

West Hancock Community School District



2021-2022

Budget Presentation

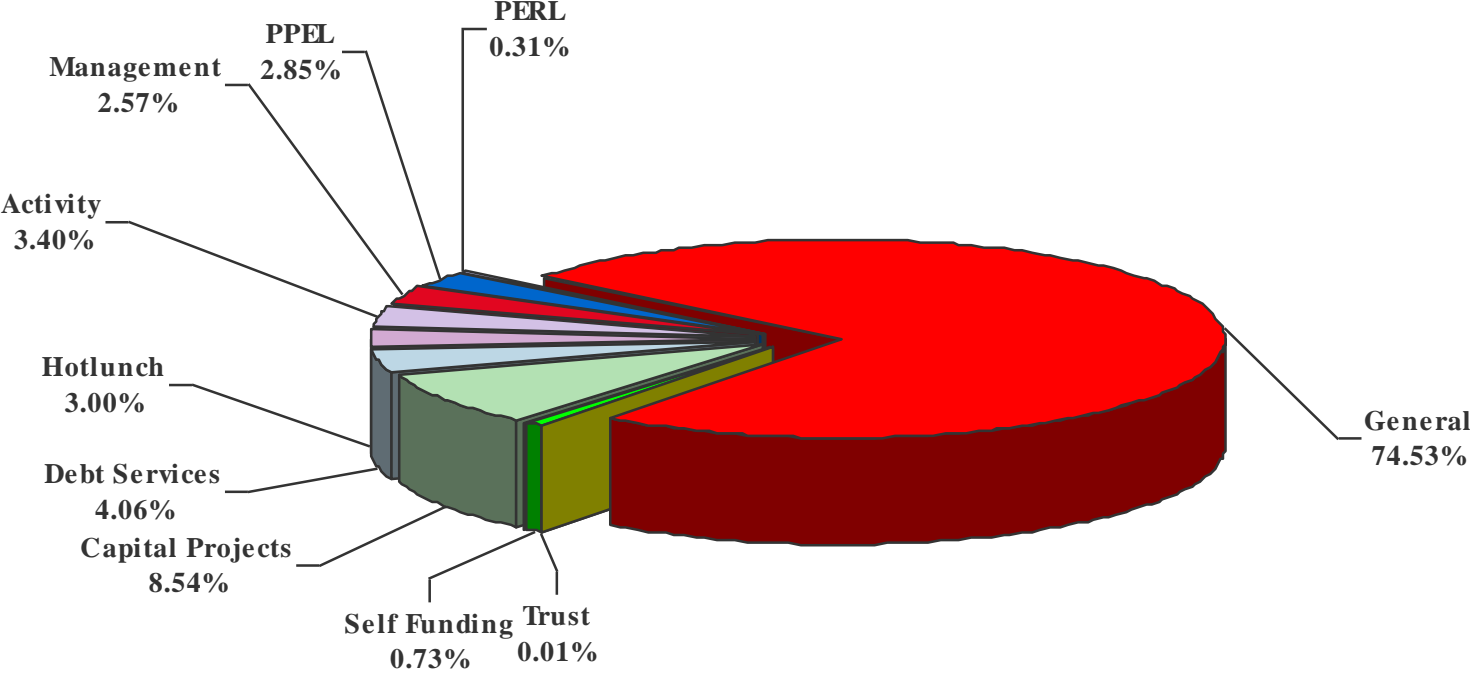
NOTICE OF PUBLIC HEARING
Proposed West Hancock School Budget Summary
Fiscal Year 2021-2022

Location of Public Hearing: **WEST HANCOCK MIDDLE SCHOOL, KANAWHA** Date of Hearing: **3/15/2021** Time of Hearing: **6:00 PM**
 IA

The Board of Directors will conduct a public hearing on the proposed 2021/22 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.

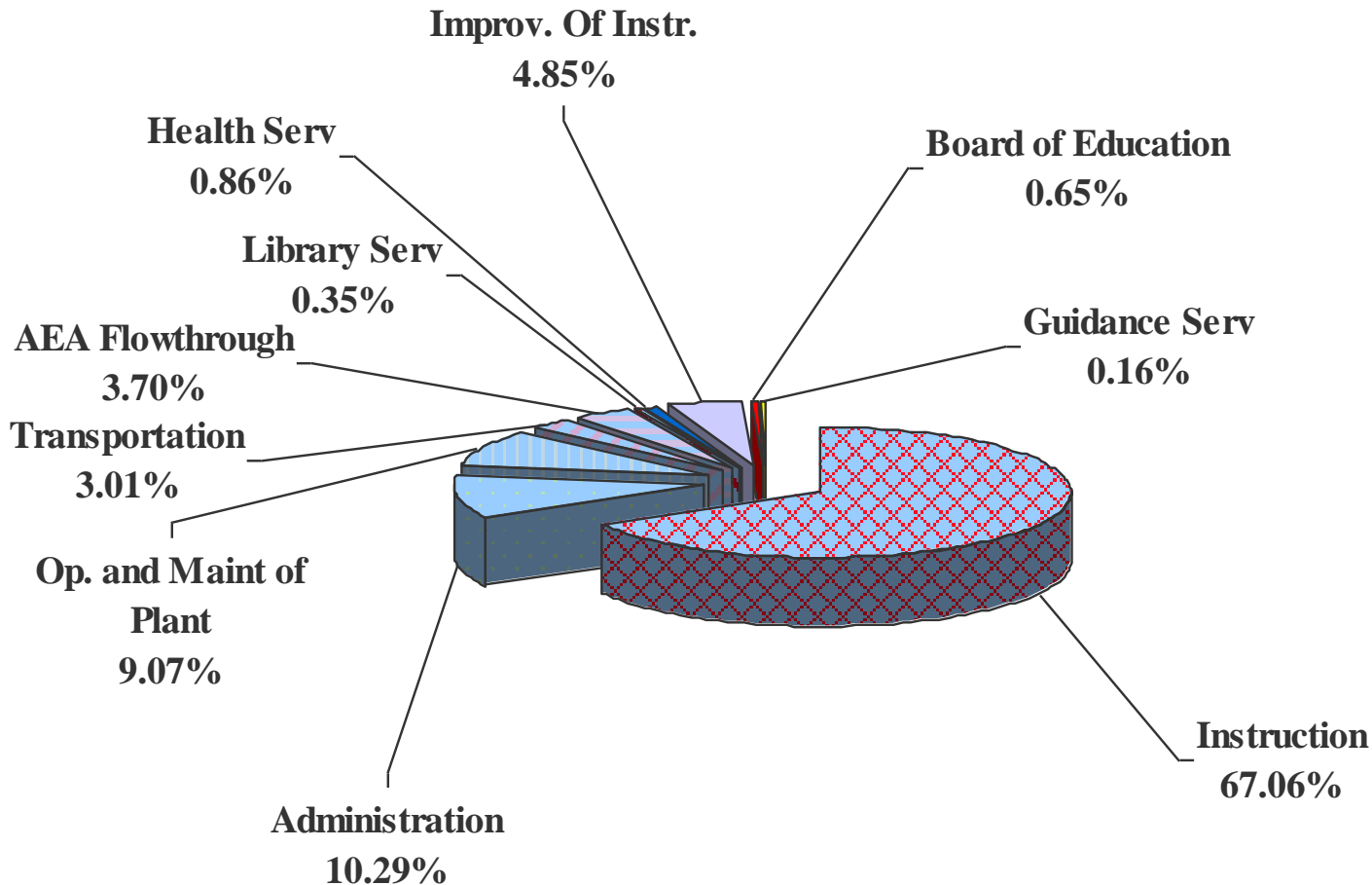
		Budget 2022	Re-est. 2021	Actual 2020	Avg %20-22
Taxes Levied on Property	1	3,327,707	3,301,182	2,976,306	5.7%
Utility Replacement Excise Tax	2	50,616	56,114	52,849	-2.1%
Income Surtaxes	3	380,935	293,001	346,157	4.9%
Tuition/Transportation Received	4	525,000	520,000	474,634	
Earnings on Investments	5	33,650	38,650	59,559	
Nutrition Program Sales	6	110,000	110,000	89,663	
Student Activities and Sales	7	275,000	275,000	311,193	
Other Revenues from Local Sources	8	176,000	171,000	181,234	
Revenue from Intermediary Sources	9	0	0	0	
State Foundation Aid	10	3,317,565	3,200,383	2,980,561	
Instructional Support State Aid	11	10,903	0	0	
Other State Sources	12	562,100	562,100	597,232	
Commercial & Industrial State Replacement	13	65,632	53,240	51,134	
Title I Grants	14	75,000	78,184	83,734	
IDEA and Other Federal Sources	15	710,000	456,000	401,197	
Total Revenues	16	9,620,108	9,114,854	8,605,453	
General Long-Term Debt Proceeds	17	0	0	0	
Transfers In	18	302,320	476,951	294,338	
Proceeds of Fixed Asset Dispositions	19	5,000	5,000	2,676	
Special Items/Upward Adjustments	20	0	0	0	
Total Revenues & Other Sources	21	9,927,428	9,596,805	8,902,467	
Beginning Fund Balance	22	2,892,404	2,840,045	3,130,220	
Total Resources	23	12,819,832	12,436,850	12,032,687	
*Instruction	24	5,745,000	5,280,000	4,987,869	7.3%
Student Support Services	25	100,000	75,000	70,303	
Instructional Staff Support Services	26	440,000	340,000	342,384	
General Administration	27	228,000	227,000	222,732	
School Administration	28	510,000	500,000	462,957	
Business & Central Administration	29	100,000	100,000	97,828	
Plant Operation and Maintenance	30	850,000	825,000	802,971	
Student Transportation	31	390,000	375,000	264,103	
This row is intentionally left blank	32	0	0	0	
*Total Support Services (lines 25-32)	2A	2,618,000	2,442,000	2,263,278	7.6%
*Noninstructional Programs	33	450,000	310,000	369,995	10.3%
Facilities Acquisition and Construction	34	800,000	650,000	719,221	
Debt Service (Principal, interest, fiscal charges)	35	302,320	301,820	302,027	
AEA Support - Direct to AEA	36	281,891	258,806	255,509	
*Total Other Expenditures (lines 34-36)	6A	1,384,211	1,210,626	1,276,757	4.1%
Total Expenditures	37	10,197,211	9,242,626	8,897,899	
Transfers Out	38	302,320	301,820	294,338	
Other Uses	39	0	0	405	
Total Expenditures, Transfers Out & Other Uses	40	10,499,531	9,544,446	9,192,642	
Ending Fund Balance	41	2,320,301	2,892,404	2,840,045	
Total Requirements	42	12,819,832	12,436,850	12,032,687	
Proposed Property Tax Rate (per \$1,000 taxable valuation)			10.53338		

