
FISCAL UPDATE Article

Fiscal Services Division

October 15, 2021



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SCHOOL BUDGET REVIEW COMMITTEE — OCTOBER 2021

Meeting. The School Budget Review Committee (SBRC) met on October 12, 2021, and acted on the following items.

Cash Reserve Levy Limits. Department of Management Fiscal and Policy Analyst John Parker presented data on the cash reserve levy limits by school district for FY 2022. No action was taken by the SBRC.

Modified Supplemental Amount (MSA) Verification. The SBRC also received information on verified expenditures for MSAs that were granted based on anticipated costs. **Table 1** displays the FY 2021 requested MSAs and the unused amounts.

Table 1 — FY 2021 Unused MSA					
District	MSA Requested	MSA Verified	MSA Unused	Percent Unused	Purpose
Ankeny	\$905,853	\$883,782	\$22,072	2.4%	Initial staffing costs to open a new building
Clear Creek Amana	\$490,530	\$460,128	\$30,402	6.2%	Initial staffing costs to open a new building
Linn-Mar	\$1,941,540	\$1,840,843	\$100,697	5.2%	Initial staffing costs for two new buildings
Sioux Center	\$1,500,000	\$1,500,000	\$0	0.0%	Costs contributing to new construction of a school building
Waterloo	\$63,106	\$57,726	\$5,380	8.5%	New program start-up costs

SBRC Rules Adoption. The SBRC adopted amendments to [289 IAC 8](#) to conform rules for waivers with [2020 Iowa Acts, HF 2389](#) (Administrative Rules Clean-Up Act).

Late Filers. Six school districts requested extensions to file the following reports:

- Certified Annual Report (CAR)
- Special Education Supplement (SES)
- Annual Transportation Report (ATR)

Five of the districts completed the filings within the time granted by their extensions. Collins-Maxwell failed to file the SES within the time granted by the extension. The SBRC approved instructing the Department of Management to withhold State aid and to continue to withhold State aid until the SBRC's inquiries are satisfied completely and specified that the district must submit a corrective action plan. However, the district submitted the SES within 24 hours of the meeting and will not have State aid withheld.

Eight districts submitted at least one of the reports late without requesting an extension and will be required to appear, along with Collins-Maxwell, at the December meeting to present the procedures that the districts will implement to prevent late filings.

This action applies to the districts below:

- CAM
- Cardinal
- Collins-Maxwell
- Colo-NESCO
- Jesup
- Midland
- Nodaway Valley
- River Valley
- Sidney

Reorganization Progress Report. The SBRC accepted the reports of progress toward reorganization submitted by the whole grade sharing districts for LuVerne and Algona and allowed those districts to request supplementary weighting for whole grade sharing on their October 1, 2021, certified supplementary weighting enrollment for eligible resident students.

Transfer Request Due to COVID-19. The SBRC approved Urbandale's \$1.0 million FY 2022 transfer from the General Fund to the Daycare Fund based on the district's response to the COVID-19 pandemic.

Van Buren County. The SBRC authorized a transfer from the General Fund to the Student Construction Fund and denied a request for modified supplemental amount for the 2021-2022 school year, up to the amount of \$25,000 as necessary, for start-up costs for a new student construction program.

Work Session. Following adjournment of the October SBRC meeting, the SBRC held a work session.

Additional Information. Additional information on SBRC actions will be available at the [School Budget Review Committee Hearing Information](#) page.

Next Meeting. The next SBRC meeting is scheduled for December 14, 2021.

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