

It is requested that the Legislative Council authorize the expenditure of \$60,000 from moneys available to it under section 2.12 of the Code to pay a portion of the cost of funding a pilot project in which 12 school districts of various enrollments that are located geographically throughout Iowa would provide data for a school finance analysis model. The information obtained from using this model could be used by the General Assembly in its review of school finance costs.

The \$60,000 will be allocated to the Department of Education to be transmitted to the appropriate entities for implementation of the pilot project upon receipt of verification that the matching funds have been received. When the pilot project has been completed, the Department of Education is required to report the results of the pilot project to the Legislative Council.

The \$60,000 requested is one-third of the cost of the model for the 12 school districts. The United States Chamber of Commerce and Iowa agencies interested in education are soliciting contributions from the private sector to fund the other two-thirds of the cost of the pilot project.

Once the school finance analysis model has been developed for the 12 districts included in the pilot project, representatives from other districts throughout the state can be trained to use the model to generate the same kinds of data analyses throughout the state.

The Center for Workforce Preparation of the United States Chamber of Commerce and Coopers & Lybrand L.L.P. have worked together to develop the software tool to help school districts track education spending from the district's central office expenditures to individual classroom costs. The software uses a three dimensional model that divides expenditures into major categories, provides data on costs of educational programs, and determines the costs of functions and programs by grade level.

lc/edfinan

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Linking resources
for education

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APR 12 1995

April 1995
SUPERINTENDENTS OFFICE

Dear Friend of the Center:

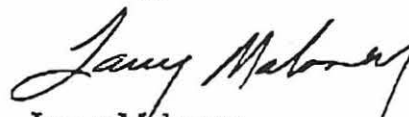
The Center for Workforce Preparation (Center) and Coopers & Lybrand L.L.P. are pleased to announce an alliance to bring common sense to school finance issues. School budget documents don't make for exciting reading, but the information they contain – if demystified – can lead to better management of local schools. Yet, local citizens rarely look through a school budget document. Even though these documents provide information on how funds are spent, they don't provide information in a clear format that outlines expenses in a way parents or community leaders can understand.

The Center and Coopers & Lybrand plan to develop new software that will help districts track education spending from the central office into the classroom. This new software is not accounting; it is a form of management reporting that provides community leaders with information that can contribute to meaningful education reform. The Center and Coopers & Lybrand's new software takes reams of accounting information from the school district and generates a concise report on costs by school, by program, by grade level and by spending categories. This form of reporting provides schools and communities with a simplified format that can be understood by anyone with a stake in education.

Enclosed is a copy of the Finance Analysis Model Report, which describes the new model and the need for management reporting in schools. Also enclosed is a transcript from our February 23rd School Finance Seminar, at which community leaders discussed the need for management reporting in schools.

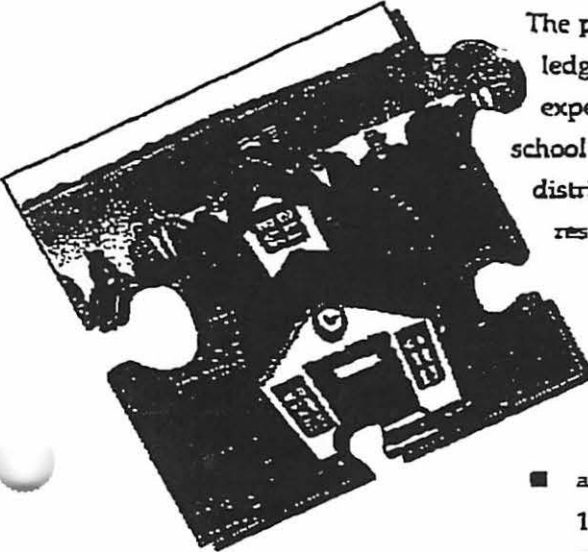
If you are interested in learning more about how to provide your local schools with this new software, please fax the enclosed response sheet to the Center at (202) 463-5730. Information will be sent to you when the software is available in June 1995. If you have any questions on the Finance Analysis Model and its importance to school districts, please call me at (202) 463-5525.

