



Unadjusted State Foundation Aid and Minimum Aid Per Pupil

When calculating state school aid, the Department of Management includes a calculation of unadjusted state foundation aid. This provides the amount of state aid a school district will receive prior to the calculation the school aid property tax relief mechanisms. It should be noted that Iowa law requires that each school district receive a minimum state aid per pupil amount of \$300 (the per pupil calculation is based on each district's total weighted enrollment). In place since the early 1990s, this provision has only been implemented once for one school district (during the 1994-95 budget year). In FY 2022, the lowest unadjusted state aid per pupil was \$411 (Okoboji), above the \$300 required by Iowa law.

The property wealth of a school districts plays a major role in determining the amount of unadjusted state foundation aid. Districts with higher valuations per pupil will receive less unadjusted state foundation aid per pupil than school districts with lower valuations per pupil. This provision built into the school aid formula is an effort to help equalize the property tax efforts between all school districts. The following table provides an analysis of the unadjusted state foundation aid per pupil and total school levy rates by taxable valuation quartile. In general, the higher the taxable valuation, the lower the unadjusted foundation aid per pupil and the lower the total school levy rate.

FY 2022 Unadjusted State Foundation Aid Per Pupil and School District Tax Rates by Taxable Valuation Quartile

Taxable Valuation Per Pupil Quartile	Unadjusted State Foundation Aid Per Pupil			Total School District Tax Rate		
	Median	Maximum	Minimum	Median	Maximum	Minimum
High	\$ 4,186	\$ 4,973	\$ 411	\$11.0797	\$ 14.3959	\$ 7.8740
Medium High	\$ 5,203	\$ 5,563	\$ 4,776	\$12.5997	\$ 17.0596	\$ 9.0175
Medium Low	\$ 5,703	\$ 5,941	\$ 5,420	\$13.8869	\$ 17.9894	\$ 9.8597
Low	\$ 6,172	\$ 6,694	\$ 5,772	\$15.8090	\$ 19.9827	\$ 11.7604
State	\$ 5,483	\$ 6,694	\$ 411	\$13.0932	\$ 19.9827	\$ 7.8740

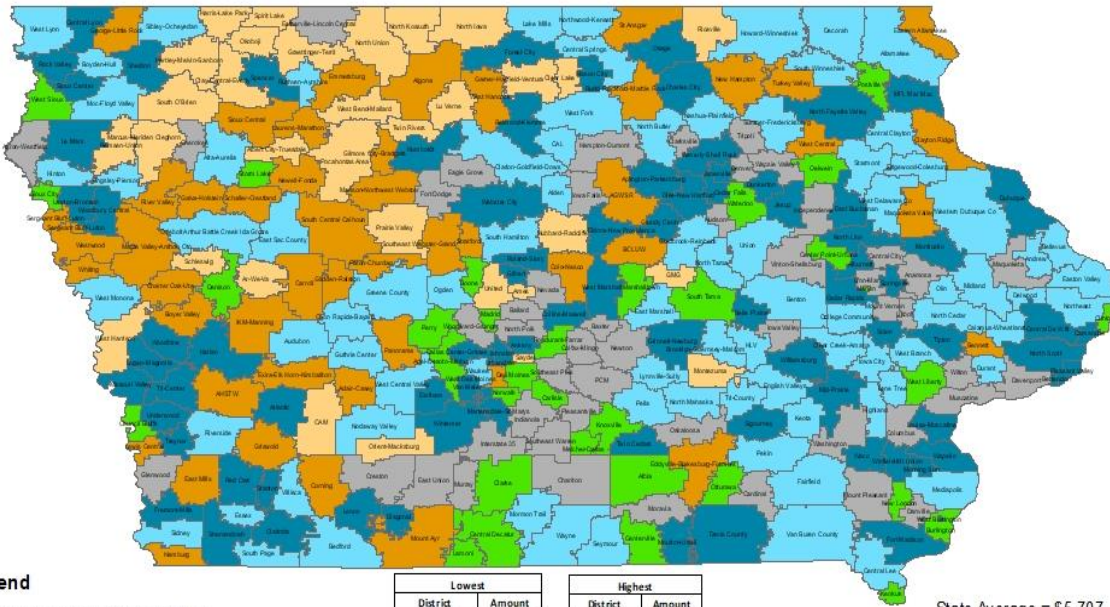
Tax rates are expressed per \$1,000 of taxable valuations.

The following map provides the unadjusted state foundation aid per pupil by school district for FY 2022.

- [View a larger map](#) or click on the map below
- [See a list of all districts](#)



Iowa Association of School Boards FY 2022 Unadjusted State Foundation Aid Per Pupil*



Legend

Unadjusted State Aid Per Pupil

- \$410.68 to \$4,297.30 (32 Districts)
- \$4,297.31 to \$4,888.81 (49 Districts)
- \$4,888.82 to \$5,482.78 (82 Districts)
- \$5,482.79 to \$5,894.43 (82 Districts)
- \$5,894.44 to \$6,218.57 (49 Districts)
- \$6,218.58 to \$6,694.43 (33 Districts)

Lowest	
District	Amount
Okoboji	\$ 410.68
Iu Verne	\$ 1,629.90
Spirit Lake	\$ 2,248.14
South O'Brien	\$ 2,818.87
North Kossuth	\$ 2,982.14

Highest	
District	Amount
Ottumwa	\$6,694.43
Storm Lake	\$6,614.33
Sioux City	\$6,598.42
Perry	\$6,582.38
Marshalltown	\$6,533.60

State Average = \$5,707
State Median = \$5,483

Note:

*Unadjusted foundation aid per pupil is a calculation that determines the amount of state school aid prior to property tax aid adjustments. It is determined by dividing the unadjusted foundation aid amount by a school district's weighted enrollment. Note that the school aid formula guarantees no district will receive less than \$300 per pupil in unadjusted foundation aid.

Sources:
Iowa Department of Management, School Aid file
IASB analysis and calculations