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## ISSUE REVIEW

Fiscal Services Division

January 15, 2021



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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

## School Aid — Supplementary Weightings

### ISSUE

Supplementary weightings for Iowa school districts and Area Education Agencies (AEAs) are estimated to generate approximately \$108.4 million in State aid funding in FY 2021, a 52.7% increase since FY 2012. The increase in funding is driven both by the increase in weightings and the [annual changes](#) in the supplemental State aid (SSA). Legislative changes to the weightings, concurrent enrollment, and operational function sharing have primarily driven the increase in eligibility of students and weightings.

This *Issue Review* provides an overview of all supplementary weightings currently available to school districts and AEAs in Iowa, examines the total funding amounts for each type of weighting, and what factors have influenced the changes from select years between FY 2012 and FY 2021. This *Issue Review* updates data and legislative changes from a previous version, [School Aid Formula Funding — Supplementary Weightings](#).

### AFFECTED AGENCIES

Iowa School Districts  
Area Education Agencies  
Department of Education  
Department of Management

### CODE AUTHORITY

Iowa Code sections [257.11](#), [257.11A](#), [257.31](#), [280.15](#), and [280.4](#).

### BACKGROUND

In general, under the school aid funding formula, each student enrolled in a school district receives a weighting of 1.0. School districts may count students at a weighting greater than 1.0 if those students attend or participate in specified programs or meet certain criteria. Special education students receive an additional weighting to reflect the additional cost of providing special education curriculum. However, special education is not considered supplementary weighting within the school aid funding formula and will not be discussed in this *Issue Review*.

Supplementary weighting is another form of weighting that creates incentives or covers increased costs and encourages school districts to offer or share programs, or extend services deemed necessary that might not otherwise be provided. Supplementary weighting is part of a school district's weighted enrollment and is used to calculate State aid on the Aid and Levy Worksheet.

Supplementary weighting in Iowa was established in the mid-1980s and was used to provide an incentive for school districts to reorganize. Further modifications were implemented when Iowa Code section [257.11](#) was established with the enactment of 1989 Iowa Acts, chapter [135](#) (School and Area Education Agency Financing Act). Iowa Code section [257.11](#) established supplementary weighting amounts for shared classes or teachers, whole grade sharing, shared superintendents, and shared mathematics, science, and language courses. Since 1992, the number of school districts in Iowa has been reduced from 418 to 327.

The **Aid and Levy Worksheet** is a document prepared by the Department of Management to assist school districts in calculating their total spending authority, State foundation aid, and allocation of property tax dollars under the school aid formula.

## **CURRENT SITUATION**

At the district level, there are currently 11 types of supplementary weighting summed into four categories that appear on different lines on the Aid and Levy Worksheet. Each of the categories can increase a student's weighting for school finance funding purposes. The types and associated categories are:

- Sharing:
  - Concurrent Enrollment
  - Shared Operational Functions
  - Shared Students
  - Shared Teachers
  - Whole Grade Sharing
  - Joint Employment
  - Regional Academies
  - Iowa Communications Network (ICN)
- At-Risk Formula
- Limited English Proficiency — *also referred to as English Language Learners (ELL)*
- Reorganization Incentives

AEAs may also generate weightings for shared operational functions; however, the weightings and calculations differ from how a school district may generate weightings for shared operational function. These weightings and funding are calculated separately from the district calculations. See **Attachment A** for more information on each of the categories of supplementary weighting and select legislative changes.

## **Budget Impact**

Funding for supplementary weighting is generated through the school aid formula and is based on the weighting amount for each category multiplied by the [district cost per pupil](#) (DCPP). The amount generated from supplementary weighting consists of a State aid component and a local property tax component. In general, the State aid portion consists of 87.5% of the State foundation regular program cost per pupil (87.5% of the [State cost per pupil](#)), and the additional levy property tax funds the remaining amount (the difference between the DCPP and the State foundation regular program cost per pupil).

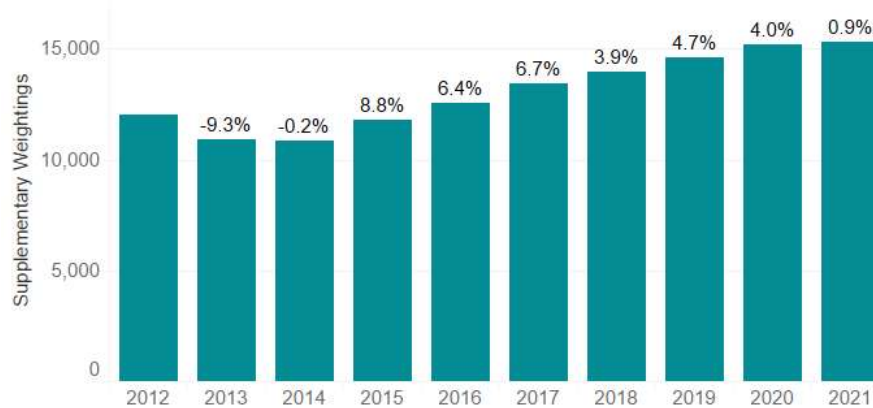
Overall, supplementary weightings have increased by 3,304 weightings (27.5%) since 2012. In FY 2021, school districts generated a total of 15,316 supplementary weightings. This increase is a result of increased enrollment, eligibility, and legislative changes. The largest component driving the increases in weightings is shared operational functions (operational sharing). As a result, supplementary weighting has become a larger portion of the total combined district cost each year.

The **combined district cost** is the sum of the regular program district cost per pupil multiplied by the weighted enrollment, special education support services, categoricals, and AEA costs.

**Chart 1** displays the total supplementary weightings by fiscal year. **Chart 2** displays the change in each of the categories of supplementary weightings over time. **Chart 3** displays the percent of funding supplementary weighting contributes to the total statewide combined district cost. Individual districts may vary.

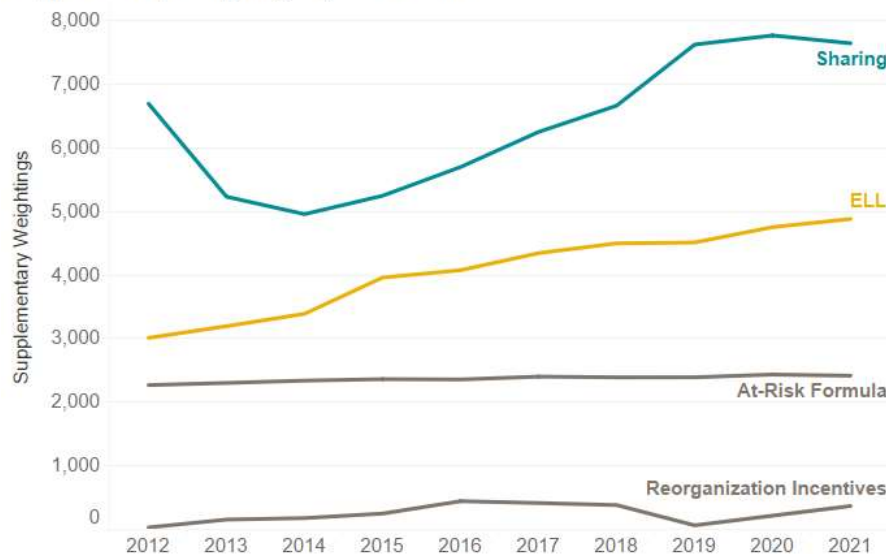
**Chart 1**

Total Supplementary Weightings by Fiscal Year  
(with percent change)