West Hancock Community Schools Fund Spending / 2019-20



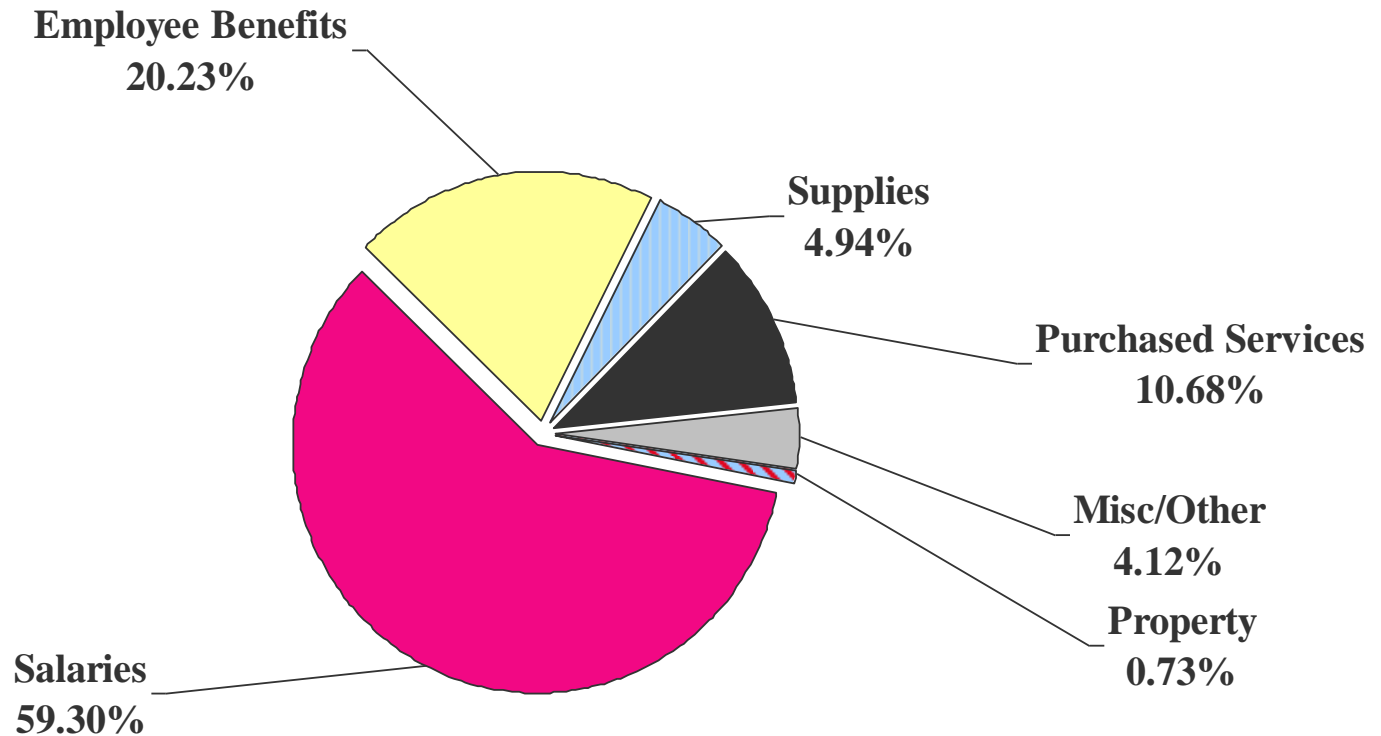
West Hancock Community Schools

Where Funds Go (GF) - Area 2019-20



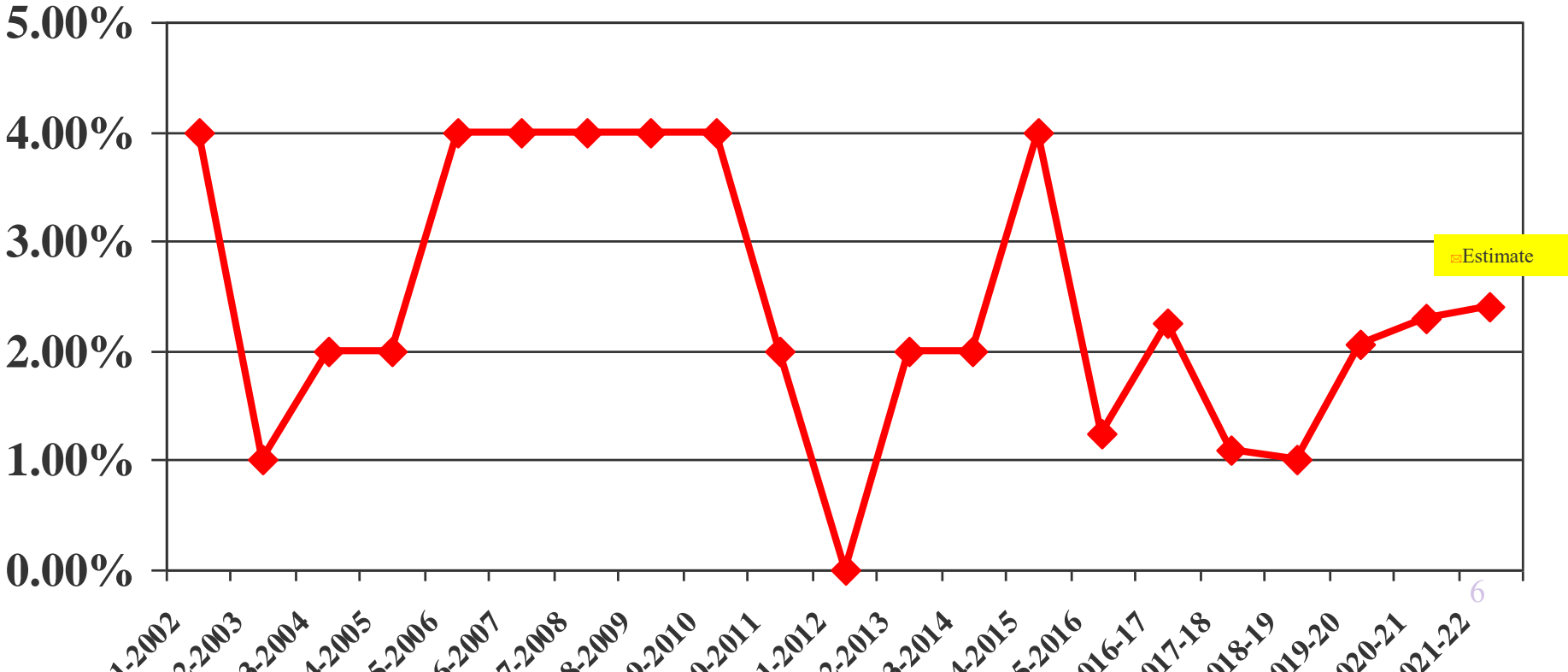
West Hancock Community Schools

Where Funds Go (GF) – Type 2019-20

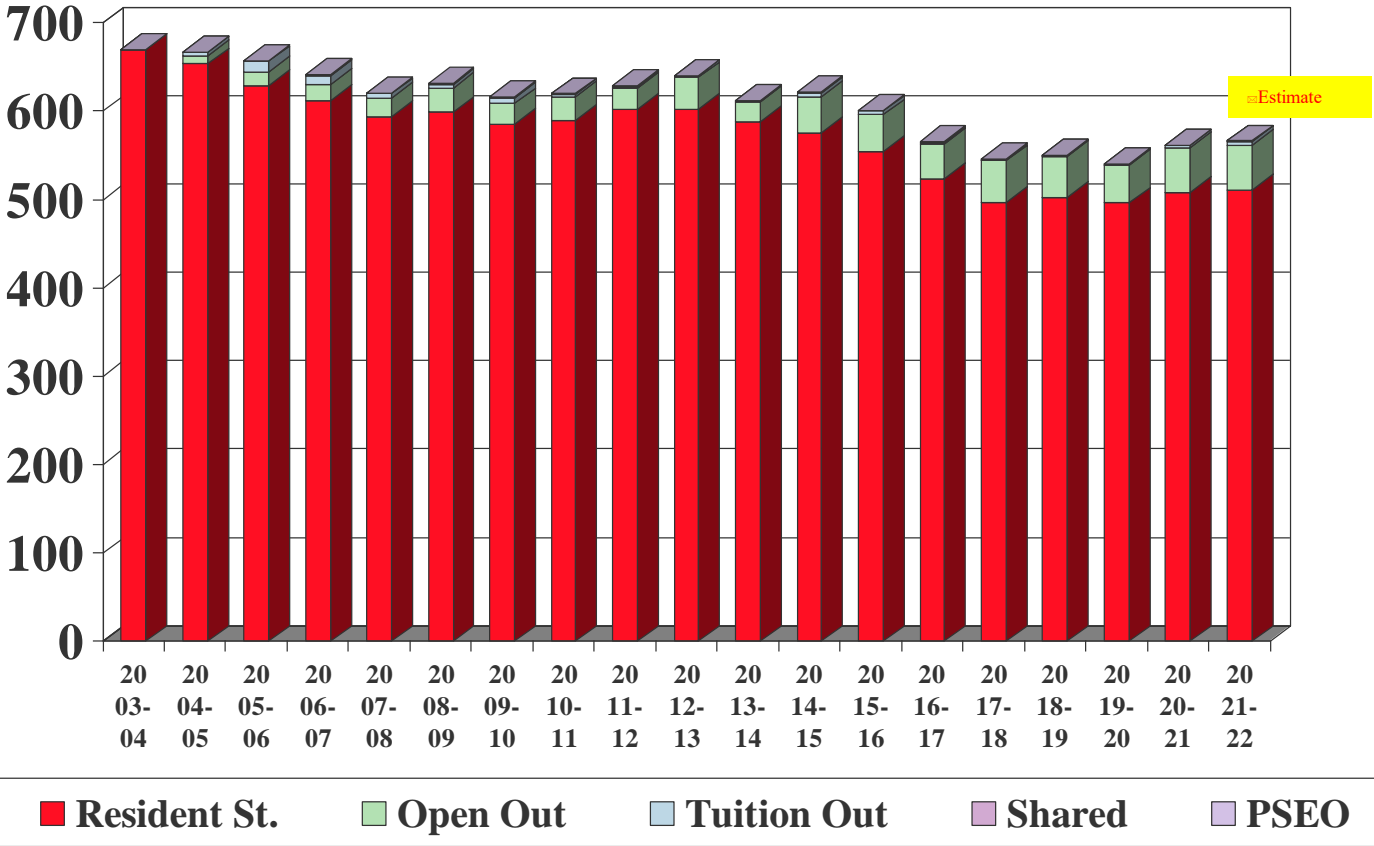


West Hancock Community Schools Taxing AND Spending Authority

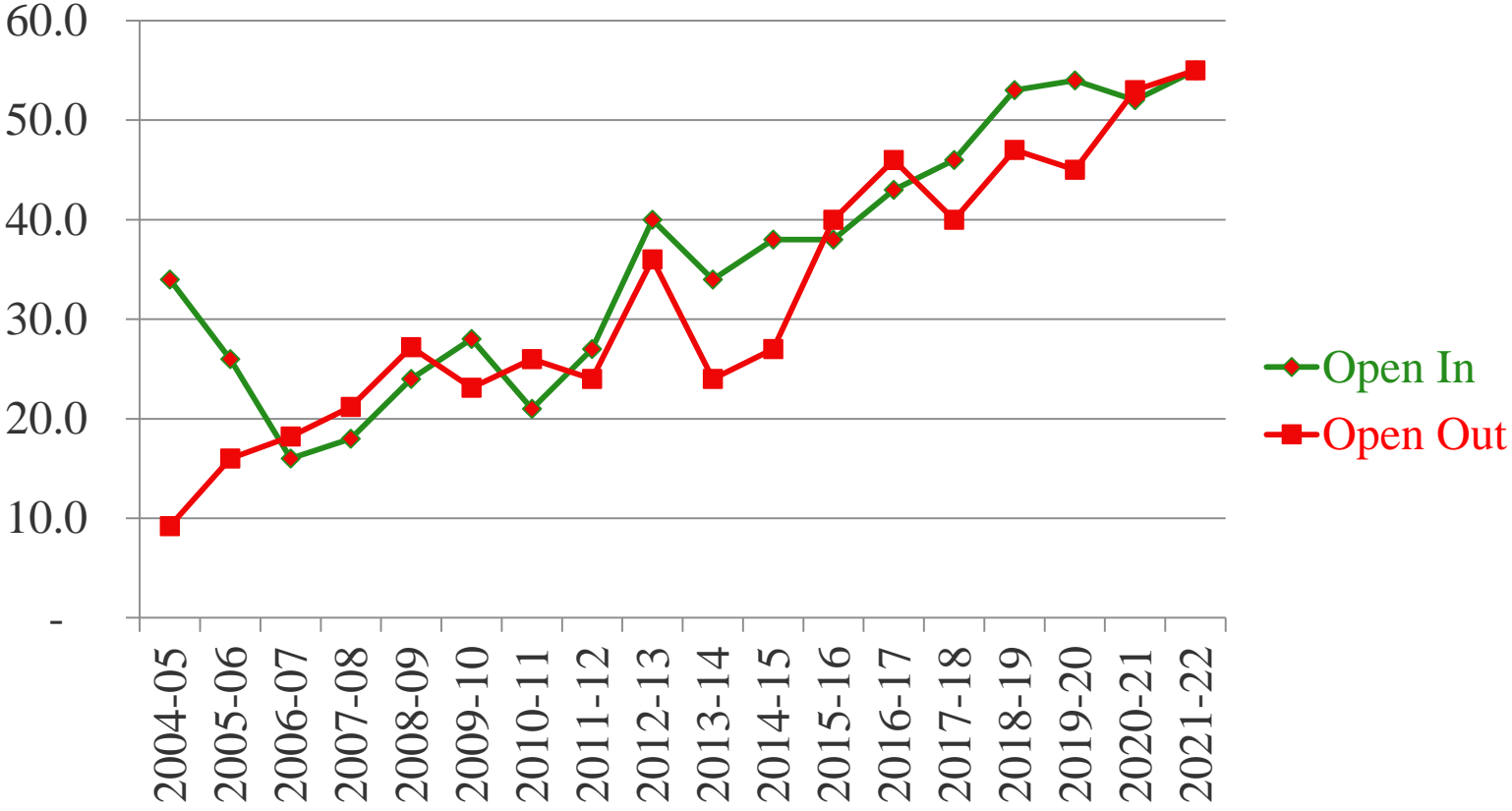
Allowable Growth



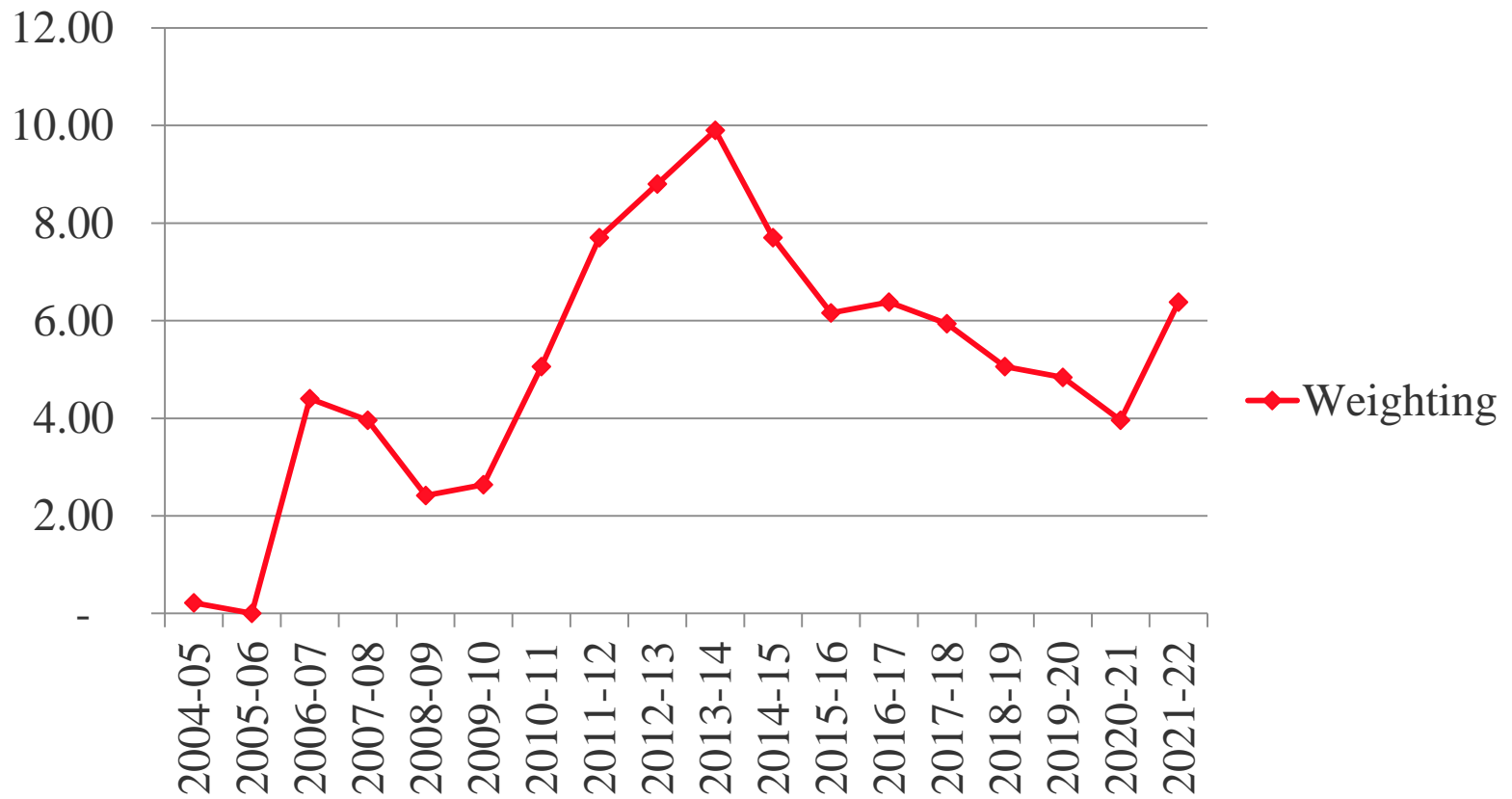
West Hancock Community Schools Taxing AND Spending Authority Enrollment



