



OUR MISSION

"The Grinnell-Newburg School District, together with parents, families, and community, will provide a challenging educational program which prepares all students to be lifelong learners and productive, contributing, caring citizens."



Focus on Excellence:
School funding
in Iowa 1-2

GNEE awards
\$41,720 to support
teaching and learning 3

Thank you to our
yearbook sponsors 3

Special education
audit shows high
level of compliance 4

Calendar 4

Volunteer in
your schools 4



Focus on Excellence:

School funding in Iowa

Every year, public schools in Iowa spend billions of dollars to educate the state's children, sparking taxpayers to ask school board members, administrators and lawmakers, "Where does that money go?" That's why part of our mission is to help taxpayers understand how districts are spending that money, in an attempt to dispel the mystery surrounding school funding.

Here is an overall idea of the total funding Iowa's public K-12 schools receive to educate nearly 500,000 children: Total state General Fund appropriations for school aid in FY 2007 amounted to \$2 billion. About \$1.1 billion comes from local property taxes that are earmarked to fund school programs, with another approximately \$400 million funding facilities and other district expenses. Where it goes from there is a bit more complicated but just as important to understand.

Larry Sigel, school finance director for the Iowa Association of School Boards explained, "Knowing how this funding builds up from each individual district and child is important in understanding the roles and pressures facing local school districts, and taxpayers deserve to understand."

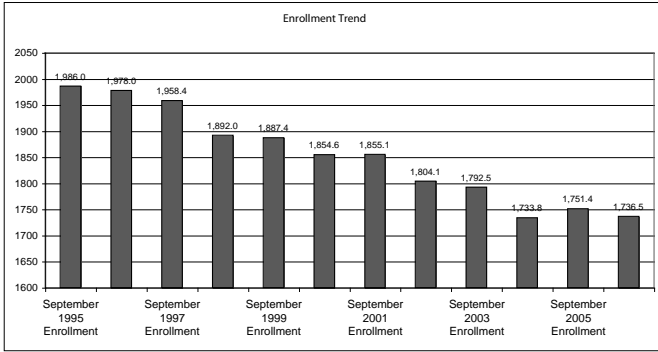
While the area of school finance is a complex one, there are some basic principles that make it understandable to the average taxpayer, including:

1. The number of students in each district determines district revenues.
2. The General Assembly "equalizes" funding statewide to make the "cost per student" roughly equal in every school, so that every student has access to the same quality education.
3. The General Assembly controls the annual increase in the "cost per student," called allowable growth, to determine how much each district receives from the state.
4. Property taxes matter. They determine how much money each district receives in state aid.
5. Funds are restricted: we can only use funds on what the legislature tells us we can.
6. Schools are *budget* limited; most other entities are property tax *rate* limited, and this difference is monumental

Iowa's school funding formula is a student-based formula, meaning that the allowable spending for a school district is based upon the number of students in that district on October 1 of each year. The number of students counted on that day is used to establish the district's budget for the following year. That means our revenues are always a year behind the actual number of children we are serving in our classrooms.



For the Grinnell-Newburg Community School District, our October 1 enrollment is 1707 for the current year. The chart below shows a history of the Grinnell-Newburg Community School District's enrollment.



“Because the formula is based on the number of students in the district, as we gain students, we gain revenues to serve those students. As we lose students, we also lose revenue from each of those students,” Sigel said.

Because the enrollment for our district has been declining over the past several years, this has created significant budget pressures for our district. As each student is “worth” slightly over \$5,000 per year in General Fund revenue, losing 10 students from one year to the next reduces a district’s revenue by \$50,000. However, this won’t reduce our costs because we still must have the same number of teachers whether there are 15 or 25 students in a class.

So, once district revenues are established, how is that money spent? It depends on state lawmakers.

One of the most difficult and confusing elements of school funding is how Iowa law restricts the way K-12 public schools can use various funding sources.

