

**SCHOOL BUDGET REVIEW COMMITTEE**  
**Summary of Action**  
**March 10, 2020**

The School Budget Review Committee held hearings beginning at 9:30 a.m. on Tuesday, March 10, 2020, at the Department of Education, State Board Room, Second Floor, Grimes State Office Building, 400 E. 14th St., Des Moines, Iowa 50319-0146. Members of the Committee consist of the following: Director Ryan Wise, Department of Education, Director Dave Roederer, Department of Management, and public members: Leland Tack, Gretchen Tegeler, Keith England, and Martha Bruckner. The director of the Department of Education is a non-voting member and the chair.

All decisions by the Committee were made in accordance with reasonable and uniform policies which shall be consistent with chapter 257. All such policies of general application shall be stated in rules adopted in accordance with chapter 17A. The Committee shall take into account the intent of chapter 257 to equalize educational opportunity, to provide a good education for all the children of Iowa, to provide property tax relief, to decrease the percentage of school costs paid from property taxes, and to provide reasonable control of school costs. The Committee shall also take into account the amount of funds available (257.31(10)). The SBRC shall review a school district's unexpended fund balance prior to any decision regarding unusual finance circumstances. The SBRC shall review a school district's unspent balance prior to any decision to increase modified supplemental amount under subsection 257.31(5).

**CALL TO ORDER**

1. Committee Informational Items
  - A. Cash Reserve Levy Limit List. The Committee reviewed the maximum amount of property tax that could be levied by each school district for the cash reserve authorized in Iowa Code section 298.10. The actual cash reserve levies and whether or not they exceed the levy limit permitted is not yet known.
  - B. Gifted and Talented Budgetary Information. As required by Iowa Code 257.45, the list of budget amounts for FY2021 gifted and talented children program for each school district were reviewed by the Committee. The amount provided in the DCPD is \$64 with an estimated required local match of \$21.33 from the regular program district cost per budget enrollment. Amounts for FY21 were calculated with a zero percent SSA increase as the SSA increase had not yet been approved by the Governor.
  - C. Warning letters on Financial Condition. The SBRC had directed the Department to create and follow a system to identify and notify districts that appear to be trending toward a potential future negative unspent balance. The Committee reviewed the list of districts receiving the latest warning letters sent after the end of the prior year fiscal reporting period.
  - D. South Central Calhoun. At the March 12, 2019 SBRC hearing, South Central Calhoun was granted modified supplemental amount of \$380,000 to begin a Trauma Informed Program. The district has provided an update of the program implementation and progress thus far. It was provided as an informational item to the committee and no action was requested.
2. Special Education Administrative Costs. Granted permission to use special education program funds for administrative costs of special education programs for fiscal year 2020-2021 to the districts approved by the Department of Education.
3. At-Risk, Returning Drop Out/ Drop Out Prevention. Approved modified supplemental amount for fiscal year 2020-2021 for on-time filing districts that have approved applications for At-risk, Returning Dropout, and Dropout Prevention programs and denied requests for four late filing districts.

4. Union Community School District. Approved modified supplemental amount for fiscal year 2019-2020 in the amount of \$73,285 for hazard abatement.
5. Waterloo Community School District. Approved modified supplemental amount for fiscal year 2019-2020 in the amount of \$393,243.23 for hazard abatement.
6. West Des Moines Community School District. Approved modified supplemental amount for fiscal year 2019-2020 in the amount of \$1,250 for hazard abatement.
7. Williamsburg Community School District. Approved modified supplemental amount for fiscal year 2019-2020 in the amount of \$17,342.40 for hazard abatement.
8. Council Bluffs Community School District. Approved modified supplemental amount for fiscal year 2019-2020 in the amount of \$144,017 for an unusual and unanticipated decrease in the state's federal allocation of Title funding.
9. Iowa City Community School District. Approved modified supplemental amount for fiscal year 2019-2020 in the amount of \$492,021 for initial staffing of a new building and \$401,281 for environmental hazard abatement.
10. Des Moines Public Schools. Approved modified supplemental amount for fiscal year 2020-2021 in the amount of \$696,370.53 related to missed funding generated from supplementary weighting and to approve negative modified supplemental amount in fiscal year 2021-2022 in the amount of \$696,370.53.
11. Van Meter Community School District. Authorized, effective July 1, 2020, the district for the 2020-2021 school year to use a portion of its unexpended fund balance in the amount of \$167,996 for first year startup costs of a Statewide Voluntary Preschool Program.
12. Davenport Community School District. Received the district's progress report based on the district's corrective action plan due to a negative unspent balance (FY19).
13. Ankeny Community School District. Approved modified supplemental amount for fiscal year 2019-2020 in the amount of \$361,107 for ORBIS program start-up costs, pending receipt of board minutes approving the request.