West Hancock Community Schools Open Enrollment

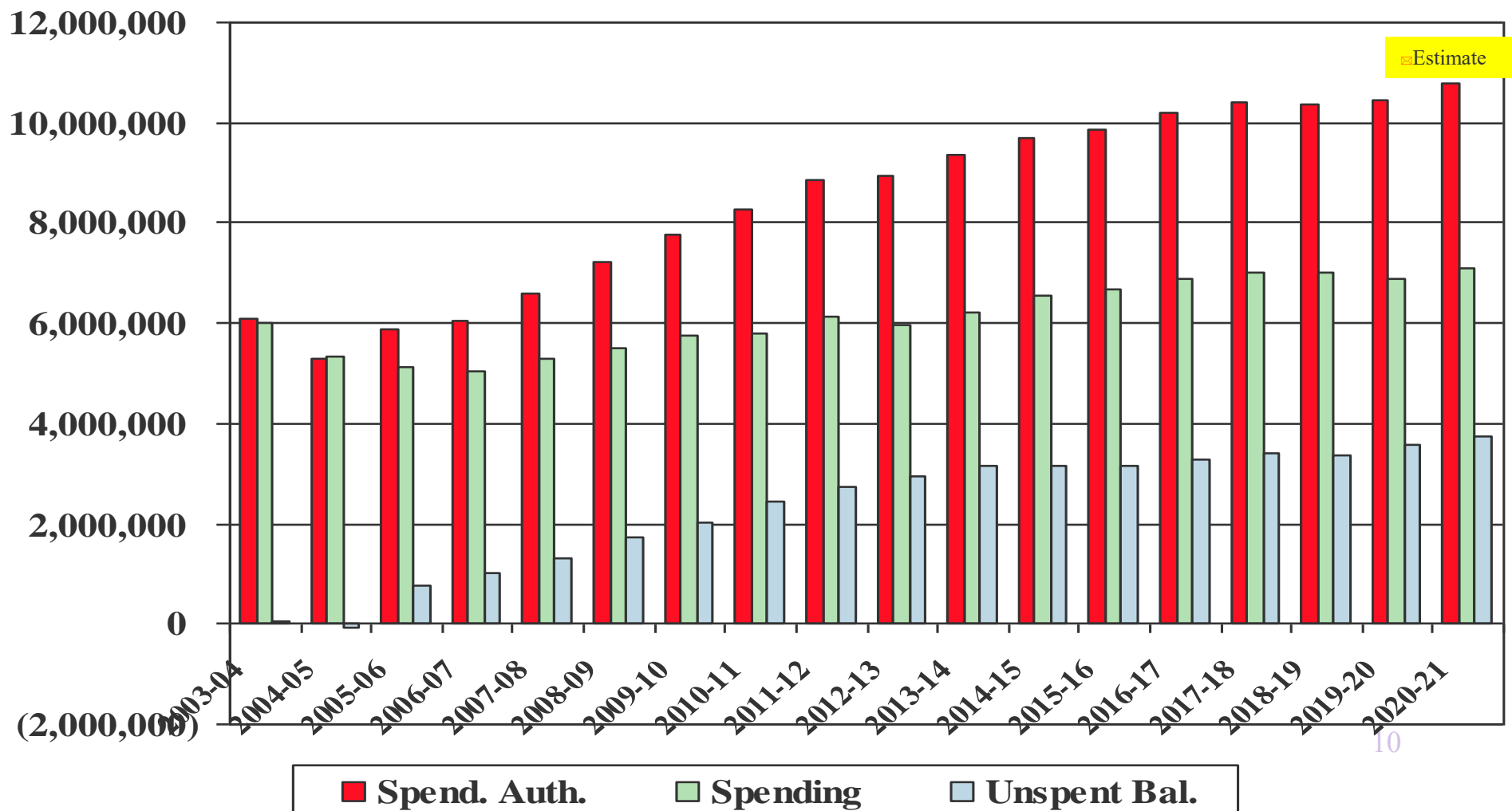


West Hancock Community Schools English Language Learners (Weighting)



West Hancock Community Schools

Spending Authority & Unspent Balance



Up to Date Unspent Authorized Budget Projections

West Hancock

Unspent Authorized Budget Worksheet

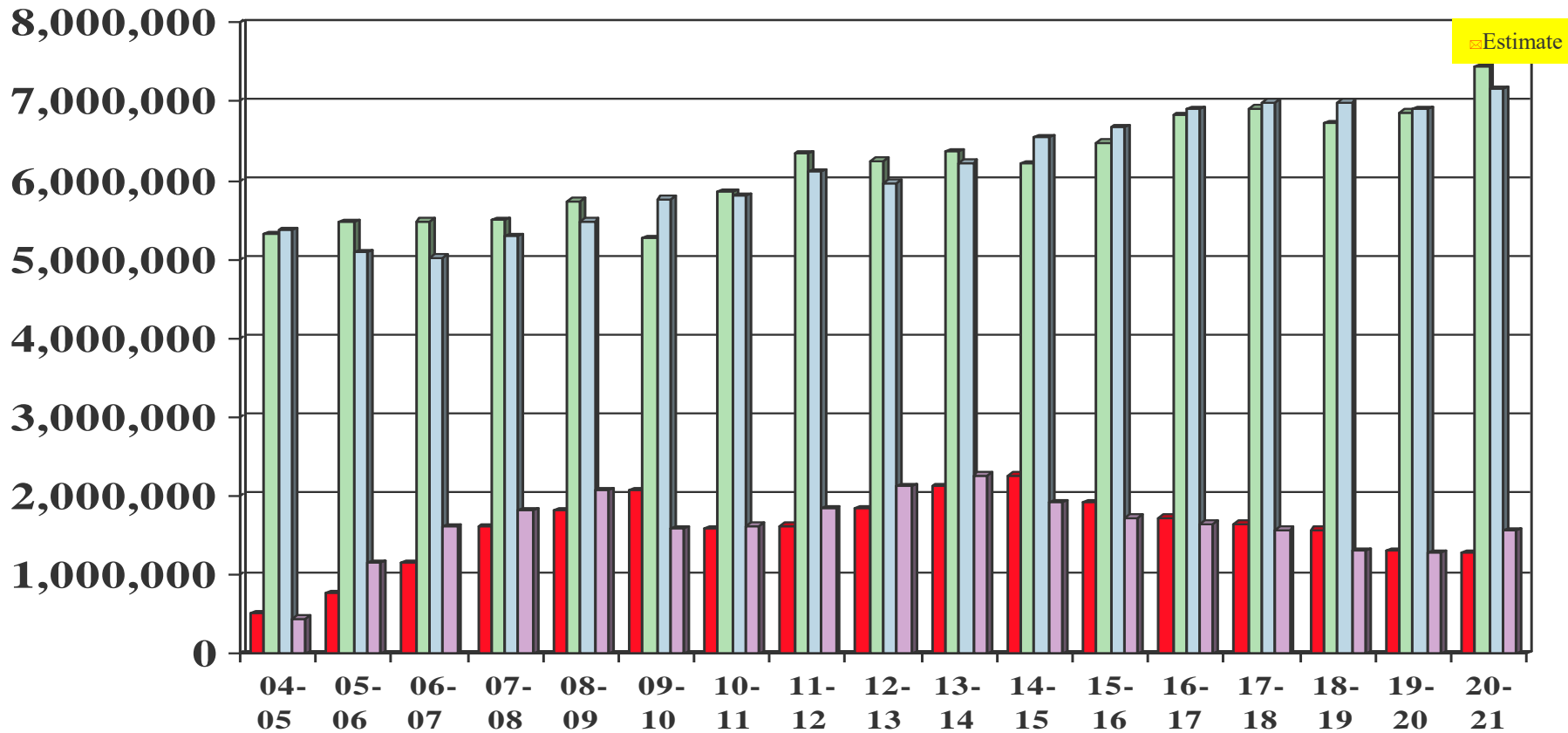
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(Line 32 = Legal Limit on General Fund Spending)

Authority	Data Source		Estimated FY18	Estimated FY19	Estimated FY20	Estimated FY21	Estimated FY22
1 Formula	AidLevy 4.3/5.1	Regular Program District Cost	3,773,325	3,676,180	3,714,698	3,957,452	4,087,709
2 Formula	AidLevy 4.8/5.2	Regular Program Budget Adjustment	+ 245,079	134,878	0	0	0
3 Formula	AidLevy 4.11/5.3	Supplementary Weighting District Cost	+ 125,495	217,217	218,598	213,294	239,590
4 Formula	AidLevy 4.14/5.4	Special Ed District Cost	+ 292,070	282,581	368,784	322,023	284,855
5 Formula	AidLevy 4.22/5.5	Teacher Salary Supplement District Cost	+ 345,048	327,227	322,048	342,953	354,176
6 Formula	AidLevy 4.30/5.6	Professional Development Suppl District Cost	+ 35,337	33,549	33,118	35,346	36,589
7 Formula	AidLevy 4.38/5.7	Early Intervention Supplement District Cost	+ 39,648	37,632	37,115	39,586	40,945
8 Formula	AidLevy 4.46/5.8	Teacher Leadership Supplement District Cost	+ 192,471	182,551	179,711	191,410	197,713
9 Formula	AidLevy 4.49/5.9	AEA Special Ed Support	+ 180,254	175,502	180,988	189,583	193,660
10 Formula	AidLevy 4.54/5.10	AEA Special Ed Support Adjustment	+ 11,954	16,706	11,220	2,625	0
11 Formula	AidLevy 4.60/5.11	AEA Media Services	+ 32,021	31,345	33,064	34,108	33,975
12 Formula	AidLevy 4.63/5.12	AEA Educational Services	+ 35,752	34,990	36,896	38,055	37,895
13 Formula	AidLevy 4.66/5.13	AEA Sharing District Cost	+ 0	0	0	0	265
14 Formula	AidLevy 4.74/5.14	AEA Teacher Salary Suppl District Cost	+ 24,129	22,809	22,777	23,759	24,168
15 Formula	AidLevy 4.82/5.15	AEA Professional Dev Suppl District Cost	+ 2,773	2,622	2,620	2,732	2,781
16 Board/SBRC	AidLevy 5.17	SBRC Modified Suppl Amt Dropout Prev	+ 175,544	178,163	181,987	169,812	152,201
17 Board/SBRC	SBRC	SBRC Modified Supplemental Amt Other #1	+ 0	0	21,882	0	0
18 Board/SBRC	SBRC	SBRC Modified Supplemental Amt Other #2	+ 87,201	61,495	171,098	79,799	80,000
19 SBRC	SBRC/DE	Special Ed Deficit Modified Suppl Amt	+ 82,671	158,825	105,919	50,000	50,000
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	(7,123)	0	0	0
25 Calculated	AidLevy 5.16	AEA Prorata Reduction	- 32,056	32,056	32,056	32,056	10,853
26 Calculated	Calculated	Maximum District Cost	= 5,648,716	5,535,093	5,610,467	5,660,481	5,805,669
27 Board/Vote	AidLevy 7.35	Total Preschool Foundation Aid	+ 103,292	117,880	116,960	155,056	147,949
28 Board/Vote	AidLevy 10.27	Instructional Support Authority	+ 337,425	320,510	312,146	329,260	348,875
29 Board	AidLevy 11.3	Ed Improvement Authority	+ 0	0	0	0	0
30 Board	See Note 1	Other Miscellaneous Income	+ 1,023,823	984,075	1,057,052	1,098,184	1,355,000
31 Calculated	Calculated	Unspent Auth Budget - Previous Year	+ 3,278,405	3,398,208	3,364,729	3,559,342	3,723,517
32 Calculated	Calculated	Maximum Authorized Budget	= 10,391,661	10,355,766	10,461,354	10,802,323	11,381,010
33 Board	See Note 2	Expenditures	- 6,993,453	6,991,037	6,902,012	7,078,806	7,861,891
34 Calculated	Calculated	Unspent Authorized Budget (UAB)	= 3,398,208	3,364,729	3,559,342	3,723,517	3,519,119

