

# ***2019 Virtual Conference Webinar Session Descriptions***

**Property Tax Valuations, Rollbacks, Productivity Formula** – Jon Muller & Margaret Buckton, ISFIS,  
*June 18, 2019 at 2 pm*

Jon Muller and Margaret Buckton, ISFIS Partners will help attendees understand the impact of school budget property taxes on taxpayers of different classes. Many Iowa property owners were reeling last Winter when they opened their 2019 property assessments, especially homeowners in urban areas and agricultural property owners. Attendees will learn how the different classes of property are assessed for purposes of property taxation in Iowa, and how "assessed value" becomes "taxable value." There will also be a deep dive into how the Productivity Formula works for valuing agricultural property. Participants will gain a richer understanding of a major source of school funding and the tools they need to knowledgeably respond to community patrons.

**Building Level Data & Attendance Center Reporting** – Cassandra Cline, Iowa Dept. of Ed & Larry Sigel, ISFIS  
*June 26, 2019 at 2 pm*

Larry Sigel will be joined by Cassandra Cline, Iowa Department of Education Bureau of School Business Operations, to show attendees the new application for recording and analyzing building level data for federal Every Student Succeeds Act compliance. Attendees will learn about the mechanics of reporting in order to facilitate easier compliance, but also discuss the implications of policy choices in what is included in the data. Participants will hear ideas about how notation of key definitions and explanations may facilitate stakeholder understanding of the reported expenditures. Attendees may also explore district self-analysis opportunities in the data set to consider key equity and adequacy concerns.

**Cash Flow Management – Interplay of Debt, Revenues and Expenditures** – Amy Mitchell, Miles Capital, Travis Squires, Piper Jaffray, & Larry Sigel, ISFIS,  
*July 11, 2019 at 11 am*

Larry Sigel is joined by school finance cash investment and bonding experts Amy Mitchell, Miles Capital and Travis Squires, Piper Jaffray Inc., to present methods of projecting cash flow for the General Fund, Capital Projects, PPEL and Debt Service funds. Calculation of both end of year balance and investable balances at differing time periods of the year will be examined. Participants will also learn about the options for investment of public funds including rates, maturities and returns as well as strategies for maximizing investment income. The impact of borrowing and the implication for investment of reserve (sinking) funds will also be covered.

**School Finance Basics w/District Financial Comparison Tool** – Larry Sigel, ISFIS and Margaret Buckton, ISFIS,  
*July 19, 2019 at 11 am*

From spending authority to property tax rates, find out how the Iowa finance formula operates in one fast paced session. Covering where the funds come from and allowable expenditures from each fund, you'll have an overview that provides a solid base of understanding Iowa school finance.

Whether a school business official is new to Iowa school finance or experienced but wanting a content refresher, this is a must have summer webinar to refresh before the next budget cycle. The PowerPoint presentation for this session can be used in any school district as a presentation to explain school finance to the school board, administration or public. Each district participant will be able to access their own FACT Tool snapshot to answer polling questions and amplify the meaning of generic funding formula descriptions.

*School Elections, Organizational and Annual Meetings & Filling Board Vacancies* – Brett Nitzschke, Lynch Dallas, and Margaret Buckton, ISFIS,  
*July 24, 2019 at 11 am*

Legislative changes rolling together school board and city elections and minimizing special election date options create ripple effects for SBO's and board secretaries having to manage the change while minimizing disruption in governance and budget cycles. Veteran School Attorney Brett Nitzschke, Lynch Dallas PC, joins Margaret Buckton to explain the changes, impact on the school board election, considerations for timing of levy votes for the debt levy, PPEL and the sales tax extension Revenue Purpose Statement, and options for appointment to fill a school board vacancy. Attendees will compare sample agenda items for organizational and annual meetings and understand which agenda items are required by Iowa Code and which are likely local traditions and/or best practice for smooth leadership transitions. Participants will learn where to find the Iowa Secretary of State's new **School Secretary's Guide** to elections and other tools provided by the Secretary of State, updated May 2019.