Simply put, if we have a shortage in one area of the budget we cannot use other funds available to the district to offset such a shortage unless specifically allowed by law.

According to the Iowa School Foundation Formula, the largest funding source for schools comes from state and local property taxes. Revenues received under the formula are part of a school district’s General Fund, which covers most of our expenditures for employees’ salaries. We also have dedicated funding streams for facilities, like the Physical Plant and Equipment Levy, which can only be spent on buildings, grounds and certain equipment. People often refer to the General Fund side of the budget as the “breathing” part of the budget, while the other side is often referred to as the “bricks and mortar” side. Depending on each district’s economic and demographic situation, some have issues with the staff side of the budget while others have more pressures on facilities.

However, due to the organization of revenue streams, excess money from the general fund cannot be used to solve shortages on the facilities side or vice versa

The State partially funds and equalizes the General Fund to promote equity among students and taxpayers in the state, but does not do the same with the facilities’ side of the budget. If the legislature ever did allow such unequalized funding sources to be used under the General Fund side of the budget, some districts could potentially receive much more revenue per child, violating the general principle of equity. For example, our instruction expenditures are equalized, but the funds we levy locally for buildings are not. Except for the local option sales tax, which we’ll discuss in a moment, the tax capacity of the district largely limits the amount of funds for building expenditures. If a neighboring district has twice the capacity for the same number of children, they can either build twice as much building for the same property tax rate, or they could have the same building for half the property tax rate. If our neighbor has half of our capacity, the situation is exactly reversed.

The one area where some state equalization of capacity is occurring is in the local option sales tax, which is relatively new. All 99 Iowa counties have this tax, which is a one-cent local option sales tax dedicated primarily to school buildings, equipment and property tax relief. It has proven to be a popular alternative to property taxes to fix our buildings. However, the legislature has begun equalizing sales tax revenues among districts because of the wide disparity in monies spent in each district. When the legislature passed the sales tax pool for schools, the difference was approximately \$100 per pupil in the lowest district to over \$1,000 in the highest district. The legislature then appropriated \$10 million annually.

Now, as local school districts vote to renew their first 10 years of local option tax, if they are over the state average, they will provide those dollars to the pool to help bring up other districts. Last fiscal year, these two sources brought the lowest school districts in the state to a minimum of \$420 per pupil - a big help to those districts. Current law imposes a ceiling of \$575 per pupil. If the proposed “statewide penny for school infrastructure and property tax relief” bill passes, the per pupil distribution formula will be revised to allow for a rolling average per pupil. This would have been about \$730 per pupil in 2007. We’ll continue to provide you information about this legislation.

We are grateful to our voters for approving the local option sales tax and have been using the money to finance the fine arts / physical education complex and other renovations at Grinnell High School.

When it comes to school spending, the district must look at every potential expenditure and determine not only if it has the money, but also whether state law allows a particular fund to cover the expense.

This standard, often referred to as Dillon’s Rule, says school districts are only allowed to do what is specifically outlined by state law. This differs from cities and counties, which operate under “Home Rule,” which allows them to do anything not specifically prohibited by state law. Schools have less latitude than cities and counties in complying with the Code of Iowa, and in turn, how they spend their money.



GNEE AWARDS \$41,720 TO SUPPORT TEACHING AND LEARNING

GNEE Executive Director Lori Francis announced that \$41,720 has been awarded to support teaching and learning in the Grinnell-Newburg schools. The grants awarded are as follows.

Grant #1:

English Language Development at Fairview School: \$1100

This proposal funds language card readers and other materials for English language instruction for English Language Learners in grades K - 2 at Fairview School. A similar grant was funded by GNEE for Bailey Park School in 2006.

