



Unequal District Cost Per Pupil Amounts

During the past three legislative sessions, the General Assembly has worked to address the differences between each school district's 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 \$155.

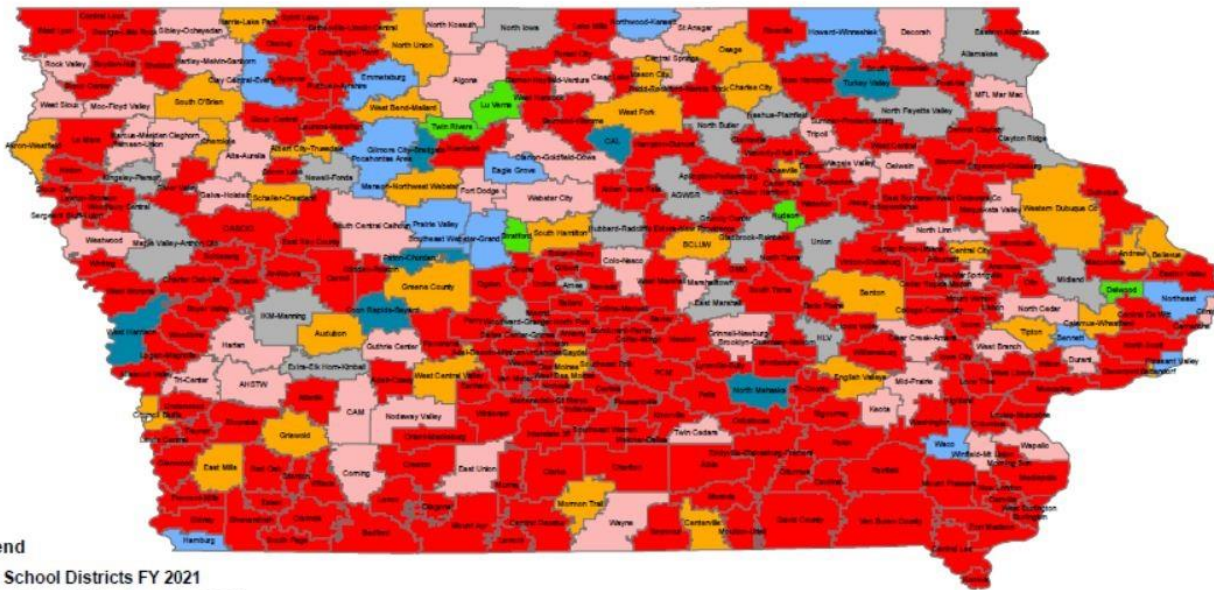
Remaining Differences in the District Cost Per Pupil

The additional \$20 added to the state cost per pupil (SCPP) amount and DCPP the past three years has reduced the range between the minimum and maximum DCPP from \$175 to \$155. For FY 2021, 197 (60.2%) have a DCPP that is equal to the SCPP (\$7,048) and is \$155 below the maximum DCPP (5 districts are at \$7,203). 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=\$7,203) and are \$155 above the SCPP.

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



Iowa Association of School Boards
 FY 2021 District Cost Per Pupil (DCPP) Differentials
 Amount the DCPP is above the State Cost Per Pupil (SCPP)



Legend

Iowa School Districts FY 2021

Amount the DCPP is above the SCPP

- Red: \$0: DCPP = SCPP (197 Districts)
- Light Pink: \$1 to \$30 (49 Districts)
- Yellow: \$31 to \$61 (35 Districts)
- Grey: \$62 to \$92 (21 Districts)
- Blue: \$93 to \$123 (13 Districts)
- Dark Blue: \$124 to \$154 (7 Districts)
- Green: \$155 (5 Districts)

FY 2021 State Cost Per Pupil (SCPP) = \$7,048
 FY 2021 Maximum District Cost Per Pupil (DCPP) = \$7,203
 FY 2021 DCPP Range = \$155

Note:

During the past three legislative sessions, the General Assembly has reduced the DCPP range from \$175 to \$155 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 level. Information of note:

- There are 60.2% of the districts where the DCPP = SCPP representing 68.2 percent of the total enrollment in Iowa.
- There are 12 districts in the top two categories representing 3.6 percent of the total districts and 0.8 percent of the total enrollment.
- Districts that have a DCPP that is greater than the SCPP fund that difference entirely from local property taxes, which totals \$8.6 million across the state.
- Districts that have a DCPP that is less than the maximum DCPP (\$7,203) would generate \$80.2 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, district's at the high end of the DCPP levels may not receive much (or any) of an increase in funding, but will receive property tax relief.

FY 2021 Information by District Cost Per Pupil (DCPP) Amount Category										
District Cost Per Pupil Category			# of Districts	% of Districts	Top of Category Over the SCPP	Enrollment of Districts in the Category	% of Total Enr.	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=\$7,203
\$7,048			197	60.2%	\$ -	334,146.1	68.2%	\$ -	\$ -	\$ 60,118,169
\$7,049	to	\$7,078	49	15.0%	\$ 30	49,171.5	10.0%	\$ 853,581	\$ 0.04151	\$ 8,128,695
\$7,079	to	\$7,109	35	10.7%	\$ 61	72,791.8	14.9%	\$ 4,110,071	\$ 0.16365	\$ 9,504,258
\$7,110	to	\$7,140	21	6.4%	\$ 92	18,557.5	3.8%	\$ 1,597,360	\$ 0.16366	\$ 1,745,575
\$7,141	to	\$7,171	13	4.0%	\$ 123	11,884.3	2.4%	\$ 1,473,290	\$ 0.26268	\$ 638,096
\$7,172	to	\$7,202	7	2.1%	\$ 154	2,212.4	0.5%	\$ 392,440	\$ 0.29347	\$ 29,985
\$7,203			5	1.5%	\$ 155	1,330.8	0.3%	\$ 248,424	\$ 0.33518	\$ -
Totals			327	100.0%		490,094.4	100.0%	\$ 8,675,166	\$ 0.0472	\$ 80,164,778
Notes:									Sources:	
State Cost Per Pupil (SCPP) = \$7,048 in FY 2021									Dept. of Management files	
"District Cost Per Pupil" (DCPP represents the regular program per pupil funding amount for school districts.									IASB calculations	
"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 rates expressed per \$1,000 of taxable valuations.										

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 their per pupil amounts.

Proposals for FY 2022

The Governor provided FY 2022 budget recommendations on January 14, 2021. She did not address the DCPP equity issue in her budget. However, the legislature may continue to address this issue during this legislative session. At the time of this publication, no legislation has been introduced.