West Hancock Community Schools

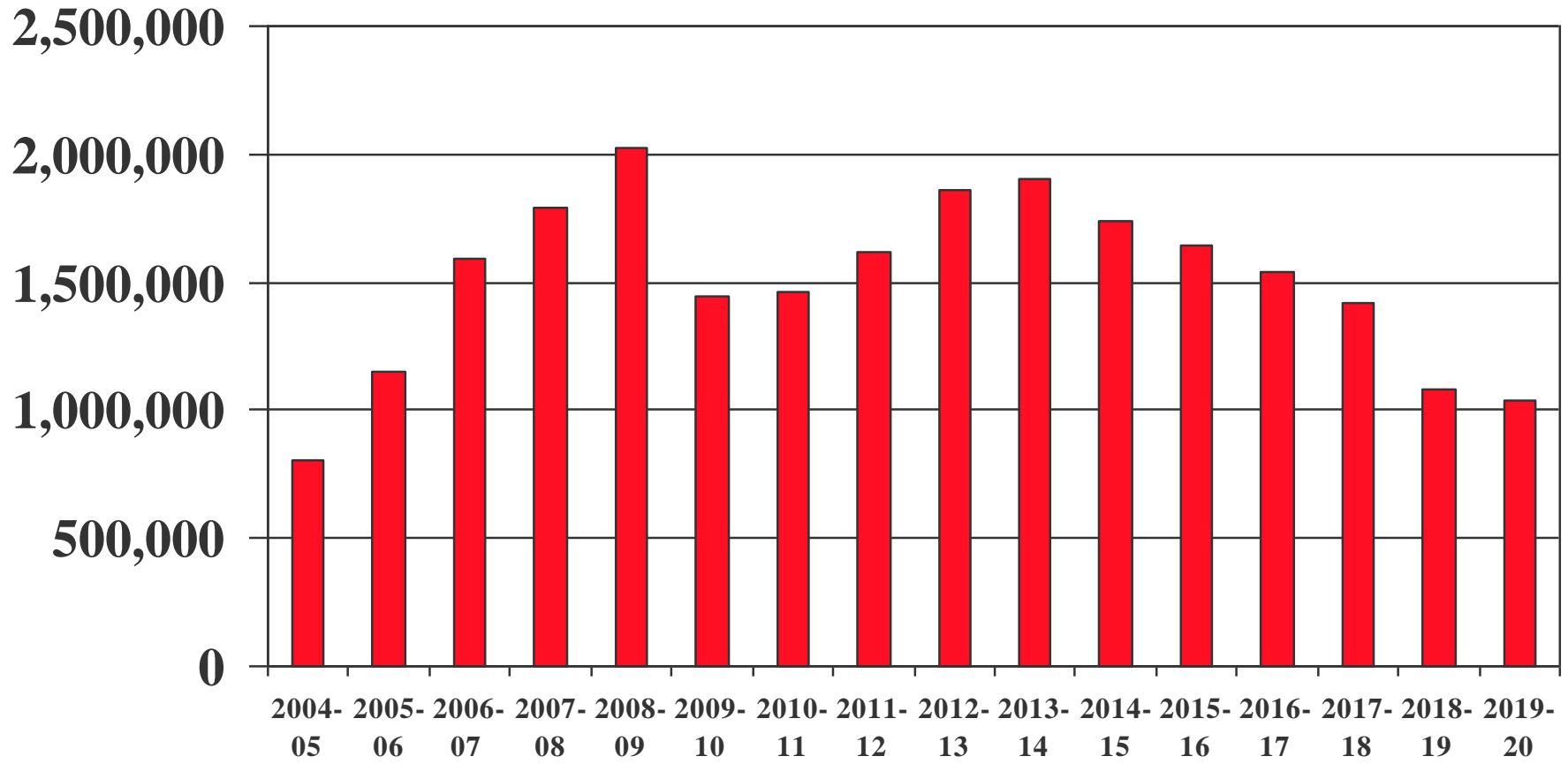
Cash, Revenue, Expenditures, & Balance



■ **Beg. Bal.**
 ■ **Revenue**
 ■ **Spending**
 ■ **End Bal.**

West Hancock Community Schools

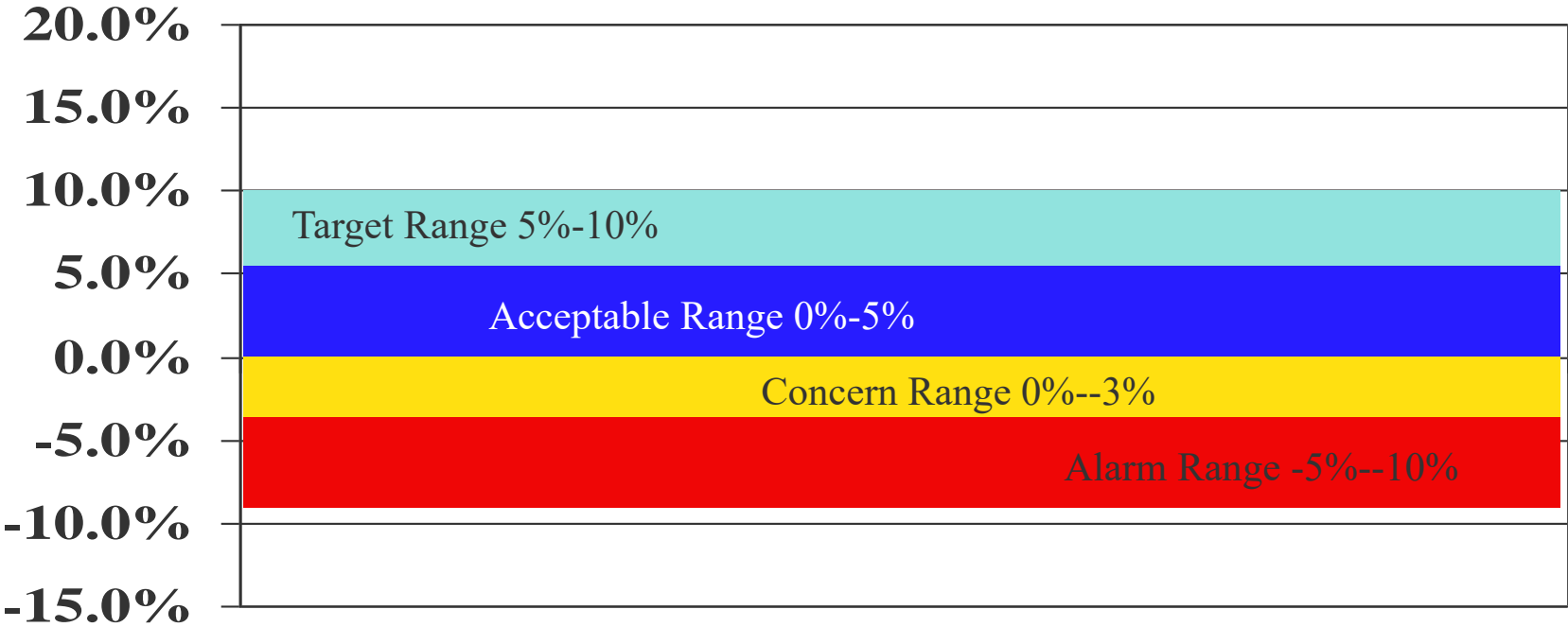
Solvency - Unreserved Fund Balance



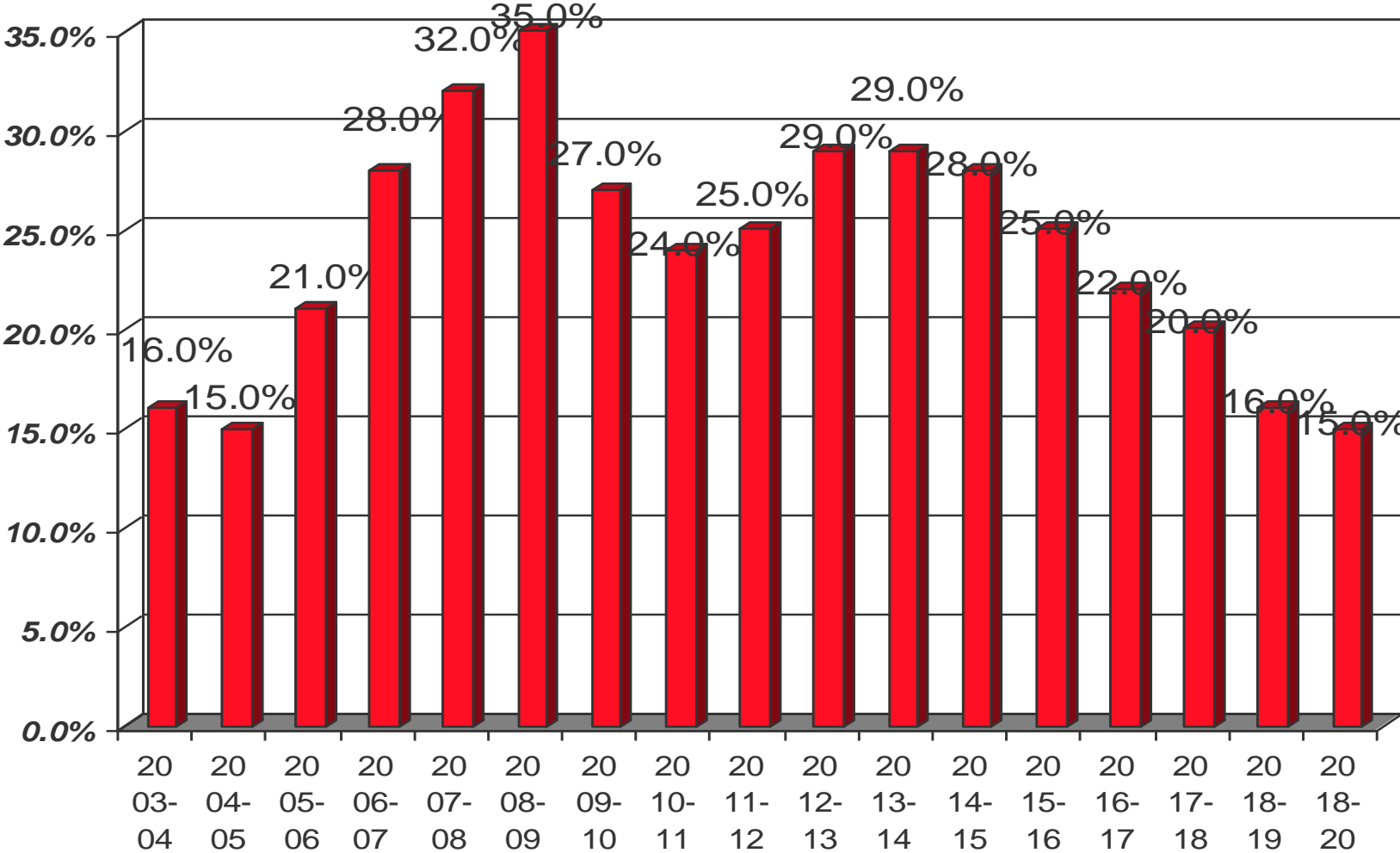
■ Unreserved Fund Balance

West Hancock Community Schools Solvency

Solvency Ratio Target Range

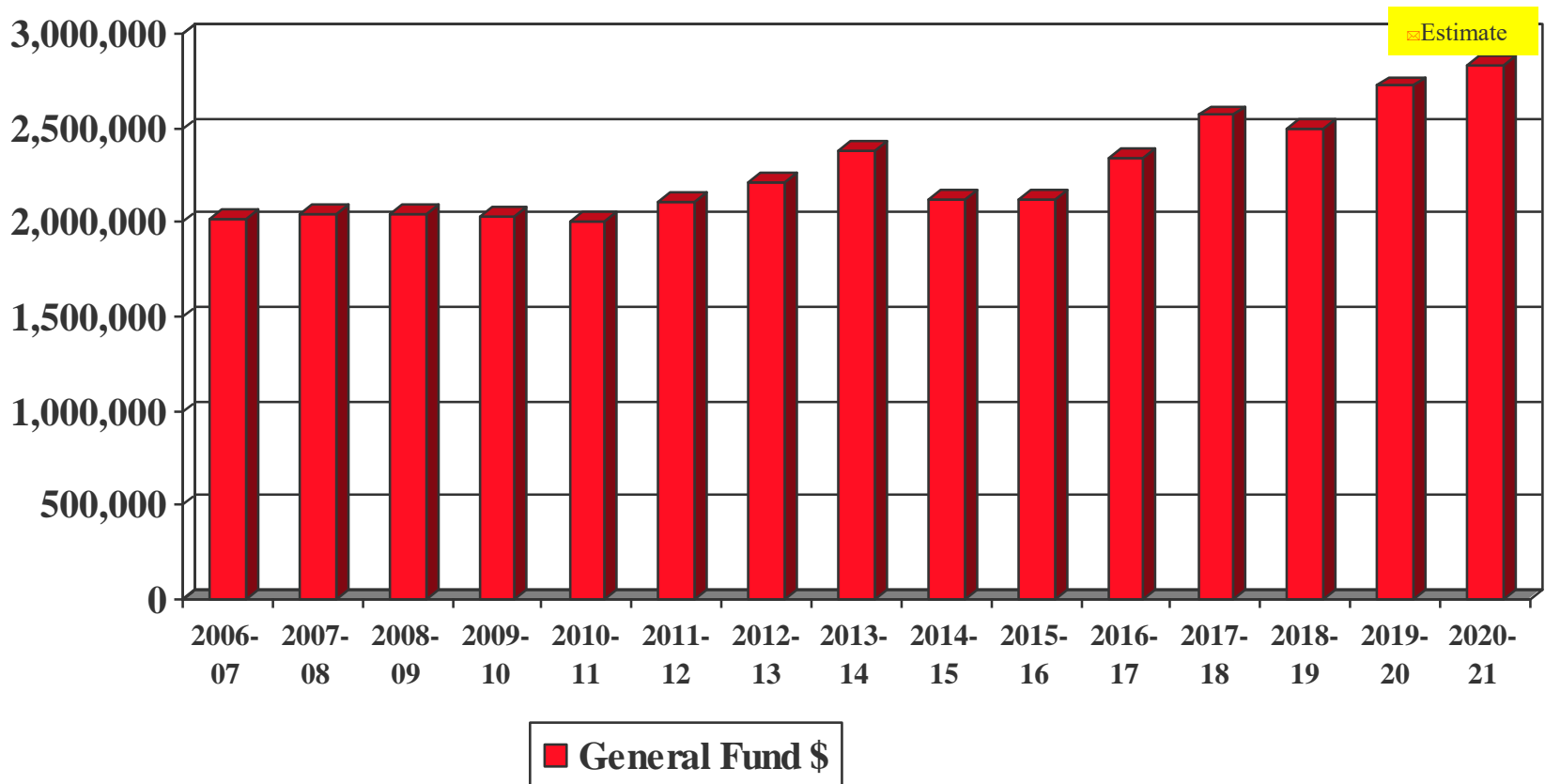


West Hancock Community Schools Solvency Ratio



