

**INDEPENDENT SCHOOL DISTRICT OF WEST BURLINGTON
607 RAMSEY
WEST BURLINGTON, IOWA 52655**

The Board of Directors of the Independent School District of West Burlington will meet at 6:00PM, Monday, December 4, 2017 in the Board Room located at 607 Ramsey St., West Burlington, IA for a work session.

WORK SESSION

1. Call to Order by President of Board
2. Legislative Discussion
3. Bridges Discussion
4. Taxation Equalization
5. Adjournment

2. Legislative Discussion – Representative Dennis Cohoon will be here for sure. Senator Tom Greene hope to be able to make it, and Representative David Kerr sends his regrets of not being able to attend. I anticipate a 30-minute discussion.

Here is a list of issues that will/could be considered at the Iowa legislative session starting in January. I have taken the liberty of listing them in order of importance from my perspective:

- A. State Supplemental Aid (SSA) – The old term was allowable growth. This is generated on a per pupil basis determined by line 7 of our certified enrollment report; called certified or actual enrollment. Line 7 represents resident students. Iowa state revenues aren't increasing as fast as originally projected. WBISD will obviously accept any increase percentage, but a 1% to 1.1% SSA increase is probably all we can expect. The days of asking for a 4% increase are over. You might hear the term per pupil cost. That is referring to the per pupil amount generated for local school districts as part of the funding formula. Fiscal year (FY) 17's per pupil amount is \$6,591.
- B. Funding Equalization – The per pupil amount varies around the state. WBISD receives the lowest amount of per pupil finding along with the majority of school districts in the state.

Some of our rural schools have a significant part of their budgets used for transportation because of long bus routes. There is a push to build in a mechanism so those districts in this position can supplement transportation to offset transportation costs. Although WBISD would not receive much or any transportation supplemental funds, I believe we should support this.
- C. SAVE – SAVE is the local sales tax collected by all counties in the State and is distributed from a statewide pool on a per pupil basis. SAVE monies are used for facilities, infrastructure, buildings, and grounds. The uses are very similar to PPEL. Technology and buses can be purchased with SAVE monies. These funds are distributed on a per pupil basis, roughly \$943. The kicker is these funds are distributed by resident student count, not open enrollment. This creates a huge disparity for our students at WB. The issue becomes that of equality. ALL students should have the same opportunity to learn in modern classrooms and have the most up to date technology.

The current SAVE law sunsets in 2029. Most districts have leveraged SAVE funds for building projects already. I believe we should push to extend the SAVE

law. I also believe SAVE monies should follow students to create equity with facility monies. I have suggested to our lawmakers to implement equalization slowly by creating a sliding scale of dollars to follow open enrolled students. 5% (of current per pupil) for 3 years, 10 % for 3 years, 15 % for 5 years, 20% till the 2029 sunset. Re-up the SAVE law and 100% of the open enrolled student per pupil SAVE amount. Another option is to send the per pupil increases from now until 2029 to open enrolled districts on a per pupil basis. School districts should leverage against anticipated increases.

D. Water quality and tax reform sound like they will be big topics in the upcoming session

E. Any other legislative issues related to school or not that you would like to discuss.

3. Bridges Discussion – I have sent the board the IASB presentation. Vern Reed will be present to answer questions and get involved in a discussion with the board. I also invited Mr. Greene and Mr. Cohoon to stay if they are able to.
4. Taxation Equalization – Every two years commercial/industrial property valuations are studied and adjusted to meet market value standards. The good news for WBISD is commercial/industrial valuations are increasing 9% with an overall (estimated) total valuation increase of 5%. We are looking at a potential \$7.5 million increase in taxable valuations. This should help hold our tax levy down. The Des Moines County Assessor's office is putting together these numbers and should be available very soon. Impact upon WBISD's levy has a couple factors with the biggest factor being what the legislative body does with SSA (allowable growth). Our resident enrollment grew almost 20 students so that will bode well for us at April budget certification time.