Legislative Learning & Advocacy Town Hall
January 5, 2021
Introductions

Lori Lyon - WCSD Board President
Brad Buck - WCSD Superintendent
Sarah Kautz - WCSD Chief Financial Officer

WCSD Parent Advocates
- Amanda Acton
- Sheri Martinez
- Becky Fitzgerald

Legislators
- Jake Chapman
- Sarah Trone Garriott
- Kenan Judge
- Carter Nordman
Waukee CSD Legislative Priorities

- Mental Health
- SSA (Supplemental State Aid)
- Drop Out/At Risk Funding
- Special Education State Aid
- Governance - Local Accountability and Decision Making
- Public Dollars for Public Education
Our District

Our schools serve students from Clive, Urbandale, Waukee and West Des Moines living in the 55 square miles of our district boundaries - all are residents of Dallas County.

14
School Buildings

1,800+
Staff

68
The Number of First Languages or Dialects Spoken by Students
Enrollment Growth

Waukee Community School District continues to keep a laser-like focus on teaching and learning, as the 7th largest district in Iowa.

- 2010 Students: 6,680
- 2020 Students: 11,995
- New Students: 5,315
FUND SUMMARY

**REVENUES**
- State Supplemental Aid (SSA)
- Property Taxes
- State Aid
- Misc Income

**EXPENDITURES**
- Benefits
- Employees
- Materials
- Salaries
- Services
- Supplies
- Transportation

**GENERAL FUND**
- General Obligation Bonds (GO)
- Capital Project Construction Fund
- Building & Grounds
- Land Construction
- Equipment
- Technology Repair/Ramodel
- Vehilce
- Vocal & Instrumental

**MANAGEMENT FUND**
- Early Retirement Benefits
- Equipment Insurance
- General Liability Insurance
- Unemployment

**STUDENT ACTIVITY FUND**
- Admissions
- Activity Fees
- Fund Raising
- Gate Receipts
- Co-Curricular & Extra-Curricular Activities

**SALES TAX**
- Sales Tax
- Property Taxes
- GO, & Sales Tax

**DEBT SERVICE FUND**
- Payment of Principal & Interest

**FIDUCIARY FUND**
- TRUST & AGENCY FUNDS
  - Designated Gifts
  - Five $2,000 Annual Scholarships

**PROPRIETARY FUND**
- Federal/State Meal Sales
- Classes Rental

**ENTERPRISE FUND**
- NUTRITION COMMUNITY ED
- Food Service Breakfast & Lunch
- Community Education

**INTERNAL SERVICE FUND**
- Health (Health & Dental)
- Self Insured Health Insurance
- Goods or Services Provided from One Department to Another

**BUDGETED FY ENDING JUNE 30, 2023 © 2018 Waukee Community School District**

- General: $131,619,180
- Management: $5,183,257
- Student Activity: $1,664,501
- Sales Tax: $11,808,177
- PPEL: $9,145,428
- Other Capital Projects: $0
- Debt Service: $34,747,766
- Enterprise: $3,046,198
- Nutrition: $6,072,030
- Total: $203,296,537

Waukee Community School District prides itself on maintaining transparency with the management of public funds. State laws and regulations direct districts on how to spend money and what funds can be used to purchase certain items.
### General Fund Revenue - Per Student

**Graph:**
- The graph shows a trend of General Fund Revenue per student from 2007 to 2020.
- The line graph indicates a gradual increase in revenue over the years.

