

**SCHOOL BUDGET REVIEW COMMITTEE**  
**Summary of Action**  
**October 17 ,2023**

The School Budget Review Committee met to hold hearings beginning at 9:00 a.m. on Tuesday, October 17, 2023, 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 member Susan Battani was 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 cash reserve levy limit list discussed during the March 2023 hearing. Of 327 districts, 180 were unable to levy for cash reserve. Of the 143 districts levying for cash reserve, 66 did so at the maximum allowed level. Two districts had the ability to levy but did not levy. Total FY24 cash reserve levy amount is \$165,940,551, down 13% from 2023 cash reserve levy amount.
- B. Statewide Voluntary Preschool Program. The final usage of the amounts available to districts based on FY22 increased enrollment of the statewide voluntary preschool program was presented to the Committee. Of the 158 districts eligible to request their calculated portion of \$7,591,963.50 available, 148 used the full amount available and ten districts used less than their full allocation with \$40,231.98 collectively remaining, resulting in \$7,551,731.52 reimbursed to districts for related costs.

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

The Committee directed the districts and AEAs to file all future CAR, SES, and 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.

The Committee also required each district or AEA that did not certify its COA, SES, or ATR by September 15, 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 Certified

Annual Report (CAR), special education supplement (SES), and annual transportation report (ATR) in all future years.

This action applied to the district(s) below.

- CAM
- Iowa City
- PCM
- Southeast Polk

3. Hudson Community School District. The Committee approved modified supplemental amount for fiscal year 2023-2024 in the amount of \$6,130 for environmental hazard abatement.