

HARLAN COMMUNITY SCHOOL DISTRICT
BOARD OF DIRECTORS – BUDGET HEARING
MEDIA CENTER - HARLAN COMMUNITY HIGH SCHOOL

March 23, 2021

6:00 p.m.

AGENDA

- A. Call meeting to order and determination of a quorum
- B. Approve the Agenda
- C. Presentation of the Budget
- D. Comments from the Public
- E. Adjournment

HARLAN COMMUNITY SCHOOL DISTRICT
BUDGETARY INFORMATION
FISCAL YEAR 2022

TAX RATES COMPARISON

	<u>FISCAL YEAR 2021</u>	<u>FISCAL YEAR 2022</u>	<u>CHANGE</u>
GENERAL FUND	\$ 10.69	\$ 10.45	\$ (0.24)
MANAGEMENT FUND	\$ 0.61	\$ 0.85	\$ 0.24
PPEL FUND	\$ 1.00	\$ 1.00	\$ -
	<u>\$ 12.30</u>	<u>\$ 12.30</u>	<u>\$ -</u>

OTHER CATEGORICAL
FUNDING COMPARISONS

	<u>FISCAL YEAR 2021</u>	<u>FISCAL YEAR 2022</u>	<u>CHANGE</u>
TEACHER SALARY SUPPLEMENT	\$ 840,794	\$ 840,320	\$ (474)
PROFESSIONAL DEVELOPMENT	\$ 98,655	\$ 98,446	\$ (209)
EARLY INTERVENTION	\$ 97,916	\$ 98,121	\$ 205
TLC FUNDING	\$ 473,153	\$ 472,885	\$ (268)
PRESCHOOL FUNDING	\$ 229,060	\$ 220,424	\$ (8,636)

OTHER INFORMATION

THE CASH RESERVE LEVY WILL BE FOR \$840,000 WHICH IS THE SAME AS THE PRIOR YEAR - THIS IS USED TO FUND OUR SPED DEFICIT AND OTHER SBRC REQUESTS AS WELL AS TO KEEP OUR CASH FLOWS IN A SOLID POSITION.

THE BUDGET GUARANTEE WHICH WE REQUEST AT THE SAME MEETING THAT WE APPROVE THE BUDGET WILL BE FOR \$77,397. THE BUDGET GUARANTEE HELPS WITH THE FUNDING DECREASE THAT COMES FROM LOSS OF ENROLLMENT.

ALL OF OUR BOND PAYMENTS (BOTH G.O. AND REVENUE BONDS) WILL BE PAID BY TRANSFERS FROM OUR S.A.V.E. (ALSO KNOWN AS PENNY) FUND. OUR G.O. BOND WILL BE PAID OFF IN FISCAL YEAR 2023 AND OUR REVENUE BOND WILL BE PAID OF IN FISCAL YEAR 2029.

WE INCREASED THE MANAGEMENT LEVY TO STRENGTHEN THE MANAGEMENT FUND BALANCE TO PREPARE FOR THE POTENTIAL OF OFFERING EARLY RETIREMENT PACKAGES IN THE FUTURE. OUR PROPERTY INSURANCE COSTS HAVE ALSO TAKEN AN INCREASE AND THIS ALLOWS US TO PREPARE FOR THAT.

