



Unequal District Cost Per Pupil Amounts

During the past three legislative sessions, the General Assembly has worked to address the differences between school districts' regular program district cost per pupil (DCPP). This per pupil amount funds the school district's regular program and generally accounts for about 70.0% of the funding generated through the school aid formula. The issue is that there is a difference between the highest and lowest per pupil amounts. Prior to the equity legislation approved the past three years, this difference was \$175. However, since this legislation the difference now stands at \$145 (2.0% between the highest and lowest DCPP).

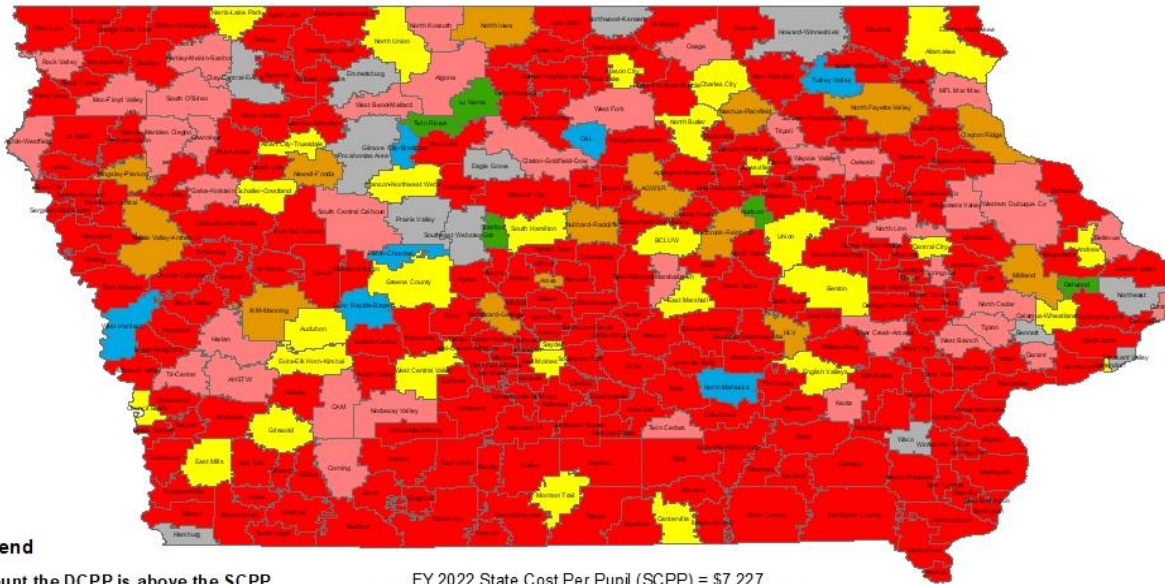
Remaining Differences in the District Cost Per Pupil

The additional \$30 added to the state cost per pupil (SCPP) amount and DCPP the past four years has reduced the range between the minimum and maximum DCPP from \$175 to \$145. For FY 2022, 216 (66.1%) have a DCPP that is equal to the SCPP (\$7,227) and is \$145 below the maximum DCPP (5 districts are at \$7,372). The following map details each district's DCPP differential compared to the SCPP. Districts in red have a \$0 differential (the DCPP=SCPP) while the districts in green are at the maximum level (DCPP=\$7,227) and are \$145 above the SCPP.

- [View a larger map](#)
- [See district specific information](#)



Iowa Association of School Boards
 FY 2022 District Cost Per Pupil (DCPP) Differentials
 Amount the DCPP is above the State Cost Per Pupil (SCPP)



Legend

Amount the DCPP is above the SCPP

- \$0: DCPP = SCPP (216 Districts)
- \$1 to \$28 (39 Districts)
- \$29 to \$57 (31 Districts)
- \$58 to \$86 (16 Districts)
- \$87 to \$115 (13 Districts)
- \$116 to \$144 (7 Districts)
- \$145 (5 Districts)

FY 2022 State Cost Per Pupil (SCPP) = \$7,227
 FY 2022 Maximum District Cost Per Pupil (DCPP) = \$7,372
 FY 2022 DCPP Range = \$145

Note:

During the past four legislative sessions, the General Assembly has reduced the DCPP range from \$175 to \$145 by adding an additional dollar amount each year to the SCPP and providing that increase to the eligible school districts as well.

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

Breakdown of Different DCPP Amounts

The following table provides interesting information based on the different DCPP levels. Information of note:

- There are 66.1% of the districts where the DCPP = SCPP representing 72.0% of the total enrollment in Iowa.
- There are 12 districts in the top two categories representing 3.6% of the total districts and 0.8% of the total enrollment.
- Districts that have a DCPP that is greater than the SCPP must fund that difference entirely from local property taxes, which totals \$6.8 million across the state.
- Districts that have a DCPP that is less than the maximum DCPP (\$7,372) would get \$75.3 million in additional funding if their individual DCPP amounts were increased to the maximum level.
- If the legislature continues to reduce the difference in the district cost per pupil amounts, districts at the high end of the DCPP levels may not receive much (or any) of an increase in funding but will continue to receive property tax relief as a result of this provision.

FY 2022 Information by District Cost Per Pupil Amount Category

District Cost Per Pupil Category	# of Districts	% of Districts	Top of Category over SCPP	Enrollment of Districts in the Category	% of Enroll.	Amount of Property Tax to Fund DCPP>SCPP	Average Tax Rate for Property Tax to Fund DCPP>SCPP	Estimated Additional Funding if Every District had a DCPP = \$7372
\$7,227	216	66.1%	\$0	348,450	72.0%	\$ -	\$ -	\$ 58,709,829
\$7,228 to \$7,255	39	11.9%	\$28	39,451	8.1%	\$ 613,078	\$ 0.0351	\$ 6,118,700
\$7,256 to \$7,284	31	9.5%	\$57	66,055	13.6%	\$ 3,133,314	\$ 0.1326	\$ 8,454,139
\$7,285 to \$7,313	16	4.9%	\$86	14,718	3.0%	\$ 1,144,345	\$ 0.1389	\$ 1,336,566
\$7,314 to \$7,342	13	4.0%	\$115	11,926	2.5%	\$ 1,338,805	\$ 0.2298	\$ 637,635
\$7,343 to \$7,371	7	2.1%	\$144	2,218	0.5%	\$ 362,687	\$ 0.2611	\$ 29,737
\$7,372	5	1.5%	\$145	1,340	0.3%	\$ 234,147	\$ 0.3041	\$ -
Totals	327			484,159		\$ 6,826,376		\$ 75,286,606

Notes: State Cost Per Pupil (SCPP) = \$7,227
 *District Cost Per Pupil" (DCPP) represents the regular program per pupil funding amount for school districts.
 *Amount of Property Tax to Fund DCPP>SCPP" provides the additional amount of property tax generated to fund the amount where the DCPP exceeds the SCPP.
 Property tax amounts expressed per \$1,000 of taxable valuations.

Sources:
 Department of Management files
 IASB analysis and calculations

In addition to the differences in the regular program DCPP noted above, there are also differences in the per pupil amounts for the teacher salary supplement, professional development supplement, early intervention supplement and the area education agency (AEA) per pupil amounts. [Click here for additional information on the categorical per pupil amounts by school district.](#) The legislature has not addressed the differences in these per pupil amounts.