



## School Aid Formula Weightings

Iowa's school aid formula allows districts to generate additional funding through weighted enrollments. These weightings "add" pupils on an additional enrollment amount basis and generate additional funds for districts with weightings. Special education weightings and supplementary weightings are assigned to certain students or assigned for specific actions. In general, the main reasons for providing these weightings are:

- To increase student opportunities
- To provide incentives for desired actions
- To provide additional funding for added costs of instructing certain students

In some cases, the funding generated from specific weightings must be used for the specified purposes, for example: special education weightings, at-risk supplementary weightings, and limited English proficient (LEP) supplementary weightings. Funding from the weightings is determined by multiplying the weighting amount by the district's cost per pupil amount.

### Special Education Weightings

Students that receive special education services are assigned an additional weighting to generate funding for the added costs of providing instruction (see *Iowa Code 256B.9*). The additional weightings are based on the severity of the special education needs. The additional weighting amounts by level include: Level I = 0.72; Level II = 1.21; and Level III = 2.74. Funding from the special education weightings must be used for instruction of special education students. Note that the School Budget Review Committee reviews the special education weightings every other year and has the authority to adjust the weighting levels.

### Supplementary Weighting for Sharing Incentives

There are a variety of supplementary sharing provisions that provide additional funding for eligible sharing arrangements (See *Iowa Code 257.11*). This includes:

- **Sharing students or staff:** Districts that send their resident students to another district to attend a class, joint employ and share the services of a teacher (See *Iowa Code 280.15*), or use the services of a teacher employed by another district may, with the approval of the School Budget Review Committee (SBRC), receive supplementary weighting based on the students that are participating in the sharing arrangement (see *Iowa Code 257.11(2a) and 257.11(2b)*).
- **Regional Academies:** Districts that host a regional academy receive a supplementary weighting amount for each resident student that attends regional academy classes (See *Iowa Code 257.11(2d)*.)

- **District to Community College (Concurrent Enrollments):** Districts with students attending a community college for college-level courses receive a supplementary weighting amount based on the eligible type of course being taken (See *Iowa Code 257.11(3)*).
- **Shared Operational Functions:** Districts that enter sharing arrangements with another political subdivision (school district, AEA, community college, etc.) for specific operational functions are eligible to receive a supplementary weighting for each of the eligible positions. However, the combined total is capped at 21. Funding for this provision is set to sunset after FY 2025. The following table provides the eligible positions and their corresponding supplementary weighting value (See *Iowa Code 257.11(5)*). Note that area education agencies are eligible for this supplementary weighting sharing provision as well, but the calculation of the weightings is different from the school districts.

	Superintendent	School Business Official	Human Resources Director	Transportation Director	Operations - Maintenance Director	Curriculum Director	Counselor	Social Worker
Individual Position Weighting Amount	8	5	5	5	5	3	3	3

- **Classes Taught via the Iowa Communications Network (ICN):** School districts that transmit classes to other school districts via the ICN or school districts that receive virtual classes transmitted via the ICN may receive a supplementary weighting for the students receiving the instruction (See *Iowa Code 257.11(6)*).
- **Whole Grade Sharing:** Districts that jointly adopt a resolution that states their intent of studying a reorganization or dissolution on or before July 1, 2024 may receive supplementary weighting for participating in a whole grade sharing arrangement for each student that attends class in another district, attends class taught by a teacher employed by another district, or attends class that is taught by a teacher jointly employed by at least two districts. Supplementary weighting for these types of whole grade sharing arrangements may be received for a maximum of three years. Additionally, the SBRC must verify the progression for districts to receive the supplementary weighting in the second and third year (See *Iowa Code 257.11(2c)*).