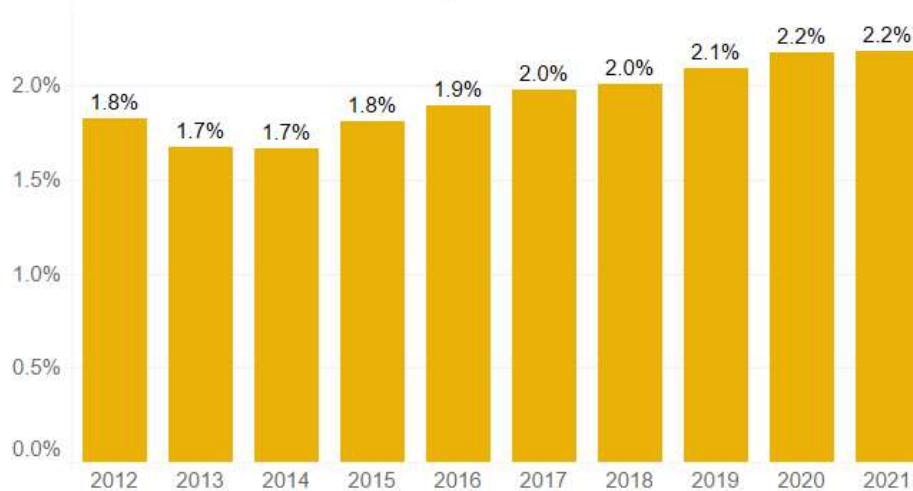
**Chart 2**

Supplementary Weightings by Fiscal Year



**Chart 3**

Supplementary Weighting as a Percent of Total Statewide Combined District Cost by Fiscal Year



While statewide funding for FY 2021 supplementary weighting makes up 2.2% of the total combined district cost, supplementary weighting on average makes up 3.2% of an individual district's combined district cost. The range can vary, and there are four districts where supplementary weighting funding contributes more than 10.0% of their combined district cost because each of these districts has a certified enrollment of fewer than 300 students.

- Stratford (12.4%)
- Diagonal (11.5%)
- Villisca (10.7%)
- Twin Rivers (10.3%)

Since FY 2012, the total cost to fund supplementary weightings has increased from \$71.0 million to \$108.2 million (52.4%) in FY 2021. The increase in funding is driven both by the increase in weightings and the [annual changes](#) in the SSA, which has increased the State minimum cost per pupil (SCPP) from \$5,883 in FY 2012 to \$7,048 in FY 2021, a 19.8% increase. Districts with a higher DCPD than the SCPP see the same SSA increases per year.

Starting in FY 2014, the [Property Tax Replacement Payment](#) (PTRP) has capped the additional levy portion of the State cost per pupil at \$750. This has effectively increased the State aid portion of the foundation level and increased the State aid cost for supplementary weighting.

**Chart 4** displays the changes in total funding for supplementary weighting. These figures include both State aid and property taxes. **Table 1** breaks down supplementary weighting by funding source.

**Chart 4****Total Supplementary Weighting Funding by Fiscal Year****Table 1****Total Supplementary Weighting**

Fiscal Year	Total Weightings	State Aid Portion of Weighting	Property Tax Portion of Weighting	Total Funding of Weighting
2012	12,011	\$61.8M	\$9.2M	\$71.0M
2013	10,888	\$57.2M	\$8.5M	\$65.6M
2014	10,870	\$58.2M	\$8.6M	\$66.8M
2015	11,823	\$66.4M	\$9.2M	\$75.6M
2016	12,580	\$71.7M	\$9.8M	\$81.5M
2017	13,418	\$78.4M	\$10.5M	\$88.8M
2018	13,941	\$82.4M	\$10.9M	\$93.3M
2019	14,597	\$87.4M	\$11.3M	\$98.7M
2020	15,179	\$93.0M	\$11.7M	\$104.8M
2021	15,316	\$96.5M	\$11.8M	\$108.2M

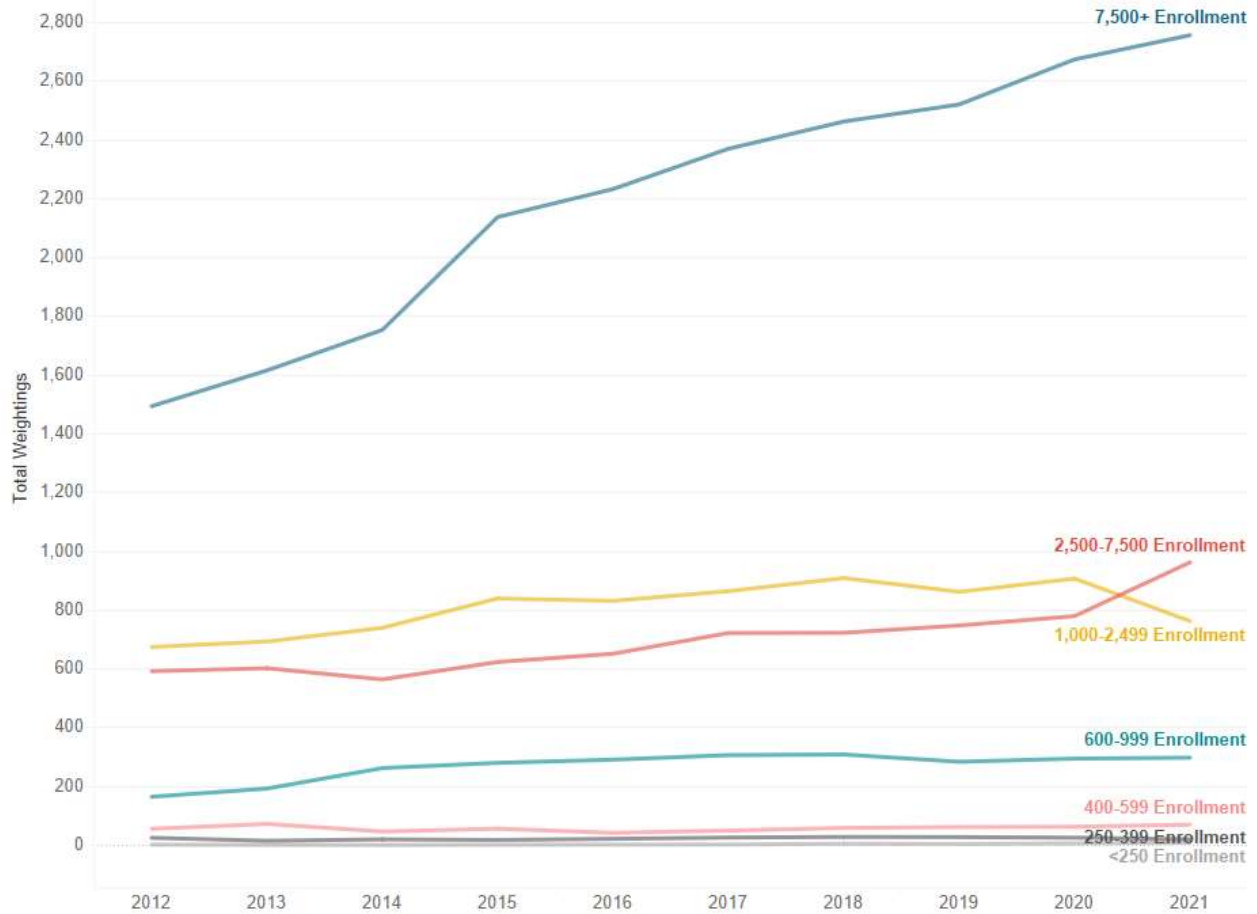
**English Language Learner (ELL) Weighting**

ELL pupils can receive an additional weighting of 0.22. The major increases in ELL weightings have primarily come from school districts with more than 7,500 students enrolled. Districts with enrollment between 2,500 and 6,999 also experienced growth in ELL weightings. In 2018, the Department of Education (DE) submitted a required report detailing the top 25 school districts with the largest number of students identified as limited English proficient. That report can be found at [www.legis.iowa.gov/docs/publications/DF/914782.pdf](http://www.legis.iowa.gov/docs/publications/DF/914782.pdf).

