

SCHOOL BUDGET REVIEW COMMITTEE
Summary of Action
December 14, 2021

The School Budget Review Committee held hearings beginning at 10:00 a.m. on Tuesday, December 14, 2021, at the Department of Education, State Board Room, Second Floor, Grimes State Office Building, 400 E. 14th St., Des Moines, Iowa 50319-0146. The following members of the Committee were present: Department of Education Director Ann Lebo and public members: Leland Tack, Sue Battani, Mary Jo Hainstock, and Keith England. The director of the Department of Education is a non-voting member and the chair. Committee Secretary and Department of Management Director Kraig Paulsen was absent. All decisions were unanimous unless otherwise noted.

All decisions by the Committee shall be 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

- Unspent Authorized Budget Information.
- Negative Unspent Balances. Reviewed the list of districts that incurred a negative unspent balance at the end of the previous fiscal year. The balances were reported pending further Department review.
 - a. Iowa City
- State Decile Ranks for Unspent Authorized Budget (UAB) Per Pupil.
 - a. Reviewed ranges of statewide deciles generated based on the unspent balance per pupil ranked high to low.

Decile	UAB Per Pupil Range – High End	UAB Per Pupil Range – Low End	District Overall State Rank – High End	District Overall State Rank – Low End	Districts in Decile
1	\$24,345	\$7,866	1	32	31
2	\$7,862	\$6,119	33	65	32
3	\$6,028	\$5,182	66	98	32
4	\$5,153	\$4,484	99	131	32
5	\$4,482	\$4,085	132	163	31
6	\$4,057	\$3,446	164	196	32
7	\$3,436	\$2,889	197	229	32
8	\$2,887	\$2,433	230	262	32
9	\$2,401	\$1,775	263	294	31
10	\$1,750	\$(652)	295	327	32

- b. Reviewed ranges of statewide deciles generated based on the unspent balance per pupil, less categorical amounts, ranked high to low.

Decile	UAB Per Pupil (Less Categ.) Range – High End	UAB Per Pupil (Less Categ.) Range – Low End	District Overall State Rank – High End	District Overall State Rank – Low End	Districts in Decile
1	\$23,927	\$7,372	1	32	31
2	\$7,322	\$5,458	33	65	32
3	\$5,457	\$4,620	66	98	32
4	\$4,609	\$4,022	99	131	32
5	\$3,988	\$3,425	132	163	31
6	\$3,425	\$2,937	164	196	32
7	\$2,905	\$2,410	197	229	32
8	\$2,407	\$1,856	230	262	32
9	\$1,842	\$1,332	263	294	31
10	\$1,329	\$(845)	295	327	32

- Unspent Balances and Unexpended Fund Balances. Reviewed the preliminary list of unspent balances (budget authority) and unexpended balance (secretary's balance) in the General Fund.
 - Corrective Action Plan of Late Filers of CAR, SES, or ATR. Reported late filers and reviewed historical list (FY09-FY20) of late filers.
 - Late Filers. Reviewed lists of late filers for the following reports:
 - a. Certified Enrollment Late Filers
 - b. Facilities, Elections, and SAVE Report
 - Fiscal Year 2023 Hearing Session Schedule. Identified hearing dates for FY23.
2. Supplementary Weighting. Certified to the Department of Management the supplementary weightings pending further Department review.
 3. On Time Funding for Increased Enrollment Applications. Approved modified supplement amount for the 2021-2022 fiscal year for increased enrollment for all eligible districts making requests.
 4. Open Enrollment Out Applications. Approved modified supplemental amount for fiscal 2021-2022 for tuition costs incurred for open enrollment out students not included on the previous year's certified enrollment report for eligible districts making requests.
 5. Limited English Proficiency Applications. Approved modified supplemental amount for the 2021-2022 fiscal year for costs of providing instructional services to limited English proficient students being served beyond the five years of weightings for all eligible districts making requests.
 6. Excess Costs of Providing the LEP Program. Approved modified supplemental amount for the 2020-2021 fiscal year for costs of providing additional instructional services to limited English proficient students in excess of weightings generated, modified supplemental amount granted, or other resources in school year 2020-2021, to all eligible districts making a request.
 7. AEA Special Education Support Services Balances. Recommended to the Department of Education and Management that no deductions be made from school district budgets for excess special education support services assigned and unassigned June 30, 2021 fund balances in the AEAs because none exceeds 10% of special education expenditures.