## Supplementary Weighting for School District Reorganizations

Districts that participated in an approved Whole Grade Sharing provision noted above, will also receive supplementary weighting equal to the whole grade sharing supplementary weighting amount in the year prior to the reorganization. This weighting amount will be received for up to three years following the reorganization, but the combination of whole grade sharing, supplementary weighting and the reorganization supplementary weightings cannot exceed six years. Districts must reorganize on or before July 1, 2024, to receive this supplementary weighting (See *Iowa Code 257.11A*).

## Supplementary Weighting for At-Risk Programs and Alternative Schools

Each school district receives a formula generated supplementary weighting amount that is calculated by the Department of Management and is based on the district's students eligible for free or reduced price lunch (grades 1-6) and the district's budget enrollment. Funding generated from the supplementary weighting must be used for programs serving at-risk students, alternative school

programs, or any allowable uses under a district's Dropout Prevention Program (See *Iowa Code 257.11(4)*).

## **Supplementary Weighting for Limited English Proficient (LEP) Students**

Eligible students with limited English proficiency receive a supplementary weighting of 0.22. Funding generated from the weighting must be used to provide instruction for LEP students. Students are eligible to receive the weighting for up to five years (See *Iowa Code 280.4*).

## **Weighting and Funding Levels for FY 2020**

The table and graph on the next page provide state level totals by each weighting category. Special education weightings (81.5%) account for the largest portion of all weightings while sharing supplementary weighting provisions account for nearly 9.5% of the total (see table below for additional detail). [See detailed weighting amounts for every district.](#)

**Iowa Association of School Boards: FY 2020 School Aid Weightings**

Weighting Category	Estimated School Finance Amounts for Weightings by Category				# of Districts
	Weight	State Aid**	Property Tax	Total	
Special Ed. 1	25,305.84	\$ 155,124,799	\$ 19,498,065	\$ 174,622,864	327
Special Ed. 2	17,885.05	109,635,357	13,730,822	123,366,179	326
Special Ed. 3	23,514.68	144,144,988	18,104,612	162,249,600	319
<b>Total Special Ed.</b>	<b>66,705.57</b>	<b>\$ 408,905,144</b>	<b>\$ 51,333,498</b>	<b>\$ 460,238,642</b>	<b>327</b>
Shared Students	40.18	246,303	31,123	277,426	50
Shared Teachers	185.13	1,134,847	145,673	1,280,520	60
Community College (CC) Courses	3,656.71	22,415,632	2,809,725	25,225,358	327
Joint Employment	211.10	1,294,043	160,320	1,454,363	2
Whole Grade Sharing	4.10	25,133	3,157	28,290	1
Regional Academy	25.59	156,867	20,677	177,543	1
ICN	2.10	12,873	1,629	14,502	42
Operational Functions	3,646.00	22,349,980	2,845,478	25,195,458	236
<b>Supplementary Shared Wght. Total</b>	<b>7,770.91</b>	<b>\$ 47,635,678</b>	<b>\$ 6,017,782</b>	<b>\$ 53,653,460</b>	<b>327</b>
At-Risk	2,436.37	14,934,948	1,874,990	16,809,938	327
LEP	4,755.30	29,149,989	3,669,278	32,819,267	242
Reorganization	216.10	1,324,693	172,108	1,496,801	3
<b>Total Supplementary Weight</b>	<b>15,178.68</b>	<b>\$ 93,045,308</b>	<b>\$ 11,734,157</b>	<b>\$ 104,779,466</b>	<b>327</b>
AEA Sharing	195.22	\$ 46,462	\$ 13,540	\$ 60,003	2
<b>Total Weighting</b>	<b>82,079.47</b>	<b>\$ 501,996,915</b>	<b>\$ 63,081,196</b>	<b>\$ 565,078,111</b>	<b>327</b>