Sincerely,


Larry Maloney
Manager, Development

Executive Summary

Coopers & Lybrand L.L.P. and the U.S. Chamber of Commerce's Center for Workforce Preparation have joined efforts to create a model for school finance and management reporting based on each organization's school finance research. The Finance Analysis Model is a technology-based information tool that operates on a standard personal computer. As a technology, school districts can use it from one year to the next to determine long-range patterns in expenditures.



The product is designed to analyze 100 percent of a school district's general ledger. In addition to collecting information on the district's budget or actual expenditures, it analyzes information at individual school sites. School-by-school data allow community leaders to view how schools within the same district compare on spending patterns, and whether some schools invest resources in teaching and learning more efficiently than others.

The Finance Analysis Model consists of a series of multi-dimensional spreadsheets that compile information on district and school expenditures. The three basic dimensions include:

- a *functional* dimension showing expenditures and budgets that comprises 100 percent of the district's funds into one of five categories—Instruction, Instructional Support, Operations, Other Commitments and Leadership;
- a *program* dimension that provides community leaders with accurate information on the costs of educational programs such as special education, gifted and talented, bilingual, chapter 1 & 2, summer school, general education and other programs;
- a *grade level* dimension that allows school districts to determine the costs of functions and programs in the district's elementary, middle and high schools, alternate schools and all other schools.

The model is organized to present expenditures in five functions so that communities can search for the proper balance between instructional spending and other costs. Working with community leaders, school districts can use management information to identify where resources can be directed to enhance student performance.

The Business Advocate

SUPPLEMENT TO *Nation's Business* APRIL 1995

U.S. Chamber of Commerce

■ Education

School-Financing Program Unveiled

The U.S. Chamber of Commerce and the accounting firm of Coopers & Lybrand recently introduced a first-of-its-kind financing software tool for U.S. schools.

The "Finance Analysis Model," which runs on a personal computer, is designed to help schools determine how education dollars are spent. The joint effort was announced recently at a press conference at the Chamber.

U.S. Education Secretary Richard Riley kicked off the conference, saying, "Business, educators, and parents need to understand that there is a real connection between the key goals of education and how we use public tax dollars."

The software was jointly developed by the Chamber's Center for Workforce Preparation and Coopers & Lybrand.

The new model incorporates the best ideas from both organizations. Edwin



U.S. Education Secretary Richard Riley, right, discusses the Coopers & Lybrand-U.S. Chamber school-financing program with Edwin Lupberger, the Chamber's vice chairman and the chairman of its Center for Workforce Preparation, and Sheree Speakman, a partner with Coopers & Lybrand.

Lupberger, 1995-96 vice chairman of the U.S. Chamber and chairman of the Center for Workforce Preparation, told the gathering. Lupberger also is chairman and chief executive officer of Entergy Corp., a four-state utility company based in New Orleans.

"New funds for education are scarce, so schools need to watch carefully how they spend their dollars so those dollars will go as far as possible in teaching students," he noted.

The package organizes expenditures

into one report that can be easily understood by teachers, parents, business leaders, and students. Designed to help districts develop an on-going, long-range portrait of their spending, the financing model distributes expenditures by category, educational program, and grade level.

Noting its importance, Denis Doyle, an education consultant and author, told the gathering that the financing model will be one of "the great defining moments of education."

The center intends to work through the U.S. Chamber network of 3,000 state and local chambers to generate community support for the financing model. The cost of the software package will be about \$1,000.

For information, call Larry Maloney at the Center for Workforce Preparation at (202) 463-5535.

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November 28, 1995

MEMORANDUM

TO: SENATOR HORN, CHAIRPERSON, SPEAKER RON CORBETT, VICE CHAIRPERSON, AND MEMBERS OF THE STUDIES COMMITTEE

FROM: DOUG ADKISSON, LEGISLATIVE SERVICE BUREAU, (1/3884)

RE: LIVESTOCK PRODUCTION STUDY COMMITTEE

On behalf of Co-chairperson Priebe and Co-chairperson Meyer, this is to request that the Legislative Council extend the deadline for the Livestock Production Study Committee to meet and complete its charge. The Co-chairpersons postponed meeting for the convenience of members, speakers, and attendees who otherwise would be presented with time conflicts due to harvest. The Committee plans to discuss its future course of action during the initial meeting.

