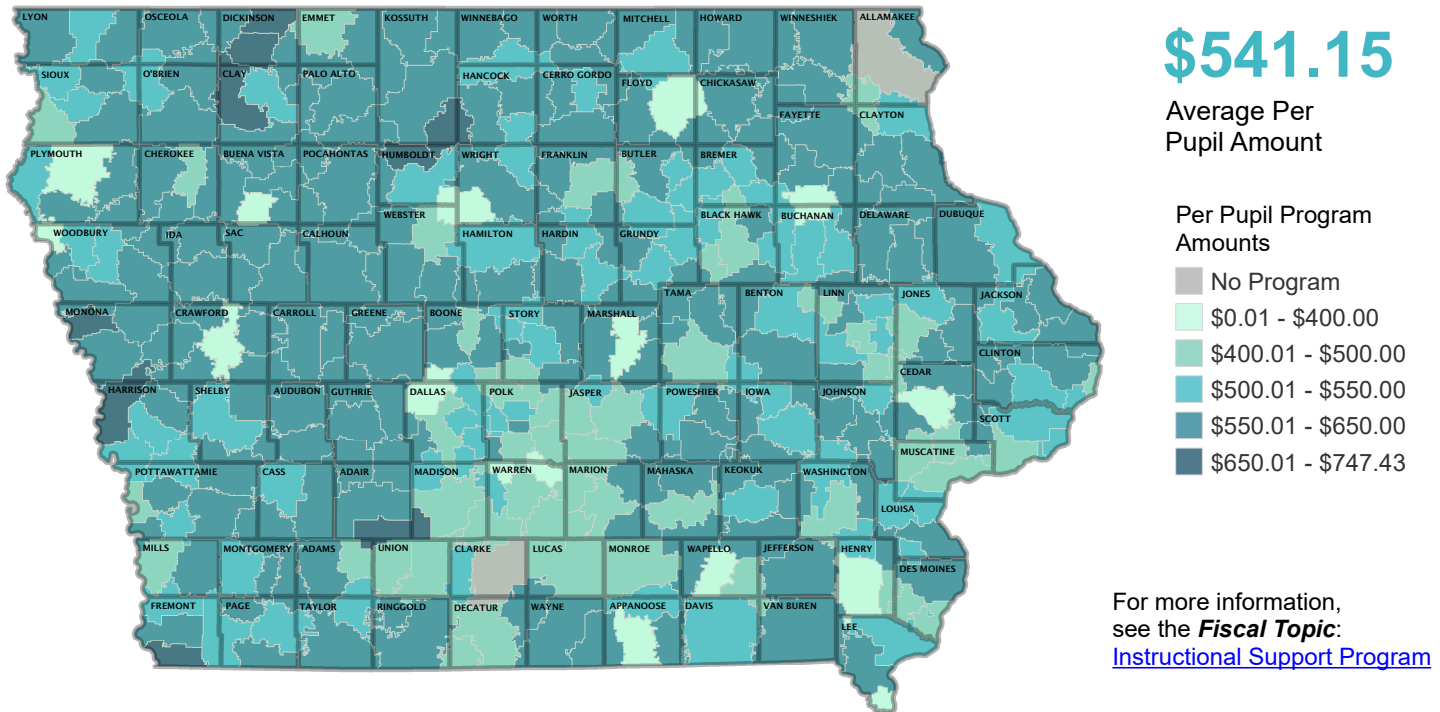


# School Aid — Instructional Support Program

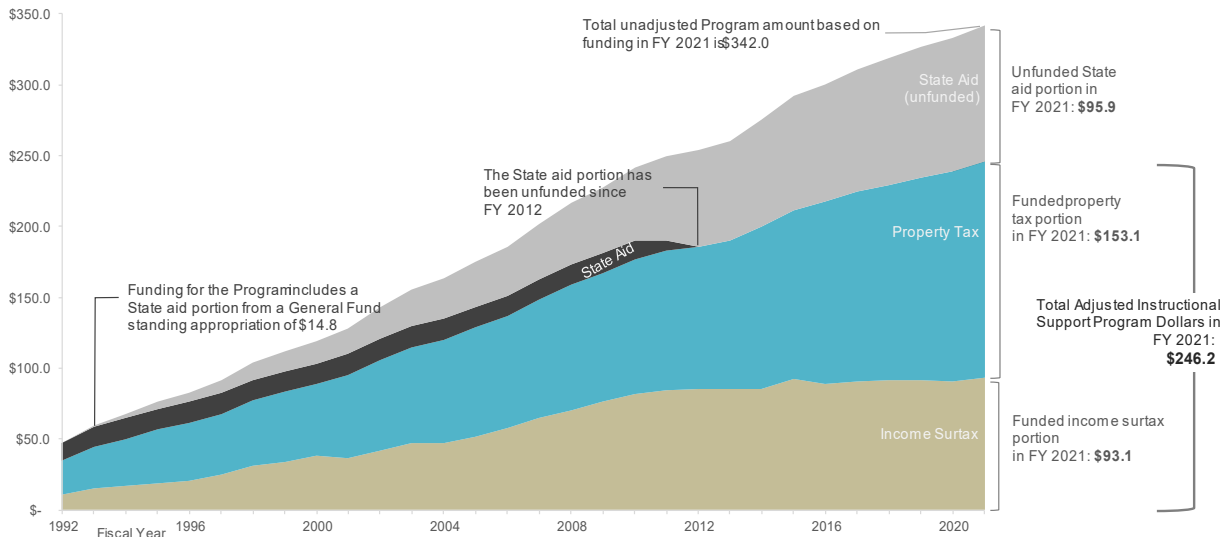
The Instructional Support Program was created by 1989 Iowa Acts, chapter [135](#) (School and Area Education Agency Financing), and the implementation of the Program began in FY 1992. The Program allows districts to increase their general fund budgets by up to 10.0% of the total regular program district cost. Districts may implement the Program for a five-year duration with local board approval (subject to a reverse referendum), or for 10 years with voter approval. Funding for the Program is formula-based and includes local taxes, including property taxes or a combination of property taxes and an income surtax.

When the Program was initially implemented, State aid was distributed through a formula designed to provide property tax equity and equalize the property tax burden among school districts. Since FY 1993, the State aid appropriation for the Program has been capped, and the State aid portion of the formula has not been fully funded. The result creates a variance in the amount of funds that school districts receive from the Program. Property-poor districts receive a smaller proportion of total funding than property-rich districts.

## Adjusted Instructional Support Program Dollars Per Pupil — FY 2021



Instructional Support Program— FY 1992 - FY 2021 (in millions)



Sources: Department of Education, Department of Management, LSA Calculations  
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