**Table:**

<table>
<thead>
<tr>
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</thead>
<tbody>
<tr>
<td>West Des Moines Comm School District</td>
<td>$9,112.39</td>
<td>$9,541.66</td>
<td>$9,493.86</td>
<td>$10,059.99</td>
<td>$10,628.61</td>
<td>$11,081.42</td>
<td>$9,862.21</td>
<td>$10,436.96</td>
<td>$11,156.00</td>
<td>$10,702.26</td>
<td>$12,119.27</td>
<td>$11,462.64</td>
<td>$11,987.63</td>
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<tr>
<td>College Comm School District</td>
<td>$8,485.70</td>
<td>$8,302.35</td>
<td>$9,683.61</td>
<td>$9,827.26</td>
<td>$9,823.34</td>
<td>$9,901.94</td>
<td>$9,987.29</td>
<td>$9,306.64</td>
<td>$10,917.38</td>
<td>$10,590.53</td>
<td>$11,066.26</td>
<td>$11,407.60</td>
<td>$11,704.60</td>
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<tr>
<td>Southeast Polk Comm School District</td>
<td>$9,576.96</td>
<td>$9,456.73</td>
<td>$9,490.67</td>
<td>$9,673.84</td>
<td>$10,045.78</td>
<td>$9,619.88</td>
<td>$10,099.93</td>
<td>$10,422.87</td>
<td>$10,821.77</td>
<td>$10,999.21</td>
<td>$10,947.95</td>
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<td>Urbandale Comm School District</td>
<td>$8,112.96</td>
<td>$8,150.22</td>
<td>$9,329.66</td>
<td>$9,930.46</td>
<td>$9,152.47</td>
<td>$9,192.19</td>
<td>$9,399.99</td>
<td>$10,285.92</td>
<td>$10,642.34</td>
<td>$10,704.60</td>
<td>$10,903.49</td>
<td>$10,905.24</td>
<td>$11,095.24</td>
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<tr>
<td>Linn-Mar Comm School District</td>
<td>$9,026.09</td>
<td>$9,026.76</td>
<td>$9,200.09</td>
<td>$9,640.19</td>
<td>$9,540.87</td>
<td>$9,284.45</td>
<td>$9,543.15</td>
<td>$9,004.36</td>
<td>$10,276.44</td>
<td>$10,535.74</td>
<td>$10,812.43</td>
<td>$11,095.24</td>
<td>$11,059.34</td>
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<td>Johnston Comm School District</td>
<td>$8,595.90</td>
<td>$8,943.09</td>
<td>$9,514.46</td>
<td>$9,901.70</td>
<td>$9,602.80</td>
<td>$9,341.74</td>
<td>$9,770.42</td>
<td>$10,259.64</td>
<td>$10,642.52</td>
<td>$10,763.10</td>
<td>$10,811.02</td>
<td>$11,054.24</td>
<td>$11,053.59</td>
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<td>Ankeny Comm School District</td>
<td>$7,955.61</td>
<td>$8,566.63</td>
<td>$8,343.37</td>
<td>$9,441.77</td>
<td>$9,547.25</td>
<td>$9,254.85</td>
<td>$9,543.07</td>
<td>$9,587.77</td>
<td>$10,366.46</td>
<td>$10,543.77</td>
<td>$10,563.27</td>
<td>$10,553.59</td>
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<tr>
<td>Waukee Comm School District</td>
<td>$7,955.19</td>
<td>$8,213.09</td>
<td>$8,352.18</td>
<td>$8,432.27</td>
<td>$8,506.95</td>
<td>$8,421.33</td>
<td>$8,580.74</td>
<td>$9,311.38</td>
<td>$9,520.67</td>
<td>$10,077.02</td>
<td>$10,332.12</td>
<td>$10,553.59</td>
<td>$10,553.59</td>
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Free and Reduced Trends
Waukee CSD Challenges FY21/22

- Use of Cash Reserves
- Decreased Revenue
  - Interest income, SSA unknown
  - Funded on FY20/21 student count (increase of 295)
- Increased Expenses
  - COVID-19 unknown
  - 89 New Staff (certified, operations, support)
  - Large student Increase 600+ (funded the following year)
  - Special Education Deficit
  - Operating two comprehensive high schools with related programs

Ongoing costs (SSA%) vs.
One time costs (surplus/rainy day funds)
## Waukee CSD Solvency
### Fund Balance/Revenues

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>2015-16</th>
<th>2016-17</th>
<th>2017-18</th>
<th>2018-19</th>
<th>2019-20</th>
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</thead>
<tbody>
<tr>
<td>Assigned/Unassigned Dollars</td>
<td>6,709,413</td>
<td>9,742,758</td>
<td>14,383,567</td>
<td>17,100,448</td>
<td>16,085,853</td>
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<tr>
<td>Total Revenue</td>
<td>88,418,484</td>
<td>98,885,785</td>
<td>107,691,695</td>
<td>116,047,315</td>
<td>122,691,748</td>
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<tr>
<td>Total Expenditures</td>
<td>88,393,906</td>
<td>95,205,231</td>
<td>103,588,793</td>
<td>113,412,714</td>
<td>123,714,100</td>
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<tr>
<td>AEA Flowthrough</td>
<td>3,761,743</td>
<td>4,136,701</td>
<td>4,503,722</td>
<td>4,820,141</td>
<td>5,225,897</td>
</tr>
<tr>
<td>Solvency Ratio</td>
<td>7.93%</td>
<td>10.28%</td>
<td>13.94%</td>
<td>15.37%</td>
<td>13.69%</td>
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<tr>
<td>Maximum Cash Reserve Levy</td>
<td>$ 8,248,527</td>
<td>$ 8,959,354</td>
<td>$ 10,969,368</td>
<td>$ 9,298,289</td>
<td>$ 6,334,191</td>
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</table>

