

West Hancock Community School District



2020-2021

Budget Presentation

NOTICE OF PUBLIC HEARING
Proposed West Hancock School Budget Summary
Fiscal Year 2020-2021

Location of Public Hearing:

West Hancock Middle School, Kanawha Iowa

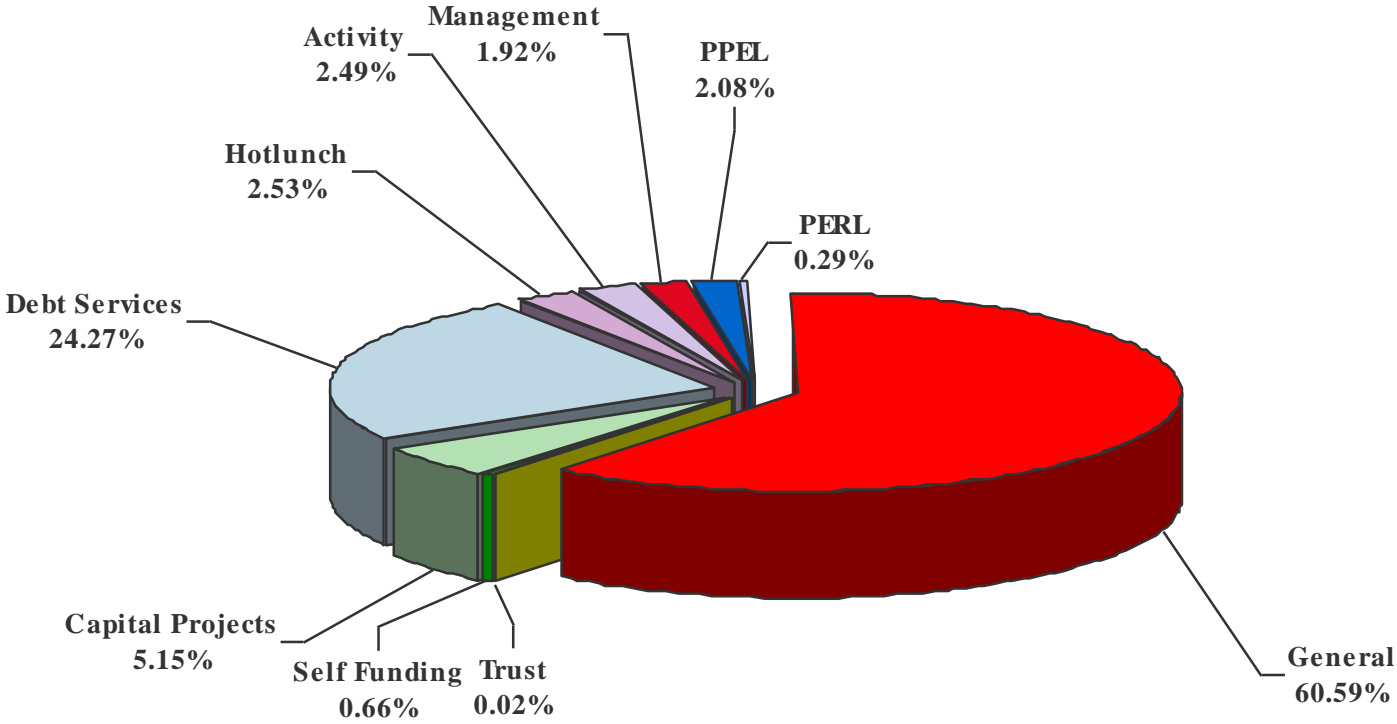
Date of Hearing: Time of Hearing:

3/9/2020 6:00 p.m.

The Board of Directors will conduct a public hearing on the proposed 2020/21 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.

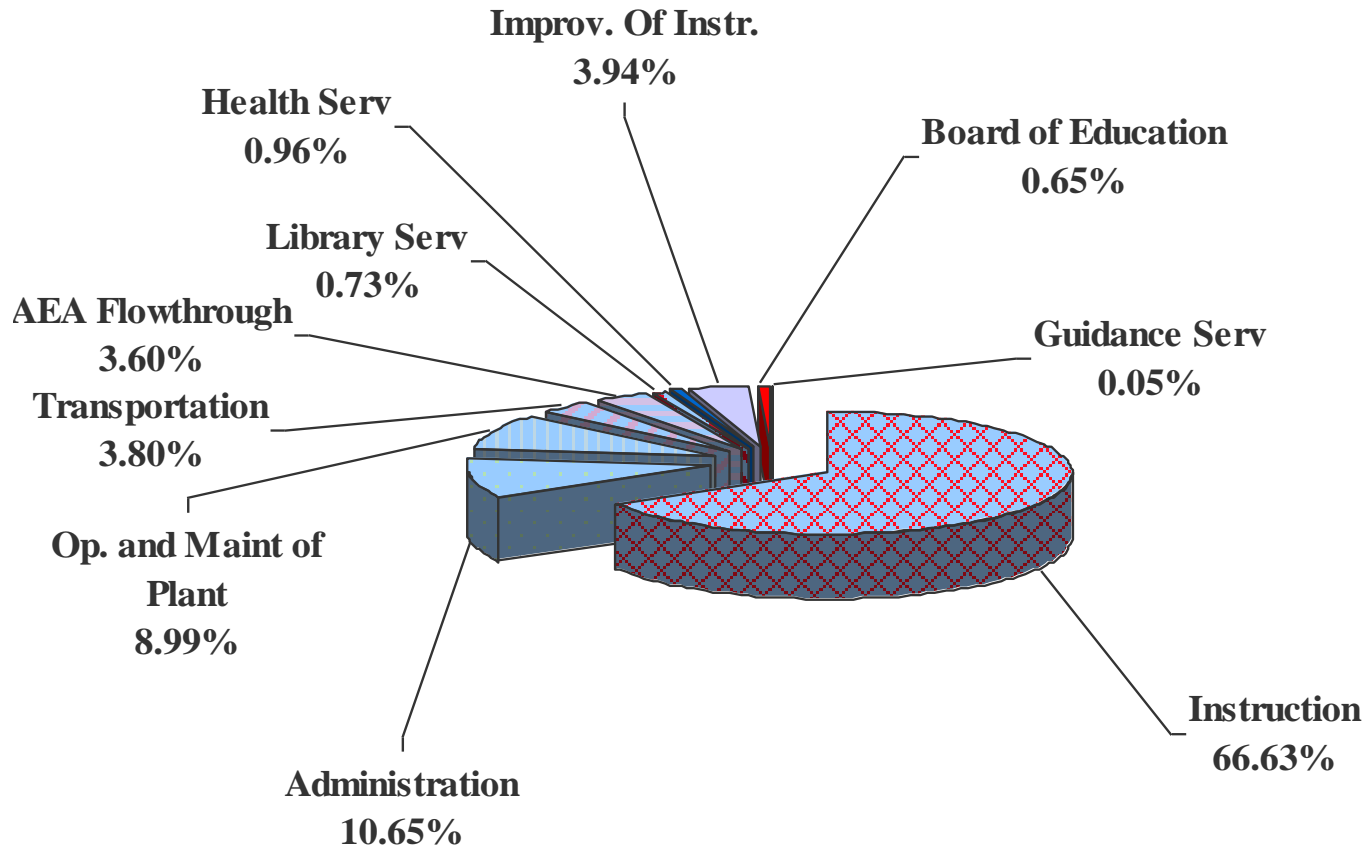
		Budget 2021	Re-est. 2020	Actual 2019	Avg %19 - 21
Taxes Levied on Property	1	3,310,053	3,160,089	3,445,800	-2.0%
Utility Replacement Excise Tax	2	56,264	53,055	60,223	-3.3%
Income Surtaxes	3	290,846	323,163	322,370	-5.0%
Tuition/Transportation Received	4	520,000	520,000	515,137	
Earnings on Investments	5	32,150	32,150	76,203	
Nutrition Program Sales	6	110,000	110,000	111,419	
Student Activities and Sales	7	275,000	275,000	276,293	
Other Revenues from Local Sources	8	61,500	69,000	108,081	
Revenue from Intermediary Sources	9	0	0	0	
State Foundation Aid	10	3,205,933	2,979,997	2,882,381	
Instructional Support State Aid	11	10,493	0	0	
Other State Sources	12	558,600	558,600	581,907	
Commercial & Industrial State Replacement	13	56,722	54,022	61,416	
Title I Grants	14	83,751	83,751	82,038	
IDEA and Other Federal Sources	15	452,000	452,000	467,245	
Total Revenues	16	9,023,312	8,670,827	8,990,513	
General Long-Term Debt Proceeds	17	0	0	0	
Transfers In	18	479,295	200,327	263,446	
Proceeds of Fixed Asset Dispositions	19	0	0	7,403	
Special Items/Upward Adjustments	20	0	0	0	
Total Revenues & Other Sources	21	9,502,607	8,871,154	9,261,362	
Beginning Fund Balance	22	2,780,710	3,130,219	5,330,106	
Total Resources	23	12,283,317	12,001,373	14,591,468	
*Instruction	24	5,280,000	5,162,500	5,096,641	1.8%
Student Support Services	25	75,000	75,000	70,753	
Instructional Staff Support Services	26	340,000	340,000	326,287	
General Administration	27	227,000	227,000	221,912	
School Administration	28	500,000	500,000	496,446	
Business & Central Administration	29	100,000	100,000	101,694	
Plant Operation and Maintenance	30	850,000	825,000	881,184	
Student Transportation	31	375,000	375,000	290,195	
This row is intentionally left blank	32	0	0	0	
*Total Support Services (lines 25-32)	2A	2,467,000	2,442,000	2,388,471	1.6%
*Noninstructional Programs	33	310,000	310,000	288,517	-3.7%
Facilities Acquisition and Construction	34	650,000	650,000	371,141	
Debt Service (Principal, interest, fiscal charges)	35	304,164	200,327	2,801,115	
AEA Support - Direct to AEA	36	279,831	255,509	251,918	
*Total Other Expenditures (lines 34-36)	6A	1,233,995	1,105,836	3,424,174	-40.0%
Total Expenditures	37	9,290,995	9,020,336	11,197,803	
Transfers Out	38	479,295	200,327	263,446	
Other Uses	39	0	0	0	
Total Expenditures, Transfers Out & Other Uses	40	9,770,290	9,220,663	11,461,249	
Ending Fund Balance	41	2,513,027	2,780,710	3,130,219	
Total Requirements	42	12,283,317	12,001,373	14,591,468	
Proposed Property Tax Rate (per \$1,000 taxable valuation)					
					10.75440