From FY 2012 to FY 2021, the percentage of the number of districts with fewer than 2,500 students that generate an ELL weighting also increased from 159 to 209 (31.4%), although the actual increase in weightings remained minimal. The last legislative change that impacted ELL weightings was 2013 Iowa Acts, chapter [140](#) (Standing Appropriations Act), which increased the number of years a student is [eligible](#) to generate supplementary weighting from four to five consecutive or nonconsecutive years. **Chart 5** displays ELL weighting by enrollment categories.

**Chart 5**

Total ELL Weightings by Enrollment by Fiscal Year



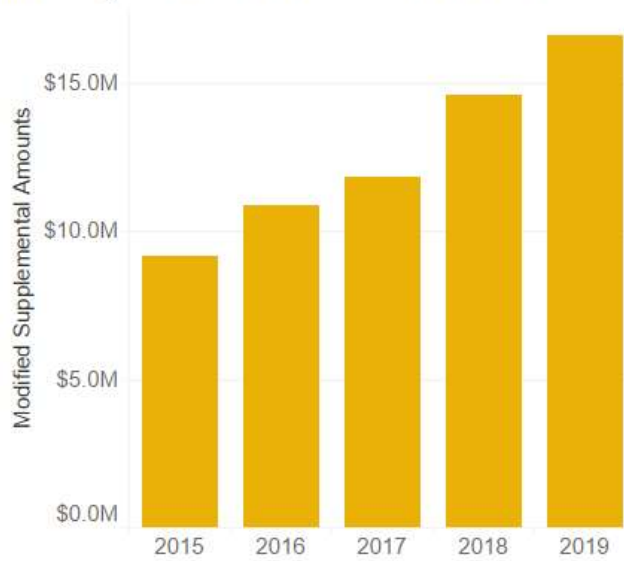
Under Iowa Code section [257.31](#), school districts may make a request to the School Board Review Committee (SBRC) for a modified supplemental amount (MSA) for any excess costs in educating ELL students, and to continue funding a program for students after the expiration of the five-year period of allowable supplementary weighting. Between FY 2015 and FY 2019, the amounts approved by the SBRC for excess costs related to ELL students has increased by 81.1%.

A **modified supplemental amount (MSA)** is additional budget authority granted by the SBRC for specific purposes or unusual and unique circumstances as allowed by Iowa Code.

For FY 2019, the SBRC approved \$16.6 million, a 13.6% increase over FY 2018, in MSAs for excess ELL costs for 119 school districts. The average MSA was \$139,500. MSAs can be funded by local property taxes or excess general fund dollars. More recent fiscal years were not available for comparison and analysis at the time this *Issue Review* was published. **Chart 6** displays the increase in MSAs for excess costs, and the excess costs with the equivalent estimated property tax rate for the MSA by school district.

**Chart 6**

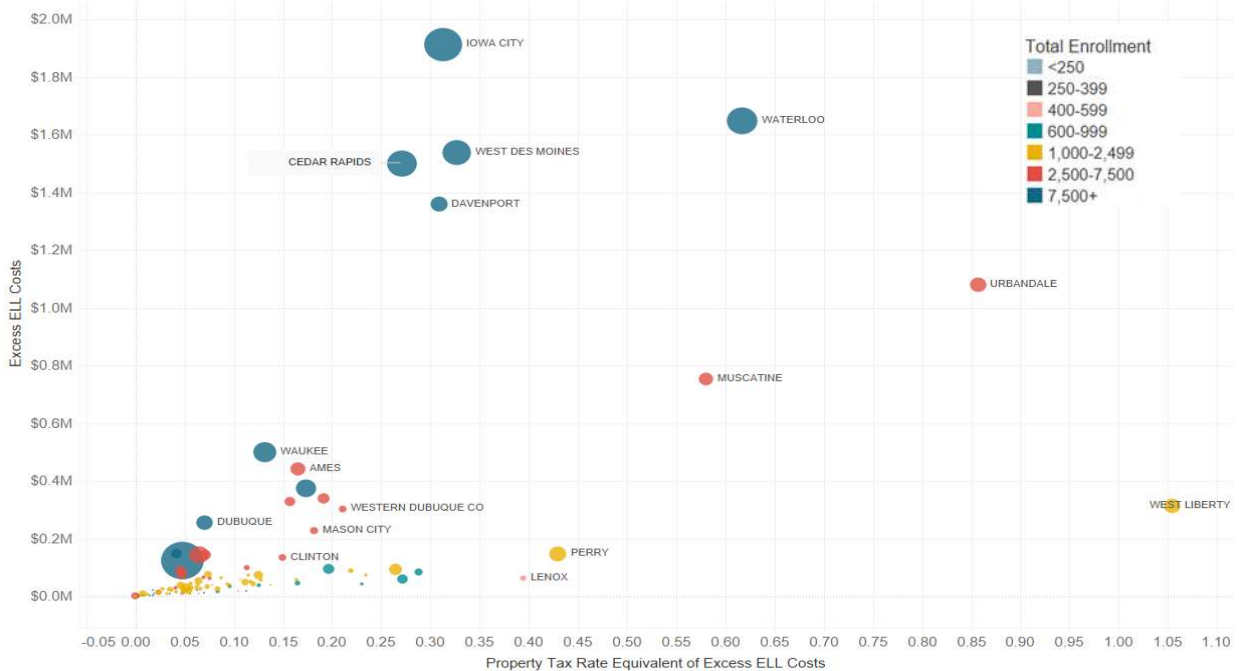
MSAs by Fiscal Year for Excess ELL Costs



**Chart 7** calculates the excess ELL costs by estimated equivalent property tax rates for FY 2019. Each circle represents a school district, and the size of the circle represents the number of ELL weightings for that district. The color of each circle represents total budget enrollment. For example, in FY 2019, the Iowa City Community School District was granted an MSA of \$1.9 million. The West Liberty School District was granted an MSA of \$313,800, which, due to taxable valuation in the school district, would be the equivalent of a rate increase of 1.05 per \$1,000 of taxable valuation if the school district levied for the full MSA.

**Chart 7**

FY 2019 — Excess ELL Costs by Estimated Equivalent Property Tax Rate  
 Each circle represents a district, and the size represents the total number of ELL weightings. The color represents total budget enrollment.



