
FISCAL UPDATE Article

Fiscal Services Division

June 29, 2026



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

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SCHOOL BUDGET REVIEW COMMITTEE — JUNE 2026

Meeting. The School Budget Review Committee (SBRC) met on June 9, 2026, and acted on the following items.

Committee Informational Items. The SBRC was presented an overview of committee responsibilities, a legislative update of [Senate File 2472](#), and an update on Iowa Administrative Code agency [289](#). Dr. Kassandra Cline, Bureau Chief of School Business Operations at the Department of Education (DE), provided a progress report on the special education fiscal monitoring currently being done by the DE. Thirteen school districts were members of the first cohort subject to increased special education fiscal monitoring, with 100,000 transaction lines reviewed and \$36.0 million of identified costs needing additional clarification. As reviews are completed, the DE will provide lessons learned to the field to support proper uses of special education funds.

Wapello Community School District. The SBRC approved a modified supplemental amount (MSA) for the 2026-2027 school year in the amount of \$151,825 for the replacement of the elevator and \$145,970 for the replacement of the boiler at the secondary building.

Iowa City Community School District. The SBRC was provided information on the following items related to the Iowa City Community School District:

- A history of appearances before the SBRC and requests for MSA amounts from the District.
- A status update on the delayed completion and late filing of required audit reports.
- A review of current and expected unspent balances.
- An update on action plan steps taken and additional action steps for continued monitoring.
- Changes in personnel in the District.
- Status of current cash flow and projected cash flow.
- Budget adjustments currently being made in the District.
- An identified 9.0% increase in payroll costs and the District response to addressing future payroll costs.
- An identified need by the District to complete outstanding reconciliations.

The SBRC members discussed the need for ongoing continued review and appearances by the District before the Committee. The District will be required to appear before the SBRC in October to provide an update on the completion of audits and fiscal projections. The District is to provide monthly reports to the District school board, the SBRC, and the District auditor.

West Bend-Mallard Community School District. The SBRC approved the District's request to use the District's Secure an Advanced Vision for Education (SAVE) current balance and future SAVE allocations that total \$5.5 million to partially fund an identified construction project.

Next Meeting. The next SBRC meeting is scheduled for October 13, 2026.

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