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Schools, Libraries, State
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Rec. Passage 7/18

House File 96
By MILLER, LUDWIG, NICHOLSON,
HUISMAN, BUCK, NELSON of
Jasper and JONES.

Passed House, Date.....
Vote: Ayes..... Nays.....
Passed Senate, Date.....
Vote: Ayes..... Nays.....
Approved

A BILL FOR

An Act to provide for the establishment of a minimum foundation program for the state of Iowa for the purpose of equalizing educational opportunity and the equalization of the tax burden in the several school districts of the state; to establish a joint financial responsibility between the state and the several school districts of the state for the support of said foundation program; to provide for imposing a uniform tax on all real and personal property in each county of the state for the support of the foundation program; to provide for the distribution of said funds to the local school districts of each county; to establish the procedure for distributing state aid monies; and to repeal chapter two hundred eighty-six (286), chapter two hundred eighty-six A (286A), and section two hundred ninety-eight point ten (298.10), Code 1950.

Be It Enacted by the General Assembly of the State of Iowa:

- 1 Section 1. For the purpose of equalizing educational
- 2 opportunity in the school districts throughout the state of Iowa
- 3 there is hereby created what shall be known as the "minimum
- 4 foundation program". The cost of the minimum foundation program
- 5 for the entire state shall be supported jointly by the state and
- 6 the several school districts of the state in the manner and to
- 7 the extent as set forth in this Act.

- 1 Sec. 2. For the purposes of this Act the following

2 definitions shall apply throughout:

3 1. An elementary pupil is a pupil of school age attending
4 public school who has not entered the ninth grade.

5 2. A high school pupil is a pupil of school age attending
6 public school in any of the grades ninth to twelfth, inclusive

7 3. A junior college pupil is a pupil attending a public
8 junior college. For aid purposes such pupils must be carrying
9 twelve or more semester hours of college work.

10 4. A school district shall be considered as maintaining
11 a high school if offering courses in ninth grade or beyond, up
12 to and including the twelfth grade.

13 5. The unit of measure for measuring the educational load
14 for the minimum foundation program shall be the weighted
15 elementary pupil unit, hereinafter referred to as the "weighted
16 pupil".

17 6. The state department of public instruction shall be
18 referred to as "state department".

19 7. The state superintendent of public instruction shall
20 be referred to as "state superintendent".

21 8. Joint districts shall mean districts that lie in two
22 or more adjacent counties.

1 Sec. 3. The cost of the minimum foundation program shall
2 be computed for the several school districts of the state by the
3 state department in the following manner:

4 1. Weighted pupil units for each school district shall be
5 determined on the following formula for the elementary pupils:

6 for one to one hundred thirty-four nontuition pupils in average
7 daily attendance the number of weighted pupil units shall be
8 found by multiplying .6648 times the average daily attendance
9 plus 45.2170, except that any school district having fewer than
10 forty-five nontuition pupils in average daily attendance shall
11 be allotted that portion of the number of weighted pupil units to
12 which it would be entitled that the number of its nontuition
13 pupils in average daily attendance bears to forty-five; for one
14 hundred thirty-five or more nontuition pupils in average daily
15 attendance the number of weighted pupil units shall be found by
16 using the average daily attendance.

17 2. Weighted pupil units for each school district maintaining
18 a high school shall be determined on the following formula for the
19 high school pupils: for one to two hundred seventy-nine nontuition
20 pupils in average daily attendance the number of weighted pupil
21 units shall be found by multiplying 1.2093 times the average daily
22 attendance plus 19.5989 except that any school district having
23 fewer than forty-five nontuition pupils in average daily attendance
24 shall be allotted that portion of the number of weighted pupil
25 units to which it would be entitled that the number of its
26 nontuition pupils in average daily attendance bears to forty-five;
27 for two hundred eighty or more nontuition pupils in average daily
28 attendance, the weighted pupil units shall be found by multiplying
29 1.2793 times the average daily attendance; provided, however, that
30 those school districts maintaining public junior colleges shall
31 add the junior college pupils to the high school average daily

32 attendance before applying the foregoing formula.

33 3. The number of pupils for whom a district pays tuition
34 to another public school district shall be allotted weighted
35 pupil units on the following basis: for high school pupils,
36 1.3511 times the average number of high school pupils for whom
37 they pay tuition; for elementary pupils, 1.0205 times the average
38 number of elementary pupils for whom they pay tuition.

39 4. Weighted pupil units as determined above shall be
40 allotted two hundred dollars per weighted pupil unit, or so much
41 thereof as may be determined by funds available for the support
42 of the minimum foundation program

43 5. The district of residence shall be allotted the
44 weighted pupil units for the pupils for whom tuition is paid.

1 Sec. 4. The state tax commission shall certify to the
2 state department an equalized assessed valuation for the several
3 school districts of the state not later than December 1 of each
4 year, said equalized valuation to be determined as of the third
5 Monday in August of the same year. The equalized assessed
6 valuation certified to the state department shall reflect the
7 best efforts of the state tax commission to equalize assessed
8 valuations and will not necessarily be the same as used for tax
9 purposes. The equalized valuations will be used only for the
10 purpose of the computation in the foundation program of the amount
11 to be raised by local effort in each county.