West Hancock Community Schools Fund Spending / 2018-19



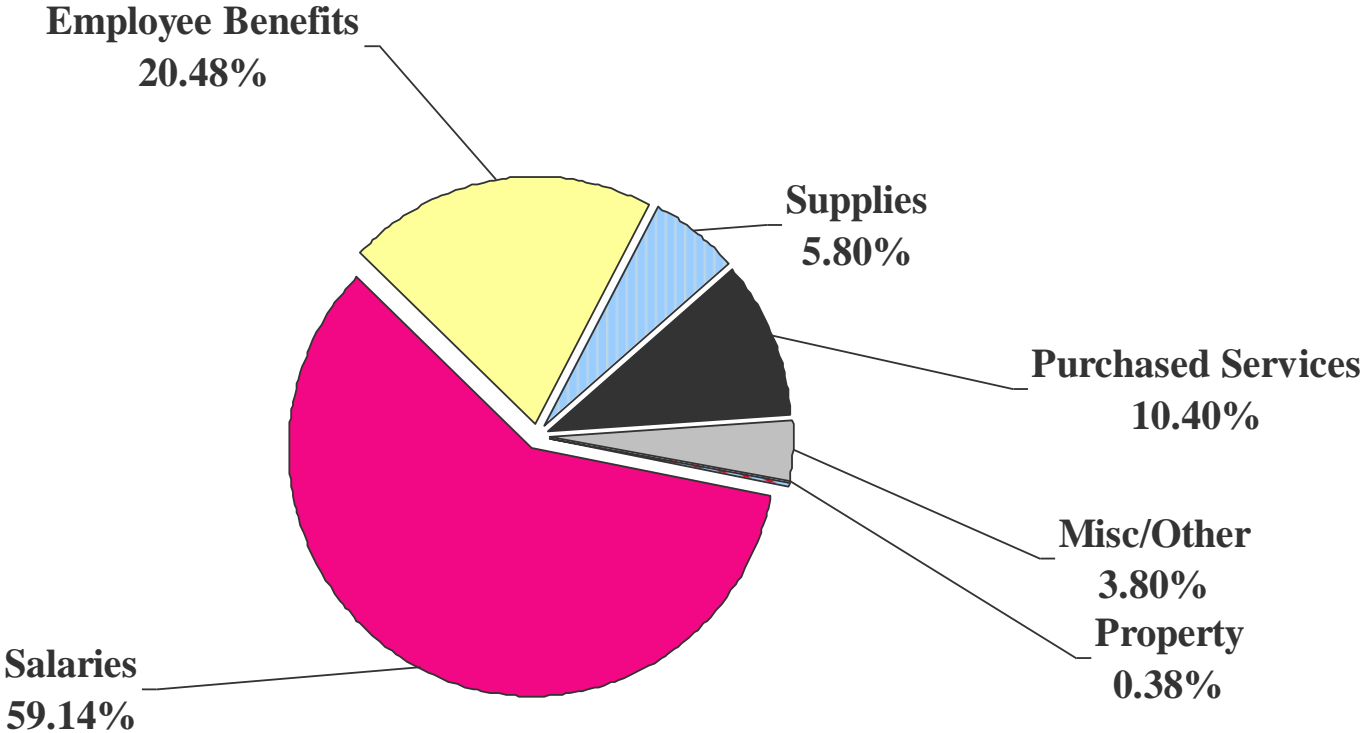
West Hancock Community Schools

Where Funds Go (GF) - Area 2018-19



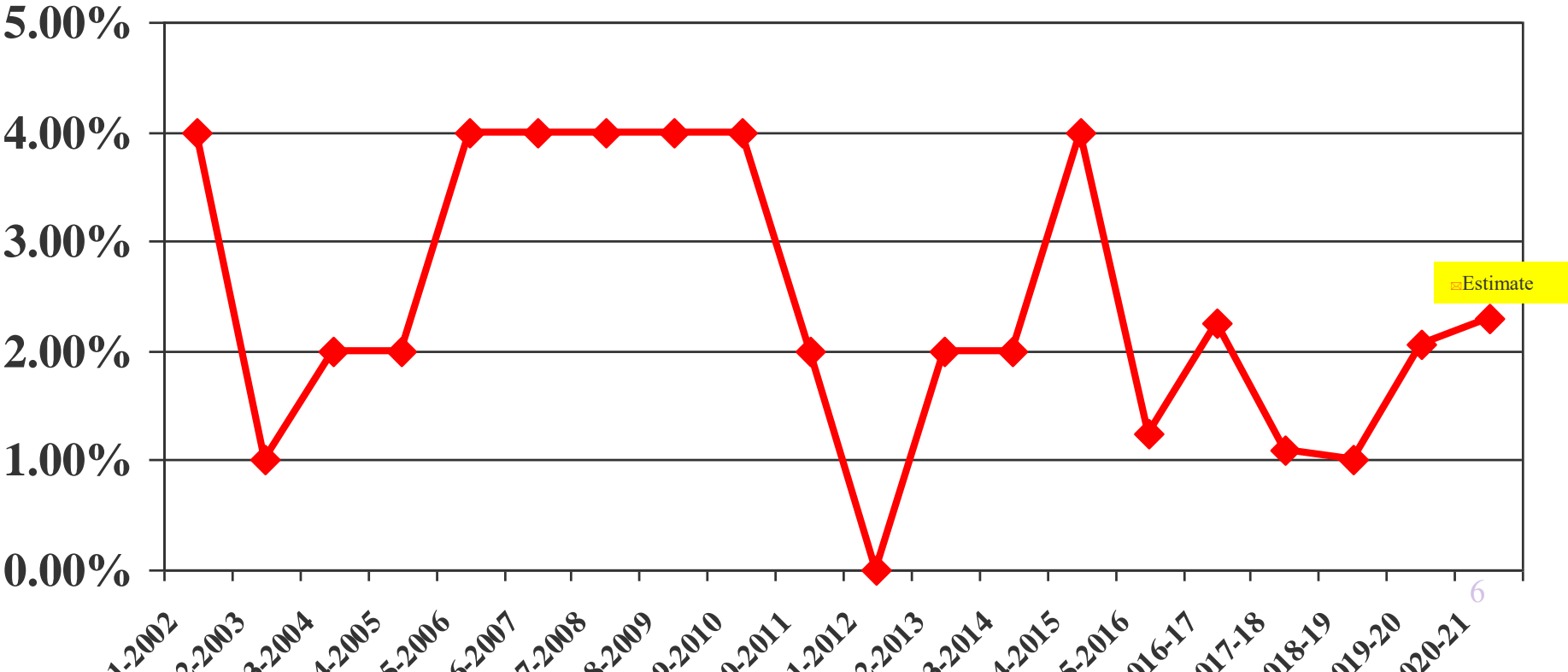
West Hancock Community Schools

Where Funds Go (GF) – Type 2018-19

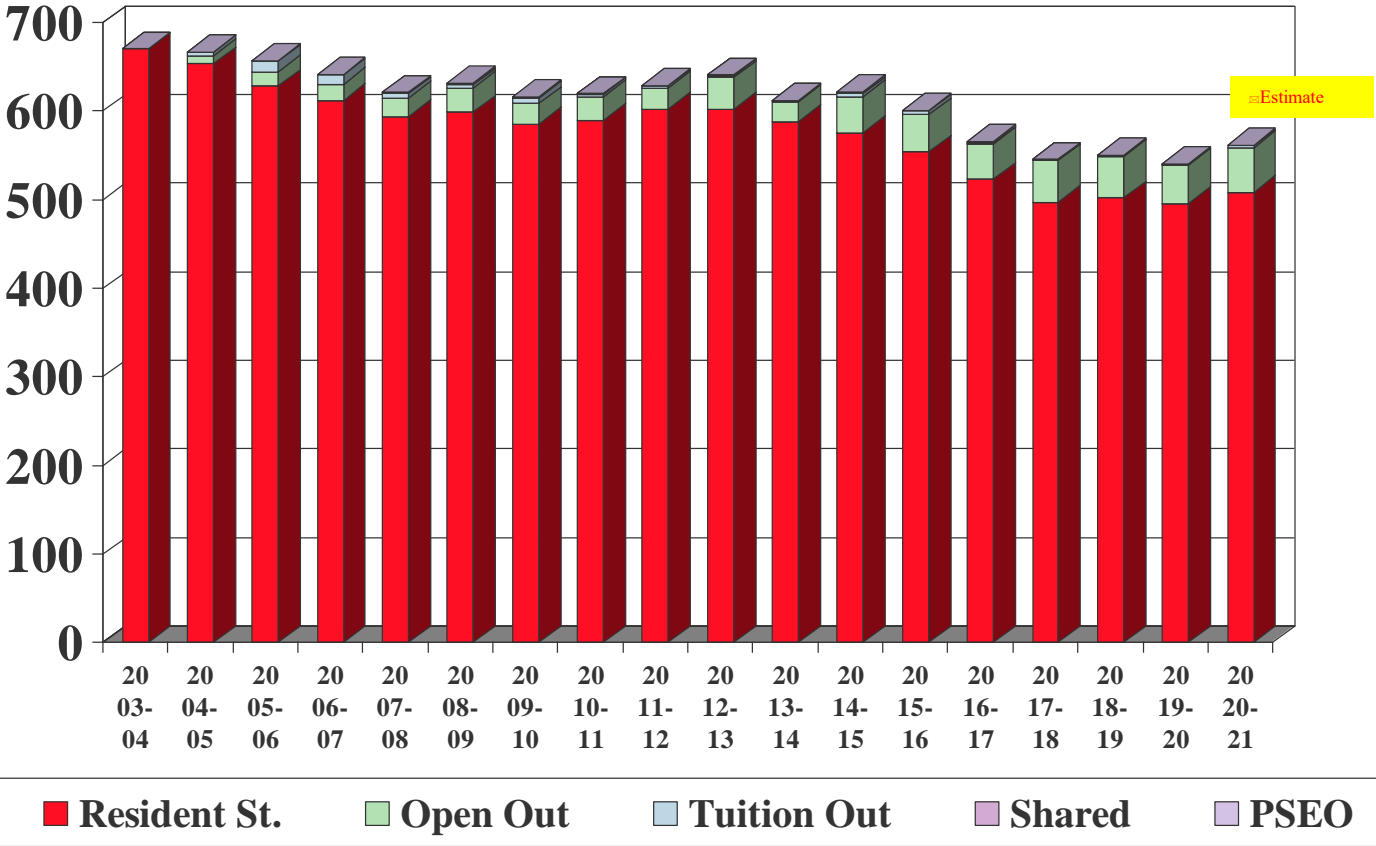


West Hancock Community Schools Taxing AND Spending Authority

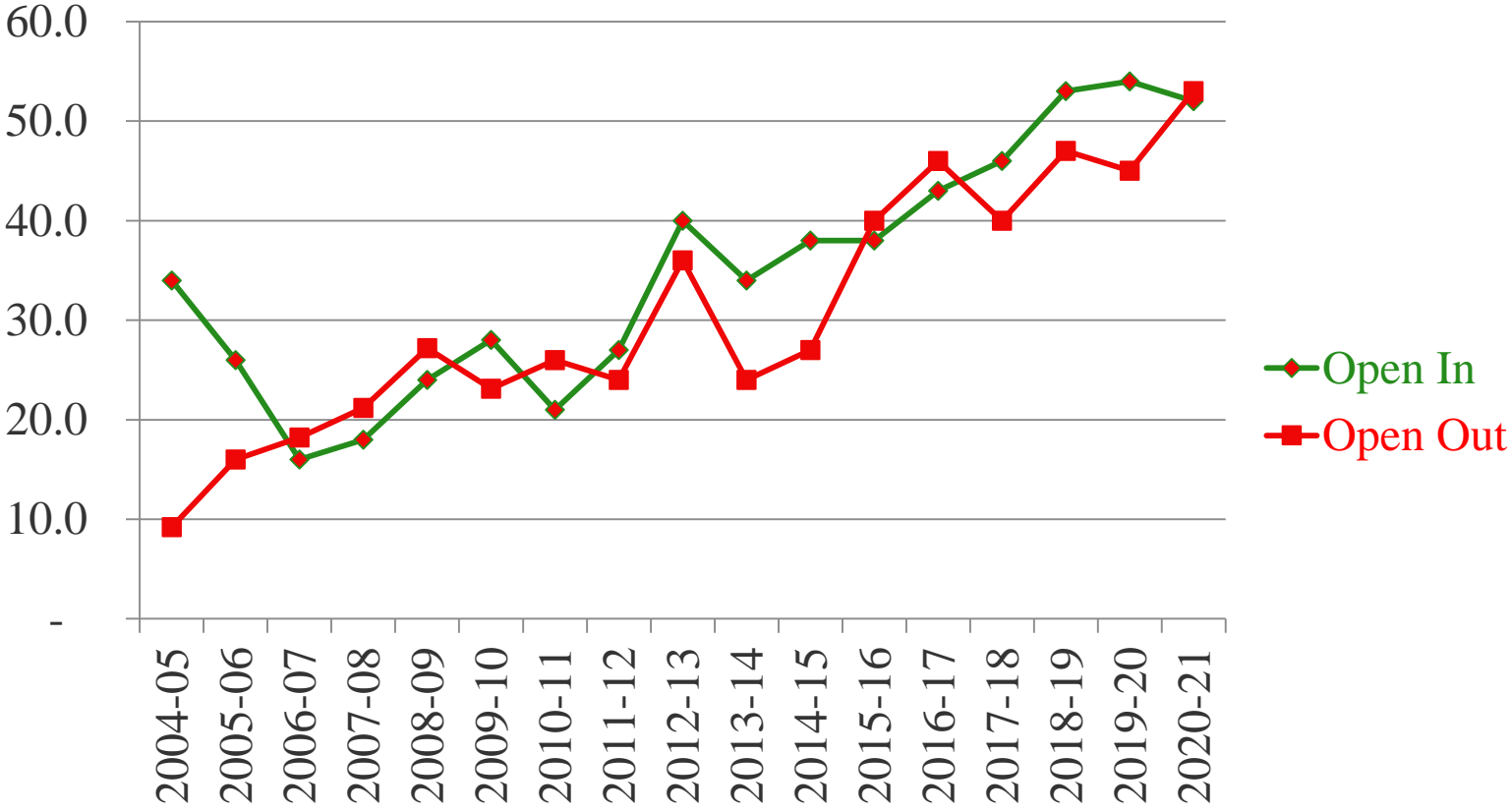
Allowable Growth



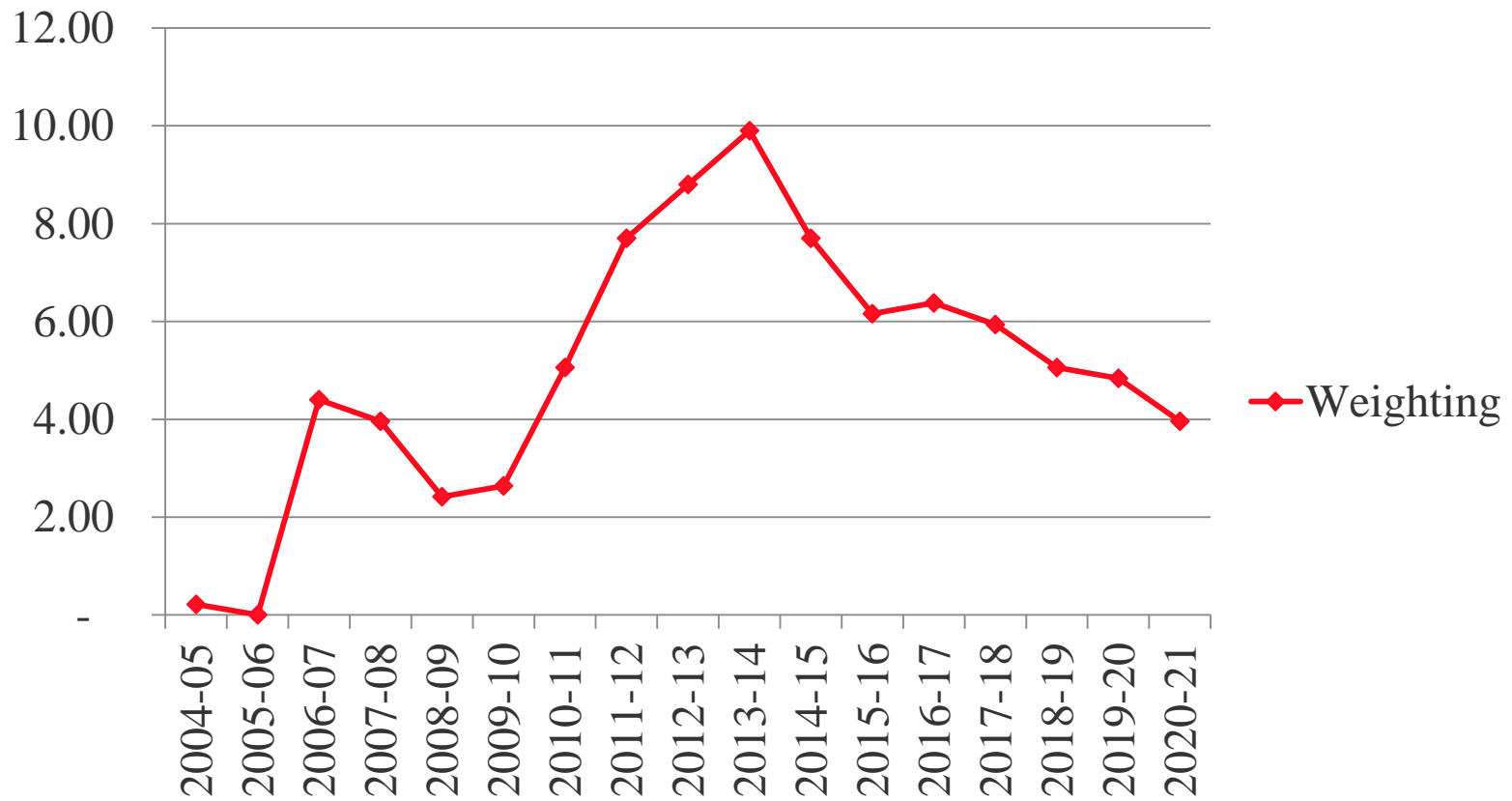
West Hancock Community Schools Taxing AND Spending Authority Enrollment



West Hancock Community Schools Open Enrollment

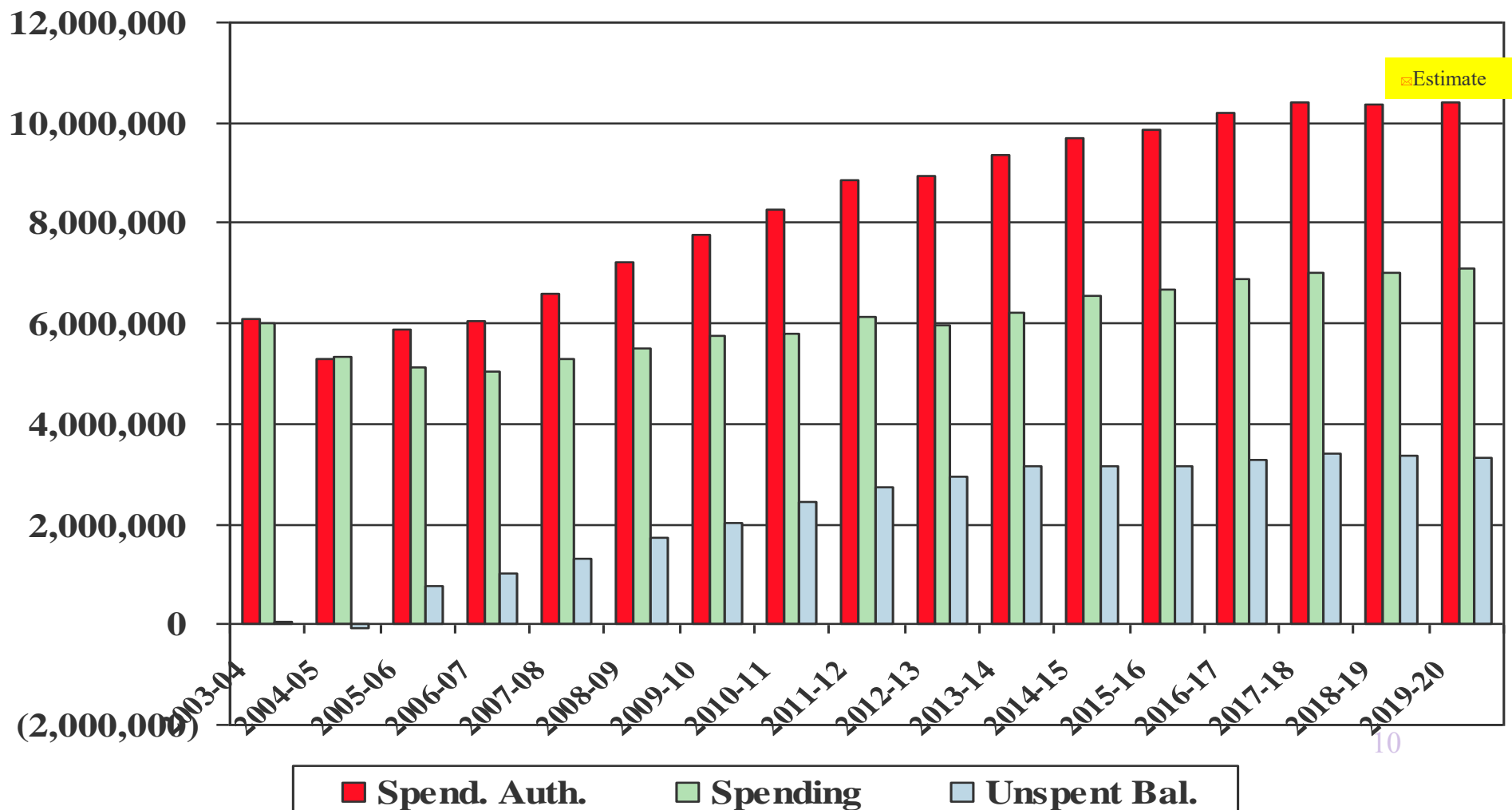


West Hancock Community Schools English Language Learners (Weighting)



West Hancock Community Schools

Spending Authority & Unspent Balance



Up to Date Unspent Authorized Budget Projections

West Hancock

Unspent Authorized Budget Worksheet

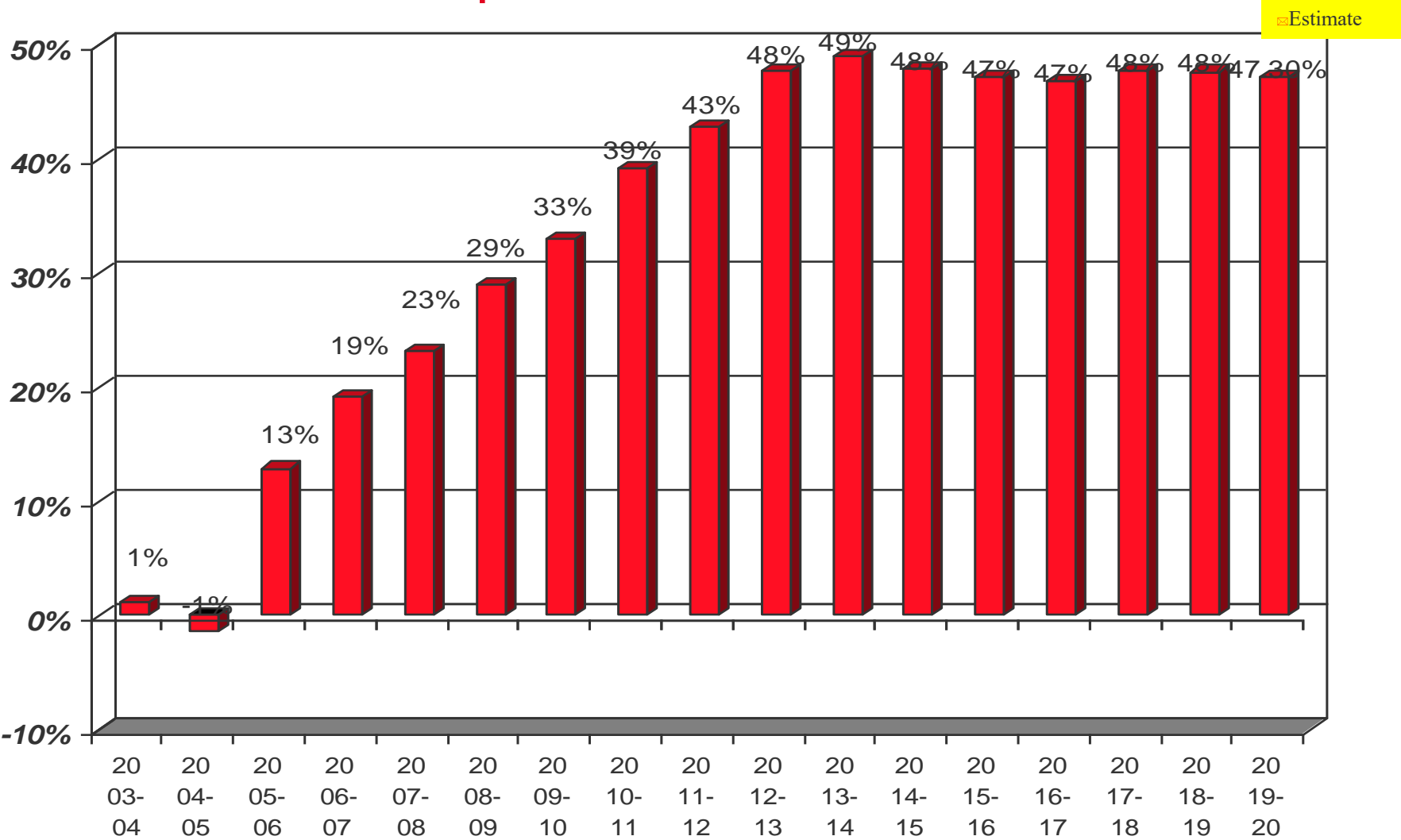
0819

(Line 32 = Legal Limit on General Fund Spending)

Authority	Data Source		Estimated FY17	Estimated FY18	Estimated FY19	Estimated FY20	Estimated FY21
1 Formula	AidLevy 4.3/5.1	Regular Program District Cost	3,978,618	3,773,325	3,676,180	3,714,698	3,948,468
2 Formula	AidLevy 4.8/5.2	Regular Program Budget Adjustment	+ 58,693	245,079	134,878	0	0
3 Formula	AidLevy 4.11/5.3	Supplementary Weighting District Cost	+ 125,987	125,495	217,217	218,598	212,809
4 Formula	AidLevy 4.14/5.4	Special Ed District Cost	+ 312,870	292,070	282,581	368,784	321,292
5 Formula	AidLevy 4.22/5.5	Teacher Salary Supplement District Cost	+ 346,718	345,048	327,227	322,048	342,285
6 Formula	AidLevy 4.30/5.6	Professional Development Suppl District Cost	+ 35,422	35,337	33,549	33,118	35,273
7 Formula	AidLevy 4.38/5.7	Early Intervention Supplement District Cost	+ 39,775	39,648	37,632	37,115	39,502
8 Formula	AidLevy 4.46/5.8	Teacher Leadership Supplement District Cost	+ 0	192,471	182,551	179,711	191,039