West Hancock Community Schools Determining Property Tax

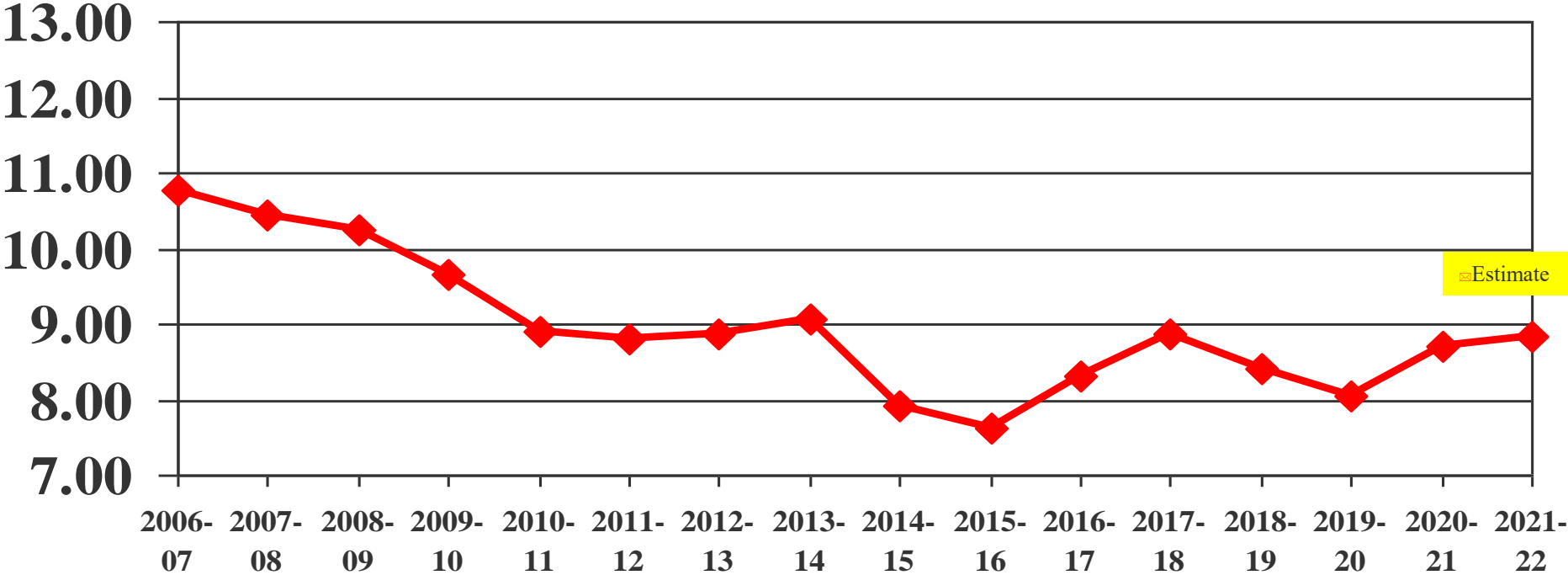
General Fund Dollars



West Hancock Community Schools

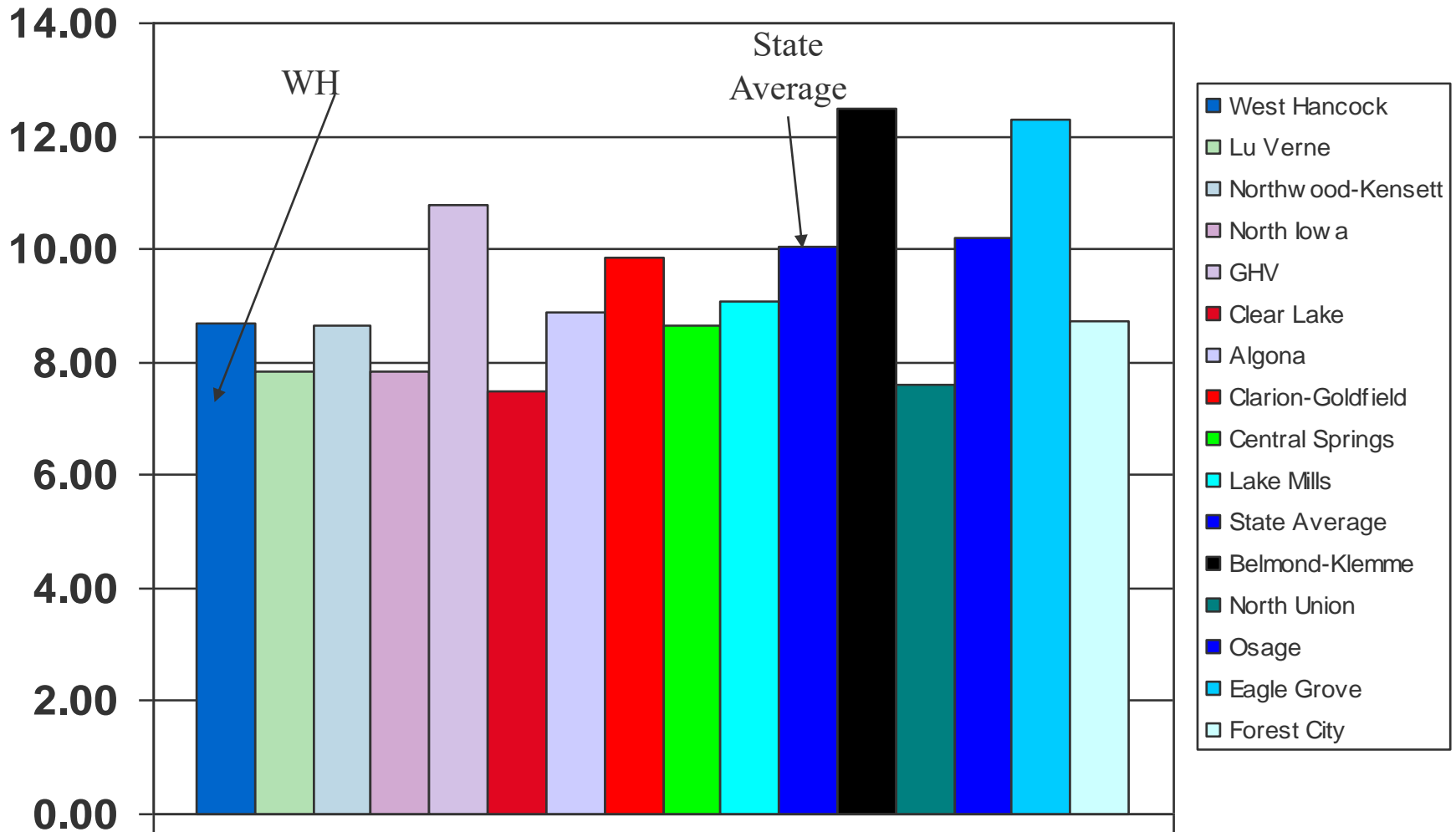
Determining Property Tax

General Fund Property Tax Rate



◆ General Fund Tax Rate

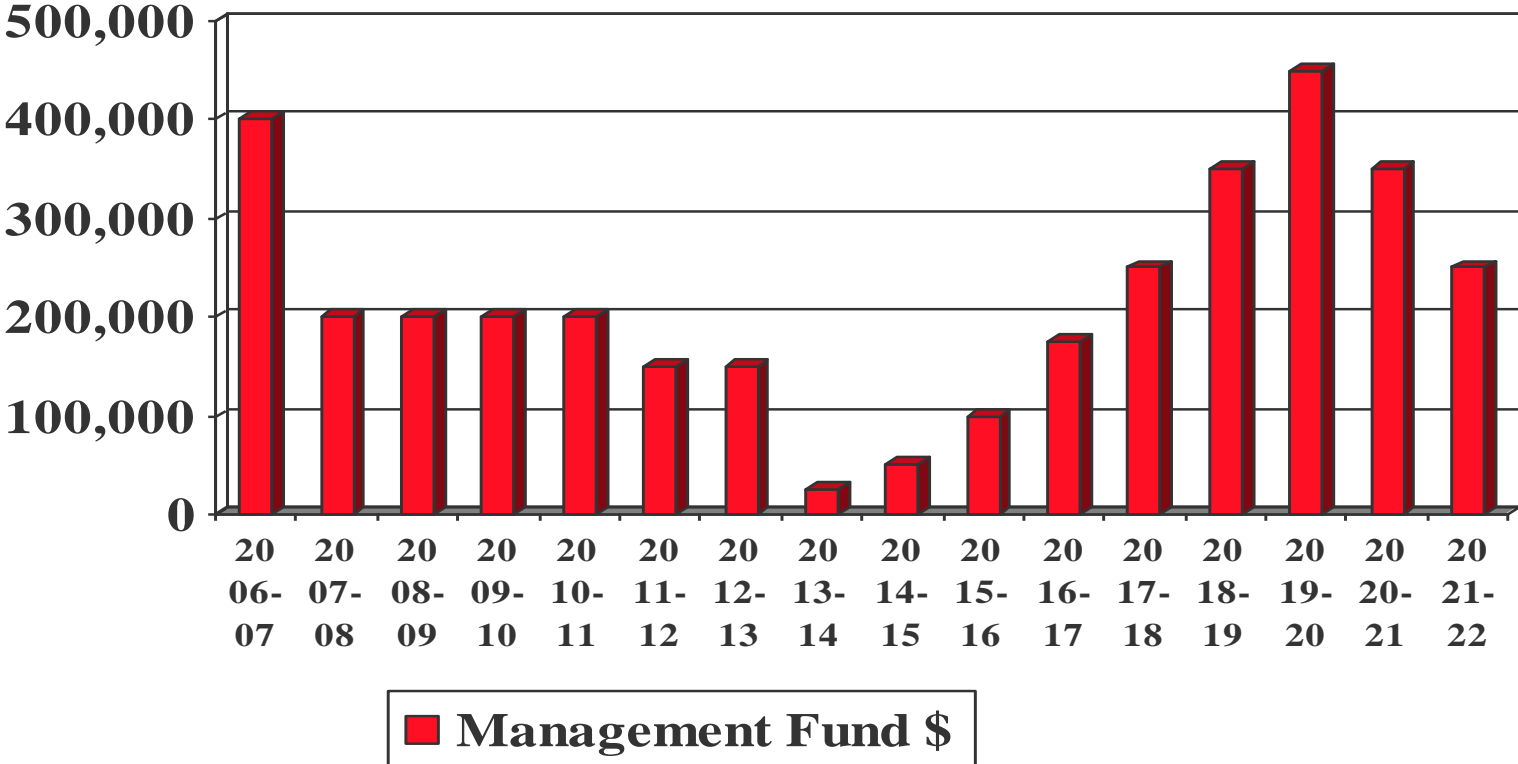
General Fund Property Tax Rate 2020-21



General Tax Rate

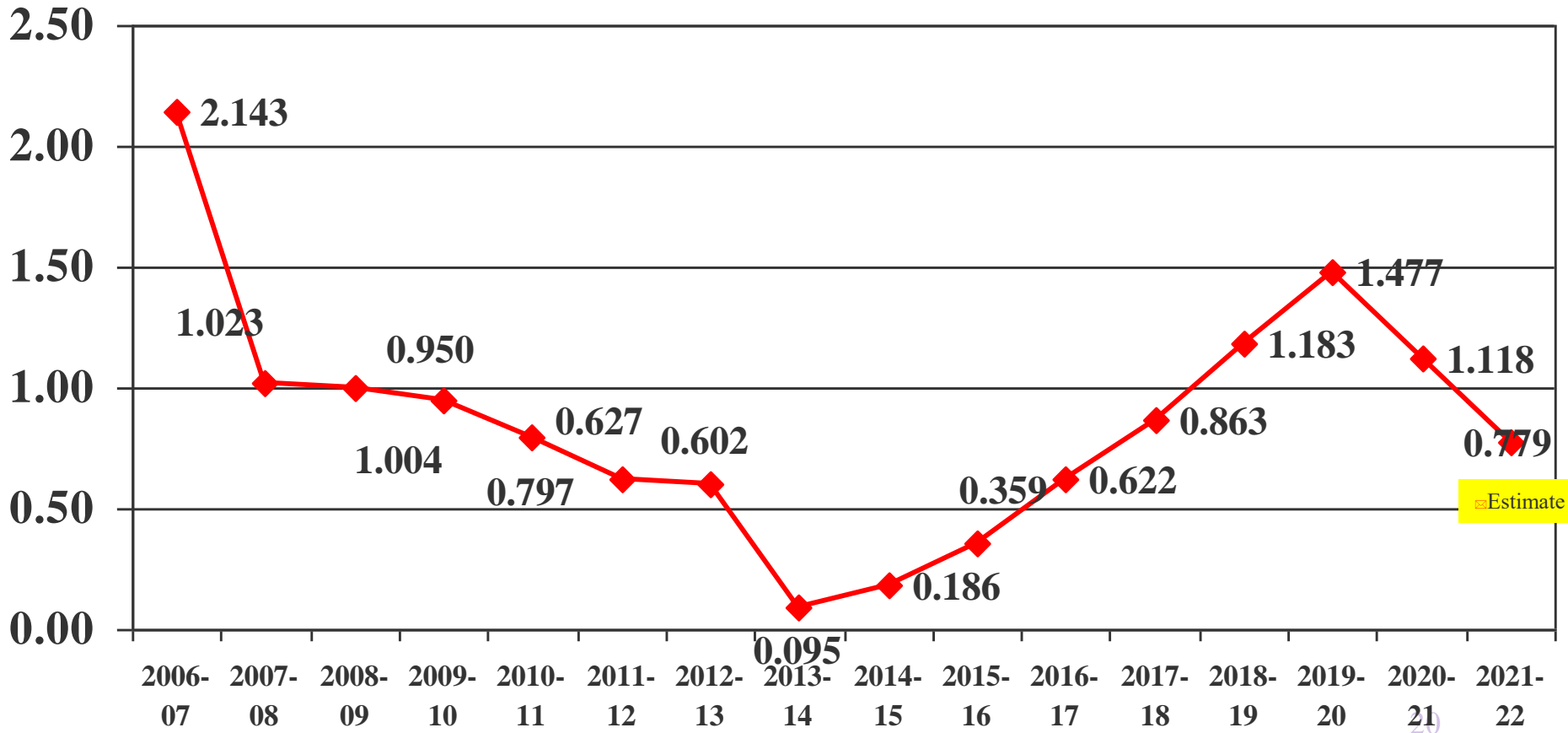
West Hancock Community Schools Other Property Tax