1 Sec. 5. For the purpose of implementing the provisions
2 of this Act, there is hereby created in each of the several

3 counties of the state a special fund for each county, which fund
4 shall be known as the county school equalization fund. Funds in
5 the county equalization fund shall be kept in a separate account
6 by the county treasurer of the respective counties.

1 Sec. 6. The state department shall compute the amount to
2 be raised locally in each county by multiplying the equalized
3 valuation as certified by the state tax commission by a tax rate
4 of ten mills or so much thereof as is necessary to raise the
5 foundation program, less the amount of state aid as computed in
6 section nine (9), subsection two (2) of this Act.

1 Sec. 7. There is hereby imposed upon all real and personal
2 property subject to taxation in each county of Iowa an annual tax,
3 the proceeds from such tax to be used for the purpose of equalizing
4 the burden of school tax by the various school districts of the
5 county as provided by this Act. The board of supervisors of each
6 county shall annually at its September session levy such tax as
7 may be necessary to raise the county's share of the foundation
8 program as computed by the state department and certified to the
9 county auditor upon all real and personal property subject to
10 taxation within the school districts of the county, and the
11 proceeds of such tax shall be credited to the county school
12 equalization fund.

1 Sec. 8. The funds made available from the tax imposed for
2 the benefit of the county school equalization fund shall be
3 distributed from such fund to the respective school districts of
4 the county in the ratio which the weighted pupils of each school

5 district bears to the total of weighted pupils of the county.

1 Sec. 9. The state aid that a school district shall be
2 entitled to receive shall then be determined in the following
3 manner:

4 1. Subtract from the cost of that school district's
5 foundation program the amount apportioned to the district from
6 the county school equalization fund.

7 2. Multiply the elementary nontuition average daily
8 attendance by seventeen cents per day for the number of days
9 school was actually in session not to exceed one hundred eighty
10 days; multiply the high school nontuition average daily attendance
11 by twenty cents per day for each day school was in session not
12 to exceed one hundred eighty days; multiply each junior college
13 pupil by twenty-five cents per day for each day school was in
14 session not to exceed one hundred eighty days.

15 3. Each school district shall be entitled to receive the
16 state aid computed in subsection one (1) or subsection two (2)
17 of this section, whichever is the larger.

1 Sec. 10. The state department is hereby authorized to
2 use the average daily attendance and number of pupils for
3 whom a district pays tuition as reported to the state superintendent
4 in the county superintendent's annual report; provided, however,
5 the state department may request additional reports from the
6 several school districts as are deemed necessary. The state
7 department shall make all the necessary computations to implement
8 the operation of the minimum foundation program for the state of

9 Iowa.

1 Sec. 11. The state department shall cause to be issued
2 a bulletin or bulletins not later than April 15 of each year
3 giving the computation of the foundation program and its
4 apportionment to each of the several school districts of the
5 state. This bulletin shall contain the name of each school
6 district, the average daily attendance of the nontuition
7 elementary pupils, the average daily attendance of the nontuition
8 high school pupils, the number of junior college pupils, the
9 average number of elementary pupils for whom tuition was paid,
10 the average number of high school pupils for whom tuition was
11 paid, the number of weighted pupils, cost of the foundation program,
12 each district's share of the county school equalization fund,
13 state aid computed as provided in section nine (9), subsections
14 one (1) and two (2) of this Act, and the state aid to which each
15 is entitled, equalized assessed valuation of each district, and
16 the amount to be raised in the county by taxes for the county
17 school equalization fund. It shall also contain a summary of the
18 pertinent points of this law which affect the apportionment.

1 Sec. 12. Each school district maintaining a high school,
2 each county superintendent, each county auditor, and the state
3 comptroller shall be furnished a copy of the above bulletin or
4 bulletins no later than the first day of May of each year.

1 Sec. 13. This apportionment bulletin when issued by the
2 state department shall then become the notice to each school
3 district of its share of the county school equalization fund

4 and the amount of state aid to which it is entitled for the
5 coming year.

1 Sec. 14. The computation of the foundation program for
2 the ensuing year shall be based upon the next preceding year's
3 county superintendent's annual report to the state superintendent.

1 Sec. 15. The state aid that any district is entitled to
2 shall be based upon a school year of one hundred eighty school
3 days and for less days of school the state aid shall be reduced
4 in the proportion that the number of days school was not in
5 session bears to one hundred eighty; provided, however, that this
6 provision shall not be used in the first apportionment made under
7 this Act.

1 Sec. 16. Each school district shall be entitled to apply
2 to the state department for an adjustment for school days lost
3 when it has been necessary to close a school or for an adjustment
4 in the average daily attendance during any school year when it
5 has been materially reduced due to floods, impassable roads,
6 epidemics or other emergencies which make it impossible for a
7 school district to have one hundred eighty days of school during
8 any fiscal year, which fact shall be established to the
9 satisfaction of the state department by affidavits of the school
10 district and the county superintendent of schools; provided,
11 however, that this provision shall not be used in the first
12 apportionment under this Act.