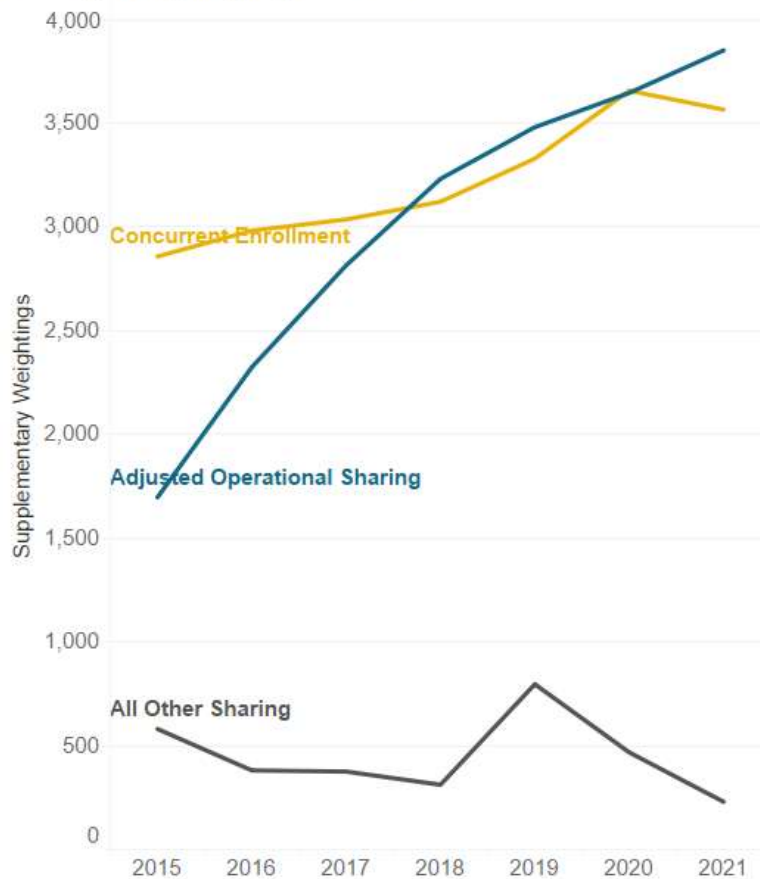
## Sharing Weighting

Prior to FY 2015, the weighting for operational sharing was calculated differently. See **Attachment A** for additional details and definitions that will not be used for comparison to current fiscal years in this **Issue Review**.

Statewide, between FY 2015 and FY 2021, the supplementary weightings under sharing increased by 2,398 (46.7%). This increase is primarily driven by increases in operational sharing and concurrent enrollment. See **Chart 8** for changes by fiscal year. Since FY 2016, every district has generated weightings for concurrent enrollment. In FY 2021, 78.3% of school districts generated weightings for operational sharing, up from 46.7% in FY 2015. Operational sharing weightings are primarily generated by school districts with enrollments of fewer than 2,500 students.

### Chart 8

Sharing Weightings by Fiscal Year

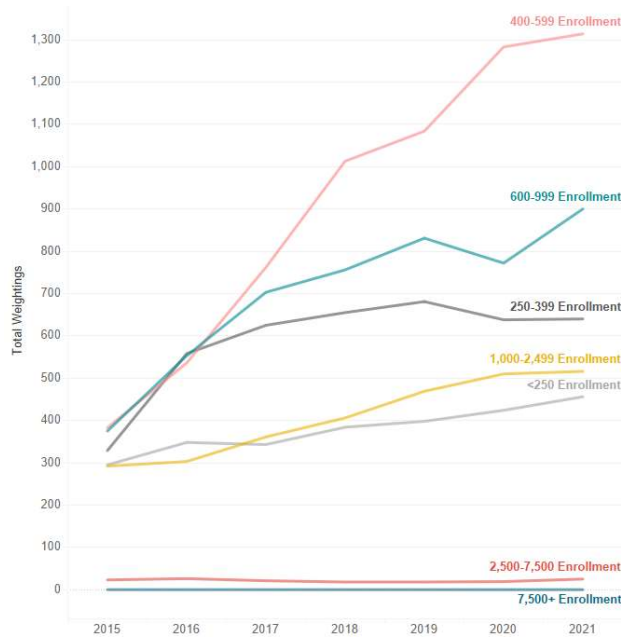


Other sharing, such as whole grade sharing and joint employment, may fluctuate annually depending on the number and size of districts preparing to reorganize. Supplementary weighting for shared students, shared teachers, ICN, and regional academies is low relative to the other categories. **Chart 9** and **Chart 10** break out operational sharing and concurrent enrollment by school district enrollment since FY 2015.



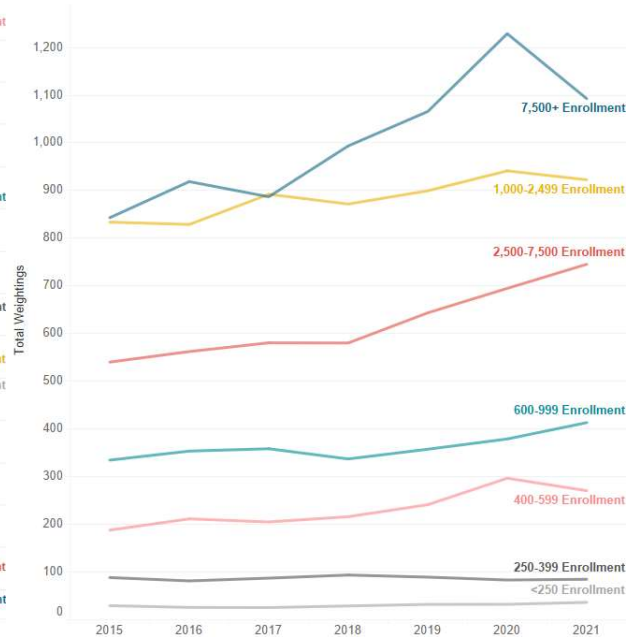
**Chart 9**

Operational Sharing Adjusted Weightings by Enrollment by Fiscal Year



**Chart 10**

Concurrent Enrollment Weightings by Enrollment by Fiscal Year



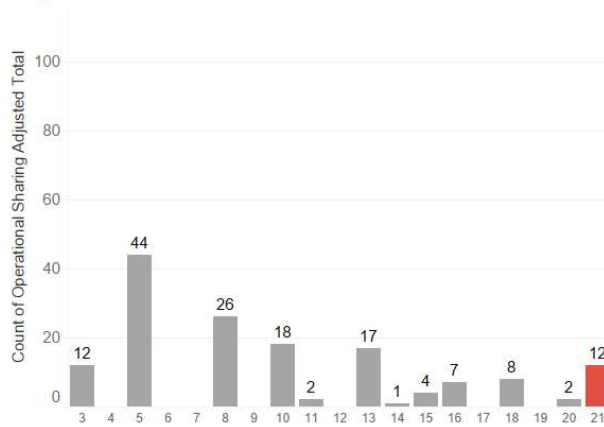
**Operational Functions Sharing**

Prior to FY 2015, the weighting for operational sharing was calculated differently. See **Attachment A** for additional details. In FY 2021, operational sharing weightings generated a total of \$27.2 million in school aid funding, up from \$10.9 million in FY 2015 (149.5%). State aid accounts for \$24.3 million, or 89.0% of the total funding in FY 2021. Legislative changes such as the 2018 Iowa Acts, chapter [1166](#) (School Shared Operational Functions Act) removed the five-year limit on generating weightings for operational sharing, and added licensed social workers to the permitted list for positions under operational sharing.