9 Formula	AidLevy 4.49/5.9	AEA Special Ed Support	+ 190,296	180,254	175,502	180,988	189,213
10 Formula	AidLevy 4.54/5.10	AEA Special Ed Support Adjustment	+ 1,912	11,954	16,706	11,220	2,995
11 Formula	AidLevy 4.60/5.11	AEA Media Services	+ 33,351	32,021	31,345	33,064	34,043
12 Formula	AidLevy 4.63/5.12	AEA Educational Services	+ 37,244	35,752	34,990	36,896	37,978
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	24,129	22,809	22,777	23,723
15 Formula	AidLevy 4.82/5.15	AEA Professional Dev Suppl District Cost	+ 2,809	2,773	2,622	2,620	2,732
16 Board/SBRC	AidLevy 5.17	SBRC Modified Suppl Amt Dropout Prev	+ 155,272	175,544	178,163	181,987	169,812
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	+ 54,669	87,201	61,495	171,098	170,000
19 SBRC	SBRC/DE	Special Ed Deficit Modified Suppl Amt	+ 109,748	82,671	158,825	160,000	100,000
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	(7,123)	0	0
25 Calculated	AidLevy 5.16	AEA Prorata Reduction	- 37,357	32,056	32,056	32,056	10,853
26 Calculated	Calculated	Maximum District Cost	= 5,470,505	5,648,716	5,535,093	5,642,666	5,810,311
27 Board/Vote	AidLevy 7.35	Total Preschool Foundation Aid	+ 92,274	103,292	117,880	116,960	154,528
28 Board/Vote	AidLevy 10.27	Instructional Support Authority	+ 335,137	337,425	320,510	312,146	338,927
29 Board	AidLevy 11.3	Ed Improvement Authority	+ 0	0	0	0	0
30 Board	See Note 1	Other Miscellaneous Income	+ 1,114,673	1,023,823	984,075	975,000	970,000
31 Calculated	Calculated	Unspent Auth Budget - Previous Year	+ 3,172,290	3,278,405	3,398,208	3,364,729	3,335,992
32 Calculated	Calculated	Maximum Authorized Budget	= 10,184,879	10,391,661	10,355,766	10,411,501	10,609,758
33 Board	See Note 2	Expenditures	- 6,906,474	6,993,453	6,991,037	7,075,509	7,099,831
34 Calculated	Calculated	Unspent Authorized Budget (UAB)	= 3,278,405	3,398,208	3,364,729	3,335,992	3,509,927