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November 28, 1995

MEMORANDUM

TO: Chairperson Horn, Vice-chairperson Gipp, and Members of the Studies Committee

FROM: Susan Crowley, Legal Counsel

RE: Deadline Extension for Nonbusiness Taxation Study Committee

I am writing on behalf of Senator Vilsack, Representative Halvorson, and the members of the Nonbusiness Taxation Study Committee to request formal approval for a deadline extension for the study committee to hold its final meeting on November 28. The study committee held two of its three meetings prior to November 24 but was unable to schedule this third and final meeting before the deadline. Thank you for your consideration.

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November 28, 1995

MEMORANDUM

TO: CHAIRPERSON SENATOR WALLY E. HORN, VICE-CHAIRPERSON REPRESENTATIVE CHUCK GIPP, AND MEMBERS OF THE STUDIES COMMITTEE OF THE LEGISLATIVE COUNCIL

FROM: Mark W. Johnson *mwj*

RE: Interim Committee Deadline Extension Request

On behalf of Cochairpersons Senator Black and Representative Van Fossen and the members of the One-Call Statewide Underground Facility Notification Study Committee, I am requesting that the Committee's deadline for completion of its work be extended and that the Committee be granted the authority to conduct its meeting on Friday, December 15, 1995. Due to a variety of circumstances, a quorum was unable to meet on several other dates that were considered prior to this time. The Committee was attempting to meet later in the interim to allow the interested entities an opportunity to meet and resolve existing problems.

On behalf of the Committee, thank you for your consideration of this request.

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November 28, 1995

MEMORANDUM

**TO: CHAIRPERSON SENATOR HORN, VICE CHAIRPERSON
REPRESENTATIVE GIPP AND OTHER MEMBERS OF THE STUDIES
COMMITTEE**

FROM: MICHAEL J. GOEDERT, SENIOR LEGAL COUNSEL

**RE: EXTENSION OF MEETING DATE DEADLINE AND APPROVAL FOR
PAYMENT TO CONSULTANT OF FEES AND REIMBURSEMENT OF
EXPENSES**

Co-chairpersons Senator Vilsack and Representative Halvorson request, on behalf of the Business Taxation Study Committee, that the Studies Committee authorize an extension of the final meeting deadline. The Study Committee has tentatively scheduled its final two meetings for Wednesday and Thursday, December 13 and 14.

In addition, the Co-chairpersons request that approval be given for the expenditure from the \$100,000 authorized by the Legislative Council to the Study Committee an amount sufficient to pay consultant fees to Dr. William Oakland, Department of Economics, Tulane University, New Orleans, Louisiana and reimbursement of expenses to Dr. William Oakland and Dr. Tom Pogue, Department of Economics, University of Iowa, and at most one additional out-of-state individual. The purposes of these individuals' appearances is to discuss with the Study Committee the competitiveness of the state of Iowa in relation to business climates as compared with surrounding states and the advisability of the use of present and possible new tax incentives.

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November 20, 1995

MEMORANDUM

TO: CHAIRPERSON SENATOR HORN, VICE-CHAIRPERSON REPRESENTATIVE GIPP, AND MEMBERS OF THE STUDIES COMMITTEE OF THE LEGISLATIVE COUNCIL

FROM: Ed Cook, Legal Counsel (1-3994)

RE: Public Retirement Systems Committee: Request for Additional Meeting Day and an Extension of Time.