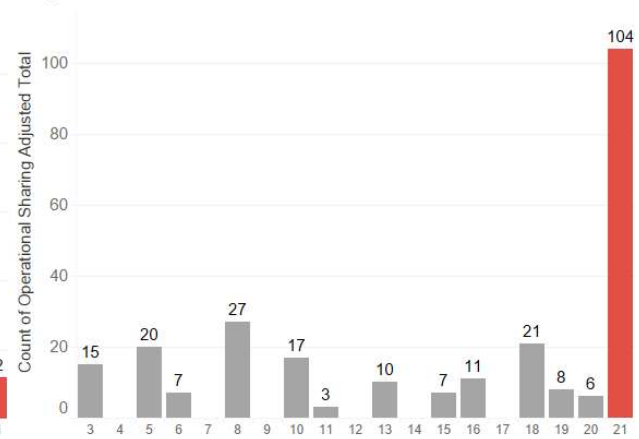
Since the legislative changes that occurred between FY 2013 and FY 2018, the number of school districts sharing a job function with another school district, AEA, or other political authority has increased from 158 school districts in FY 2015 to 256 (62.0%) in FY 2021. School districts are permitted a maximum weighting of 21.0. Since FY 2015, the number of school districts that maxed out the permitted number of weightings has also increased as displayed in **Chart 11**.

**Chart 11**

FY 2015 Number of School Districts by Operational Sharing Weights



FY 2021 Number of School Districts by Operational Sharing Weights

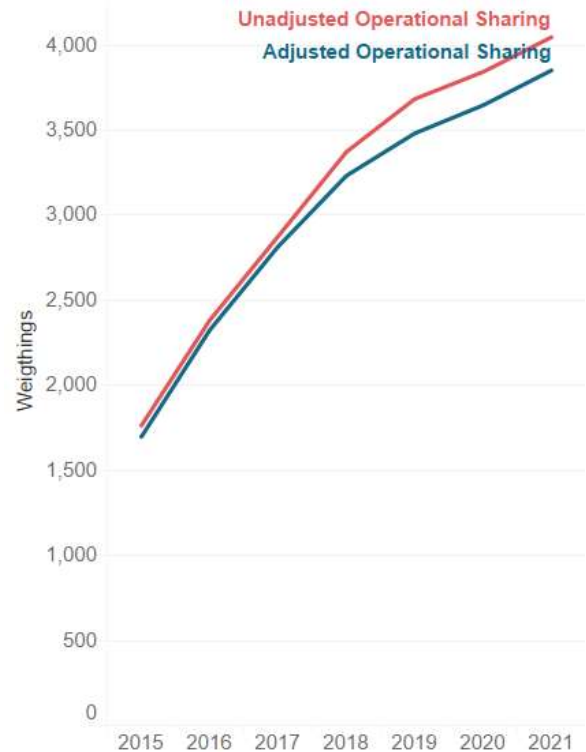


School districts may submit operational sharing weighting data to the DE that exceed a weighting of 21.0. These districts' weightings are then adjusted down by the DE to 21.0.

**Chart 12** shows the increase and comparison of unadjusted and adjusted operational sharing weightings since FY 2015. In FY 2021, 55 school districts submitted operational sharing weightings over 21.0. The median number of the weightings submitted equaled 23.0. The fiscal impact of the difference between unadjusted and adjusted weightings in FY 2021 represents an additional estimated \$1.2 million in State aid and \$154,600 in local property taxes.

**Chart 12**

Comparison of Unadjusted and Adjusted Operational Sharing Weightings by Fiscal Year



Almost all job function categories have increased since FY 2015. In FY 2021, more districts (162) share a transportation director than any other job function. However, superintendents generate more weightings than any other operational function.

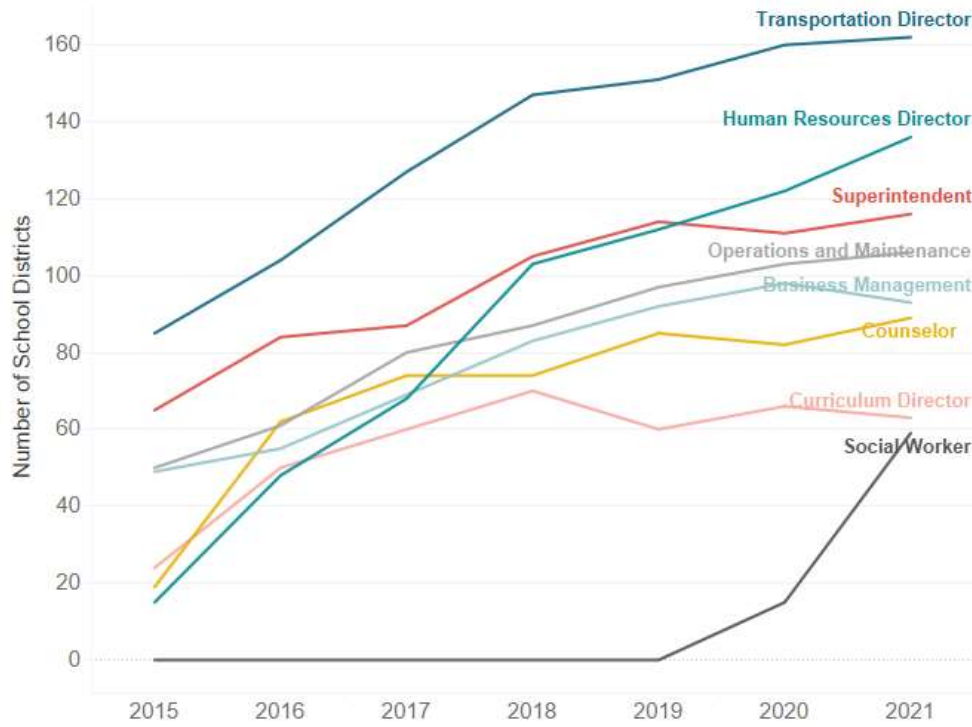
Starting in FY 2020, school districts began to generate weightings for sharing social workers. By FY 2021, 59 school districts generated a total of 177 additional weightings for the position.

The following charts display operational sharing by districts in two ways:

- **Chart 13** displays the number of school districts sharing each of the job classifications by fiscal year.
- **Chart 14** displays the number of weightings each job classification generates statewide.

