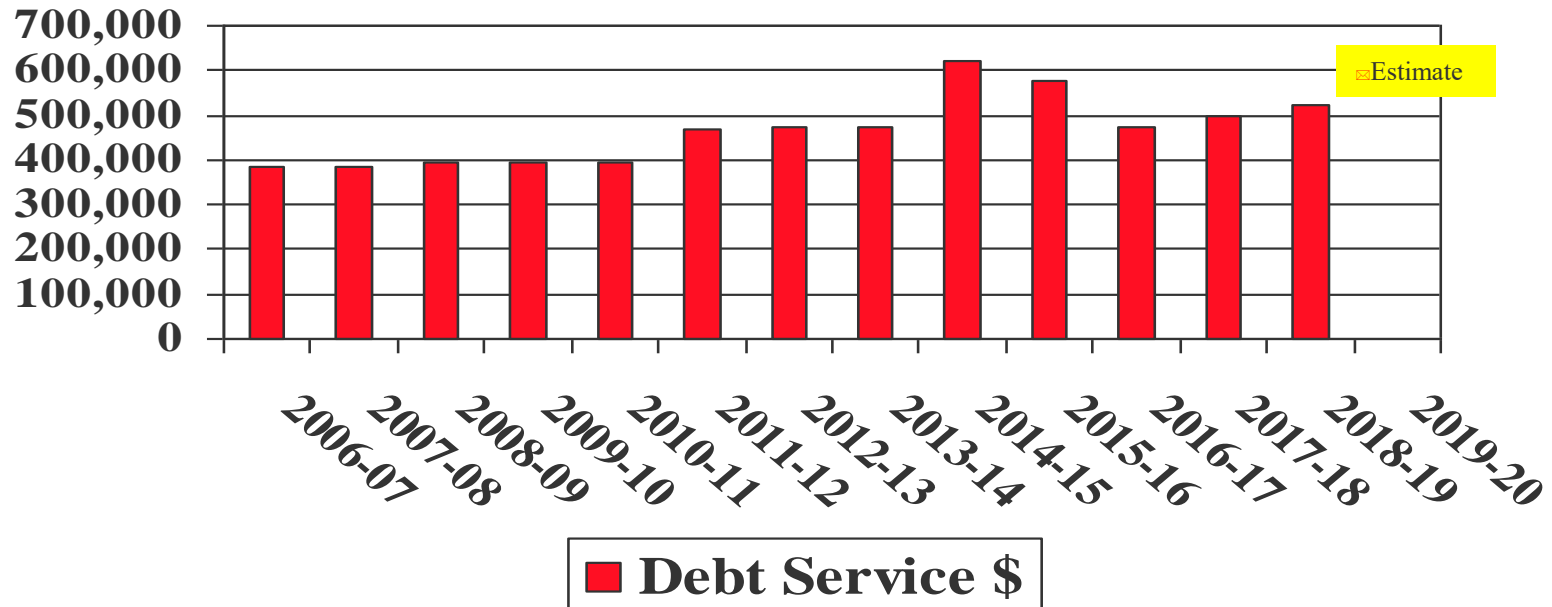
West Hancock Community Schools Other Property Tax

