

March 28, 1951.

**Senate File 493**

Passed on File.

By SCHOOLS AND EDUCATIONAL INSTITUTIONS.

Passed Senate, Date .....

Vote: Ayes..... Nays.....

Passed House, 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: imposing a tax of fifteen (15) mills on all taxable, real and personal property in each county of the state, the benefits of such funds shall be allocated to the school districts of each county for the maintenance and support of such school district's appropriation; repealing section two hundred ninety-eight point ten (298.10), Code 1950, and amending section two hundred ninety-eight point eleven (298.11) and section four hundred twenty-six point three (426.3), 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 school district shall be considered as maintaining a  
8 high school if offering courses in grade ninth or beyond, up to  
9 and including the twelfth grade.

10 4. The unit of measure for measuring the educational load  
11 for the minimum foundation program shall be the weighted  
12 elementary classroom unit, hereinafter referred to as the  
13 "classroom unit".

14 5. The state department of public instruction shall be  
15 referred to as "state department".

16 6. The state superintendent of public instruction shall be  
17 referred to as "state superintendent".

1 Sec. 3. The number of classroom units shall be computed  
2 for the several school districts of the state by the state  
3 department in the following manner:

4 1. Classroom units for each school district maintaining a  
5 high school shall be determined on the following formula for  
6 the high school pupils: for one (1) to one hundred eleven (111)  
7 non-tuition pupils in average daily attendance the number of  
8 classroom units shall be found by multiplying .083 times the  
9 average daily attendance plus 1.8656; for one hundred twelve  
10 (112) to three hundred fifty (350) non-tuition pupils in  
11 average daily attendance, the number of classroom units shall

12 be found by multiplying .0782 times the average daily attendance  
13 plus 2.4037; for three hundred fifty-one (351) or more  
14 non-tuition pupils in average daily attendance, the classroom  
15 units shall be found by multiplying .08498 times the average  
16 daily attendance.

17 2. Classroom units for each school district maintaining  
18 a high school shall be determined on the following formula  
19 for the elementary pupils: for one (1) to two hundred fifty-six  
20 (256) non-tuition pupils in average daily attendance the number  
21 of classroom units shall be found by multiplying .02992 times  
22 the average daily attendance plus 1.424; for two hundred  
23 fifty-seven (257) or more non-tuition pupils in average  
24 daily attendance the number of classroom units shall be  
25 found by multiplying .03549 times the average daily attendance.

26 3. Classroom units computed according to the above  
27 formulae shall be allotted three thousand eight hundred dollars  
28 (\$3800) per unit.

29 4. All one-room schools in elementary districts, either  
30 rural independent districts or township districts, shall be  
31 allotted one classroom unit.

32 5. All elementary school districts maintaining schools  
33 with two or more teachers shall be allotted classroom units  
34 as determined by the formula in subsection two (2) of this  
35 section.

36 6. Classroom units as determined under subsections  
37 four (4) and five (5) of this section shall be allotted two

38 thousand six hundred fifty dollars (\$2650) per unit.

39 7. The number of high school pupils for whom a district  
40 pays tuition to another public school district shall be  
41 expressed in terms of classroom units by the use of the  
42 formula set forth in subsection one (1) of this section,  
43 provided the average number of pupils shall be substituted  
44 for the average daily attendance.

45 8. The number of elementary school pupils for whom a  
46 district pays tuition to another public school district shall  
47 be set forth in subsection two (2) of this section, provided  
48 the average number of pupils shall be substituted for the  
49 average daily attendance.

50 9. Classroom units as determined under subsections  
51 seven (7) and eight (8) of this section shall be allotted  
52 three thousand eight hundred dollars (\$3800) per unit.

53 10. The district of residence shall be allotted the  
54 classroom units for the pupils for whom tuition was paid.

55 11. The state department is hereby authorized to use  
56 the average daily attendance and the number of pupils for  
57 whom a district pays tuition as reported to the state superintendent  
58 in the county superintendent's annual report; provided, however,  
59 the state department may request additional reports from the  
60 several school districts as are deemed necessary.

1 Sec. 4. For the purpose of implementing the provisions  
2 of the act, there is hereby created in each of the several  
3 counties of the state, a special fund for each county, which

4 fund shall be known as the county school equalization fund.  
5 Funds in the county school equalization fund shall be kept in  
6 a separate account by the county treasurer of the respective  
7 counties.

1 Sec. 5. There is hereby imposed upon all real and  
2 personal property subject to taxation in each county of Iowa  
3 an annual tax of fifteen (15) mills, the proceeds from such  
4 tax to be used for the purpose of equalizing the burden of  
5 school tax by the various school districts of the county as  
6 provided by this act. The board of supervisors of each county  
7 shall annually at its September session levy said fifteen  
8 (15) mill tax upon all real and personal property subject  
9 to taxation within the county, and the proceeds of such tax  
10 shall be credited to the county school equalization fund.