Grant #2:

Adventure Learning for 8th Grade Transition: \$3120

This proposal funds a pilot program in May, 2008 for all eighth grade students to participate in a six-hour challenge course experience at the Adventure Learning Center in Des Moines. The goal of this project is to provide a meaningful experience that helps the students develop teamwork, problem-solving, leadership and communication skills as part of the transition process to high school. There will be both preparatory and follow-up activities that will help the students integrate the experience into their day-to-day choices.

Grant #3:

Technology Transforms Learning: \$37,500

This mini-grant was submitted by the District Technology Task Force on behalf of all of the teachers/buildings in the district. The funds will purchase a minimum of 6 laptop computers per school and the necessary hardware to run them as wireless machines. The comprehensive technology needs for our district are extensive and the school board has made meeting these needs a high priority. These laptops will allow teachers to receive training on the laptops with the goal of helping them gain the necessary skills and knowledge to incorporate more technology into the classroom.

Grinnell-Newburg Educational Excellence (GNEE) is an independent, community-based organization committed to support programs and initiatives that promote excellence in education and ensure a first-rate education for every child, in every school, in the Grinnell-Newburg School District.

GNEE has non-profit 501c-3 status as an affiliate of Greater Poweshiek Community Foundation. The GNEE Board of Directors recognizes that community support and engagement along with sufficient resources are key to the success of public education. GNEE raises and allocates funds for projects beyond those supported by regular school sources. The additional funding helps fill



the gap that exists between the programs teachers would like to implement to improve student achievement and those available to them through district funding. For more information, please visit www.gnee.org



THANK YOU TO OUR YEARBOOK SPONSORS

2007-2008 yearbook: More Than The Eye Can Capture

A special thanks to the sponsors of The Grinnellian. There is still time to sponsor the 2007 – 2008 yearbook. Please contact Janet Ahrens for details on how to sponsor at the Black, Orange, and White levels, at jahrens@grinnell.k12.ia.us

May 9th is the last day that personal ads for seniors will be accepted.

Black Sponsors: \$150

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SPECIAL EDUCATION AUDIT SHOWS HIGH LEVEL OF COMPLIANCE

The district is implementing special education practices and procedures with a high level of fidelity, according to a recent audit. Conducted by an external auditor in accordance with state and federal audit standards, the on-site compliance review was held the week of December 10, 2007. Throughout the week, the auditor visited each of the district's attendance centers, and interviewed teachers, students, paraeducators, parents, and administrators. In addition, all special education teachers' records were randomly audited.

The overall summary revealed the following:

Participation in the IEP Process:	98.77% of criteria met
Appropriate Services in the LRE:	93.01% of criteria met
System Supports:	98.21% of criteria met
Student Results:	96.94% of criteria met
Post Secondary Transition:	36.54% of criteria met [minimum 45% required]

The district will submit a corrective action plan in 60 days for those areas that fell below the minimum percent, and must complete the plan within one year. There are no citations that require an immediate correction



VOLUNTEER IN YOUR SCHOOLS

Do you have some spare time this spring? Need a reason to get out of the house? Do you have any hobbies or skills to share with students? The District's Volunteer Program can use your help, whether it's for a single day, for a few days, or on a regular basis. We can use volunteers to work with students, to provide support to teachers, or to work in our libraries and our offices. Contact Doug Cameron, Volunteer Coordinator, 236-2790 for information on how to volunteer in the District.



Stephanie Larson will compete at the State FFA Convention in April in Freshmen Creed Speaking CDE

CALENDAR

CALENDAR FOR REMAINING 2007 - 2008 SCHOOL YEAR

March 17 - 21	No School; spring break
March 26	Early dismissal; professional development
April 2	Early dismissal; professional development
April 9	Early dismissal; professional development
April 16	Early dismissal; professional development
April 23	Early dismissal; professional development
April 30	Early dismissal; professional development
May 7	Early dismissal; professional development
May 14	Early dismissal; professional development
May 21	Early dismissal; professional development
May 26	No School; Memorial Day
May 28	Early dismissal; professional development
May 30	Last Day of School