I have been asked on behalf of Co-chairpersons Senator John Kibbie and Representative Mona Martin and the members of the Public Retirement Systems Committee to respectfully request that the Legislative Council authorize an additional meeting day for the Public Retirement Systems Committee and to grant the Committee the authority to complete its study beyond the November 24, 1995, deadline. During the June meeting of the Legislative Council, the Council, upon the recommendation of the Studies Committee, authorized the Committee to conduct two meetings during the 1995 interim and required the Committee, as well as all other interim studies, to complete their work by November 24, 1995. At present, the Committee has already met two times, October 26 and 27, and has yet to finalize its work. Following the conclusion of the first two meetings, the Committee tentatively scheduled the third meeting of the Committee for December 14, 1995.

The Public Retirement Systems Committee is a statutory committee established pursuant to Iowa Code section 97D.4. As required by statute, the Committee is composed of five members of each chamber, is authorized to hold meetings upon the call of the chairperson or a majority of the members, and is authorized to receive per diem and expenses from funds appropriated pursuant to section 2.12. The duties of the Committee are also specified in section 97D.4. The Committee has traditionally conducted interim meetings during the interim period between regular sessions of a General Assembly. In addition, the Committee

has traditionally completed its interim work in three meeting days. In fact, the Committee requested, and received, authorization to meet three times during the 1993 interim.

One of the statutory duties of the Committee is to review proposals from interested associations and organizations recommending changes in the state's retirement laws. Iowa Code section 97D.4(3)(e). Due to the number of public retirement systems which exist in the state, and the different types of public employees who are members of the systems, many organizations have been given the opportunity to present testimony to the Committee this year. The Committee also scheduled time during its first two meetings for representatives of the retirement systems, including the Iowa Public Employees' Retirement System (IPERS), the Judicial Retirement System, the Iowa Department of Public Safety Peace Officers' Retirement, Accident, and Disability System (PORS), the Municipal Fire and Police Retirement System of Iowa, as well as, to some degree, the Teachers Insurance and Annuity Association-College Retirement Equities Fund, to provide testimony to the Committee. In addition, the Committee received testimony from a consultant who was retained by IPERS to submit a report making several recommendations concerning the operation of and the benefits provided by IPERS. As a result, the Committee had to devote the entirety of its time during its first two meetings to hearing the testimony of these various individuals. In order to fulfill its statutory requirement to review proposals made by these individuals during the meetings and to make recommendations to the General Assembly, the Committee concluded that it needed a third meeting day that may be held beyond the November 24, 1995, deadline in order to complete the Committee's work.

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November 15, 1995

MEMORANDUM

TO: Chairperson Horn, Vice-Chairperson Gipp and Members of the Studies Committee

FROM: Julie A. Smith

RE: Alternative Energy Production Study Committee - Request for Additional Meeting Day and Extension of Time to Meet Early in the Legislative Session

This memorandum is written at the request of the Co-chairpersons of the Alternative Energy Production Study Committee, Senator Bill Fink and Representative Ron Nutt. The Committee met on November 6th and 7th. Due to the exhaustive amount of information that the Committee received, the Committee voted to request an additional meeting day and an extension of time to hold the meeting. The Committee has agreed to meet on January 16, 1996, to make final recommendations.

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November 28, 1995

MEMORANDUM

TO: CHAIRPERSON HORN, VICE-CHAIRPERSON GIPP, AND MEMBERS OF THE STUDIES COMMITTEE

FROM: MIKE KUEHN MK

RE: REQUEST FOR EXTENSION OF MEETING DEADLINE AND REQUEST FOR ADDITIONAL MEETING DATE

Co-Chairpersons Senator Gronstal and Representative Jacobs and the members of the Housing Development Study Committee respectfully request that the Studies Committee authorize an extension of the final meeting deadline and a third meeting of the Committee.

The Committee held its second meeting on November 9, 1995. At that meeting the Committee considered several recommendations to promote housing development in Iowa and agreed to request a third meeting to allow the Legislative Service Bureau to prepare several of the recommendations in bill form for further consideration by the Committee. The Committee believes the issue of housing development in Iowa is important and that consideration of drafts of the recommendations is the best way to promote legislative action regarding housing development.

The Committee has tentatively blocked out the afternoon of Tuesday, December 12, 1995 for the third meeting date and for consideration and adoption of final recommendations.