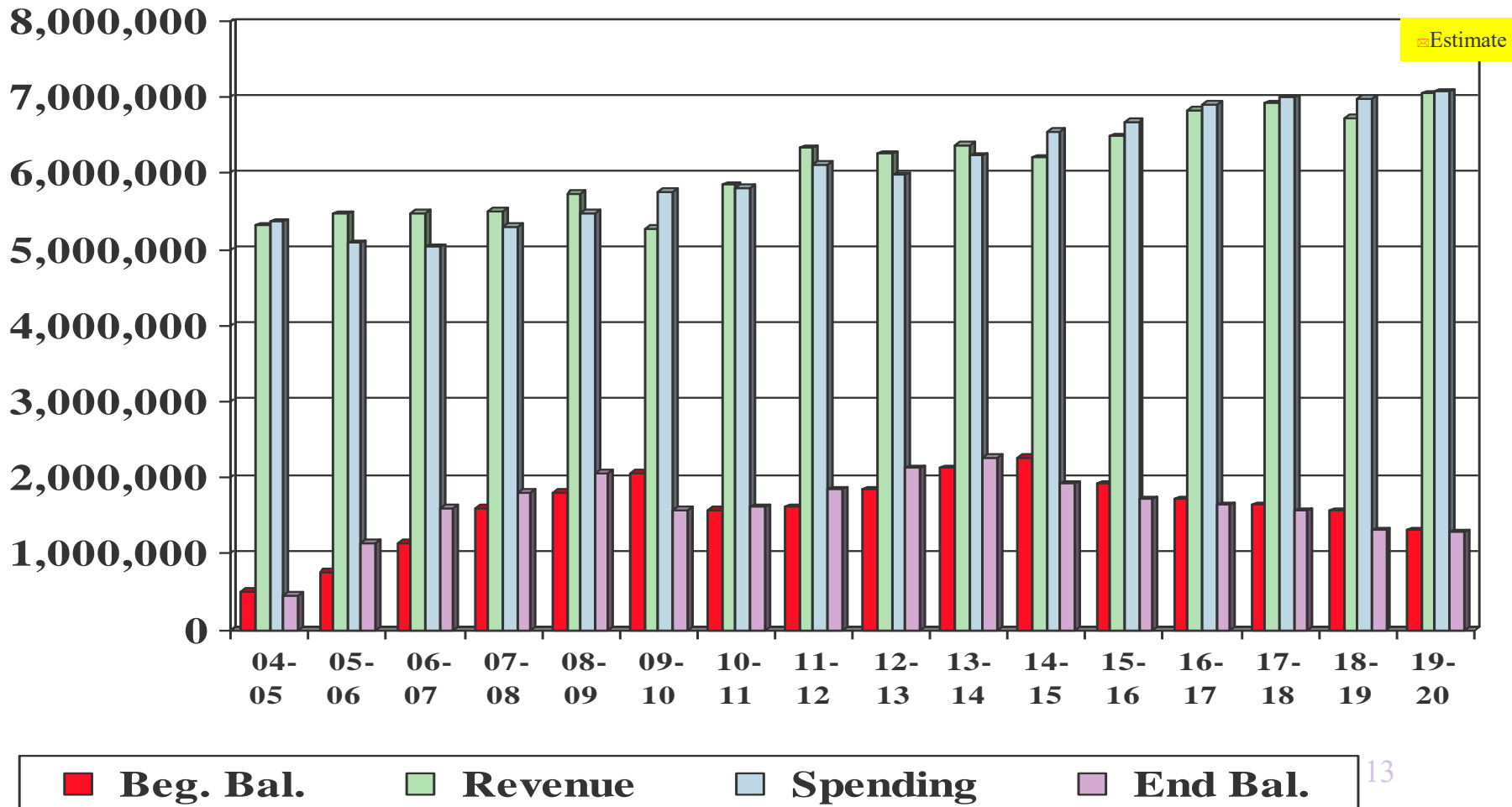
West Hancock Community Schools

Unspent Balance Ratio



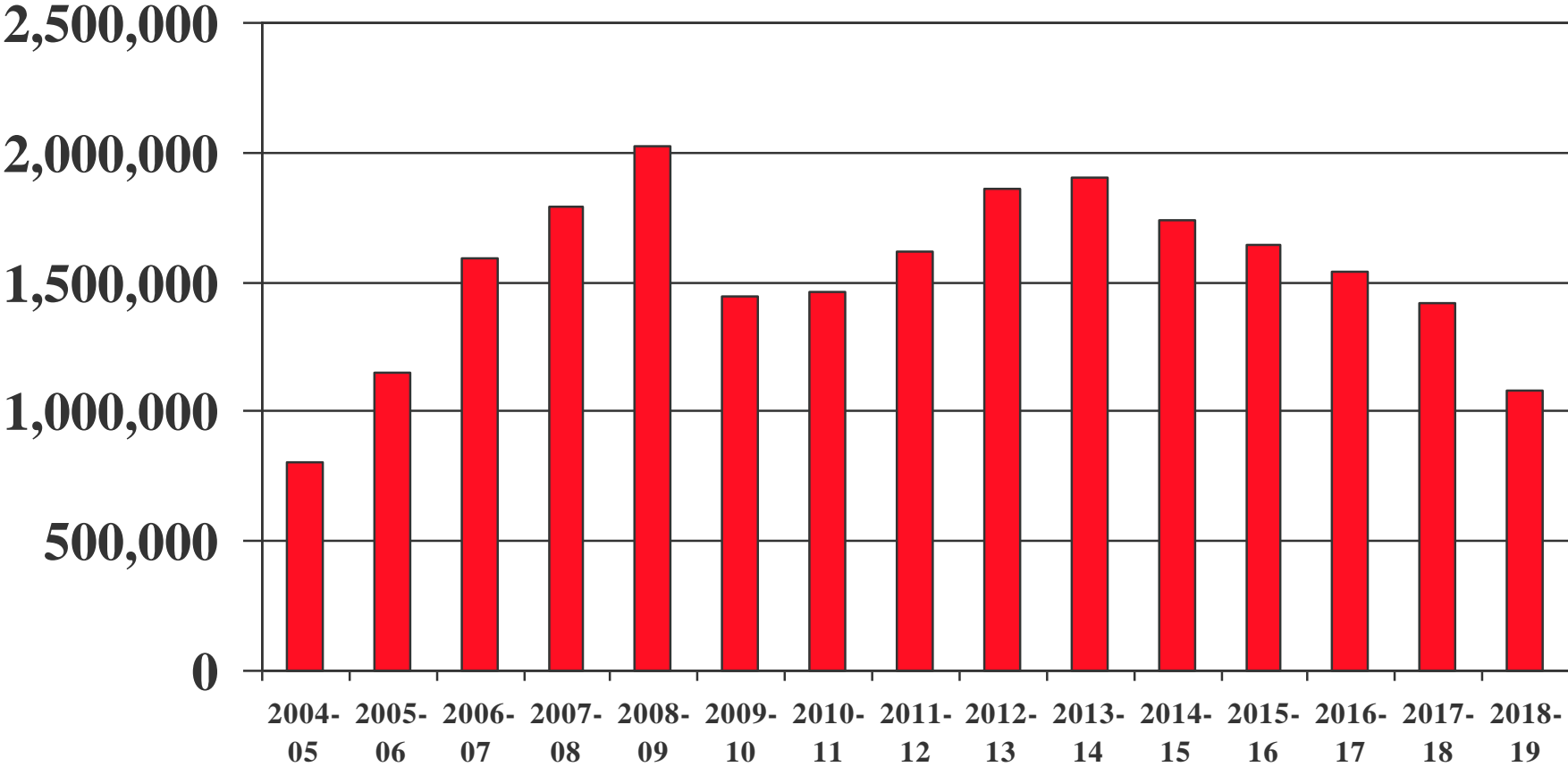
West Hancock Community Schools

Cash, Revenue, Expenditures, & Balance



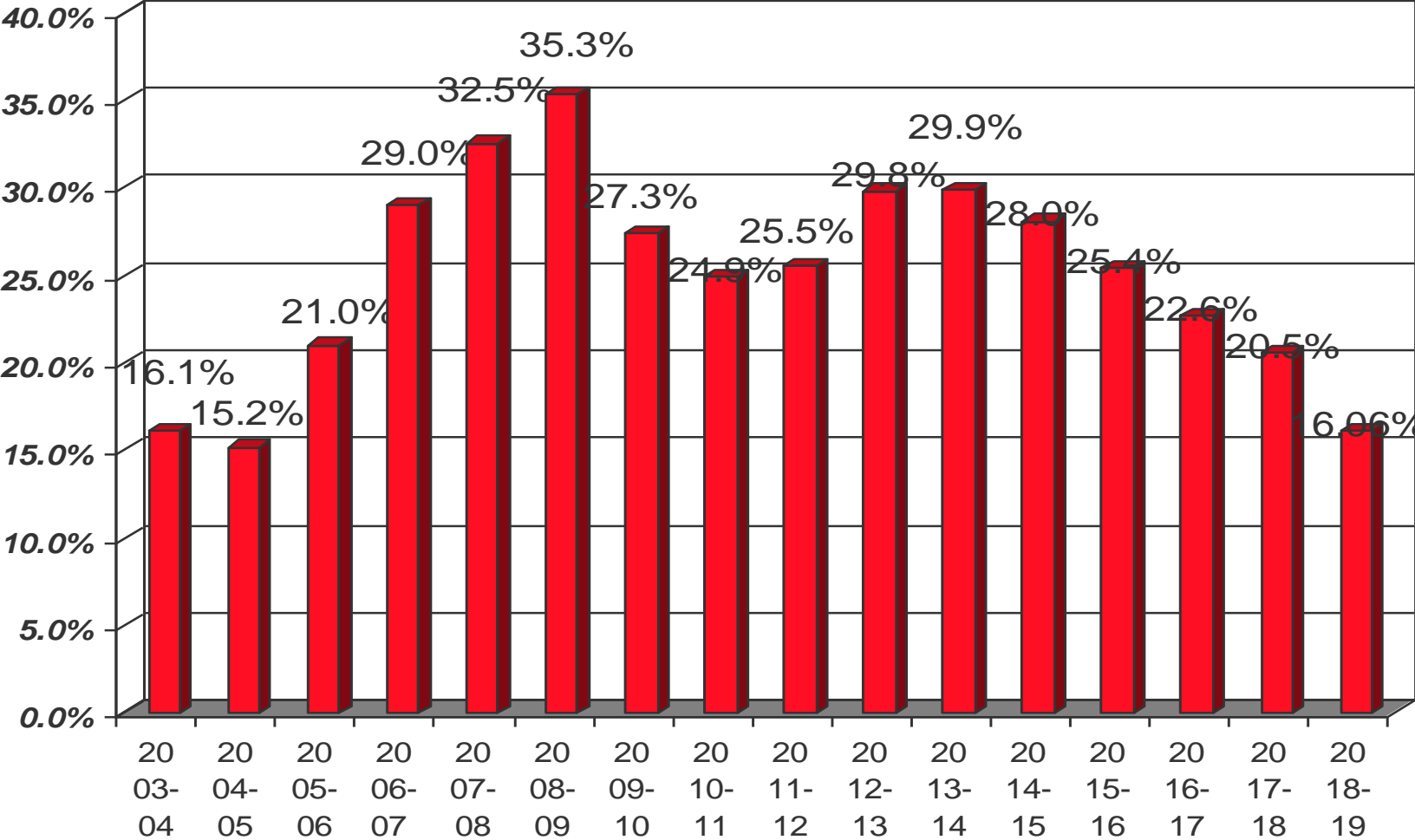
West Hancock Community Schools

Solvency - Unreserved Fund Balance



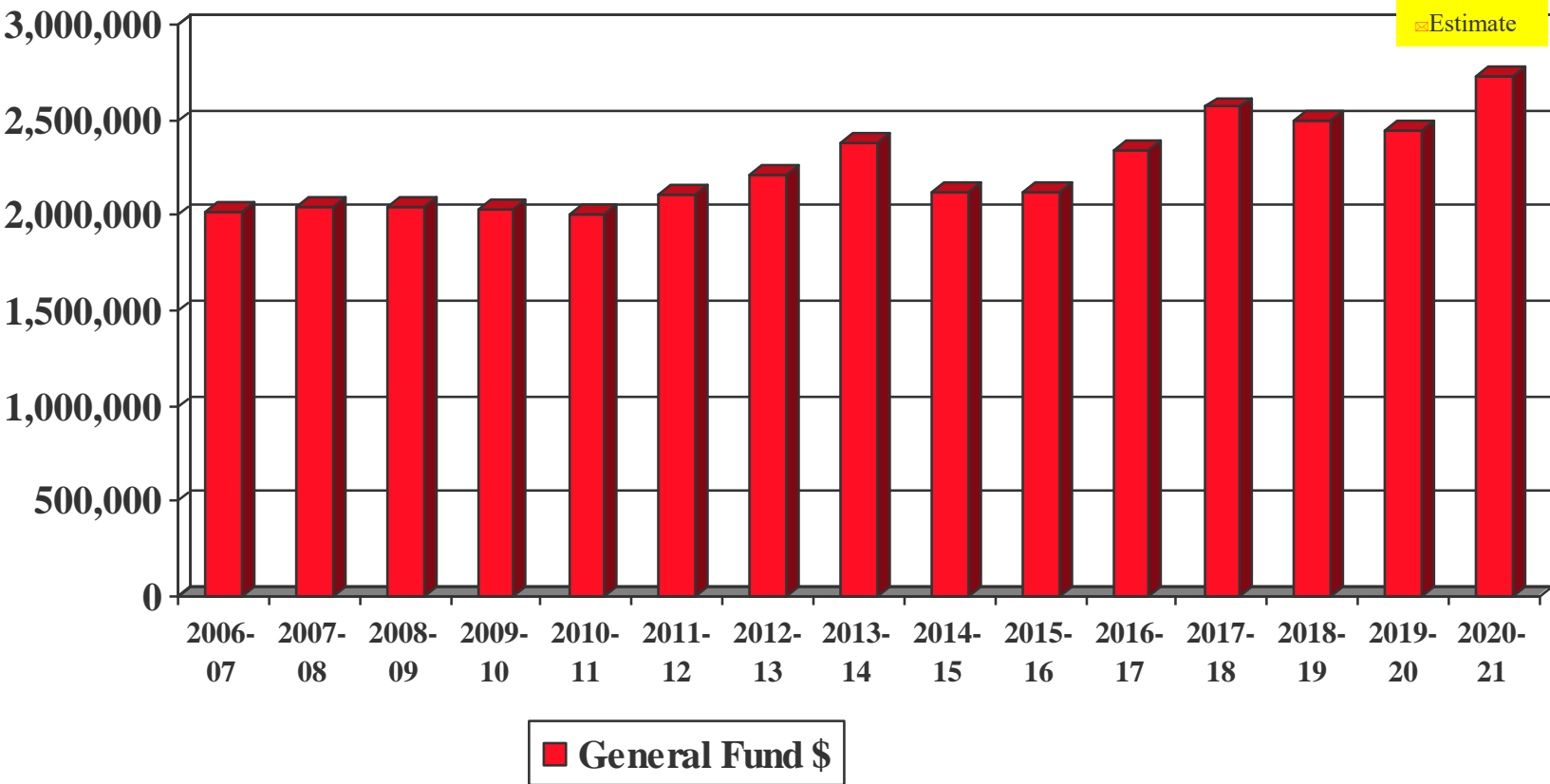