N=327

- Special Ed. 1** Weighting of 0.72.
- Special Ed. 2** Weighting of 1.21.
- Special Ed. 3** Weighting of 2.74.
- Shared Students/Shared Teachers** Weighting of 0.48.
- Joint Employment** Weighting of 0.48.
- Community College Courses\*** Weighting of 0.50 for liberal arts and science courses and 0.70 for career tech courses.
- Whole Grade Sharing** Weighting of 0.10 per student for eligible districts.
- Regional Academy** Weighting of 0.10 per student - total weighting for a district cannot be less than 15.0 or more than 30.0.
- ICN** Weighting of 0.05.
- Operational Functions** Weighting based on specific function. Maximum per district cannot exceed 21.0.
- At-Risk** Calculated by formula.
- LEP** Weighting of 0.22.
- Reorganization** Eligible districts that reorganized receive Whole Grade Sharing weighting received in year prior to reorganization for three years.
- AEA Sharing** Weighting based on formula for eligible AEAs.

**Additional Notes:**

*In general, weightings are based on the portion of time the student attends the specific program.*

\*\*State aid and property tax amounts are based on IASB calculations and include funding for additional property tax relief to cover the increase in the FY 2014 - FY 2020 State cost per pupil due to the State percent of growth rate (\$110 per pupil).

Funding amounts are based on individual calculations and may not match the Department of Management's Aid and Levy worksheet totals.

Totals and subtotals may not sum due to rounding.

AEA = Area Education Agency

LEP = Limited English Proficient

ICN = Iowa Communications Network

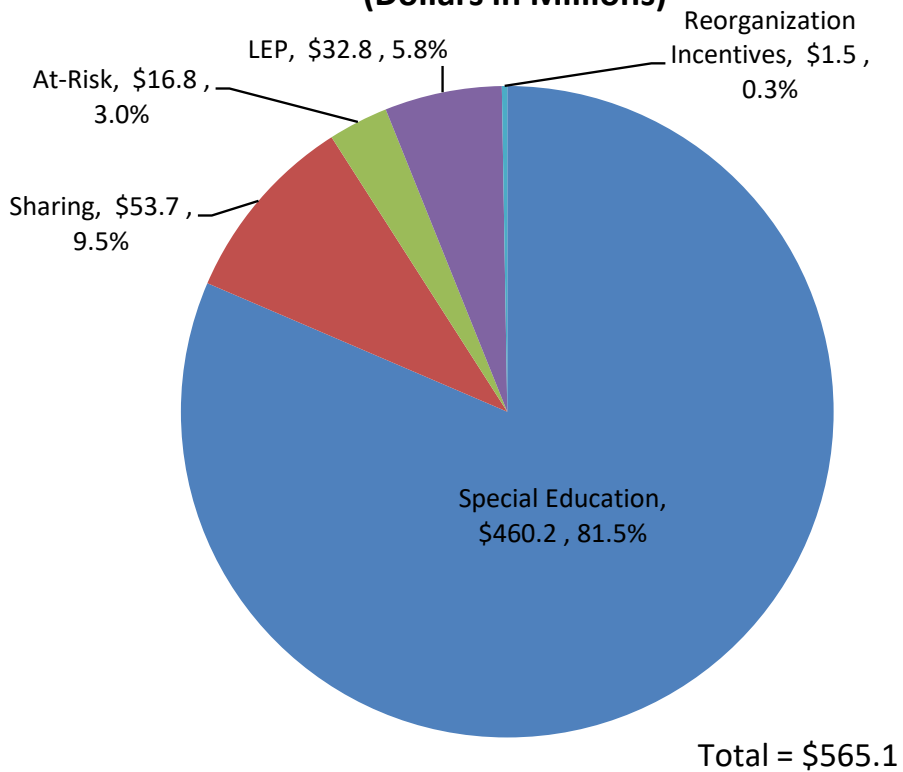
Sources:

Iowa Department of Management, School Aid file.

Iowa Department of Education, Certified Enrollment file.

IASB analysis and calculations

### FY 2020: Total Funding Generated from Weightings (Dollars in Millions)



Totals may not sum due to rounding.

Total = \$565.1