Unspent Authorized Budget Worksheet

(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	9,381,578	9,688,624	9,811,509	9,783,526	9,803,964
2 Formula	AidLevy 4.8/5.2	Regular Program Budget Adjustment	+ 74,354	0	0	126,098	77,397
3 Formula	AidLevy 4.11/5.3	Supplementary Weighting District Cost	+ 312,768	279,114	312,387	183,938	252,752
4 Formula	AidLevy 4.14/5.4	Special Ed District Cost	+ 1,127,076	1,091,688	1,225,005	1,238,243	1,247,297
5 Formula	AidLevy 4.22/5.5	Teacher Salary Supplement District Cost	+ 803,899	830,208	840,794	840,794	840,320
6 Formula	AidLevy 4.30/5.6	Professional Development Suppl District Cost	+ 94,432	97,487	98,655	98,655	98,446
7 Formula	AidLevy 4.38/5.7	Early Intervention Supplement District Cost	+ 93,452	96,571	97,916	97,916	98,121
8 Formula	AidLevy 4.46/5.8	Teacher Leadership Supplement District Cost	+ 452,384	467,189	473,153	473,153	472,885
9 Formula	AidLevy 4.49/5.9	AEA Special Ed Support	+ 459,205	471,079	482,300	481,711	483,036
10 Formula	AidLevy 4.54/5.10	AEA Special Ed Support Adjustment	+ 847	0	0	589	0
11 Formula	AidLevy 4.60/5.11	AEA Media Services	+ 80,977	84,052	84,442	84,080	83,918
12 Formula	AidLevy 4.63/5.12	AEA Educational Services	+ 89,546	92,933	93,349	92,954	92,768
13 Formula	AidLevy 4.66/5.13	AEA Sharing District Cost	+ 0	0	0	1,087	1,104
14 Formula	AidLevy 4.74/5.14	AEA Teacher Salary Suppl District Cost	+ 47,237	48,369	49,529	49,529	49,599
15 Formula	AidLevy 4.82/5.15	AEA Professional Dev Suppl District Cost	+ 5,033	5,174	5,303	5,303	5,329
16 Board/SBRC	AidLevy 5.17	SBRC Modified Suppl Amt Dropout Prev	+ 463,971	479,638	480,707	478,241	478,751
17 Board/SBRC	SBRC	SBRC Modified Supplemental Amt Other #1	+ 19,598	0	5,359	0	0
18 Board/SBRC	SBRC	SBRC Modified Supplemental Amt Other #2	+ 217,076	46,608	61,315	50,610	50,000
19 SBRC	SBRC/DE	Special Ed Deficit Modified Suppl Amt	+ 249,093	578,750	405,454	438,706	425,424
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	3,006	(6,910)	0
25 Calculated	AidLevy 5.16	AEA Prorata Reduction	- 75,561	75,561	75,561	75,561	25,560
26 Calculated	Calculated	Maximum District Cost	= 13,896,965	14,281,923	14,454,622	14,442,662	14,535,551
27 Board/Vote	AidLevy 7.35	Total Preschool Foundation Aid	+ 216,580	229,024	254,560	229,060	220,424
28 Board/Vote	AidLevy 10.27	Instructional Support Authority	+ 731,133	738,854	743,712	761,059	795,029
29 Board	AidLevy 11.3	Ed Improvement Authority	+ 0	0	0	0	0
30 Board	See Note 1	Other Miscellaneous Income	+ 1,804,510	1,681,185	1,774,920	2,176,453	2,001,321
31 Calculated	Calculated	Unspent Auth Budget - Previous Year	+ 6,045,775	6,294,014	6,426,030	6,665,776	6,621,994
32 Calculated	Calculated	Maximum Authorized Budget	= 22,694,963	23,225,000	23,653,844	24,275,010	24,174,319
33 Board	See Note 2	Expenditures	- 16,400,949	16,798,970	16,988,068	17,653,016	17,591,709
34 Calculated	Calculated	Unspent Authorized Budget (UAB)	= 6,294,014	6,426,030	6,665,776	6,621,994	6,582,610
Maximum spending without a decline in Unspent Authorized Budget			16,649,188	16,930,986	17,227,814	17,609,234	17,552,325