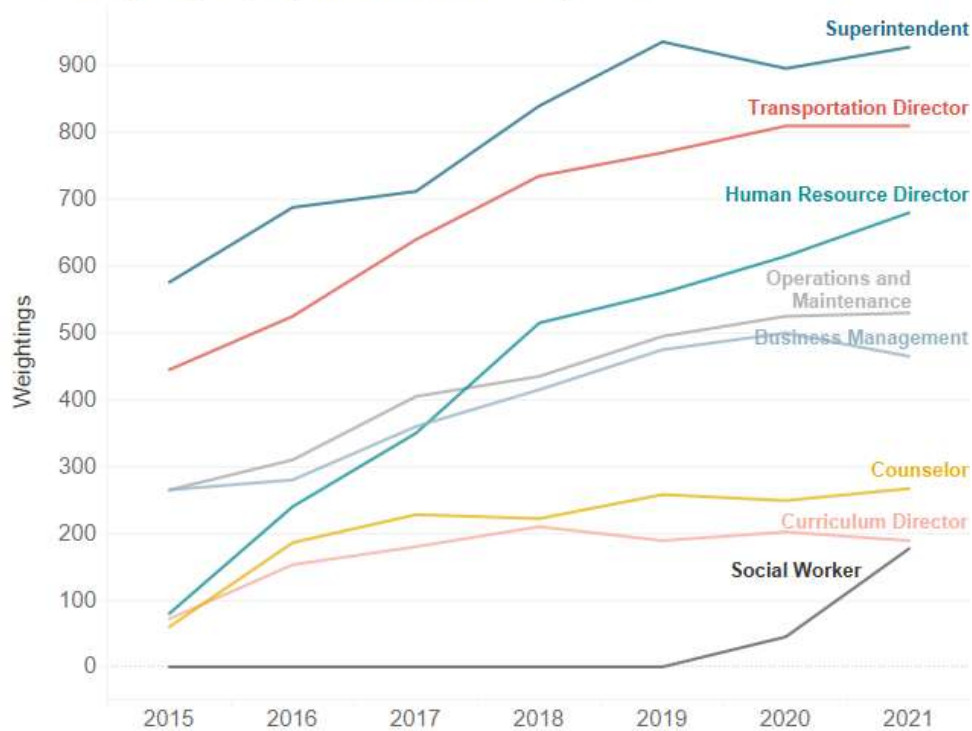
**Chart 13**

Number of School Districts Sharing an Operational Function by Fiscal Year



**Chart 14**

Total Weightings by Operational Function by Fiscal Year



School districts with enrollments of fewer than 400 students are more likely to share a superintendent or a curriculum director. While most school districts with an enrollment between 400 and 600 share these functions as well, they are more likely to share a transportation director than other districts with enrollments of fewer than 400. School districts with enrollments between 600 and 1,000 students are more likely to share a social worker than districts with different enrollments. Under the provisions of 2018 Iowa Acts, chapter [1166](#) (School Shared Operational Functions Act), funding for operational function sharing sunsets in FY 2024, impacting the FY 2026 school budget year.

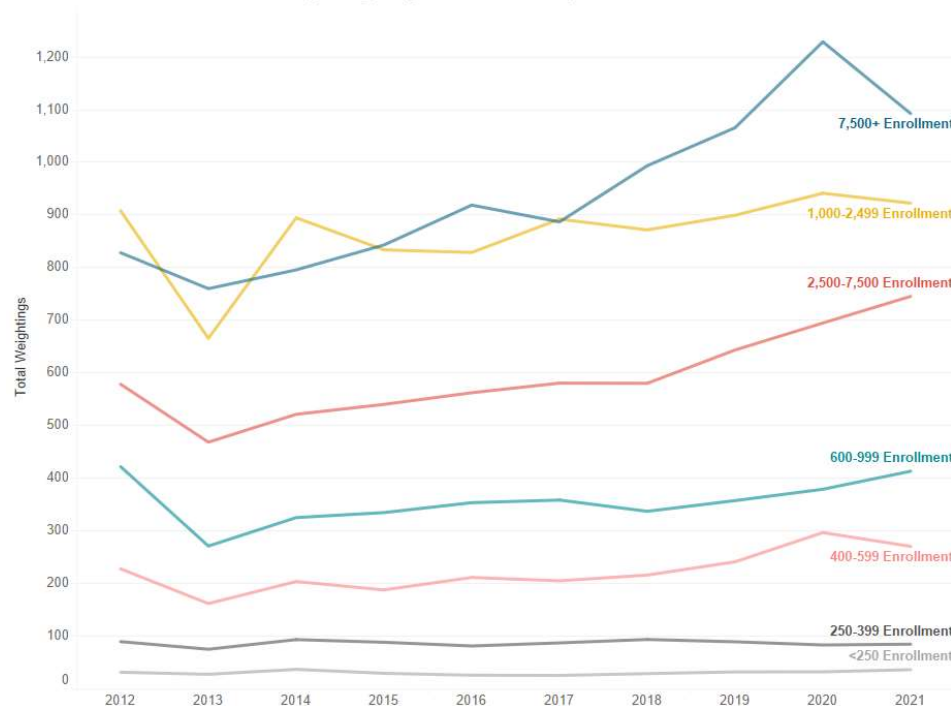
**Concurrent Enrollment Sharing**

School districts may contract with community colleges to offer college-level courses to eligible high school students in subjects taught by instructors employed or contracted by community colleges. School districts may receive additional supplementary weighting based on the type of course and percentage of a student’s day spent in the class. Career and technical classes use a weighting factor of 0.70, and arts and science classes use a weighting factor of 0.50. Weighting data is generated from previous spring and fall data collections by the DE. For example, FY 2021 concurrent enrollment weightings were collected from spring 2019 and fall 2019, and were then approved by the SBRC in December 2019.

The total amount of concurrent enrollment supplementary funding being generated for the FY 2021 school year is \$25.2 million, an increase of \$6.9 million (27.4%) since FY 2015. School districts with enrollments of more than 2,500 students account for \$4.1 million (59.4%) of the total growth in funding, while school districts with enrollments between 400 and 600 students have increased their concurrent enrollment funding by 59.0% since FY 2015. **Chart 15** displays total concurrent enrollment funding by enrollment. **Chart 16** displays the change in funding by enrollment category between FY 2015 and FY 2021.

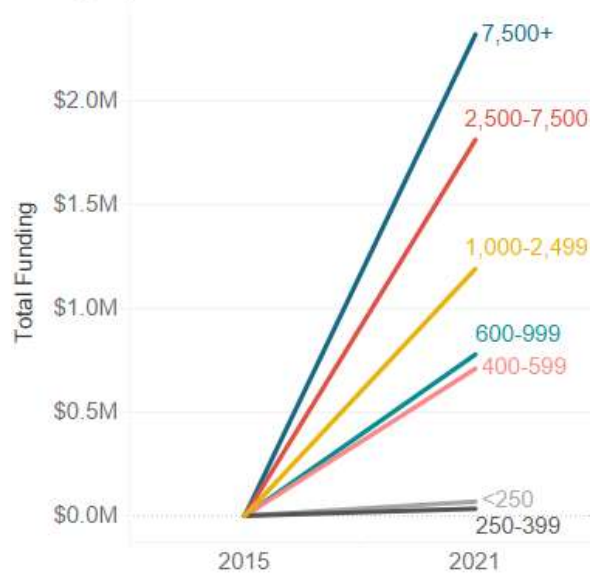
**Chart 15**

Concurrent Enrollment Weightings by Enrollment by Fiscal Year



**Chart 16**

Change in Funding by Enrollment  
Category From FY 2015 to FY 2021

**At-Risk Formula**

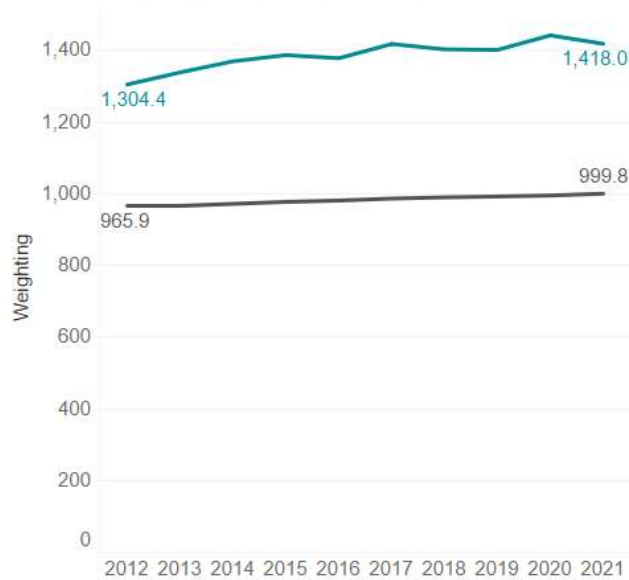
Weightings for at-risk supplementary weightings are calculated through a formula based in part on enrollment and in part on the percentage of students in grades 1 to 6 who qualify for free and reduced-price meals. The certified enrollment is multiplied by the percentage of qualifying students multiplied by a factor of .00642. Additionally, certified enrollment is multiplied by a factor of .00204. The quotients of these two calculations are then totaled and multiplied by the DCPP. The factors were established under 2000 Iowa Acts, chapter [1198](#) (School Finance Supplementary Weighting Act).

