School District Management Levy — FY 2022

A school district may annually certify a tax on all taxable property of the school district for a district management levy. There is no levy rate restriction; however, the purpose is limited. The management levy may only be used to pay costs associated with the following:

- Unemployment benefits.
- Liability insurance premiums.
- Costs of a judgment or settlement relating to tort liability.
- A self-insurance program, not including employee benefits.
- Early retirement benefits.
- Mediation and arbitration, including associated legal fees.

Per Pupil Levy Amount

Per pupil levy amount is calculated using total management fund dollars, including the estimated utility replacement dollars, divided by FY 2022 school budget year enrollment (Oct. 2020).

FY 2020 Management Fund Balance as a Percentage of Expenditures

Calculated using expenditure data and total fund equity as reported to the Department of Education in the Certified Annual Report.

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