Management Fund Dollars



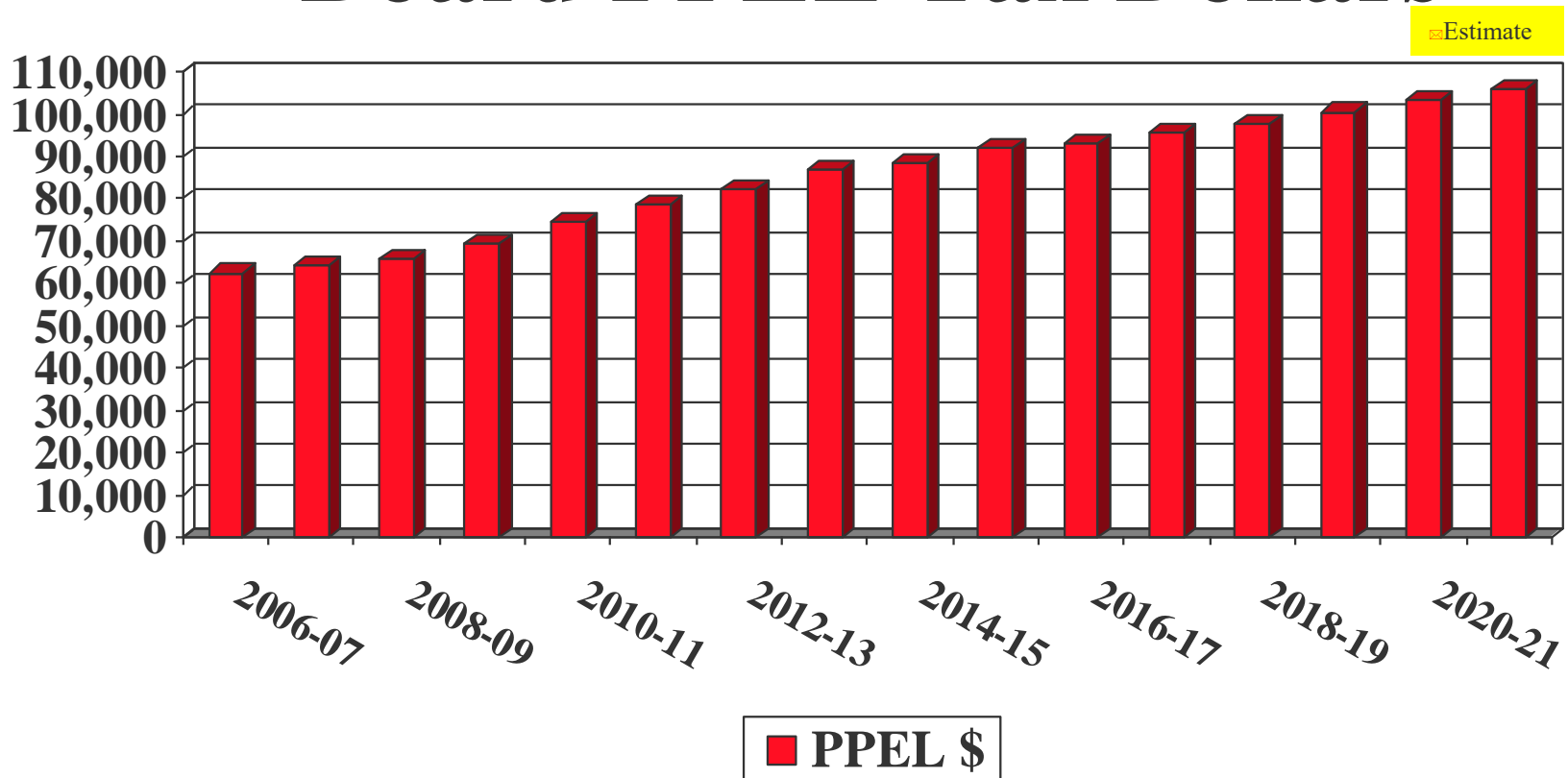
West Hancock Community Schools Other Property Tax

Management Fund Rate



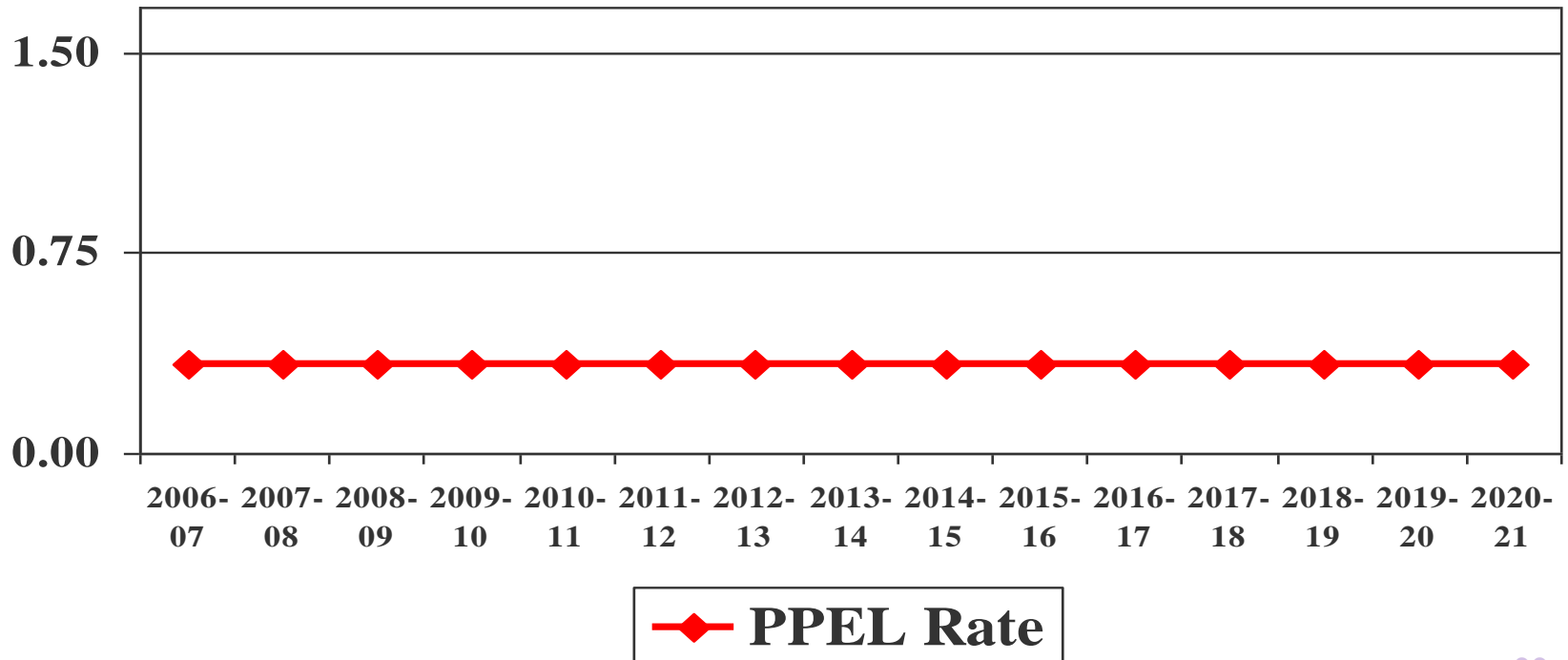
West Hancock Community Schools Other Property Tax

Board PPEL Tax Dollars



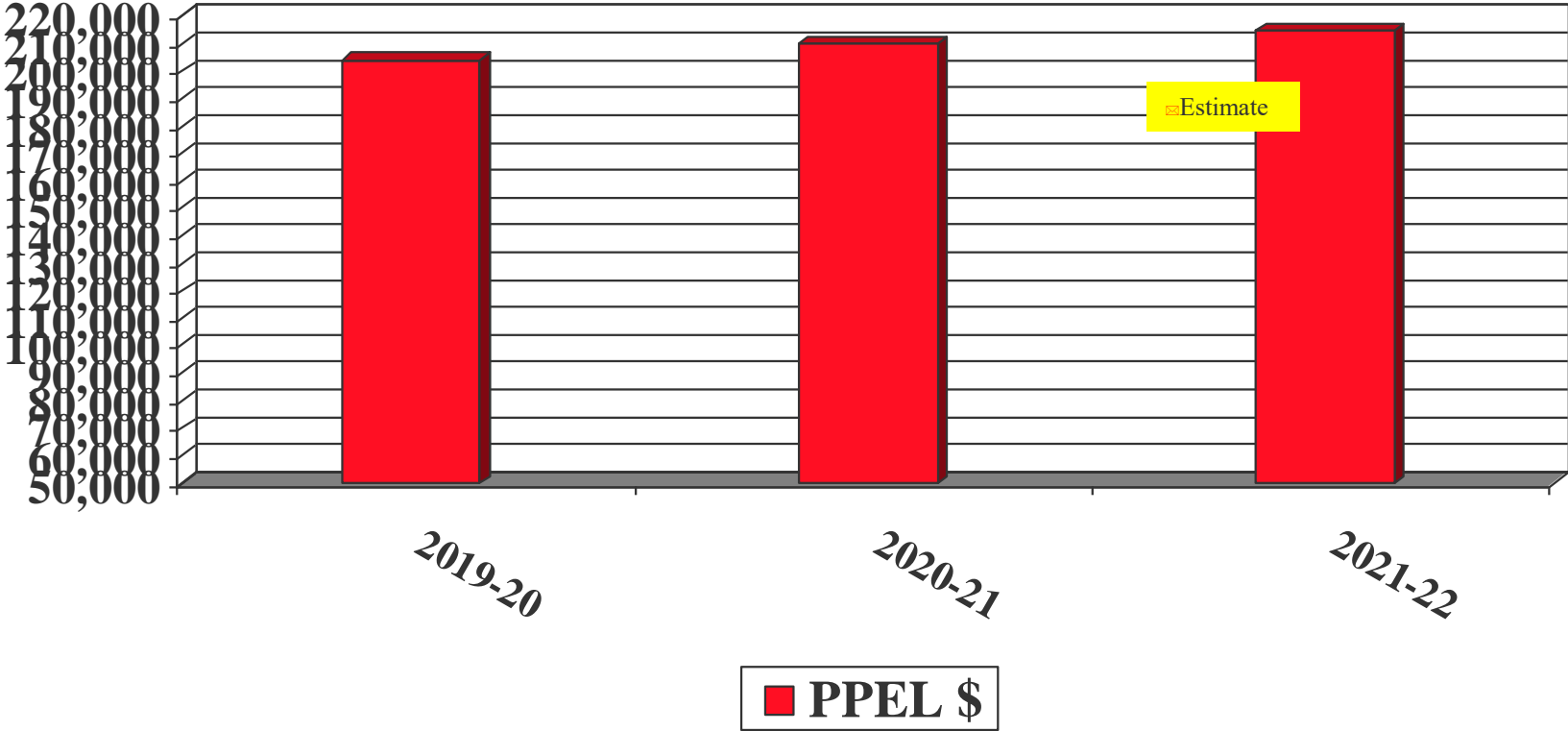
West Hancock Community Schools Other Property Tax