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>BUDGET 2020-21</th>
<th>2021-22</th>
<th>2022-23</th>
<th>PROJECTION 2023-24</th>
<th>2024-25</th>
<th>2025-26</th>
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</thead>
<tbody>
<tr>
<td>Assigned/Unassigned Dollars</td>
<td>15,159,826</td>
<td>8,051,352</td>
<td>7,910,839</td>
<td>9,654,439</td>
<td>14,108,386</td>
<td>20,645,646</td>
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<tr>
<td>Total Expenditures</td>
<td>130,266,233</td>
<td>139,075,381</td>
<td>145,900,337</td>
<td>153,969,720</td>
<td>161,794,833</td>
<td>170,338,973</td>
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<tr>
<td>AEA Flowthrough</td>
<td>5,620,018</td>
<td>5,899,905</td>
<td>6,331,278</td>
<td>6,730,037</td>
<td>7,142,385</td>
<td>7,541,181</td>
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<tr>
<td>Solvency Ratio</td>
<td>12.25%</td>
<td>6.39%</td>
<td>5.67%</td>
<td>6.48%</td>
<td>8.87%</td>
<td>12.19%</td>
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<tr>
<td>Maximum Cash Reserve Levy</td>
<td>$ 5,582,095</td>
<td>$ 8,656,967</td>
<td>$ 10,893,421</td>
<td>$ 19,763,724</td>
<td>$ 21,269,228</td>
<td>$ 21,139,505</td>
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</table>
State Certified Enrollment

FY 2014 to FY 2022

Certified Enrollment
SSA History - School Funding

The Iowa funding formula always lags by one year. This means we educate 500+ students each year without funds from the state.
Economic Growth
SSA - CPI

SSA v CPI


SSA Rate
CPI Change
School Funding State Cost per Pupil vs. Iowa Gross Domestic Product

Comparative Growth of School Funding and State GDP

- Cost Per Pupil
- Iowa GDP in $10 millions
Policy Choices - Budget Guarantee and SSA

- Budget Guarantee is funded by property tax – there is no state aid
- Increases in Budget Guarantee amount have an impact on the property tax rate
- Statewide numbers:

<table>
<thead>
<tr>
<th>SSA Rate</th>
<th>Total Budget Guarantee</th>
<th>Number of Districts on BG</th>
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</thead>
<tbody>
<tr>
<td>0%</td>
<td>$85,152,938</td>
<td>256</td>
</tr>
<tr>
<td>1%</td>
<td>$58,543,719</td>
<td>220</td>
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<tr>
<td>2%</td>
<td>$35,170,632</td>
<td>163</td>
</tr>
<tr>
<td>3%</td>
<td>$18,062,896</td>
<td>118</td>
</tr>
<tr>
<td>4%</td>
<td>$7,292,686</td>
<td>76</td>
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</table>
Policy Choices - Budget Guarantee and SSA

Higher SSA & local districts pay for budget guarantee:

**Pros for the state:**
- Provides meaningful investment in public education
- Minimizes the property tax impact of BG (less BG at higher SSA)
- Shows state spending increasing (can still say, “we committed record state funding to education”)

**Pros for schools**
- Higher base for categoricals and special needs weightings at a time of increased need
- More districts benefit from real new spending authority
- AEAs benefit from higher SSA
- PK benefits from higher SSA (but still needs a budget guarantee or hold harmless on last year’s enrollment number)
“What if” Additional 1% SSA - 10 Years

![Bar chart showing the district cost per pupil (DCPP) for actual and additional 1% SSA for fiscal years FY12 to FY21. The chart displays a steady increase in both categories with some specific values highlighted: FY12: $5,883, FY13: $5,942, FY14: $5,883, FY15: $6,000, FY16: $6,100, FY17: $6,200, FY18: $6,300, FY19: $6,400, FY20: $7,048, FY21: $7,772. The chart indicates a higher cost for the additional 1% SSA compared to actual costs.]
Waukee CSD Additional COVID-19 Expenditures

- Substitutes
- Head nurse position
- Face masks, shields, plexiglass, instrument covers
- Nurse supplies
- Cleaning supplies
- HVAC system review and improvements
- Hand sanitizer
- 1:1 Technology
  - IT staff, iPads and Macbooks, cords, software, network infrastructure, hotspots, staff training

FEMA funding ended 9/14/20
Specific Considerations

- Increase in SSA similar to the predicted increase in the state budget (approximately 3.7%)

- Additional funds dedicated to one-time costs related to COVID (listed and potentially summer school)

- Other Topics:
  - Dropout Prevention/Modified Allowable Growth
  - Youth Mental Health (Invest in Iowa Act)
Advocacy - How can you help?

Contact your legislators and share your story
Email, mail, phone call

Find your legislator link-
https://www.legis.iowa.gov/legislators
Join Advocacy Group

Please fill out this form:

https://tinyurl.com/wcsdLegis
Local Legislators

Chance to hear from our local legislators

- Senator Jake Chapman: Senate District 10
  - Jake.Chapman@legis.iowa.gov
- Senator Sarah Trone Garriott: Senate District 22
  - Sarah.Trone.garriott@legis.iowa.gov
- Representative Kenan Judge: House District 44
  - Kenan.Judge@legis.iowa.gov
- Representative Carter Nordman: House District 19
  - Carter.Nordman@legis.iowa.gov
Contact Information

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Sarah Kautz - skautz@waukeeschools.org
Becky Fitzgerald - beckyafitzgerald@gmail.com
Sheri Martinez - noelsheri@mchsi.com
Amanda Acton - amanda.acton@gmail.com
QUESTIONS?