■ Unreserved Fund Balance

West Hancock Community Schools Solvency Ratio



West Hancock Community Schools Determining Property Tax

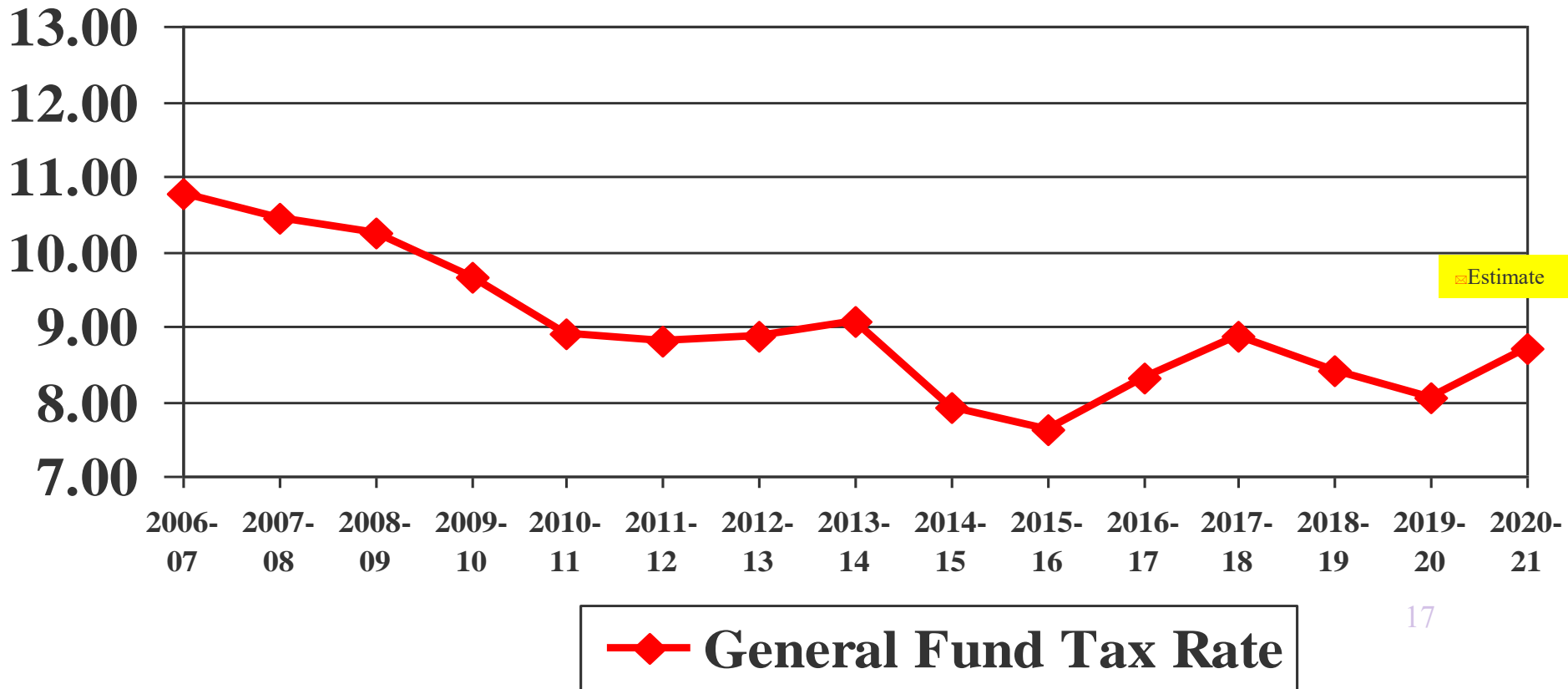
General Fund Dollars



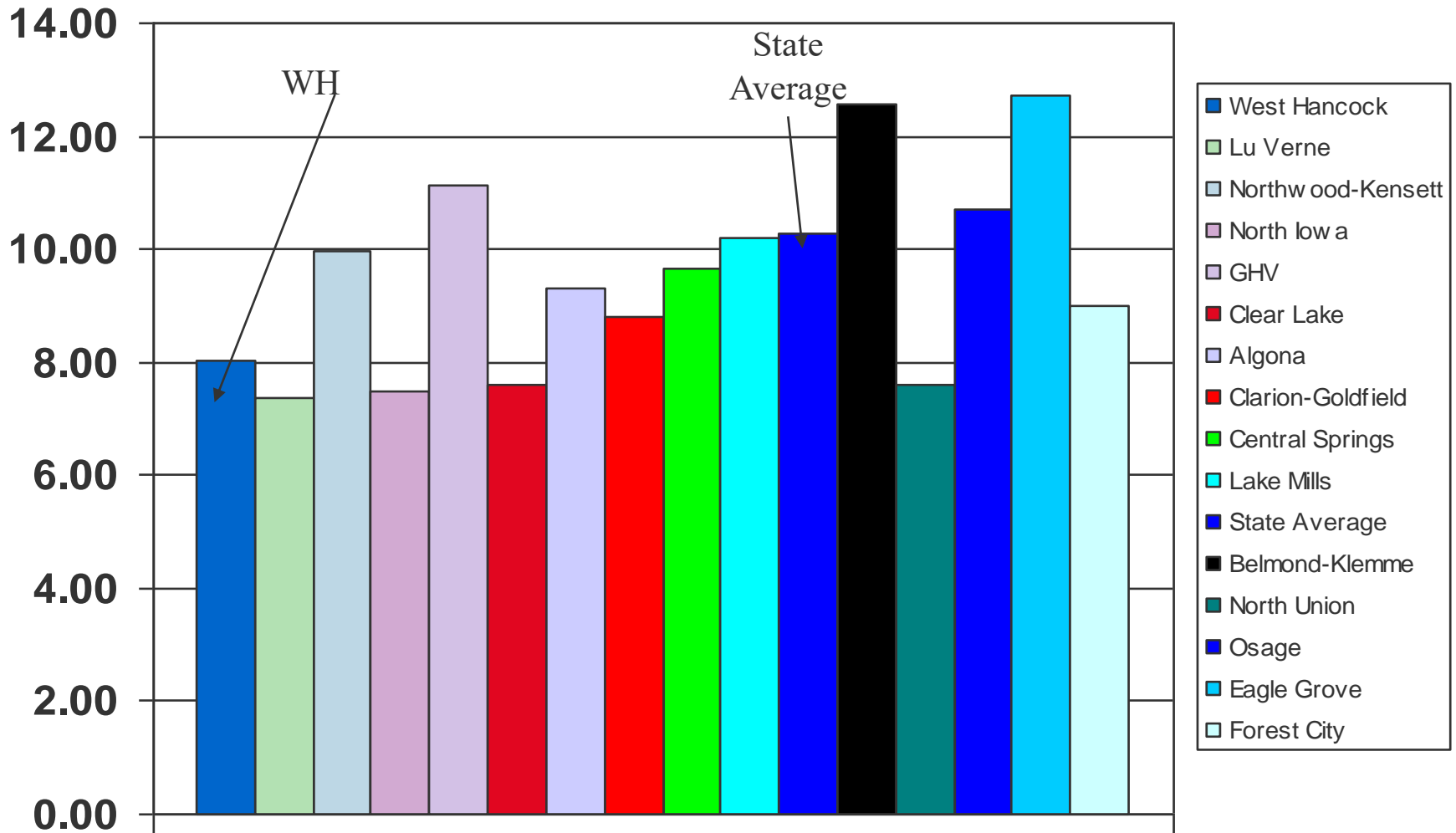
West Hancock Community Schools

Determining Property Tax

General Fund Property Tax Rate



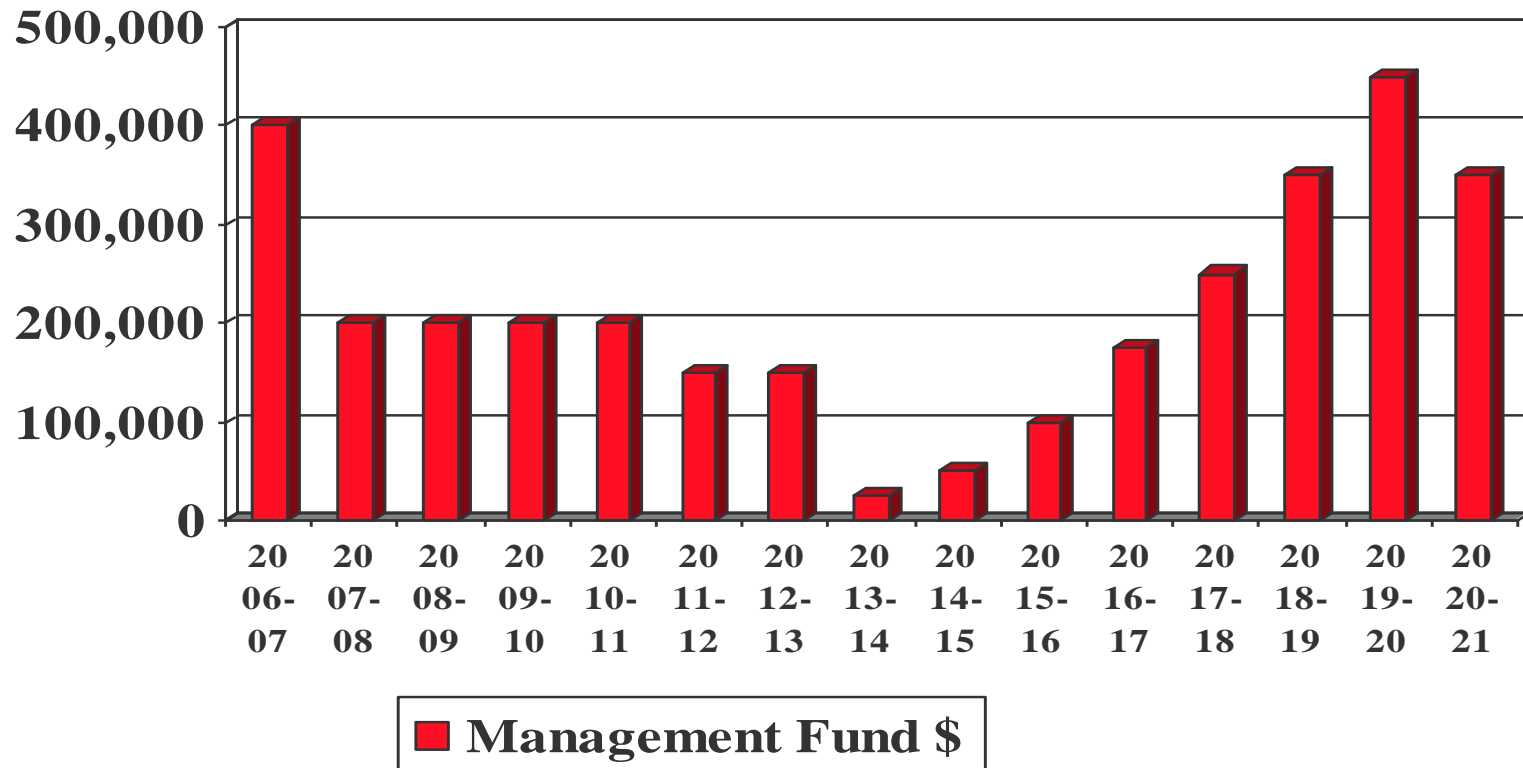