Board PPEL Tax Rate



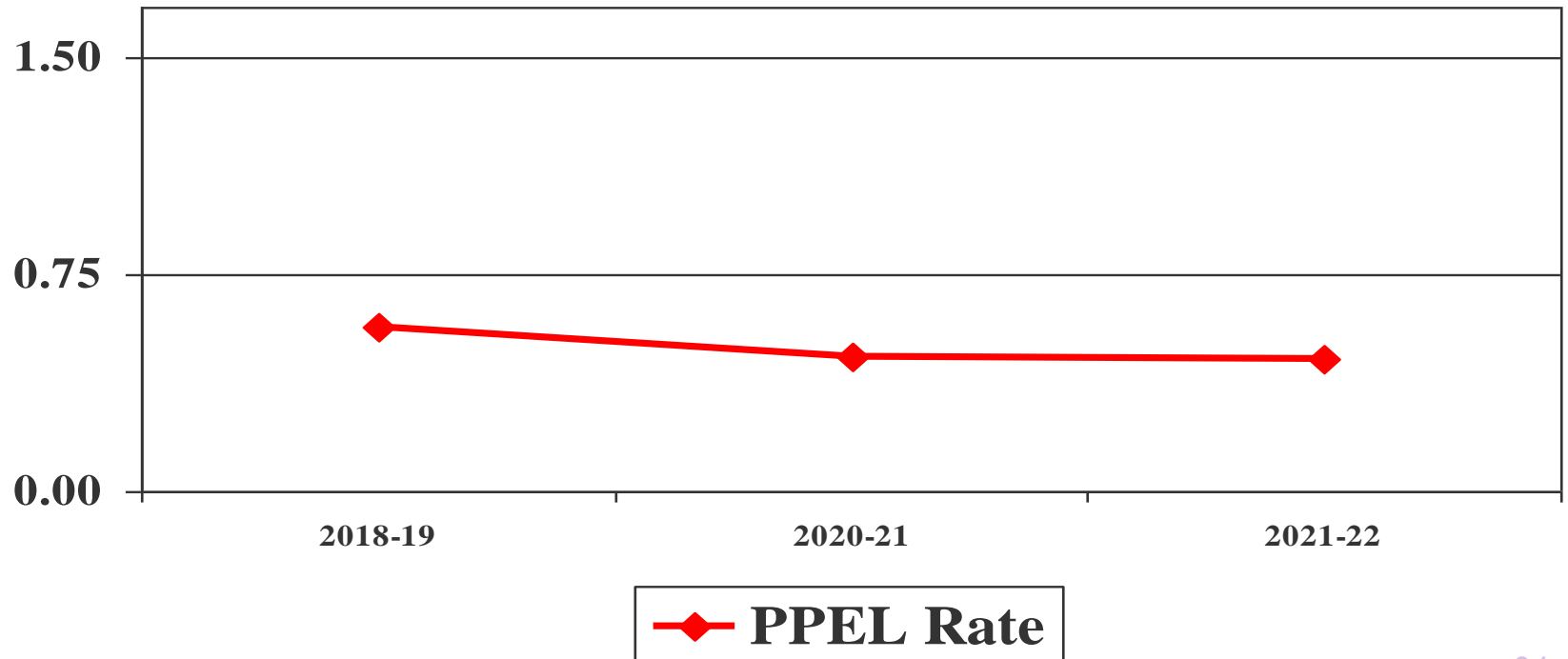
West Hancock Community Schools Other Property Tax

Voted PPEL Tax Dollars



West Hancock Community Schools Other Property Tax

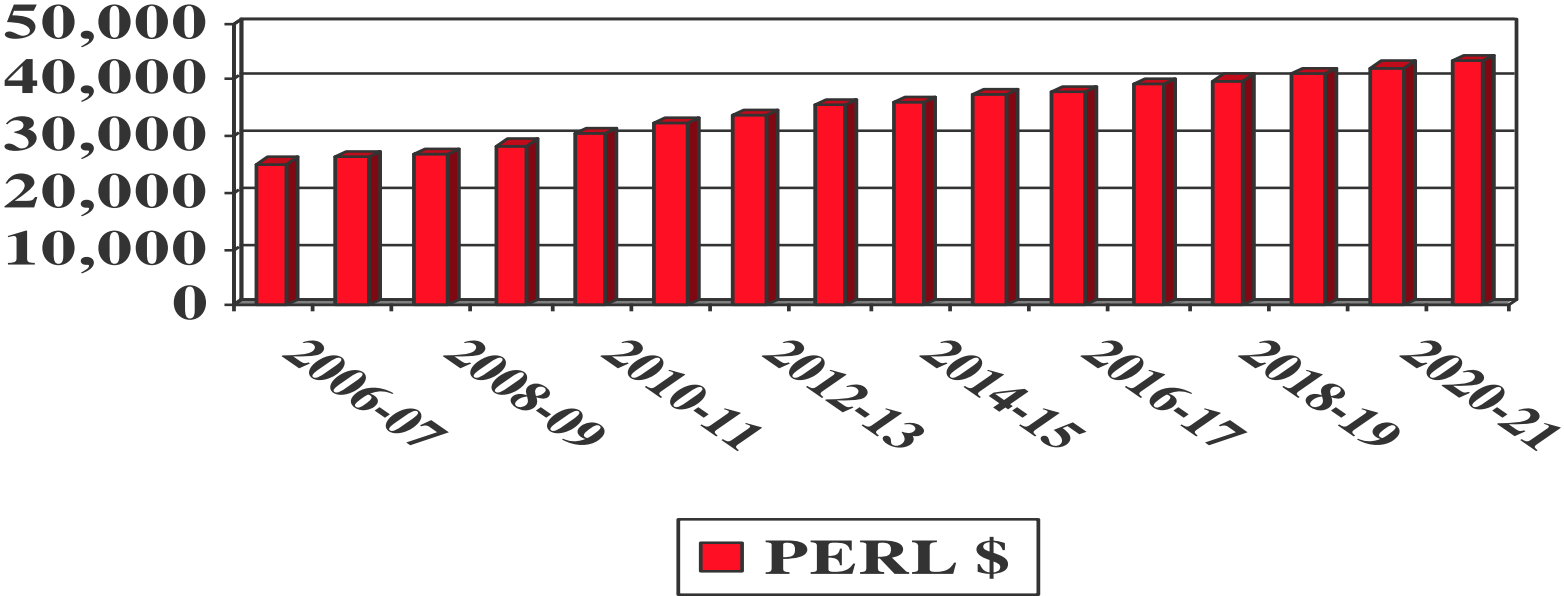
Voted PPEL Tax Rate



West Hancock Community Schools Other Property Tax

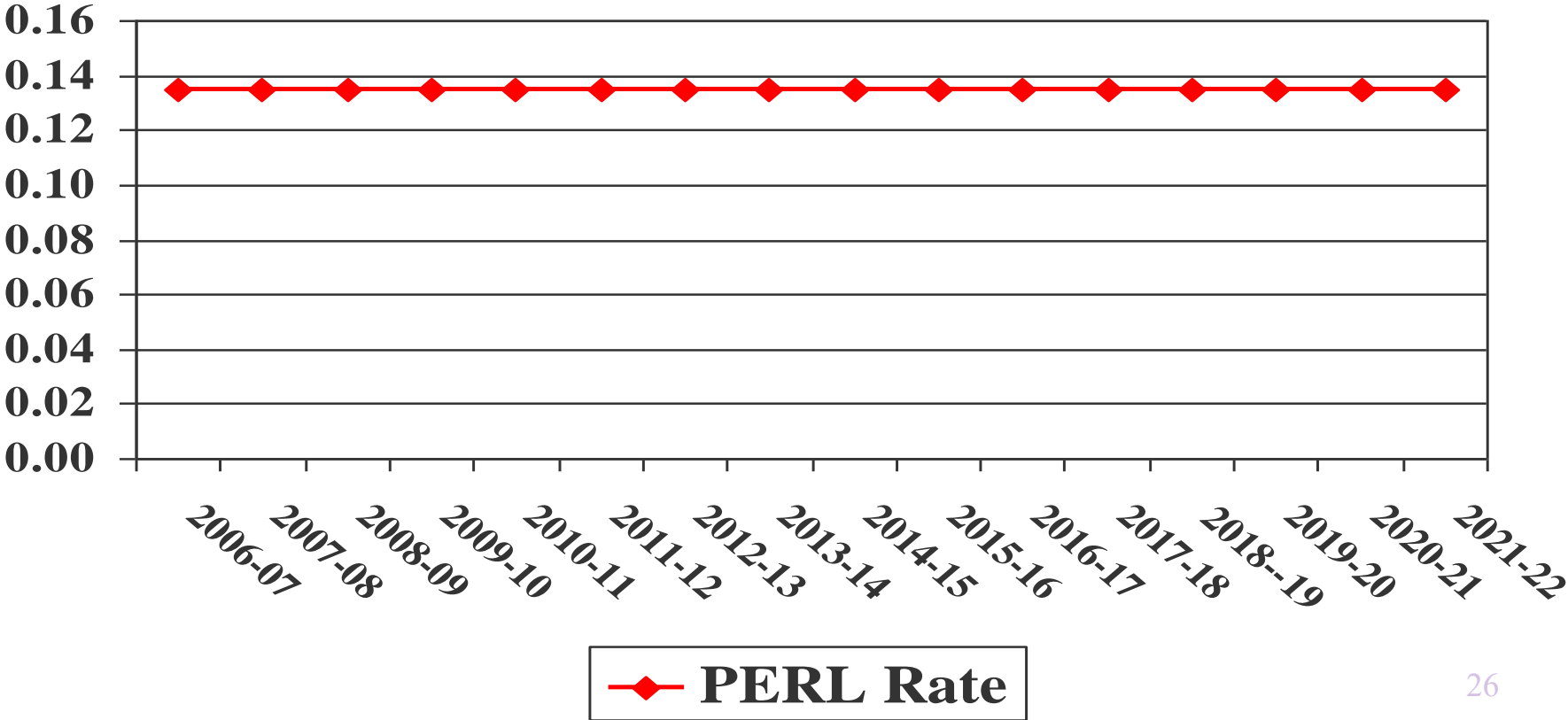
Public Education Recreation Levy Tax Dollars

Estimate



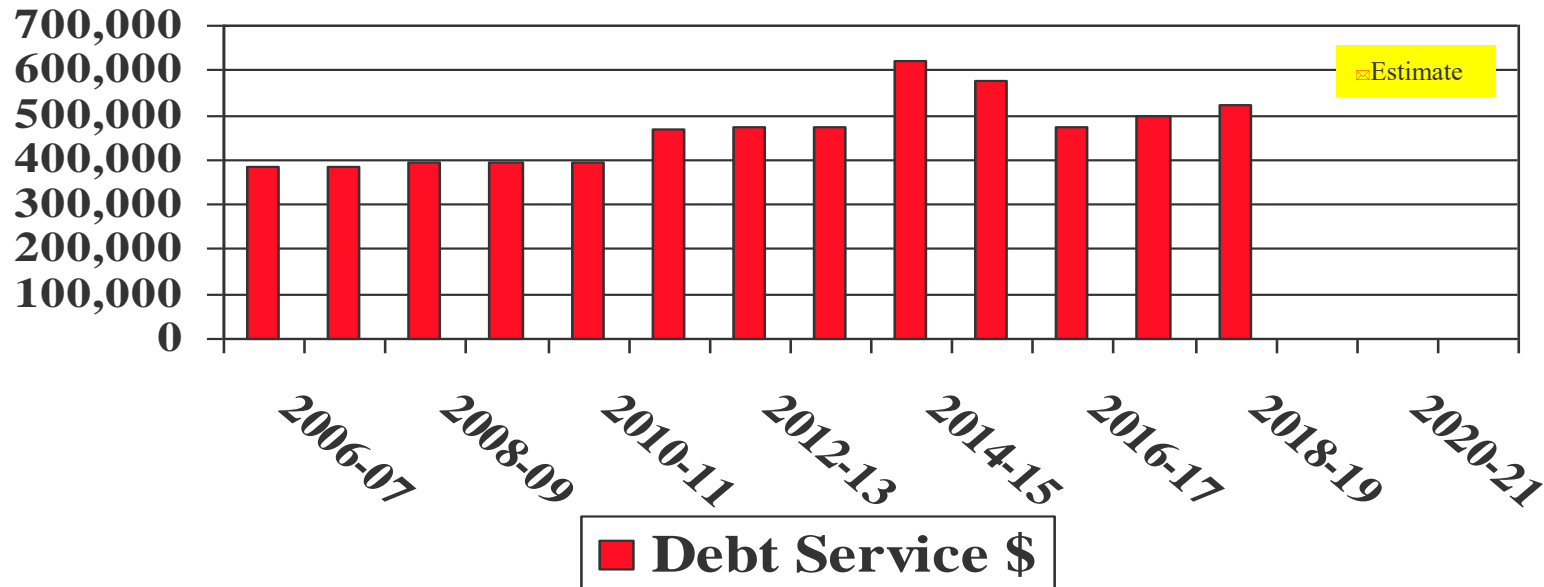
West Hancock Community Schools Other Property Tax