8. Special Education Balances. Approved the requests for modified supplemental amount for fiscal year 2020-2021 for the special education deficit for eligible districts that have made requests, certified the FY21 positive and negative balances of funds for each school district to the Department of Management, and directed the Director of Management to make the payments to school districts as outlined in Iowa Code section 257.31(14)"b". Directed the Department to analyze costs on a comparable basis and to conduct desk reviews and on-site reviews on districts identified as outliers in the analysis.
9. Special Education Weightings. Accepted the recommendation of the Director of the Department of Education relating to the special education weighting plan, which was to not change the weighting levels.
10. Negative MSA Award for Unspent MSA in Prior Year. Approved negative modified supplemental amount for fiscal year 2021-2022 equal to the unused amount of MSA awarded in the prior year based on an anticipated amount for four districts totaling \$158,551.31.
11. AGWSR Community School District. Approved modified supplemental amount for fiscal year 2021-2022 in the amount of \$55,627.50 for environmental hazard abatement.
12. Coon Rapids-Bayard Community School District. Approved modified supplemental amount for fiscal year 2021-2022 in the amount of \$29,517.14 for environmental hazard abatement.
13. Des Moines Independent Community School District. Approved modified supplemental amount for fiscal year 2021-2022 in the amount of \$191,928.42 for environmental hazard abatement.
14. Independence Community School District. Approved modified supplemental amount for fiscal year 2021-2022 in the amount of \$64,480.47 for environmental hazard abatement.
15. Osage Community School District. Approved modified supplemental amount for fiscal year 2021-2022 in the amount of \$12,240 for environmental hazard abatement.
16. Clinton Community School District. No action taken; informational item only.
17. Davenport Community School District. Motion failed to approve a modified supplemental amount for fiscal year 2021-2022 in the amount of \$394,734.94 for costs related to the operational intervention of the Iowa State Board of Education. Aye: Hainstock, Battani; Nay: Tack, England.
18. Adel DeSoto Minburn Community School District. Approved use of the unexpended General Fund for fiscal year 2022-2023 in the amount of \$179,082 for SWVPP start-up costs.
19. Jesup Community School District. Approved use of the unexpended General Fund for fiscal year 2021-2022 in the amount of \$94,958.29 for SWVPP start-up costs, accepted the corrective action plan provided by the district, and directed the district to file all future financial reports 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. Member Hainstock abstained from the discussion and decision.
20. CAM Community School District. Accepted the plan provided by the district and to direct the district to file all future financial reports 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.

21. Nodaway Valley Community School District. Accepted the plan provided by the district and to direct the district to file all future financial reports 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.
22. Cardinal Community School District. Accepted the plan provided by the district and to direct the district to file all future financial reports 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.
23. Collins Maxwell Community School District. Accepted the plan provided by the district and to direct the district to file all future financial reports 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.
24. Colo-NESCO Community School District. Accepted the plan provided by the district and to direct the district to file all future financial reports 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.
25. Midland Community School District. Accepted the plan provided by the district and to direct the district to file all future financial reports 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.
26. River Valley Community School District. Accepted, with reservations providing the district share a plan timeline with the Department by January 15, the plan provided by the district and to direct the district to file all future financial reports 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.
27. Sidney Community School District. Accepted, with reservations providing the district share an updated plan timeline with the Department by January 15, the plan provided by the district and to direct the district to file all future financial reports 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.