General Fund Property Tax Rate 2019-20



General Tax Rate

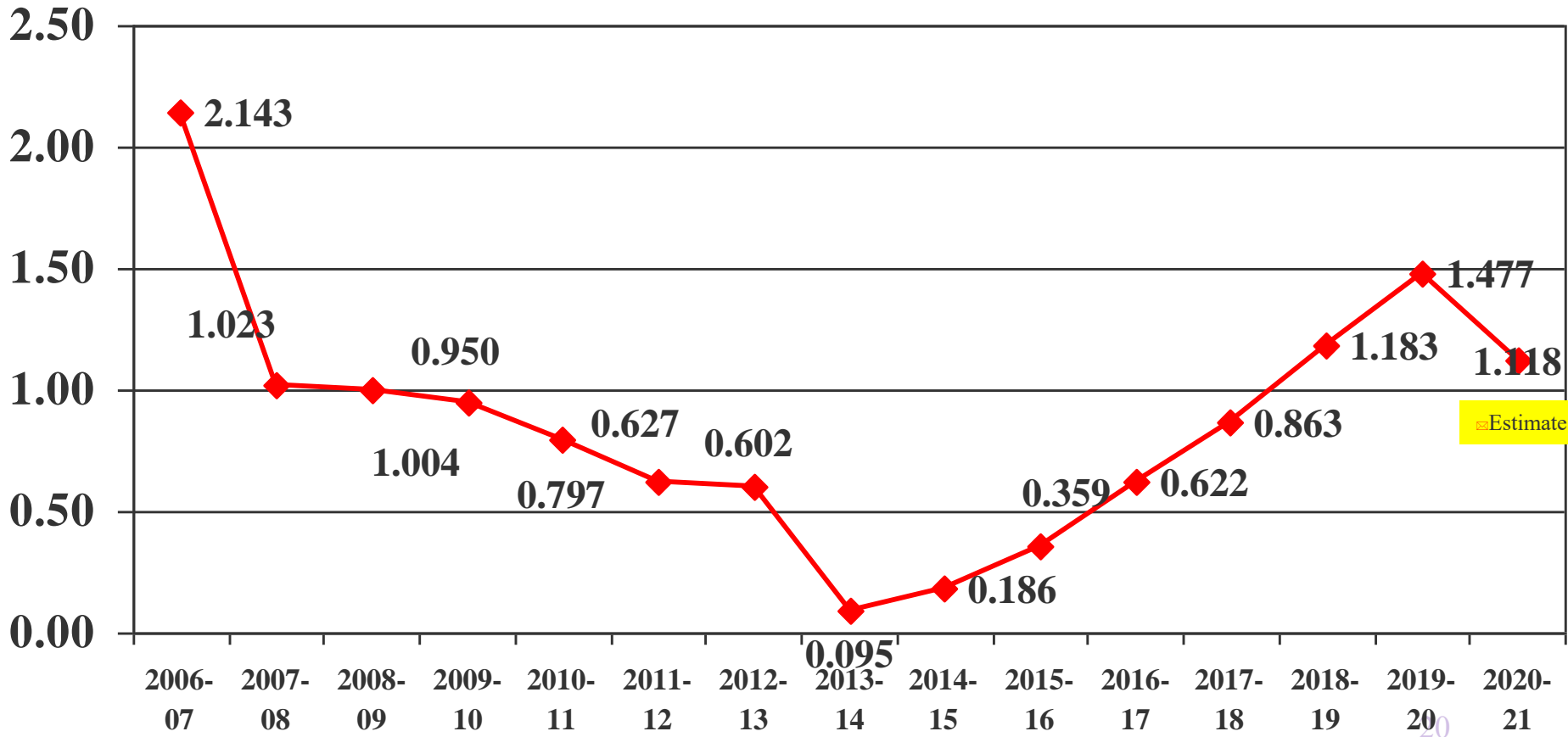
West Hancock Community Schools Other Property Tax

Management Fund Dollars



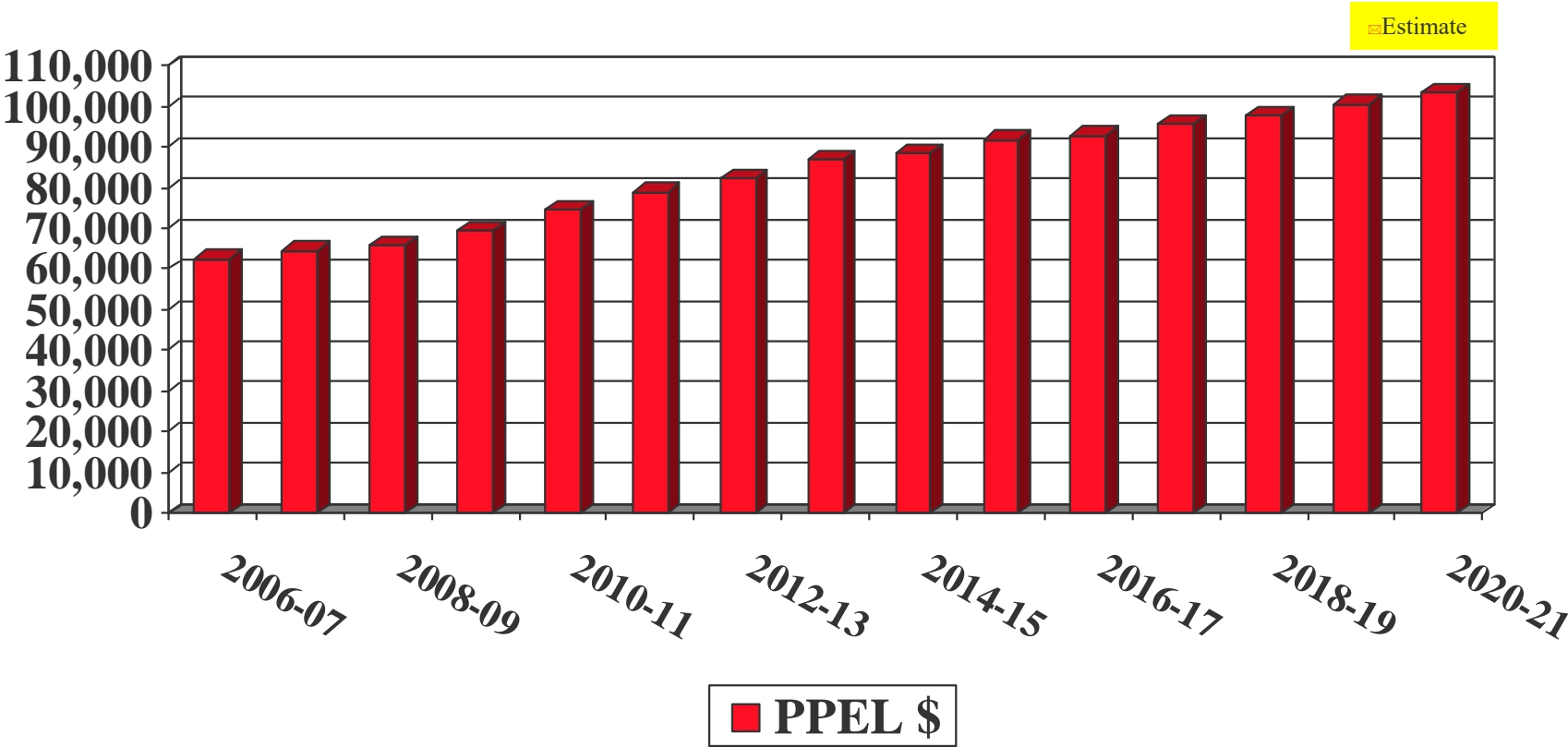
West Hancock Community Schools Other Property Tax

Management Fund Rate



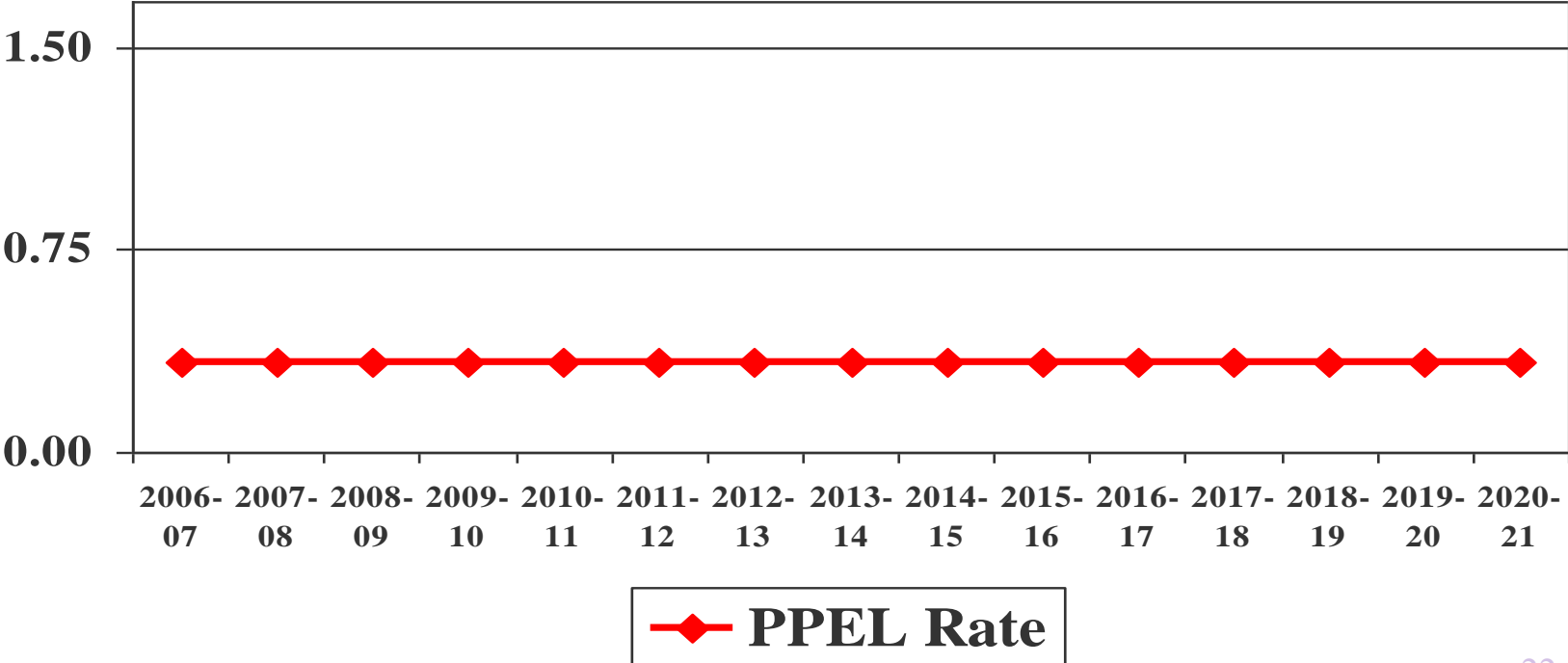
West Hancock Community Schools Other Property Tax