Between FY 2012 and FY 2021, the weightings have increased from 2,270 to 2,418, an increase of 148 (6.5%). Total funding for the program has increased by \$3.7 million, driven primarily by the annual increase in SSA. While it does not cause a major increase in State aid funding, the at-risk programs still contributed 15.8% of the total amount of funding for supplementary weightings in FY 2021.

In examining the two weighting factors, the major increase in weightings comes from the free and reduced-price meal weighting factor. Since FY 2012, the primary reason for the increase in weightings is due to the increase in enrollment statewide. Statewide, approximately 59.1% of the total increase in this weighting factor is derived from enrollment changes, while 40.9% of the increase comes from changes in the percentage of students who qualify for free and reduced-price meals. Statewide, the percentage of students that qualify for free and reduced-price meals fluctuated in the last five years. Individual districts vary. **Chart 17** displays the change in weightings by each of the weighting factors.

**Chart 17**

At-Risk Weighting Factors by Fiscal year



Weighting Factors  
 ■ At-Risk Free and Reduced Weighting  
 ■ At-Risk Enrollment Weighting

**Reorganization Incentives**

Weightings and funding for reorganization incentives have varied each year by the number of school districts that reorganized and are eligible to continue to receive reorganization incentives weightings based on the previous year’s whole grade sharing and joint employment weightings prior to reorganization. In FY 2021, five school districts are receiving this weighting, down from 11 districts in FY 2016. Funding for reorganization incentives sunsets in [FY 2025](#), impacting the FY 2027 school budget year. **Chart 18** displays the total funding for reorganization incentives by fiscal year.

**Chart 18**

AEA Funding for Sharing by Fiscal Year



## AEA Supplementary Weighting for Sharing

AEAs may generate weightings for shared operational functions, although the calculations for funding differ from district sharing. AEAs receive a minimum of \$30,000 and no more than \$200,000 per year. The amount generated from supplementary weighting consists of a State aid component and a local property tax component generated from the AEA's special education cost per pupil, the AEA foundation level of 79.0%, and weightings as set by the Department of Management to generate the minimum level of funding. **Chart 19** displays the total funding for AEA sharing by fiscal year.

### Chart 19

AEA Funding for Sharing by Fiscal Year



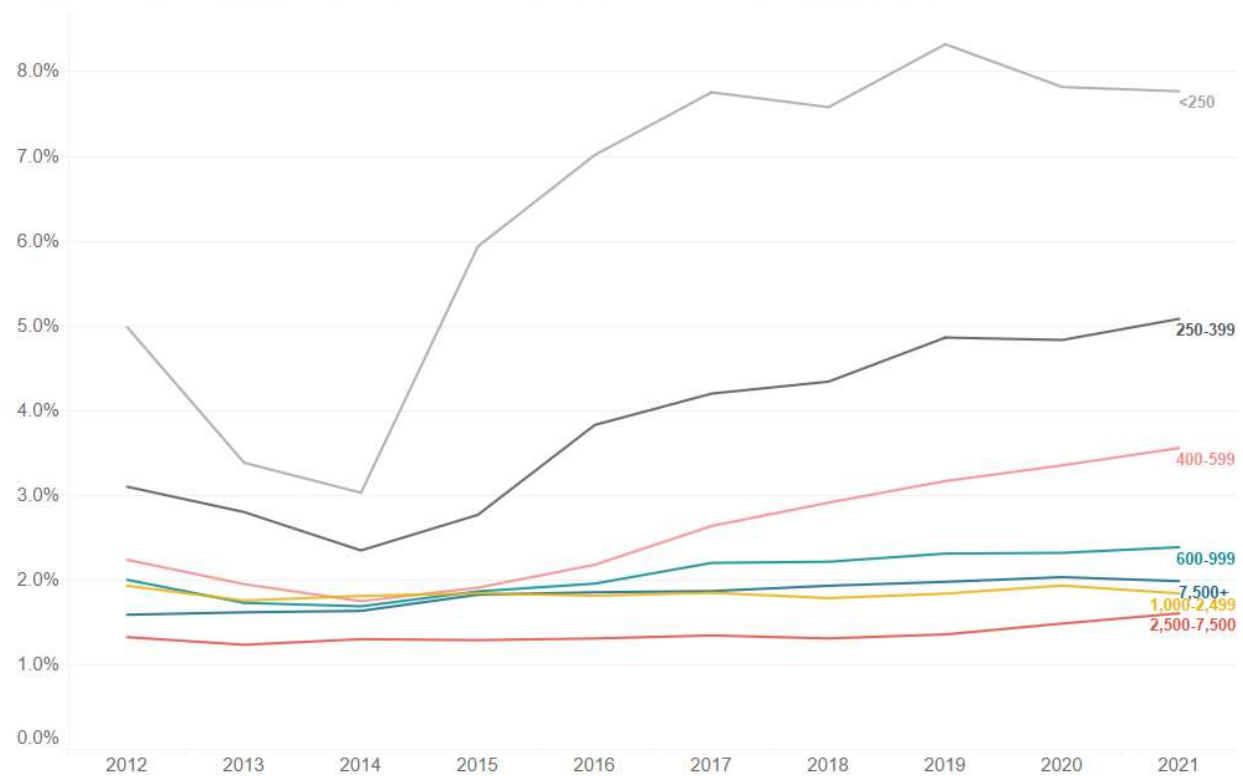
## CONCLUSION

Since FY 2012, supplementary weighting has continued to play an integral role in school funding, providing additional support for students and school districts. Legislative changes to ELL weightings, concurrent enrollment, and operational function sharing have primarily driven the increase in eligibility and weightings; however, changing demographics in Iowa also continue to play a role, especially in ELL supplementary weightings.

Since FY 2012, total statewide enrollment has increased by 16,601 (3.5%) students, or an average of 1,660.1 students per year. Supplementary weighting has increased by 3,305 (27.5%) or an average of 330.5 per year. For smaller districts, supplementary weighting has increasingly become a larger portion of a district's combined district cost, as is shown in **Chart 20**.

**Chart 20**

Supplementary Weighting as a Percent of the Combined District Cost by Enrollment by Fiscal Year



Concurrent enrollment can be expected to increase, and programs such as [Future Ready Iowa](#) and a new grant [allocation](#) for career academies continue to allow more high school students to participate in college-level courses.

Based on the previous years' growth, operational function sharing weightings and funding for operational sharing will likely continue to increase as more districts share additional positions and reach the maximum of 21.0 weightings. If not renewed prior to FY 2026, operational functional sharing will cease to generate weightings for funding, thereby reducing weightings by an estimated 4,138 and reducing funding by an estimated \$29.2 million (\$26.1 million in State aid). The fiscal impact will be greater on school districts with enrollments of fewer than 600 students.

