

SCHOOL BUDGET REVIEW COMMITTEE
Summary of Action
March 16, 2021

The School Budget Review Committee (SBRC) met to hold hearings beginning at 10:00 a.m. on Tuesday, March 16, 2021, 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 Ann Lebo, Department of Education, Director Michael Boussetot, Department of Management, and public members: Lee Tack, Gretchen Tegeler, Keith England, and Mary Jo Hainstock. 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 Items

- Presented preliminary cash reserve levy limits for FY22

Districts	FY21 Actual Count	FY22 Preliminary Count
Able to Levy for Cash Reserve	202	175
Not Able to Levy for Cash Reserve	125	152
Total Districts	327	327

- Provided TAG budget information: \$67 of DCPD and \$22.33 local match.
- Provided list of districts receiving the latest warning letters compiled using FY20 data sent 3/7/2021.

FY Letters Sent	Projected Negative Unspent Balance			Projected Negative Unspent Balance – Without Categorical Balances	
	PY Negative	Current Year	Following Year	Current Year	Following Year
FY21	0	4	13	7	6
FY20	2	4	20	1	6
FY19	2	3	20	Not Calculated	Not Calculated
FY18	1	2	19	Not Calculated	Not Calculated
FY17	4	3	21	Not Calculated	Not Calculated
FY16	10	57		Not Calculated	Not Calculated
FY15	9	78		Not Calculated	Not Calculated

- Reviewed ranges of statewide deciles generated based on the Department of Management’s published UAB spreadsheet dated January 2, 2021.
 - The decile boundaries as established by the ranges of the unspent authorized budget per pupil (UAB PP) amounts were provided.

Decile	UAB PP: Range - High	UAB PP: Range - Low	District Rank: Range - High	District Rank: Range - Low
1	\$26,106.09	\$7,373.45	1	32
2	\$7,210.67	\$5,558.74	33	65
3	\$5,557.42	\$4,815.62	66	98
4	\$4,740.07	\$4,119.35	99	131
5	\$4,116.21	\$3,700.83	132	163
6	\$3,696.47	\$3,318.06	164	196
7	\$3,317.72	\$2,847.60	197	229
8	\$2,845.27	\$2,302.92	230	262
9	\$2,289.13	\$1,827.00	263	294
10	\$1,819.30	\$62.00	295	327

- The decile boundaries as established by the ranges of the unspent authorized budget per pupil (UAB PP) amounts, less carryforward categorical balances, were provided.

Decile	UAB PP: Range - High	UAB PP: Range - Low	District Rank: Range - High	District Rank: Range - Low
1	\$25,482.79	\$6,611.69	1	32
2	\$6,443.39	\$5,087.34	33	65
3	\$5,082.10	\$4,187.95	66	98
4	\$4,175.35	\$3,607.97	99	131
5	\$3,590.77	\$3,098.31	132	163
6	\$3,096.87	\$2,753.46	164	196
7	\$2,744.01	\$2,262.12	197	229
8	\$2,237.71	\$1,901.75	230	262
9	\$1,897.78	\$1,317.68	263	294
10	\$1,276.58	\$(868.56)	295	327

- Special Education Administrative Costs. Granted permission to use special education program funds for administrative costs of special education programs for fiscal year 2021-2022 to the districts approved by the Department of Education.
- Returning Drop Out/ Drop Out Prevention. Approved modified supplemental amount for fiscal year 2021-2022 for on-time filing districts that have approved applications for At-Risk, Alternative Schools, and Returning Dropout and Dropout Prevention programs, pending further Department review.
- SBRC Rules Adoption. Adopted amendments to the Iowa Administrative Code rule 289 Chapter 6, “Duties and Operational Procedures”.
- Transportation Assistance. Directed the Department of Education to distribute the \$13,580 transportation assistance aid to the eligible districts on an equitable basis.

6. COVID-19 Transfer Request. Approved the COVID-19 related transfer request for fiscal year 2020-2021 for one district totaling \$44,598.03.
7. Eagle Grove Community School District. Approved modified supplemental amount for fiscal year 2020-2021 in the amount of \$56,186.29 for environmental hazard abatement.
8. Iowa City Community School District. Approved modified supplemental amount for fiscal year 2020-2021 in the amount of \$657,069 for environmental hazard abatement.
9. Clear Creek Amana Community School District. Approved modified supplemental amount for the 2020-2021 school year in the amount of \$129,754.73 for hazard abatement and \$490,529.83 for initial staffing of a new building.
10. Linn Mar Community School District. Approved modified supplemental amount for the 2020-2021 school year in the amount of \$1,941,540 for initial staffing of two new buildings.
11. Waterloo Community School District. Approved modified supplemental amount for the 2020-2021 school year in the amount of \$133,670.90 for hazard abatement and \$1,103,579.23 for new program start-up costs. The decision shall not be considered to set SBRC precedence regarding the years in arrears new program start-up costs will be considered.
12. North Iowa Community School District. Approved modified supplemental amount for the 2021-2022 school year in the amount of \$118,360 for programs related to At-Risk, Alternative School, and Returning Dropout and Dropout Prevention programs.
13. South O'Brien Community School District. Approved modified supplemental amount for the 2021-2022 school year in the amount of \$206,801 for programs related to At-Risk, Alternative School, and Returning Dropout and Dropout Prevention programs.