1 Sec. 17. No provision of this Act shall be construed to
2 relieve any school district of the necessity of complying with

3 the budget law, chapter twenty-four (24) of the Code, provided
4 that each school district shall record upon its budget certified
5 to the county auditor the amount of state aid to be received
6 under this Act and also its share of the county school equalization
7 fund as computed under this Act.

1 Sec. 18. Any school district in the state shall have the
2 authority to exceed the foundation program if it can legally
3 provide the funds as now provided by law, but the entire cost
4 above the foundation program shall be the responsibility of that
5 school district.

1 Sec. 19. The state department shall certify to the state
2 comptroller the amount of state aid due each county treasurer not
3 later than August 15 of each year along with an abstract of the
4 amount of state aid each school district of each county is entitled
5 to receive. Warrants shall be drawn to each county treasurer for
6 one-half of the state aid due each school district in the county
7 between August 15 and August 31 and transmitted to the county
8 treasurer along with an abstract of the aid due each school
9 district. The second half of the state aid shall be paid out
10 under the same provisions between January 1 and January 15,
11 following.

1 Sec. 20. The county treasurer upon receipt of such state
2 aid shall place the funds in the county school equalization fund
3 and proceed to notify each district that the funds are available
4 for drawing on the fifteenth day of the following month.

1 Sec. 21. Whenever any apportionment is made by the county

2 auditor of funds in the county school equalization fund, he shall
3 immediately notify the county treasurer of such apportionment and
4 of the amount due thereby to each corporation. The county
5 treasurer shall thereupon give notice to each corporation and
6 shall pay out such apportionment monies in the same manner that
7 he is authorized to pay other school monies to the treasurers of
8 the several school districts.

1 Sec. 22. The funds received by the several school districts
2 from the foundation program fund shall be credited to the school
3 district's general fund.

1 Sec. 23. The state department is hereby authorized to adopt
2 such rules and regulations and define such terms as it deems
3 necessary and proper for the administration of this Act.

1 Sec. 24. If any sections or provisions of this Act are
2 declared unconstitutional the remaining sections or provisions
3 of the Act shall not be affected thereby. All laws or parts of
4 laws, general or special, in conflict with the provisions of
5 this Act are hereby held in abeyance to the extent necessary to
6 make the provisions of this Act prevail.

1 Sec. 25. The state department shall continue to make
2 such studies of the cost of the educational program, quality of
3 the programs offered, and other refinements that are practicable
4 and sound which may better reflect a foundation program of
5 education for the state.

6 The state department shall make such reports and
7 recommendations concerning the foundation program available no

8 less than thirty days prior to the convening of each legislative
9 session.

1 Sec. 26. Chapter two hundred eighty-six (286),
2 Code 1950, is hereby repealed.

1 Sec. 27. Chapter two hundred eighty-six A (286A),
2 Code 1950, is hereby repealed.

1 Sec. 28. Section four hundred twenty-six point three
2 (426.3), Code 1950, is hereby amended by inserting after the word
3 "fund" in line seven (7) the words "plus the millage levied for
4 the county school equalization fund".

1 Sec. 29. This Act being deemed of immediate importance
2 shall be in full force and effect from and after its passage and
3 publication in the , a newspaper
4 published at , Iowa, and in the
5 , a newspaper published at
6 Iowa.

EXPLANATION OF H. F. 96

The purpose of this bill is to equalize educational opportunity throughout the state and equalize the school tax burden among the several school districts of the state by abolishing the present forms of state aid and replacing them with a "minimum foundation program" made up in part from state aid and in part from the proceeds of a uniform county school tax. Distribution to the school districts will be made according to the number of pupils in each district based upon per pupil cost of operating school facilities in districts of similar enrollment and computed by means of an adjustment formula derived from cost experience as shown by state-wide cost statistics.

- 1 Amend House File 96 as follows:
 - 2 1. Amend section three (3) by striking the words
 - 3 following the comma in line forty (40) up to and including
 - 4 the word "available" in line forty-one (41).
 - 5 2. Section six (6) is hereby amended by placing a
 - 6 period (.) following the words "ten mills" in line four (4)
 - 7 and by striking the remainder of the section.
- Filed MILLER of Black Hawk.
February 26, 1953. NELSON of Jasper.

- 1 Amend House File 93 by striking the words "such appointment" in
 - 2 line four (4) and strike all of lines five (5), six (6) and seven (7)
 - 3 and substitute in lieu thereof the following: "such appointment
 - 4 shall be made from experienced, qualified and active members
 - 5 of the fire department of any city of the State of Iowa having
 - 6 a fire department and who has had ten (10) years or more of serv-
 - 7 ice and holds civil service rights as firemen. The".
- Filed COMMITTEE ON CITIES AND TOWNS.
March 19, 1953.

