

**SCHOOL BUDGET REVIEW COMMITTEE**  
**Summary of Action**  
**October 15, 2024**

The School Budget Review Committee met to hold hearings beginning at 9:00 a.m. on Tuesday, October 15, 2024 at the Department of Education, State Board Room, Second Floor, Grimes State Office Building, 400 E. 14<sup>th</sup> St., Des Moines, Iowa 50319-0146. Members of the Committee consist of the following: Department of Education Director McKenzie Snow, Department of Management Director Kraig Paulsen, and public members: Leland Tack, Susan Battani, Patti Schroeder, and Craig Hansel. Public members Susan Battani and Patti Schroeder were absent. 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).

1. Committee informational item:

A. Cash Reserve Levy. The Committee reviewed the final listing of districts levying for the cash reserve authorized in Iowa Code section 298.10. This was an update to the preliminary cash reserve levy limit list discussed during the March 2024 hearing. Of 325 districts, 174 were unable to levy for cash reserve. Of the 149 districts levying for cash reserve, 59 did so at the maximum allowed level. Two districts had the ability to levy but did not levy. Total FY25 cash reserve levy amount is \$187,519,584, up 13% from 2024 cash reserve levy amount.

2. Unused Modified Supplemental Amount (MSA)

The district used the full amount of MSA granted for initial staffing, so no action was needed by the Committee. This was informational only.

3. Late Filers of CAR, SES, or Transportation Reports

The Committee directed the districts and AEAs to file all future Certified Annual Report (CAR), special education supplement (SES), and annual transportation report (ATR) in the manner and by the date prescribed by the Department of Education, including extensions granted for unusual circumstances that meet the definition of good cause. The date prescribed is September 15 following the close of the fiscal year. Since September 15 fell on a Sunday this year, the applications were due Monday, September 16, 2024.

The Committee also required each district or AEA that did not certify its CAR, SES, or ATR by September 16, or by the extended due date if applicable, to appear before the Committee at its regular session in December following the close of the fiscal year to present the procedures that the district or AEA will implement to prevent late filing of the CAR, SES, and ATR in all future years.

This action applied to the districts below.

- Clarinda
- Council Bluffs
- Southeast Polk
- Woodbine

4. Eagle Grove Community School District

The Committee approved modified supplemental amount for fiscal year 2024-2025 in the amount of \$31,692.00 for environmental hazard abatement.

5. Hudson Community School District

The Committee approved modified supplemental amount for fiscal year 2024-2025 in the amount of \$12,645.00 for environmental hazard abatement.

6. Marcus-Meriden-Cleghorn Community School District

The Committee approved modified supplemental amount for fiscal year 2024-2025 in the amount of \$352,793.52 for environmental hazard abatement.