Board PPEL Tax Dollars



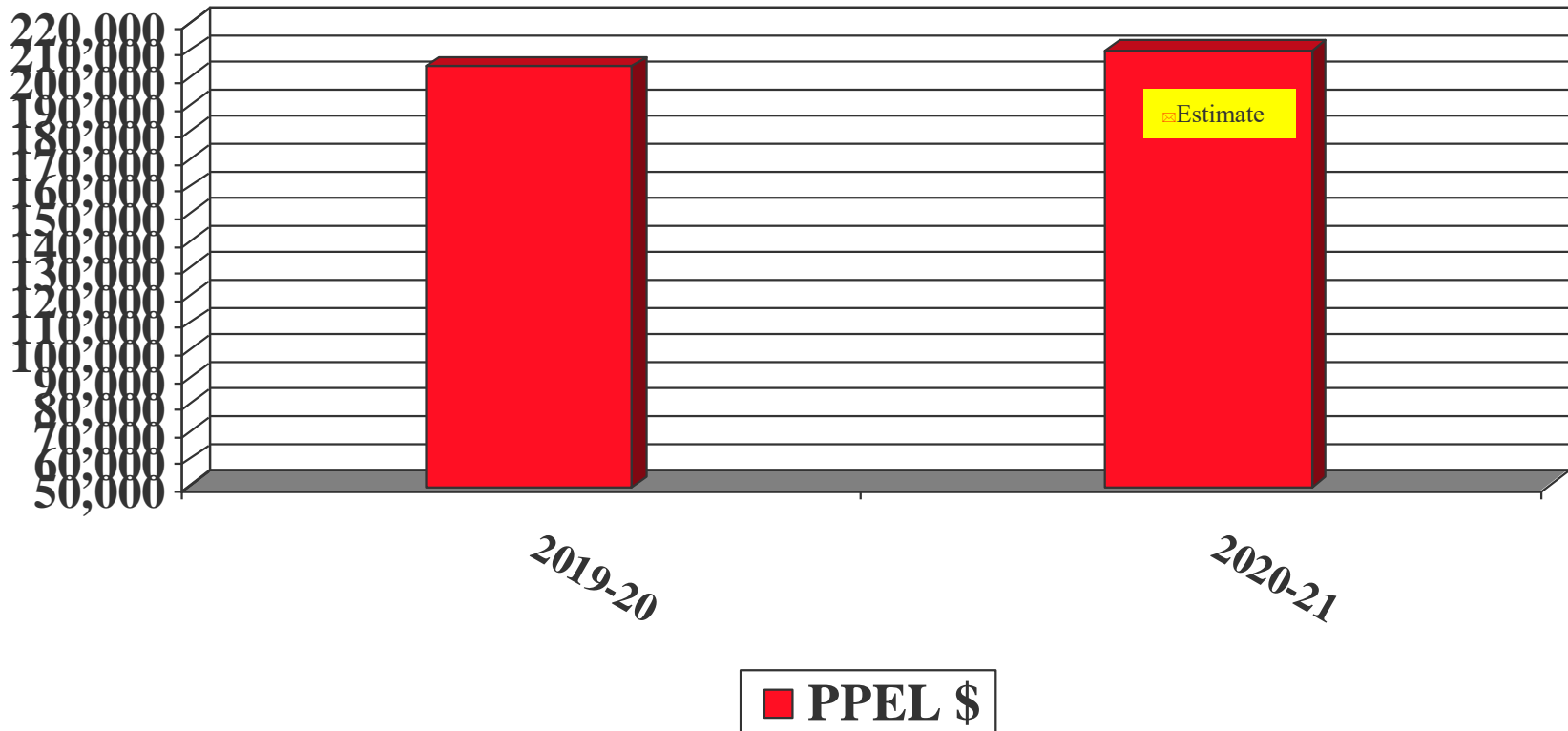
West Hancock Community Schools Other Property Tax

Board PPEL Tax Rate



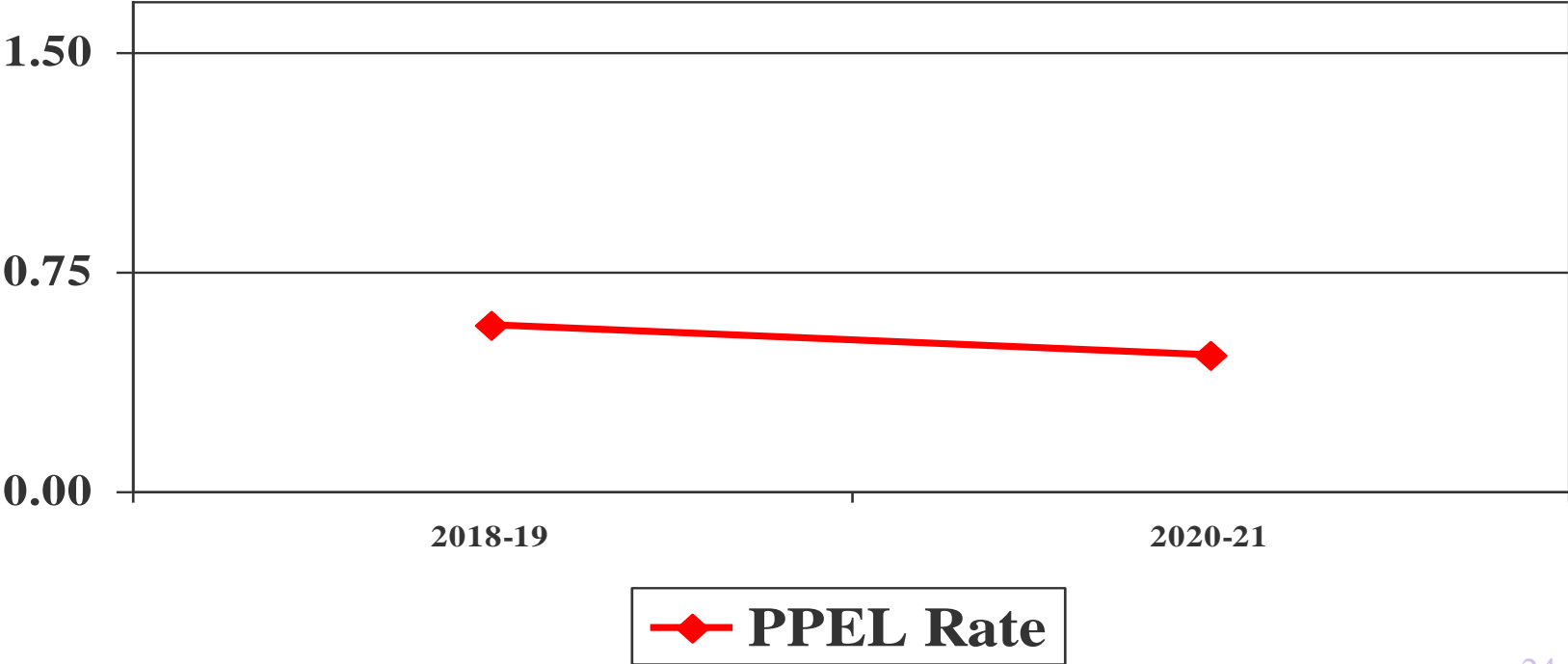
West Hancock Community Schools Other Property Tax

Voted PPEL Tax Dollars



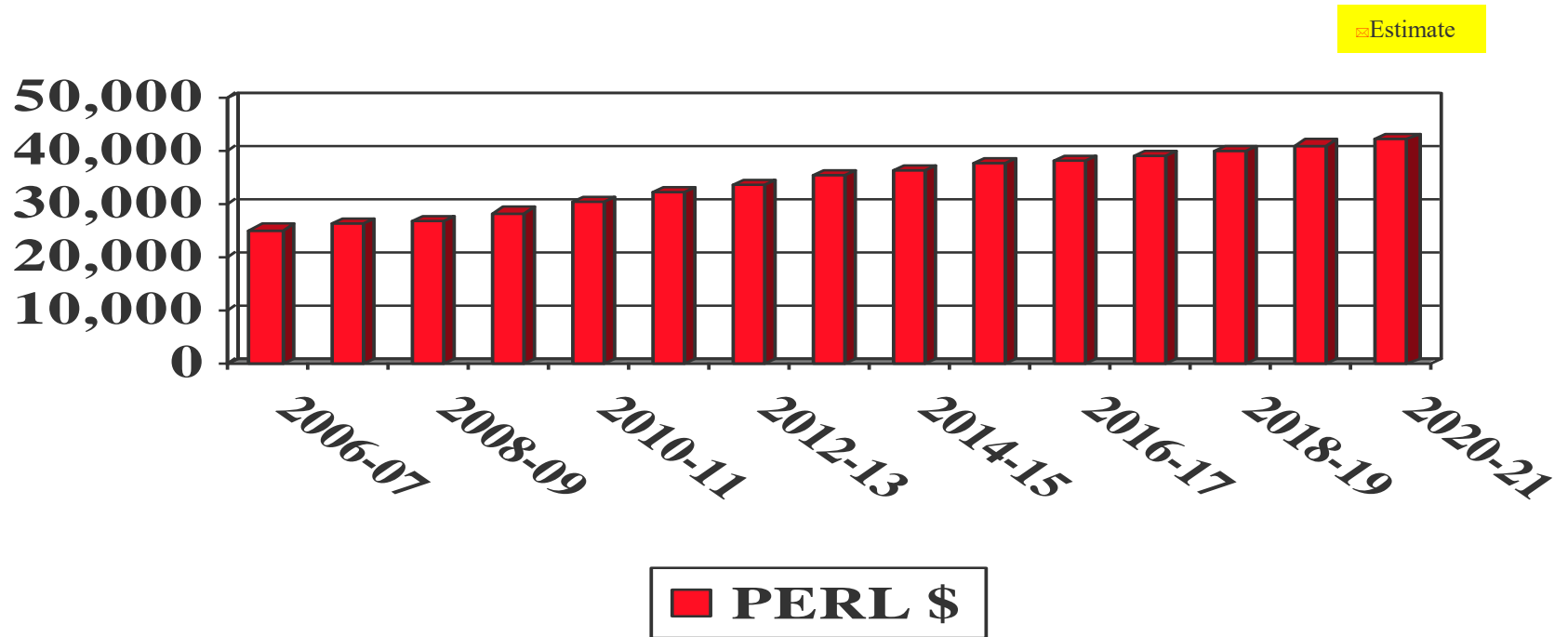
West Hancock Community Schools Other Property Tax

Voted PPEL Tax Rate



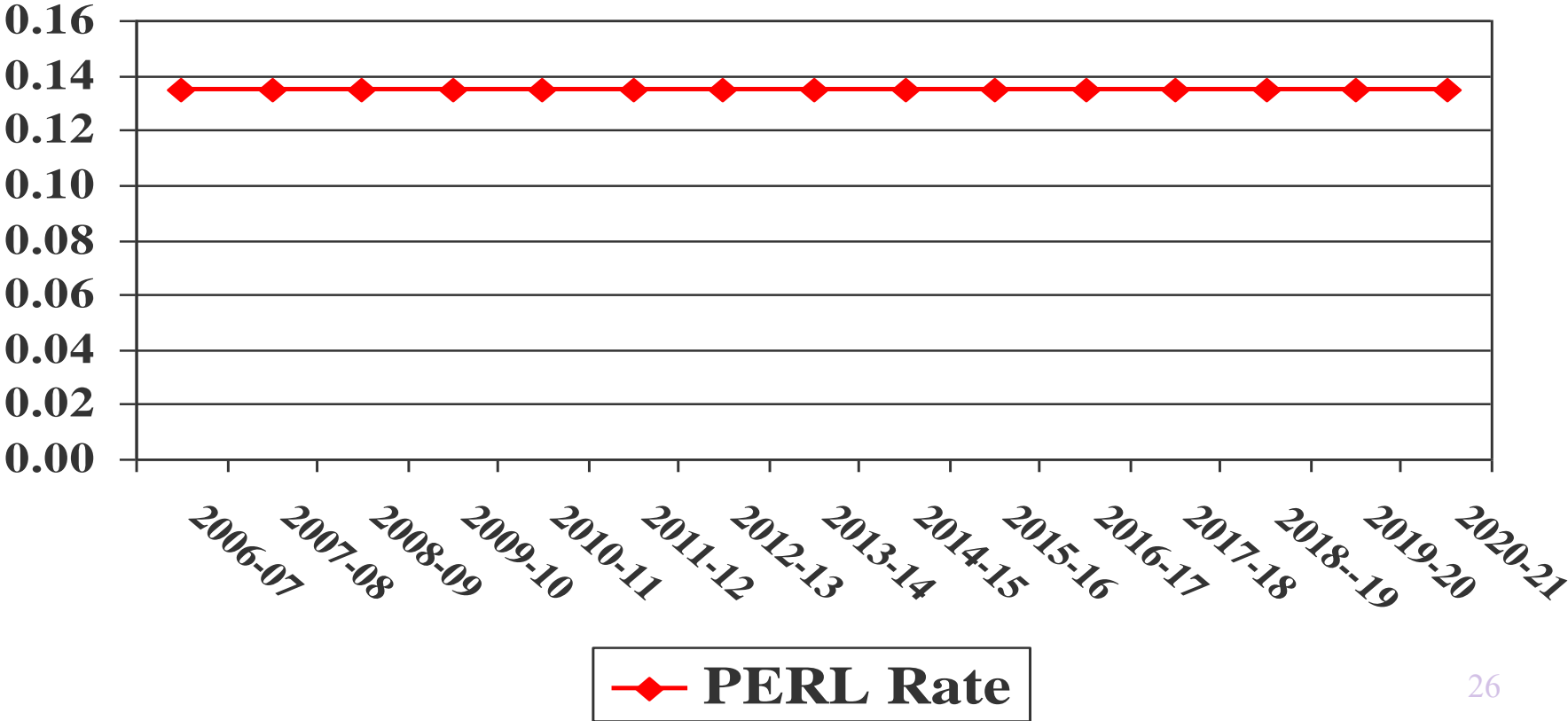
West Hancock Community Schools Other Property Tax