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

Location of Public Hearing: _____ Date of Hearing: _____ Time of Hearing: _____

Harlan Community School District

High School Library

2102 Durant Street

Harlan, Iowa 51537

3/23/2021

6:00 PM

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 %2020-21
Taxes Levied on Property	1	7,002,444	6,796,555	6,049,394	7.6%
Utility Replacement Excise Tax	2	88,625	97,491	97,519	-4.7%
Income Surtaxes	3	665,993	641,658	666,101	0.0%
Tuition/Transportation Received	4	960,000	960,000	1,107,131	
Earnings on Investments	5	10,025	13,130	38,927	
Nutrition Program Sales	6	300,000	61,000	280,189	
Student Activities and Sales	7	562,500	322,500	454,602	
Other Revenues from Local Sources	8	150,200	133,200	194,812	
Revenue from Intermediary Sources	9	0	0	0	
State Foundation Aid	10	9,164,924	9,034,630	9,318,819	
Instructional Support State Aid	11	35,152	0	0	
Other State Sources	12	1,511,000	1,490,923	1,573,786	
Commercial & Industrial State Replacement	13	108,808	85,690	84,222	
Title I Grants	14	195,000	194,661	174,887	
IDEA and Other Federal Sources	15	1,070,821	1,502,592	721,343	
Total Revenues	16	21,825,492	21,334,030	20,761,732	
General Long-Term Debt Proceeds	17	0	0	0	
Transfers In	18	1,086,580	1,089,006	1,101,029	
Proceeds of Fixed Asset Dispositions	19	1,000	1,000	2,319	
Special Items/Upward Adjustments	20	0	0	0	
Total Revenues & Other Sources	21	22,913,072	22,424,036	21,865,080	
Beginning Fund Balance	22	4,705,934	4,673,412	4,342,396	
Total Resources	23	27,619,006	27,097,448	26,207,476	
*Instruction	24	12,932,004	12,779,292	12,377,389	2.2%
Student Support Services	25	504,272	501,670	440,337	
Instructional Staff Support Services	26	957,670	1,027,891	989,323	
General Administration	27	298,873	290,295	445,605	
School Administration	28	993,358	964,716	969,965	
Business & Central Administration	29	485,081	449,421	457,463	
Plant Operation and Maintenance	30	1,419,231	1,452,037	1,251,026	
Student Transportation	31	971,226	932,688	807,850	
This row is intentionally left blank	32	0	0	0	
*Total Support Services (lines 25-32)	32A	5,629,711	5,618,718	5,361,569	2.5%
*Noninstructional Programs	33	800,000	775,000	749,364	3.3%
Facilities Acquisition and Construction	34	392,000	402,000	217,632	
Debt Service (Principal, interest, fiscal charges)	35	1,086,580	1,087,806	1,087,719	
AEA Support - Direct to AEA	36	690,194	639,692	639,362	
*Total Other Expenditures (lines 34-36)	36A	2,168,774	2,129,498	1,944,713	5.6%
Total Expenditures	37	21,530,489	21,302,508	20,433,035	
Transfers Out	38	1,086,580	1,089,006	1,101,029	
Other Uses	39	0	0	0	
Total Expenditures, Transfers Out & Other Uses	40	22,617,069	22,391,514	21,534,064	
Ending Fund Balance	41	5,001,937	4,705,934	4,673,412	
Total Requirements	42	27,619,006	27,097,448	26,207,476	

Proposed Property Tax Rate (per \$1,000 taxable valuation)	
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12.30228

**HARLAN COMMUNITY SCHOOL DISTRICT
BOARD OF DIRECTORS – PUBLIC HEARING
MEDIA CENTER - HARLAN COMMUNITY HIGH SCHOOL**

March 23, 2021

Immediately following the Budget Hearing

AGENDA

- A. Call meeting to order and determination of a quorum
- B. Approve the Agenda
- C. Presentation of the 2021-2022 School Calendar
- D. Comments from the Public
- E. Adjournment

Summary of Calendar

1st Semester	82
2nd Semester	93
Total Days	175 days
(Including 1 Conference Comp days and 5 built in snow days)	

Calendar Legend

Begin/End	
New Teachers	
.5 Work Day/.5 PD Day	
Vacation Days	
Prof Development	
Conferences	
Full work Day	
2 hour early out	**

Holidays

Labor Day	Sept 6
Thanksgiving Day	Nov 25
Christmas Day	Dec 25
New Year's Day	Jan 1
Easter Sunday	April 17
Memorial Day	May 30

Contract Days

Student Days	175
Full Work Days	2
August 20	
Either January 3 or May 31	
.5 Work Day/.5 PD Day	2
October 22	
March 11	
Prof. Development	7
Aug 18, Aug 19, Aug 20, Sept 22	
Nov 24, Jan. 25, Feb 17	
Teacher Choice Days	4
Total	190

Make-Up Days

The last student day could be as early as May 20th if there are no snow days. This calendar allows for 5 built in snow days and students would be out no later than May 27th.