Based on the previous years' analysis, at-risk supplementary weighting is likely to remain relatively flat. While the DE is projecting some enrollment declines, the percentage of kids eligible for free and reduced-price meals remains consistent and could see moderate growth. Other types of sharing may be dependent on future school district reorganizations. As of October 2020, there are 16 school districts that are considering reorganizations.

LSA Staff Contact: Michael Guanci (515.725.1286) [michael.guanci@legis.iowa.gov](mailto:michael.guanci@legis.iowa.gov)

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## Attachment A

This document details the 11 supplementary weighting categories as well as any recent legislation impacting the weightings.

### **Limited English Proficiency** — Iowa Code section [280.4](#)

Eligible students with limited English proficiency can receive supplementary weighting of 0.22 to provide funding for the additional costs associated with providing instruction for those students. Beginning in FY 2015, students are eligible to receive the supplementary weighting for up to five consecutive or nonconsecutive years.

The weighting for qualifying students last increased in 2004, under the provisions of 2002 Iowa Acts, chapter [1114](#) from 0.19 to 0.22.

### **At-Risk Programs and Alternative Schools** — Iowa Code section [257.11\(4\)](#)

Supplementary weighting for [at-risk programs](#) and alternative schools is calculated through a formula implemented by the Department of Management, and all school districts receive funding from this weighting. Funds received from the weighting are designated to be used for programs serving at-risk students and alternative secondary school programs. The supplementary weighting formula uses a combination of free or reduced-price lunch student eligibility of grades one through six and the budget enrollment of a district. The supplementary weighting plan was enacted under 2000 Iowa Acts, chapter [1198](#) (School Finance Supplementary Weighting Act).

### **Concurrent Enrollment** — Iowa Code section [257.11\(3\)](#)

Districts can receive supplementary weighting for each resident student who attends a course offered and provided by a community college. The course may be offered at the high school but it must be taught by a community college instructor and must be available to all community college students. Additionally, the course must be part of the community college's curriculum and qualify for college credit.

Prior to FY 2010, the supplementary weighting was up to 0.48 for an eligible community college course. The supplementary weighting was modified as part of the Senior Year Plus Initiative enacted during the 2008 Legislative Session. Beginning in FY 2010, resident students with eligible career and technical courses receive a weighting of up to 0.70, while resident students with eligible liberal arts courses receive a weighting of up to 0.46. During the 2019 Legislative session, the liberal arts weighting was [increased](#) to 0.50.

Generally, concurrent enrollment courses must supplement and not supplant high school courses required to be offered by the school district. However, legislation in [2018](#) and [2019](#) has provided some exceptions to this rule for districts with a budget enrollment of fewer than 600 students.

### **Operational Function Sharing**— Iowa Code section [257.11\(5\)](#)

Districts that share certain job positions with one or more district, AEA, or with another authorized authority under a 28E agreement may be eligible to receive supplementary weighting. To be eligible, the function's sharing must be for at least 20.0 percent of the contract time during the fiscal year for the district and at least 20% for one sharing partner.

## Attachment A

The operational sharing provision in the school aid formula was originally [enacted](#) in FY 2007 and implemented beginning in FY 2008. Originally, districts could receive a minimum weighting of 10.0 and a maximum weighting of 40.0, which was reduced each year by 20.0%. Districts were required to verify cost savings directly attributable to the shared operations function with the Department of Education (DE).

The program was renewed and amended during the [2013](#) and [2014](#) Legislative sessions and currently includes the following positions with maximum eligible supplementary weighting:

- Superintendent (8.0)
- Business Manager (5.0)
- Human Resources/Personnel Director (5.0)
- Transportation Director (5.0)
- Operations Director (5.0)
- Curriculum Director (3.0)
- Counselor (3.0)
- Social Worker (3.0)

A district now has no minimum sharing requirements and is limited to a maximum supplementary weighting equivalent to 21.0 additional students, without a reduction in successive years. During the 2018 Legislative session, the Legislature [reauthorized](#) the provisions for the program for a third time until FY 2024, and removed the five-year limit on sharing for school districts. The final year of funding is FY 2025.

### **Whole Grade Sharing** — Iowa Code section [257.11\(2\)](#)

Districts participating in a whole grade sharing arrangement can receive supplementary weighting of up to 0.1 for each student who attends class in another district, or 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 school districts. Supplementary weighting for whole grade sharing may be received for a maximum of three years. To receive funding for the second and third years, districts must verify, to the SBRC, that they have made progress toward the objective of reorganization and must take effect by July 1, 2024.

### **Shared Students/Shared Teachers/Joint Employment** — Iowa Code section [257.11\(2\)\(b\)](#)

Districts can receive supplementary weighting for shared students or shared teachers if, subject to certain limitations, a resident student:

- Attends class in another district.
- Attends class taught by a teacher employed by another district.
- Attends a class that is taught by a teacher jointly employed by at least two school districts.

The weighting assigned to the resident student is 0.48 of the percentage of the school day the during which the student participates in the sharing arrangement. The School Budget Review Committee (SBRC) must certify to the Department of Management that these sharing arrangements would not be implemented without the assignment of additional weighting.

## Attachment A

### **Reorganization Incentives** — Iowa Code section [257.11\(2\)](#)

School districts that have a whole grade sharing agreement or engage in joint employment and reorganize by FY 2024 can receive supplementary weighting equal to the amount of whole grade and joint employment supplementary weighting received in the year prior to the reorganization for resident students. Districts can receive this reorganization incentive supplementary weighting for up to three years after reorganization. However, the combination of whole grade sharing and joint employment supplementary weighting and reorganization incentive supplementary weighting cannot exceed six years.

The reorganization incentive supplementary weighting was set to expire at the end of FY 2020, however, it was [reinstated](#) during the 2019 Legislative session. This has been the third extension of the provisions in statute.

### **Iowa Communications Network (ICN)** — Iowa Code section [257.11\(6\)](#)

School districts that transmit virtual classes to other school districts via the ICN or school districts that receive virtual classes transmitted via the ICN receive a supplementary weighting up to 0.05 per student for the portion of the day the student attends virtual class. Supplementary weighting for ICN courses was approved with enactment of 2007 Iowa Acts, chapter [214](#) (FY 2008 Education Appropriations Act) and it began in FY 2009.

### **Regional Academies** — Iowa Code section [257.11\(2\)\(d\)](#)

Districts that host a regional academy can assign a resident student who attends the regional academy a weighting of up to 0.1. The minimum weighting for host districts is 15.0 and the maximum is 30.0. Originally, supplementary weighting was scheduled to expire at the end of FY 2008. The Regional Academy Program was modified and reauthorized with no expiration date with enactment of 2008 Iowa Acts, chapter [1181](#) (FY 2009 Education Appropriations Act). In FY 2021, there is only one school district (Des Moines Independent Community School District) receiving supplementary weighting from this provision.

### **AEA Supplementary Weighting** — Iowa Code section [257.11\(5\)](#)

Area Education Agencies (AEA) may generate operational sharing weightings and funding. The minimum amount of funding an AEA can generate is \$30,000 and the maximum is \$200,000. The Department of Management sets the weighting level for the AEA based on generating at least the minimum funding amount, which is then multiplied by the AEA special education cost per pupil.

## Attachment B

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