PERL Tax Rate



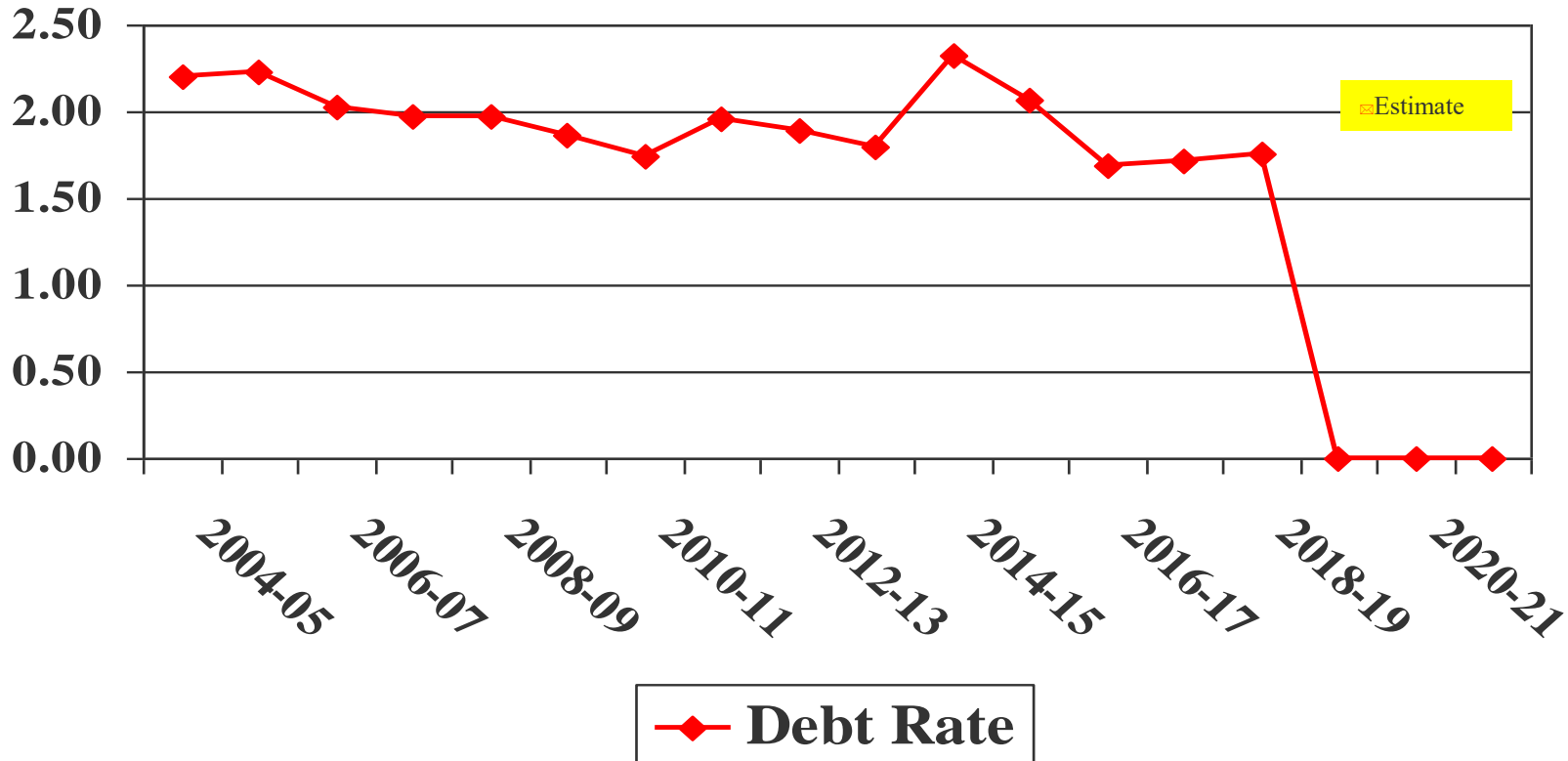
West Hancock Community Schools Other Property Tax

Debt Service Tax Dollars



West Hancock Community Schools Other Property Tax

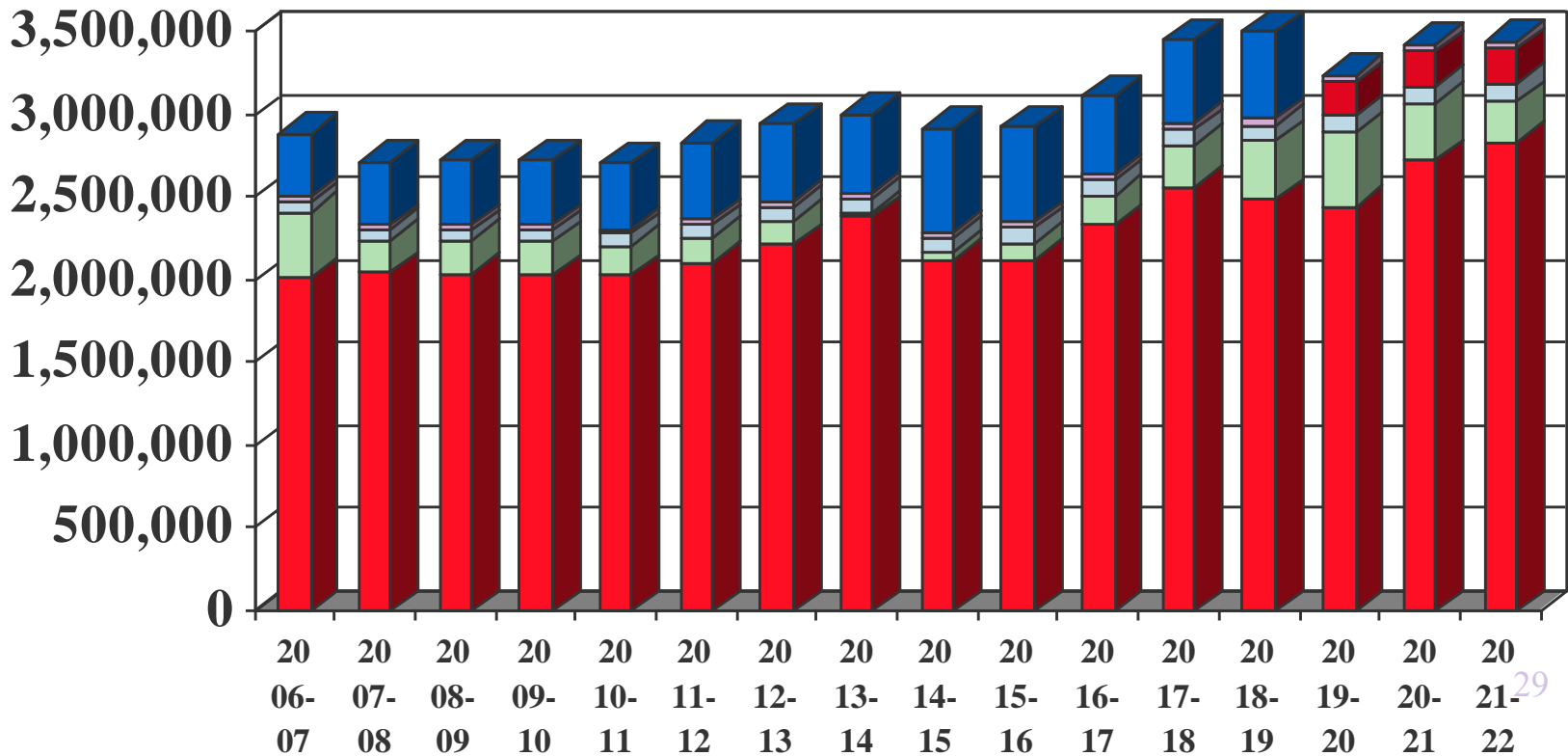
Debt Service Tax Rate



West Hancock Community Schools Property Tax

Over-All Tax Dollars

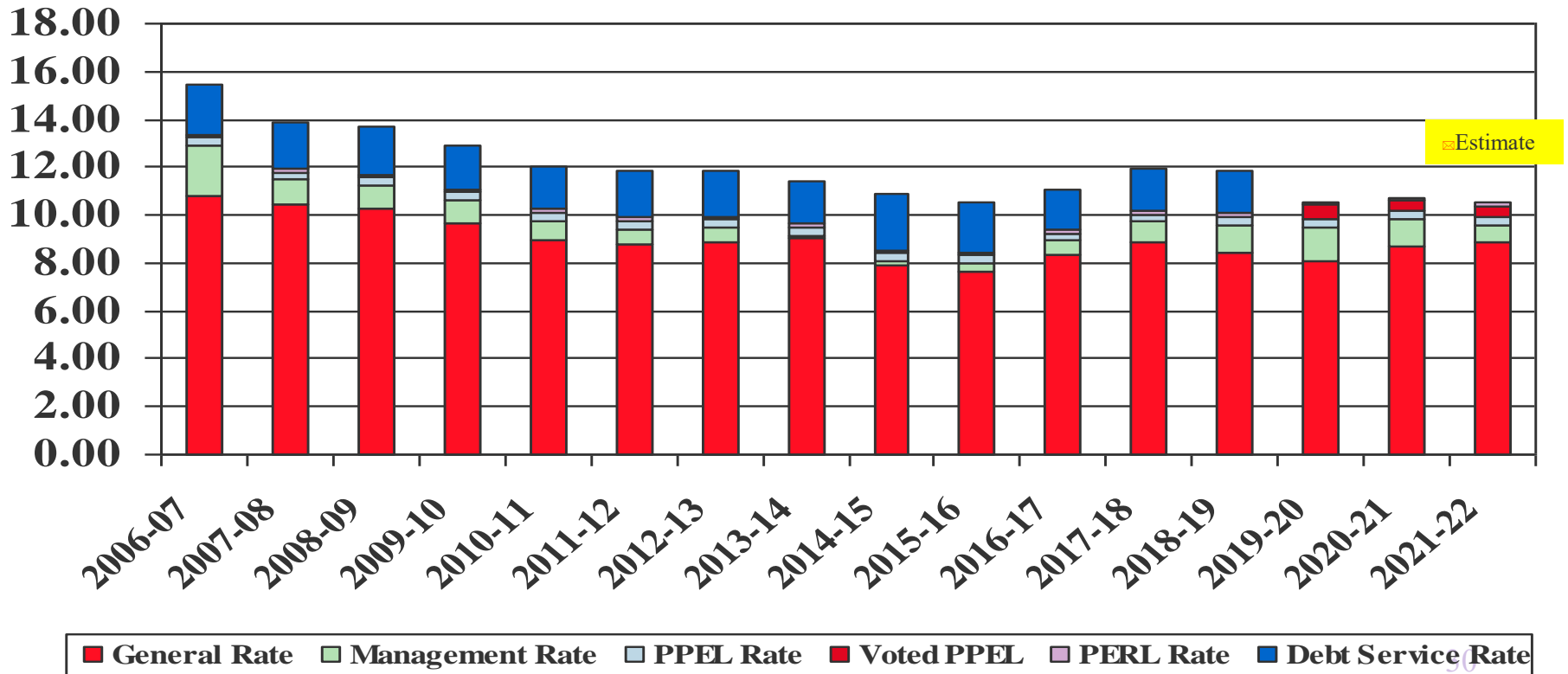
Estimate



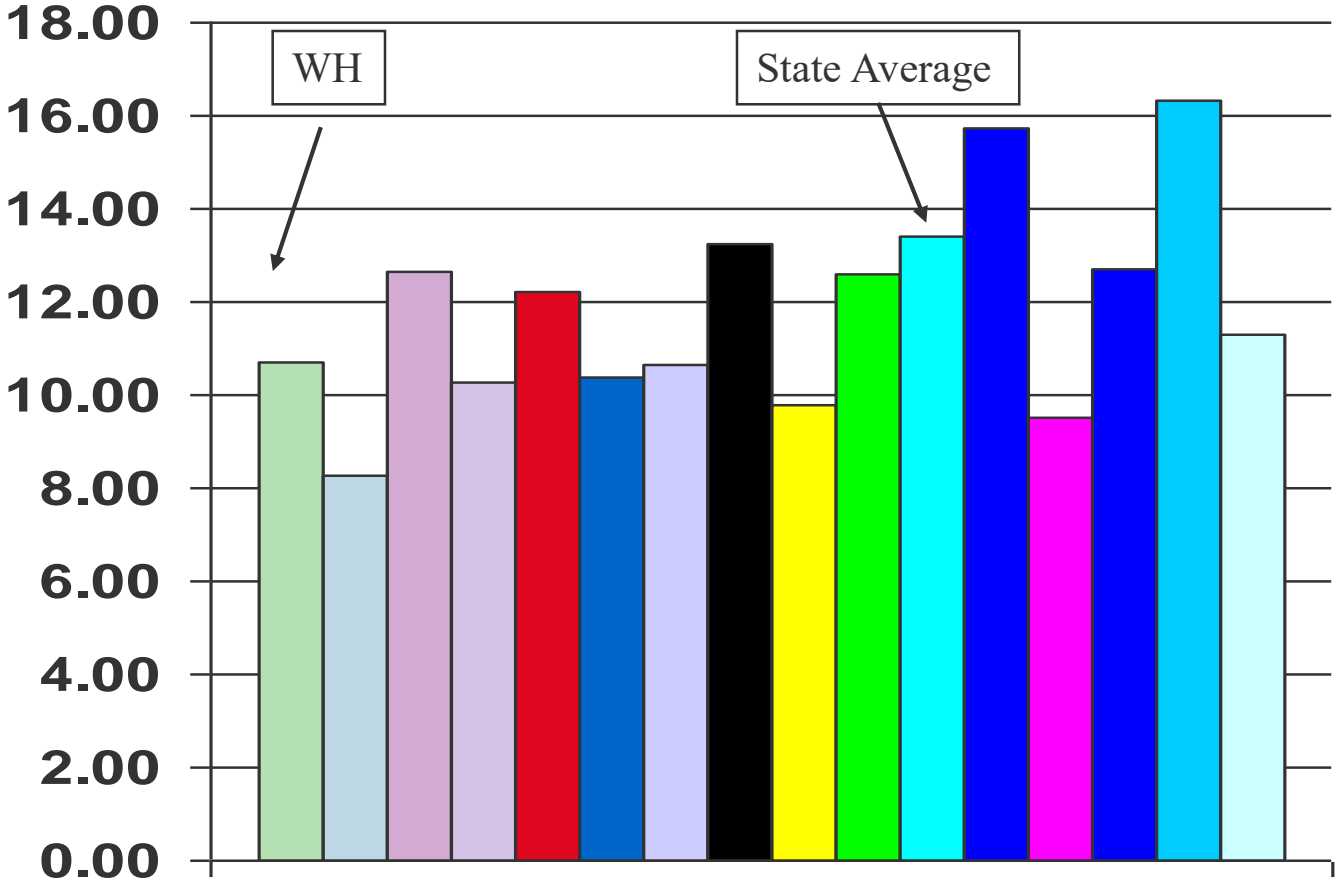
West Hancock Community Schools

Property Tax

Tax Rates



Over-All Property Tax Rate 2020-21



- West Hancock
- Lu Verne
- Northwood-Kensett
- North Iowa
- Garner-Hayfield
- Ventura
- Clear Lake
- Algona
- Clarion-Goldfield
- Central Springs
- Lake Mills
- State Average
- Belmond-Klemme
- North Union
- Osage
- Eagle Grove
- Forest City