AUGUST

MON	TUE	WED	THUR	FRI
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30	31			

SEPTEMBER

		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	

OCTOBER

				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

NOVEMBER

1**	2	3	4**	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30			

DECEMBER

		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22**	23	24
27	28	29	30	31

JANUARY

3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				

FEBRUARY

	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28				

MARCH

	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30	31	

APRIL

				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

MAY

2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27**
30	31			

JUNE

	1	2	3	4
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5 Weather/Tournament Days Built In

August 2	Fall Sport Camps
August 9	All fall practices begin
August 16	New Teacher Day
August 17-20	Professional Development Days
August 20	Teacher Work Day
August 23	1st Student Day

Sept 6 No School - Labor Day

Sept 22 No School - Teacher PD Day

October 21 End of First Quarter (42 days)

October 22 No School -.5 Work Day/.5 PD

October 25 Start of Second Quarter

November 1 Conferences 4:00-7:30

November 4 Conferences 3:30-6:30

November 5 No School

November 24 No School/Teacher PD

November 25-26 Thanksgiving Break

Dec 22 End of Second Quarter (40 days)

Dec 22 End of 1st Semester (82 days)

Dec 23-31 Holiday Break

Jan. 1 New Years Day

Jan 3 No School/Teacher Work Day

Jan. 4 Begin Second Semester

Jan. 25 No School Teacher PD Day

Feb. 17 No School/Teacher PD

Feb 18 Winter Break

March 10 End of 3rd Quarter (45 days)

March 11 No School -.5 Work Day/.5 PD

March 14 Begin 4th Quarter

April 15-18 Spring Break

May 13 Last Day for Seniors

May 15 Graduation

May 27 End of 4th Quarter (48 days)

May 27 End of 2nd Semester (93 days)

May 30 Memorial Day

May 31 Teacher Work Day

HARLAN COMMUNITY SCHOOL DISTRICT
BOARD OF DIRECTORS – SPECIAL MEETING
MEDIA CENTER - HARLAN COMMUNITY HIGH SCHOOL

March 23, 2021

Immediately following the Public Hearing

AGENDA

- A. Call meeting to order and determination of a quorum
- B. Approve the Agenda
- C. Action Items:
 - 1. Approve the 2021-2022 Budget
 - 2. Approval of Budget Guarantee Resolution
RESOLVED, that the Board of Directors of Harlan Community School District, will levy property taxes for the fiscal year 2021-2022 for the regular program adjustment as allowed under section 257.14, Code of Iowa.
 - 3. Approval of 2021-2022 School Calendar
 - 4. Potential New Hires
- D. Adjournment

HARLAN COMMUNITY SCHOOL DISTRICT
CONTRACT WITH TEACHER

This contract is entered into by and between **Shannon Dahir**, a teacher, and the Board of Directors, hereinafter called the Board, of the Harlan Community School District, located at 2102 Durant, Harlan, Iowa. This contract covers the 2021-2022 school year.

In consideration of an annual salary of **\$63,123.86**, the teacher agrees to well and faithfully perform his/her teaching duties, and such other duties as may be assigned by the board or its duly authorized representatives.

AND IT IS FURTHER AGREED:

1. That the contract term shall include 195 days of service for the entire school year as per the school calendar adopted by the Board of Directors.
2. That an amount equal to the pay for one day of service shall be deducted from the salary of said teacher for each day of service not performed if absence from duty with pay is not authorized by the board or leave policy in effect.
3. That if said teacher is lawfully discharged or is released by mutual agreement before the completion of said term, final settlement shall be made so the total amount which the teacher shall have received shall be an amount equal to the product of the number of days of service multiplied by the amount considered as pay for one day of service.
4. That the use to be made of the days in said term, which are in excess of the number of teaching days as stated herein, shall be determined by the board and may be stated in a school calendar adopted by the board.
5. That said teacher shall attend, outside of regular school hours as established by the board, such professional meetings as might be called by school authorities for coordinating the work of the teacher in the school program.
6. That the teacher shall present a certificate as required by law to the secretary of the Board of Directors of the School District, and that the teacher shall not accept, and the District shall not be under any obligation to pay, any part of the annual salary until the required certificate is submitted.
7. That this contract shall be subject to the provisions of Iowa Code §§279.19 and 279.27 and may be terminated at the end of the contract term without cause.
8. That this contract shall be invalid if the teacher is under contract with another Board of Directors in the state of Iowa to teach covering the same period of time.

9. That this contract is subject to the provisions of the Master Contract between the District and the Harlan Education Association. The provisions of the Master Contract shall prevail where the provisions of this contract are inconsistent with those of the Master Contract.

10. That, in the event of error, the District will recover any overpayment and make any necessary corrections for underpayment.

This contract shall be without force and effect unless it is in the hands of the Board bearing the signature of the teacher and the President of the Board on or before the 23rd day of March, 2021.

3-23-21
Date

Shannon J. Dahin
Teacher

March 23, 2021
Date

Board President