1 Sec. 6. The funds made available from the tax imposed  
2 for the benefit of the county school equalization fund shall  
3 be distributed from such fund to the respective school districts  
4 of the county in the ratio which the \$3800 classroom units of  
5 each school district bears to the total of \$3800 classroom  
6 units of the county; provided, however, that all \$2650  
7 classroom units shall be converted to the equivalent \$3800  
8 classroom units before the above apportionment is made.

1 Sec. 7. The state department shall certify to the county  
2 auditor of every county not later than April first of each year  
3 the number of classroom units in each county of the state.  
4 The certification shall contain the name of each school district

5 in the county, the average daily attendance of non-tuition  
6 elementary pupils, the average daily attendance of non-tuition  
7 high school pupils, the average number of elementary pupils  
8 for whom tuition was paid, the average number of high school  
9 pupils for whom tuition was paid, the number of elementary  
10 classroom units allocated, the number of tuition classroom  
11 units allocated, the number of high school classroom units  
12 allocated, the total of \$3800 classroom units, the total of  
13 \$2650 classroom units. This computation of the minimum  
14 foundation classroom units shall be based upon the next  
15 preceding year's county superintendent annual report to the  
16 state superintendent.

1 Sec. 8. Each school district shall be entitled to  
2 apply to the state department for an adjustment for school  
3 days lost when it has been necessary to close a school or  
4 for an adjustment in the average daily attendance during any  
5 school year when it has been materially reduced due to  
6 floods, impassable roads, epidemics or other emergencies,  
7 which make it impossible for a school district to have  
8 one hundred eighty (180) days of school during any  
9 fiscal year, which fact shall be established to the  
10 satisfaction of the state department by affidavits of the  
11 school district and the county superintendent of schools ;  
12 provided, however, that this provision shall not be used  
13 in the first apportionment under this act.

1 Sec. 9. No provision of this act shall be construed

2 to relieve any school district of the necessity of complying  
3 with the budget law, chapter twenty-four (24), Code 1950,  
4 provided that each school district shall record upon its  
5 budget certified to the county auditor the amount of all  
6 school state aid to be received and also its share of the  
7 county school equalization fund as computed under this act.

1 Sec. 10. Section two hundred ninety-eight point ten  
2 (298.10), Code 1950, is hereby repealed.

3 Section two hundred ninety-eight point eleven (298.11),  
4 Code 1950, is hereby amended by striking from line four (4)  
5 thereof the words, "the school tax together with".

1 Sec. 11. The county auditor shall, on or before June  
2 first of each year, determine upon the basis of the state  
3 department certification provided by section seven (7) of  
4 this act the amount to be allocated to each school district  
5 of the county under the minimum foundation program herein  
6 provided. Before making such allocation, he shall estimate  
7 the amount of revenue to be derived from the fifteen  
8 (15) mill county equalization school levy and in  
9 determining the allocations to the various school districts,  
10 he shall originally allocate not more than ninety-five  
11 per cent (95%) of the amount estimated to be derived. He  
12 shall, on the first Monday of June of each year and on the  
13 first Monday in December of each year, apportion from the  
14 county school equalization fund the pro-rata share of each  
15 school district of the amount available in the county school

16 equalization fund. Any balance remaining in this fund as of  
17 January first of each year shall be allocated and apportioned  
18 to the various school districts of the county on the same  
19 basis that other apportionments have been made. Whenever  
20 any apportionment is made by the county auditor of funds in  
21 the county school equalization fund, he shall immediately  
22 notify the county treasurer of such apportionment and of  
23 the amount due thereby to each corporation. The county  
24 treasurer shall thereupon give notice to each corporation  
25 and shall pay out such apportionment monies in the same  
26 manner that he is authorized to pay other school monies to  
27 the treasurers of the several school districts.

1 Sec. 12. The state department is hereby authorized and  
2 required to adopt such rules and regulations and define such  
3 terms as are necessary and proper for the administration of  
4 this act. The state department shall also cooperate with  
5 the county auditors of the state by assisting in the  
6 computation of the amounts to be allotted to each school  
7 district by the county auditor under the terms of this act.

1 Sec. 13. If any sections or provisions of this act are  
2 declared unconstitutional, the remaining sections or  
3 provisions of the act shall not be affected thereby. All  
4 laws or part of laws, general or special, in conflict with  
5 the provisions of this act are hereby held in abeyance to  
6 the extent necessary to make the provisions of this act  
7 prevail.

1     Sec. 14. Section four hundred twenty-six point three  
2     (426.3), Code 1950, is hereby amended by inserting after the  
3     word “fund” in line seven (7) thereof “plus the millage  
4     levied for the county school equalization fund”.

1     Sec. 15. This act being deemed of immediate importance  
2     shall be in full force and effect from and after its passage  
3     and publication in the Eldora Herald-Ledger, a newspaper  
4     published at Eldora, Iowa, and in the Waterloo Daily Courier,  
5     a newspaper published at Waterloo, Iowa.