PERL Tax Rate



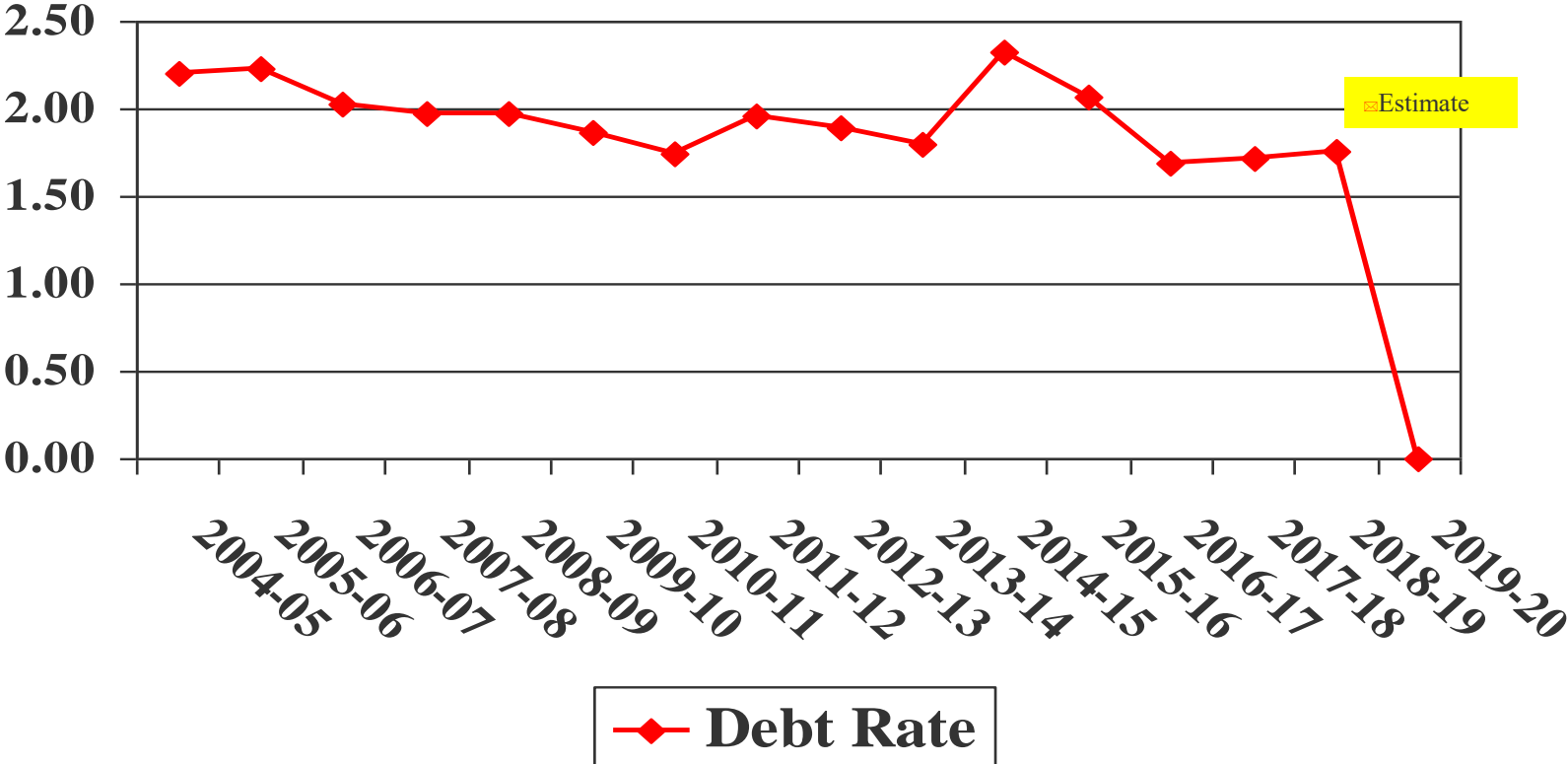
West Hancock Community Schools Other Property Tax

Debt Service Tax Dollars



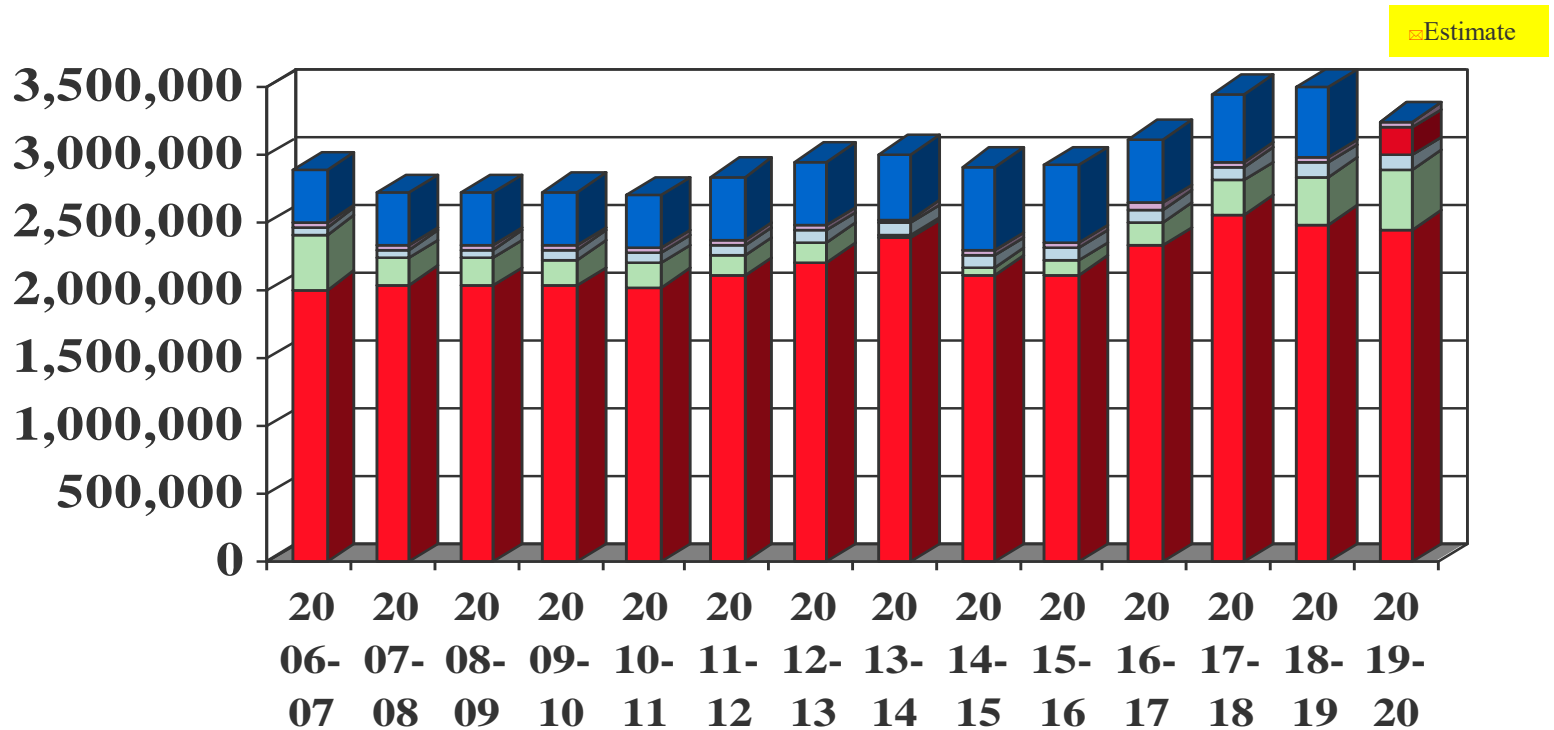
West Hancock Community Schools Other Property Tax