*Local Control – Expanded Flexibility & Home Rule Opportunities and Consequences* – Larry Sigel, ISFIS and Margaret Buckton, ISFIS,  
*July 29, 2019 at 2 pm*

Margaret Buckton, partner, ISFIS, professional advocate, Rural School Advocates of Iowa, and legislative analyst, Urban Education Network, will share information about the continued legislative effort to build local control. Three consecutive Legislative Sessions (2017, 2018, and 2018) have netted possibilities for local financial, business and educational flexibility. Margaret will remind attendees of prior expansions, explain the new opportunities, share resolution templates and other resources needed to take advantage of the new flexibilities, explain the requirements which must be met before accessing flexibility, warn of some pitfalls to avoid and answer questions.

*School Choice Movement & Tax Policy* – Mike Owen, Iowa Policy Project and Margaret Buckton, ISFIS,  
*August 6, 2019 at 11 am*

Margaret Buckton will be joined by tax and public policy expert Mike Owen, Iowa Policy Project (also a school board member from West Branch, IA), to discuss the School Choice Movement in Iowa, reviewing recent school choice inroads here and also looking at experience of other states. Attendees will hear about the various school choice options available to Iowa parents and students and the extent of public funding contribution to those nonpublic options. This session will also dig into strategic tax options engaged in Iowa and other states that often escape the kinds of oversight and transparency found in public school spending. Participants will leave with resources to inform public school advocates who might turn to the school business office for guidance in determining the impact of school choice legislative proposals on the local school budget and opportunities for public school students.

Comprehensive Financial Projection Model Update & Opportunities – Piper Jaffray Team and Larry Sigel, ISFIS,

August 13, 2019 at 2 pm

Learn about long-term budget and finance planning modeling to minimize guesswork and maximize productivity. Experts from Piper Jaffray, Inc., will join Larry Sigel to explain the concepts of long-term budget planning and financial projections for the major funds of school districts. Piper and ISFIS have developed together a five-year projection model to minimize attendee's work in this effort. The team will demonstrate how this model takes the guesswork out of your long term planning by accurately forecasting tax rates, spending and the resulting key financial metrics. Attendees will learn the importance of accurate assumptions, either district-developed or developed by third party (such as enrollment projections).

The model gives district leaders and school boards easy access throughout the year to multi-year budget projections based on real data, thus fostering better policy-level decision making, in an easy to use, intuitive interface including several templates for reporting the information to stakeholders.

Public Purpose: Lessons Learned from State Audits including local district policies and procedures– Margaret Buckton and Larry Sigel, ISFIS,

August 15, 2019 at 11 am

Larry Sigel and Margaret Buckton, ISFIS Partners, will share observations of recent state audits of local school expenditures to help attendees understand definitions of “public purpose”, and the roll of policy clarity and documentation in assuring that the goals of public purpose are met in your district. The discussion will dig into details of expenditures, travel policy, cell phone policy considerations, provision of food for meetings of school employees and stakeholders, and others. Participants will learn how to set expectations for staff and identify proper procedures to minimize the risk of inappropriate use of district funds leading to potential audit repercussions.

Bargaining Basics for Supts and SBOs: Chapter 20 Changes and Supplemental Income – Emily Ellingson, Lynch Dallas, and Margaret Buckton, ISFIS,

August 20, 2019 at 2 pm

Emily Ellingson, school attorney, Lynch Dallas PC joins Margaret Buckton, ISFIS Partner, to tell the continuing story of changes to Iowa's collective bargaining law following a massive policy overhaul by the legislature in the 2017 Session. Participants will learn about the transitions in policy and handbooks that have taken place all over the state in the last two bargaining cycles, employee response to those changes, review of the mandatory, permissive and prohibited subjects of bargaining, and new considerations about supplemental pay, one of the items that was moved from the mandatory to permissive category.

Accessing Data and Tools. Using Data to Tell a Story– Margaret Buckton and Larry Sigel, ISFIS,

August 22, 2019 at 2 pm

Larry Sigel and Margaret Buckton, ISFIS Partners, will show examples of policy questions and data to answer those questions, using spreadsheets, mapping, graphs and charts to tell a district story or advocate for district resources. Participants will learn to access the ISFIS Mapping tool and consider the different kinds of data which are most appropriate for certain messages; 1) data comparison with other districts, 2) longitudinal trends and history, 3) comparison of two different variables. Different visuals can point out information to help stakeholders observe and gain understanding of the needs of the school. Attendees will leave with the knowledge of where to access information and easily prepare professional visuals to elevate the quality of district reports and communications with school leaders and the community.

