

Public Hearing April 5, 2021
Comments and Questions

How do we find budget information transparently online?

A District Financial Audit is completed on an annual basis by Nolte, Cornman and Johnson. This document is a summary of district revenues and expenditures for the given fiscal year. The District Aid & Levy is posted in the Lamoni Chronicle on an annual basis. Financial reports are reviewed by the Board of Education on a monthly basis. After approval, the monthly list of bills is posted in the Lamoni Chronicle.

The Lamoni School Board should form a Community coalition to develop a 5 year sustainability plan for the Lamoni School District. I will be glad to volunteer to help with this initiative. Have the coalition include the Lamoni City Council, Lamoni Chamber of Commerce, and Graceland University and perhaps other communities that are part of our district.

The Lamoni Board of Education will consider this suggestion moving forward, but also believes Directors are elected to serve as community representatives and provide financial oversight for the school district.

Lamoni CSD has contracted with Iowa School Finance Information Services (ISFIS) to develop a comprehensive financial forecast for the next five (5) years. The Board will review this financial model during a work session.

Additionally, the Lamoni Board of Education reviews the Iowa Association of School Board's (IASB) financial indicators, such as solvency and unspent authority, to establish and maintain recommended targets for school district financial health. The Board will continue to monitor financial indicators throughout the year as it has done.

Per review of the last 5 years of budget reports, it appears that the General Fund went into a deficit in the 2018 fiscal year - What caused this? Is it an ongoing issue?

The District experienced deficit spending as a result of three factors, including;

- Declining student enrollment
- Expenditures exceeding revenues in the General Fund. Particular areas of emphasis in which this happened include:
 - Transportation
 - Special Education
 - Staff Costs
 - Lamoni's staff to student ratio is below the state average.
 - Lamoni's staff benefits ratio to students is above the state average.
 - Diminished state supplemental assistance.

What specific areas of instruction are included in the \$300k budget cut for FY2022? How do you plan to balance these cuts without detrimentally impacting students, teachers, and the community?

The Lamoni Board of Education is approaching the overall reduction through a balanced approach that consists of not just reductions, but retirement, restructure and additional revenues.

To illustrate:

- The District offered an early retirement incentive, which one staff member accepted.
- The District is reviewing areas in which staff may be shifted and categorical funding sources within the General Fund can be used.
- The District is also studying how the Federal ESSER Relief funds may be utilized as a short-term stopgap to address our current financial situation.
- The District is reviewing all Certified and Classified positions to identify areas of redundancy and inefficiency to determine an equitable approach to any reduction since 76% of this year's General Fund budget consists of staff salaries and benefits.

The Board has always maintained a goal of minimizing impact on the classroom.

I would encourage you to look carefully at your MTSS process as a possible way to increase revenue in special education. There are likely students lost in the process, who, if identified, would increase revenue. This also increases workload for teachers, which may be a reason that we feel like we need such small class sizes.

Lamoni Community School District has an established MTSS Committee who work with staff and classroom teachers to follow District policies, Green Hills AEA special education guidance and state and federal law to provide appropriate services to all students.

The District will continue to evaluate all aspects of special education services to ensure that we are fully utilizing available funding resources and services in order to address deficit spending.

Has the District reviewed Special Education numbers and costs, especially those that open enroll in, if we are not getting enough funding for these services?

The District completes an annual special education student count and weighting process with Green Hills AEA to identify special education students being served in District, students open enrolled out to other districts and students open enrolled into Lamoni. A part of the District review includes student weighting, teacher caseload and associated costs and weighting.

Transparency w/ community - PLEASE DO increase your efforts here!

Monthly Audits needed on all expenditures, why only reviewed Annually? Or at least reviewed Quarterly.

By what date will you follow up with all attendees to the meeting tonight?

Monthly financial reports are reviewed by the Board of Education and are a part of the board agenda and a list of expenditures are shared in the local newspaper, monthly. Community forum comments and questions will be reviewed and addressed prior to the April Board meeting.

I am strongly opposed to raising property taxes -- Families with children are discouraged by our already high property tax rates from relocating here.

The District is acutely sensitive to the impact of property taxes within our school district. This year's budget was established without increasing the District property tax rate.

Does the State offer other sharing programs/funds that we are not currently utilizing? (ie. super., HR, Transportation, etc.)

The District is fully utilizing operational sharing incentives at this point in time through the following positions: Superintendent, Transportation Director, Human Resources Director and Licensed Master Social Worker.

Do school superintendents and school board members here and with other districts lobby the state legislators to keep public school money in public schools? Also, to increase funding to our public schools?

It seems to me a show of strength in numbers would make a difference.

Legislative advocacy is an ongoing part of the District effort to ensure Lamoni Community School District continues to serve the students and families of Lamoni. Board Directors and the Superintendent attend legislative coffees, meetings, advocacy events and visits with state legislators on an annual basis to advocate for more substantial increases in state supplemental assistance. Progress has been made in recent years in student equity, transportation equity and operational sharing extensions.

Specifically, who is working on this? What is the 10 day plan to pull this together?

Fiscal Management and oversight, as well as annual budget development and review, is ongoing throughout the fiscal year. Board Directors, K-12 Principal, Human Resource Director, School Business Official and the Superintendent continue to review District finances and state guidance to evaluate and select an option that will address excess spending and ensure financial solvency and sustainability.

Can we please slow this down so your community can engage in solution-finding.

The Board of Education continues to monitor and evaluate this issue. While this may seem “new” to the community of Lamoni, the Board has worked diligently to address this issue over the past three years.

The Board is compelled to address this issue now before the District exceeds its spending authority and loses the ability to address this issue in a way that makes sense locally and the State School Budget Review Committee dictates a plan that doesn't honor local control.

How did you decide on \$120,000 request for teacher salaries, and what would the rest be spent on?

We are not sure what this question is asking and are unable to provide a response without gathering more information.

Are administrative costs the only costs in the budget categories of General Administration, School Administration and Business Administration?

The simple answer is no. To illustrate:

- Associated expenses in General Administration include, but are not limited to, the shared contract for the Superintendent, audit and other legal services, school elections costs and liability insurance.
- Associated expenses in School Administration include, but are not limited to, the PK-12 Principal, building office managers, and telephone and internet services.
- Associated expenses in Business Administration include, but are not limited to, the business manager, the shared human resources director, AEA printing and services, subscription and licensing for district contracts such as Timeclock, JMC and Software Unlimited.