Debt Service Tax Rate



West Hancock Community Schools Property Tax

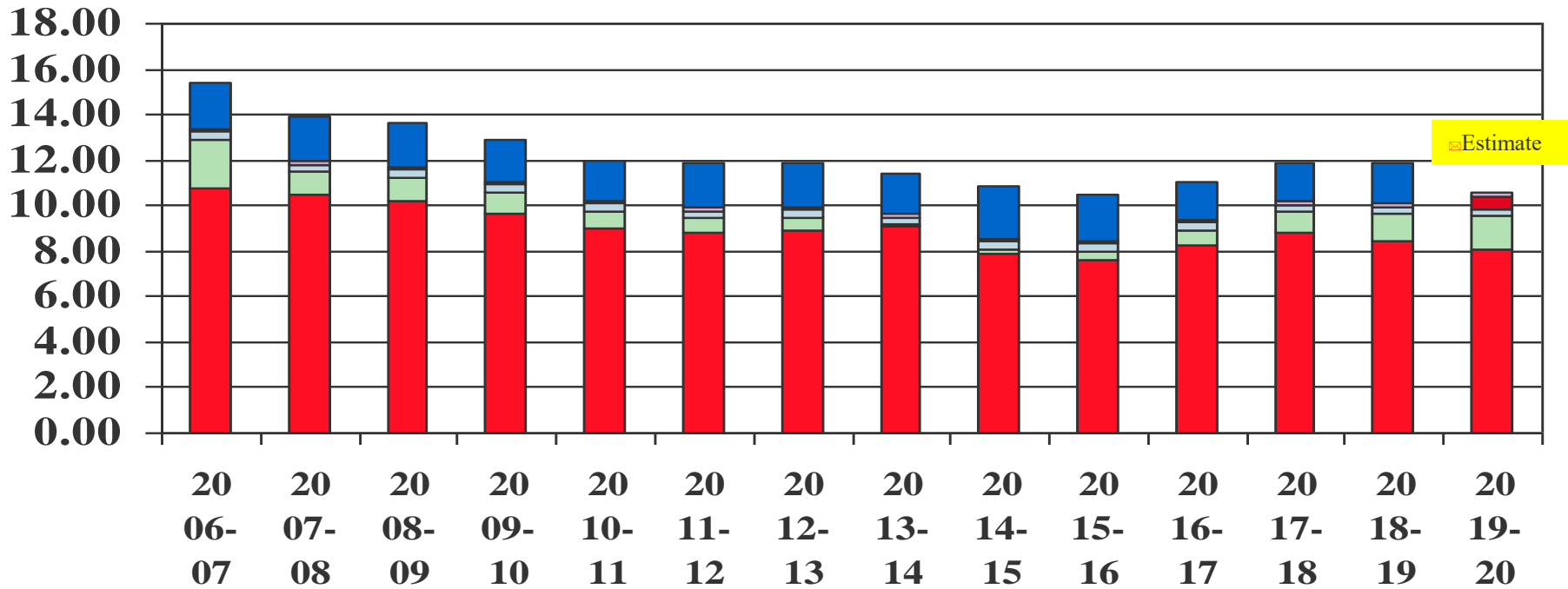
Over-All Tax Dollars



West Hancock Community Schools

Property Tax

Tax Rates



■ General Rate
 ■ Management Rate
 ■ PPEL Rate
 ■ Voted PPEL
 ■ PERL Rate
 ■ Debt Service Rate

Over-All Property Tax Rate 2018-19

