FISCAL UPDATE Article

Fiscal Services Division

December 1, 2020

LSA

LEGISLATIVE SERVICES AGENCY

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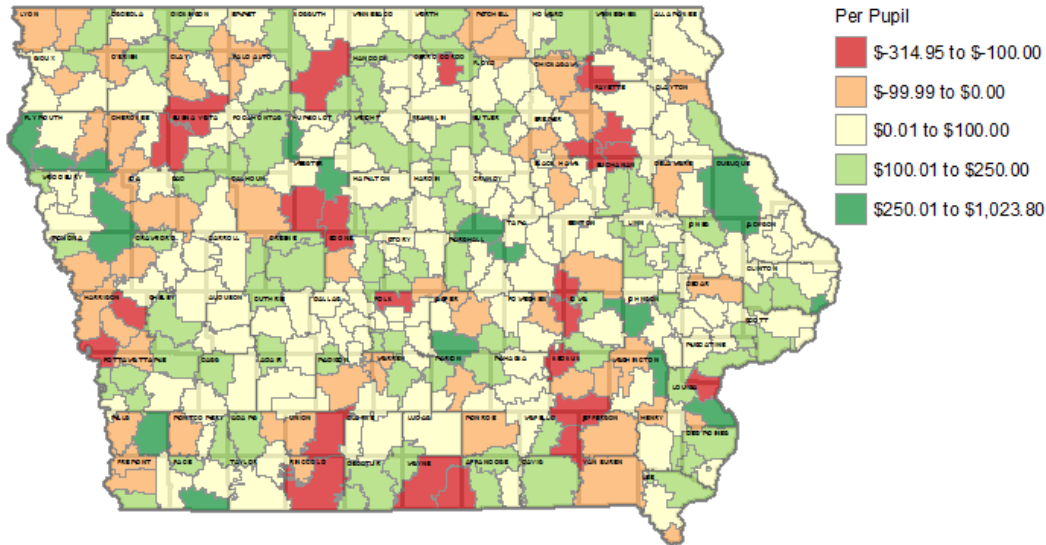Ground Floor, State Capitol Building   Des Moines, Iowa 50319   515.281.3566

REQUIRED REPORT — SCHOOL DISTRICT COVID-19 IMPACT FOR FY 2020

Required Report. The Department of Education (DE) filed a required report, Legislative Report School District COVID-19 Impact for Budget Year 2019-2020. Under the provisions of 2020 Iowa Acts, chapter 1107, school districts were required to provide expenditure information to the DE detailing the impact of the pandemic on school districts.

Statewide, school districts reported expenditure reductions attributed to the COVID-19 pandemic of $69.4 million. Districts also reported additional nonbudgeted expenditures related to the pandemic of $25.9 million, for a net expenditure reduction impact of $43.3 million, or $89 per pupil statewide. Individual districts vary, including some that saw no reduction in expenditures due to the pandemic.

The following map shows expenditure impact per pupil by school district. A positive value indicates that expenditure reductions were greater than nonbudgeted expenditures, while a negative value indicates that nonbudgeted expenditures were greater than expenditure reductions.

Per Pupil Net Impact of Expenditure Reductions Due to COVID-19
(Expenditure reductions minus nonbudgeted expenditures)

Per Pupil
- $-314.95 to $-100.00
- $-99.99 to $0.00
- $0.01 to $100.00
- $100.01 to $250.00
- $250.01 to $1,023.80

95.1% of school districts responding to an optional question reported that they expect to incur additional nonbudgeted costs in FY 2021 due to the ongoing pandemic.

The DE was required to prepare the report for the Legislature by November 15, 2020. The report is based on survey data provided by school districts to the DE.

The full report includes school district-level data and detailed analysis on expenditures by type, including, but not limited to:

- Transportation
- Layoffs
- Spring/summer programs
- Student activity programs

LSA Staff Contact: Michael Guanci (515.725.1286) michael.guanci@legis.iowa.gov

Doc ID 1206974