

# IOWA

## Department of Education

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### PK-12

## School Budget Review Committee (SBRC)

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### Contact(s)

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The School Budget Review Committee (SBRC) is a nonpartisan body established by the legislature with authority and responsibilities in school budgeting and accounting. The SBRC is an independent agency, separate from the Department of Education and Department of Management. The SBRC may direct the Departments of Education and Management in certain instances, but the Departments cannot direct the SBRC.

The SBRC is established to review budgets and to hold hearings on requests to modify budgetary limitations from school districts, area education agencies and community colleges. Hearings are legal proceedings. The committee may call school board members or employees as necessary for the hearings and may withhold state aid to the district until the committee's inquiries are satisfied completely.

In making its decisions, the committee is required by Code to take into account the intent of chapter 257 in Code (school foundation formula) 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 is also required to take into account the amount of funds (unexpended fund balance and unspent budget authority) available before making any determinations on modified supplemental amount, supplemental aid, or use of fund balance.

## Authority

- Confer with local school boards or their representatives and make recommendations relating to any budgeting or accounting matters.
- Make recommendations to school districts to share facilities, equipment, services, or personnel.
- Direct the Department of Education or the Department of Management to make studies and investigations of school costs.
- Review the certified budget of each school district and make recommendations.

- Establish modified supplemental amount, or grant supplemental aid when appropriated, for districts with unusual circumstances creating an unusual need for additional funds. The committee has similar authority related to area education agencies, however the modified supplemental amount is added to the districts located within that AEA. The committee has authority to grant supplemental aid to community colleges only when funding is appropriated by the legislature for that purpose.
- Establish modified supplemental amount for school districts for removal, management or abatement of environmental hazards due to a state or federal requirement.
- Authorize districts to spend a reasonable and specified amount from its unexpended general fund balance for school infrastructure purposes specified by Code related to VPPEL or a general obligation bond issue.
- Establish biennially a special education weighting plan.
- Determine and certify annual special education balances.
- Review the amount of property tax levied by each district for cash reserve and reduce this amount if it is unusually high as determined by the committee.
- Approve and certify supplementary weighting for districts and AEAs.
- Recommend to the State Board of Education that the Department implement a Phase II on-site accreditation visit with a fiscal review when a district has exceeded budget authority for two or more consecutive years.

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## Membership

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The committee consists of the director of the Department of Education, the director of the Department of Management and four members appointed by the governor for three-year terms, with confirmation by the Senate, to represent the public and who are knowledgeable in the areas of Iowa school finance or public finance issues. At least one of the public members shall possess a master's or doctoral degree in which areas of school finance, economics or statistics are an integral component, or shall have equivalent experience in an executive administrative or senior research position in the education or public administration field. All public members meet this criterion. The director of the Department of Education serves as chair and is a non-voting member. The Code requires that the department employ an individual to assist the SBRC. The liaison (currently vacant), serves in that capacity, but is not a member of the SBRC.

- Keith England
- Dave Roederer
- Leland Tack
- Gretchen Tegeler
- Martha Bruckner (Appointed)
- Ryan Wise, Chair, Non-voting Member
- Kassandra Cline, Liaison, Non-member

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## Hearing Information

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## Exhibits and Applications

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## Upcoming Events

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**Exhibits and requests for SBRC for March 13, 2018 hearing deadline**

*02/09/2018 - 4:30pm*

**School Budget Review Committee Hearing**

*03/13/2018 - 8:30am*

**Exhibits and requests for SBRC for October 9, 2018 hearing deadline**

*09/07/2018 - 4:30pm*

**School Budget Review Committee Hearing**

*10/09/2018 - 8:30am*

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