Public Education Recreation Levy Tax Dollars



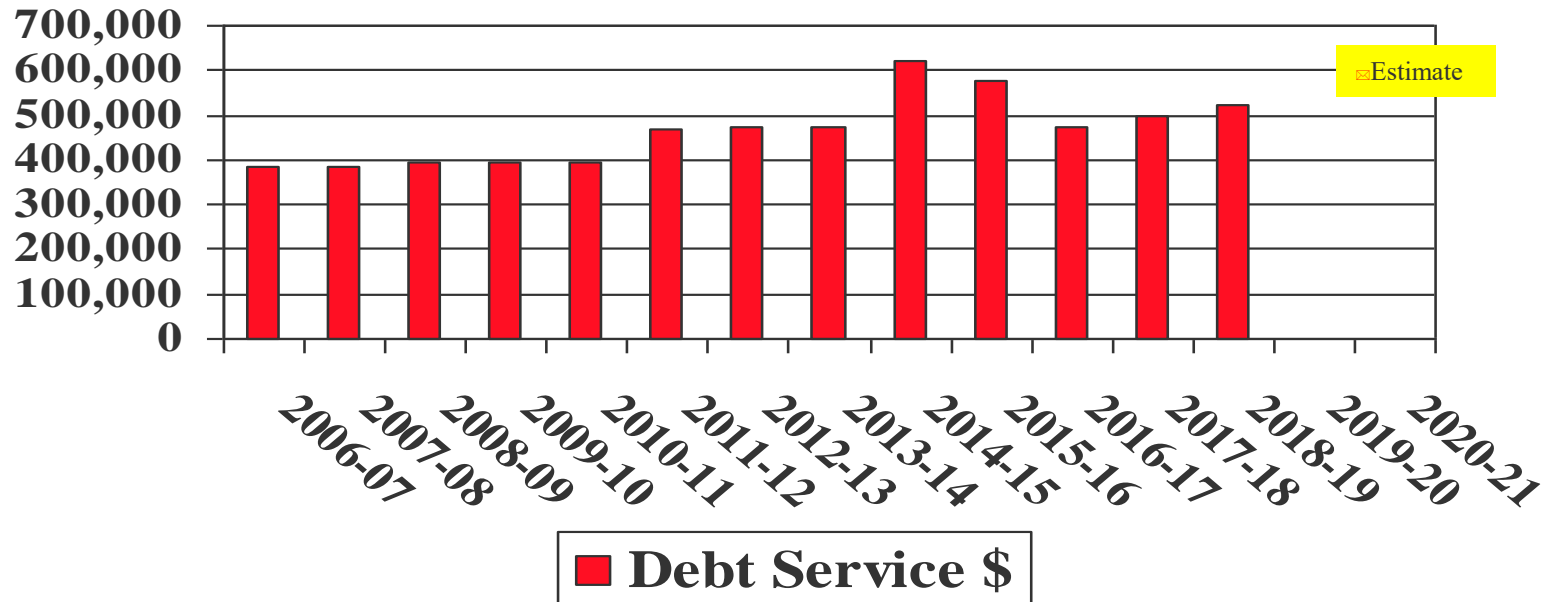
West Hancock Community Schools Other Property Tax

PERL Tax Rate



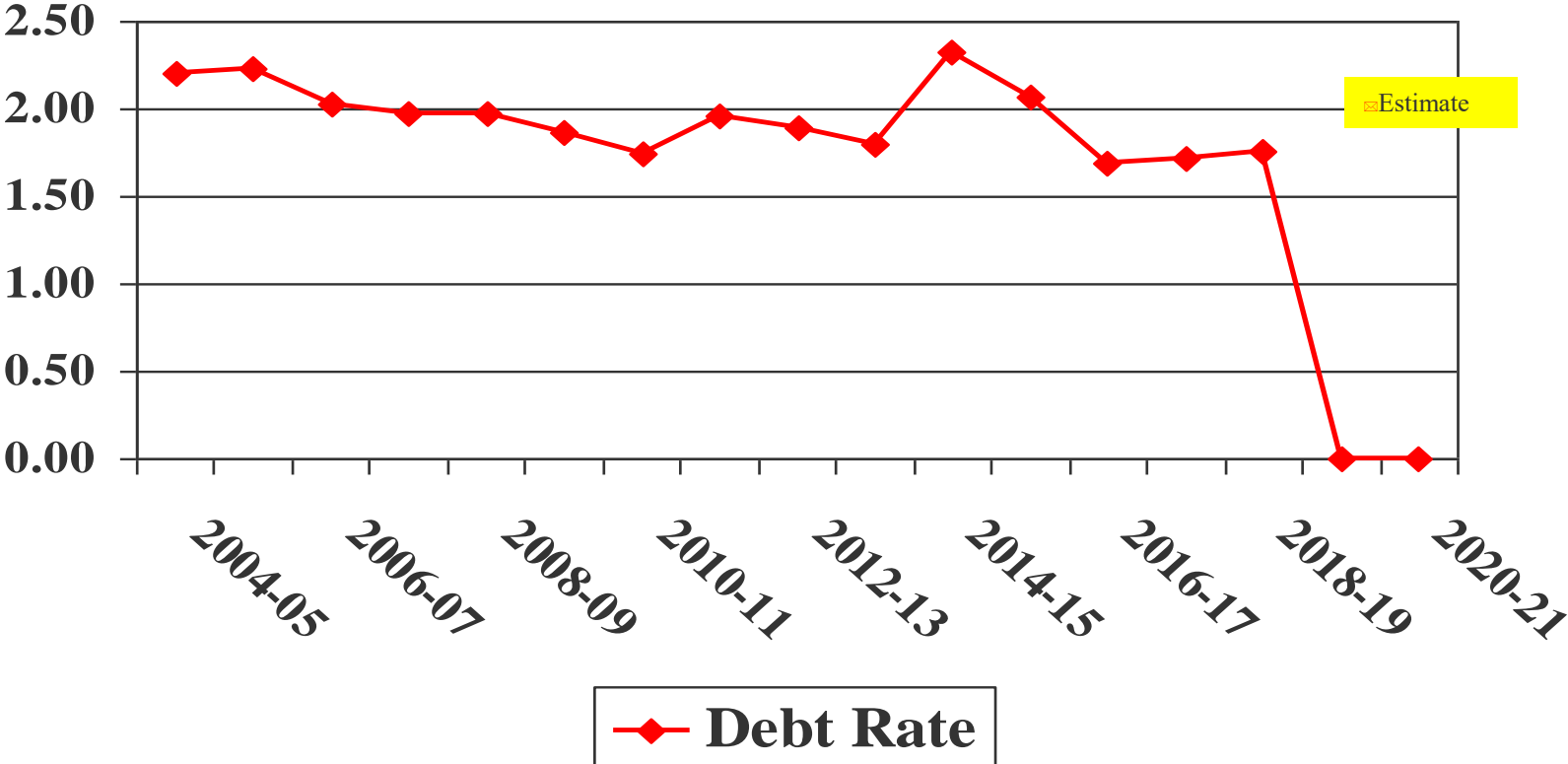
West Hancock Community Schools Other Property Tax

Debt Service Tax Dollars



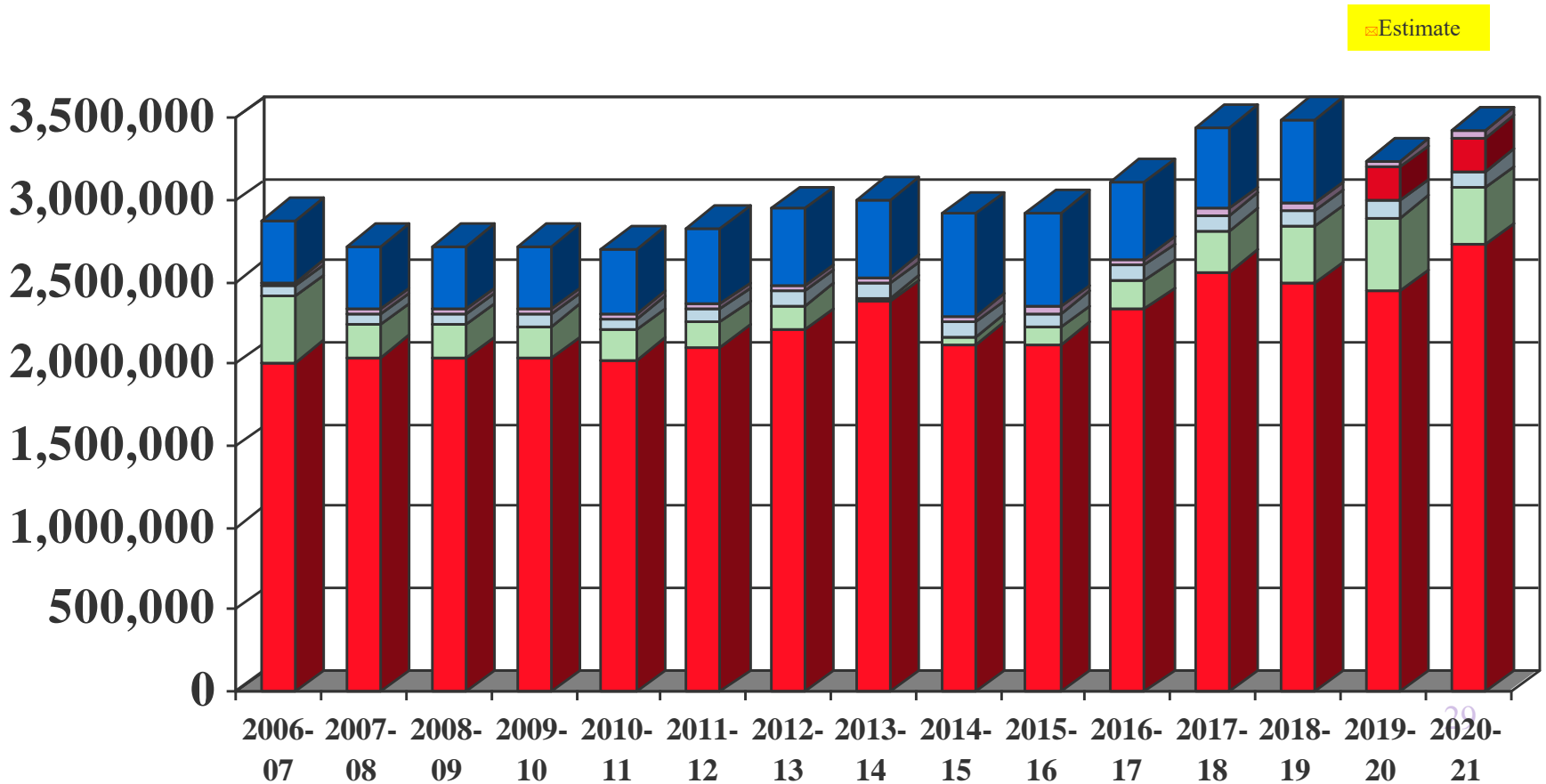
West Hancock Community Schools Other Property Tax

Debt Service Tax Rate



West Hancock Community Schools Property Tax

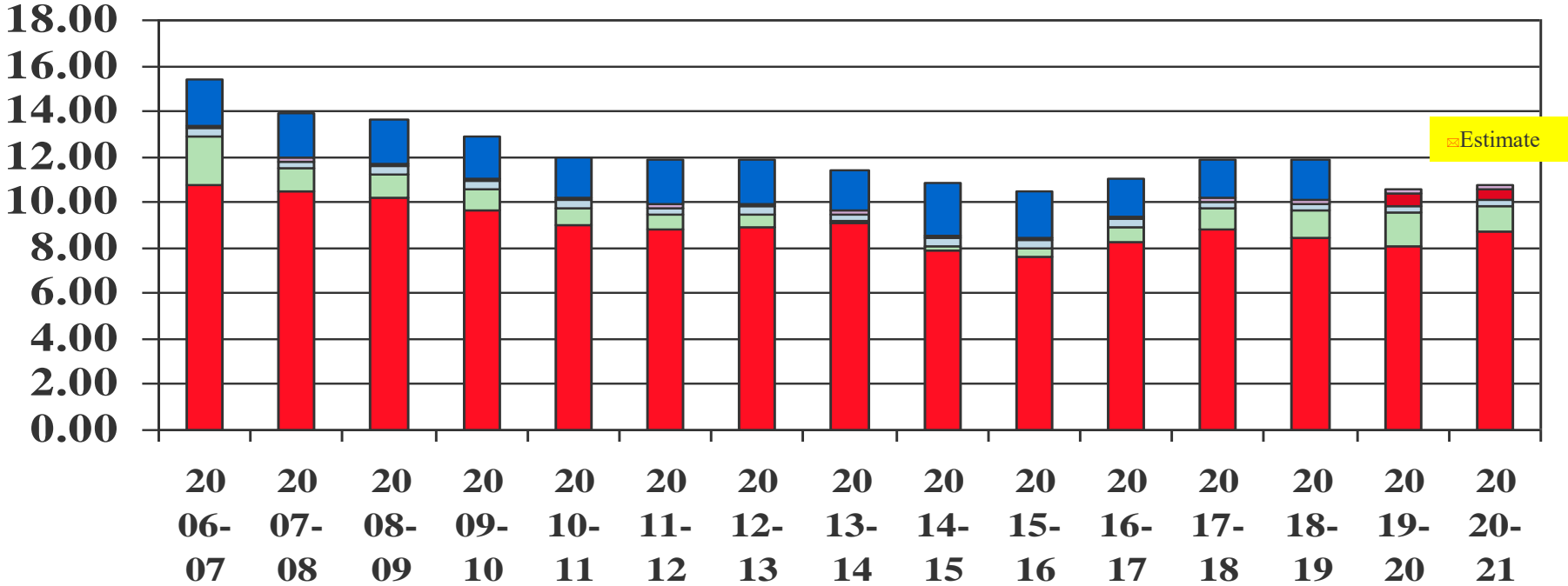
Over-All Tax Dollars



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 2019-20

