



IOWA DEPARTMENT OF EDUCATION

Key Points of Financial Incentives for Sharing and Reorganization or Dissolution

Pursuant to Iowa Code chapter 257 and Iowa Administrative Code Chapter 281---97

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Note: *The FAQs in this document are a compilation of questions asked and answers provided to various entities regarding these topics. The Iowa Department of Education (Department) anticipates this document will expand as it works through additional implementation issues. **This represents the most current official position of the Department related to these questions and supersedes previous Department guidance on this topic.** The Department will continue to review previous and new FAQs to include here and to ensure complete alignment with these responses.*

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Students Attending Shared Courses

- Students may be eligible to be counted for supplementary weighting if all eligibility criteria are met.
 - Student is not eligible to be counted for supplementary weighting for a course if that course has any relationship to the student's disability under the student's IEP.
 - Student is not eligible to be counted for supplementary weighting for a course that is part of an alternative or at-risk program or school.
 - Students enrolled in summer school courses are not eligible to be counted for supplementary weighting for those summer school courses.

District to District Sharing, Not Whole Grade Sharing (WGS)

Description

- Attends class in another school district, or
- Attends class taught by a teacher employed by another school district, or
- Attends class taught by a teacher "jointly employed" by two or more school districts that share the services of that teacher.

Additional Weight

.48 for shared student or student taught by a teacher employed by another district (not whole grade sharing).

Formula

(# Resident Students) X (% Time) X (0.48) X (District Cost per Pupil) = \$.

Eligibility Criteria

- Student is eligible to be counted for supplementary weighting only if the district does not have a licensed and endorsed teacher available to teach the course(s) being provided.
- Students in districts that are "hosting" the programs are not eligible for supplementary weighting.
- Students participating in shared services rather than shared classes are not eligible for supplementary weighting.
- Students participating in any whole grade sharing grade are not eligible for district-to-district supplementary weighting even if the district is not receiving whole grade sharing supplementary weighting.

Sharing Under Joint Employment

- "Joint Employment" means that the sharing districts have all of the following:
 - Joint teacher evaluation process and instruments, and
 - Joint teacher professional development plan, and
 - One single salary schedule.
- Requires approval of application filed with the Department of Education by July 1.
- Except under approved joint employment, no two districts shall list each other for supplementary weighting for the same classes and grade levels.

District to District Sharing Under Whole Grade Sharing (WGS)

Description

Attends class in another school district under a WGS arrangement, or
Attends class taught by a teacher employed by another school district under a WGS arrangement, or
Attends class taught by a teacher "jointly employed" by two or more school districts under a WGS arrangement (application approval required).

Additional Weight

.10 for students shared under a whole grade sharing agreement.

Formula

(# Resident Students) X (.10) X (District Cost per Pupil) = \$.

Eligibility Criteria

- Eligible for WGS supplementary weighting for up to three years.
- If the district reorganizes, supplementary weighting carried into reorganized district for three additional years.
- Carry forward will be reduced by the supplementary weighting added for any student whose residency is not within the reorganized district.
- Must have been eligible to include WGS SW in October in order to carry forward the reorganization incentive on July 1.
- By January 1 of the calendar year in which the reorganization/dissolution will occur, the affected districts must notify the Department of Education and the Department of Management of the effective date and the nature of the action taken to reorganize or dissolve in order to carry forward the supplementary weighting.
- Requires approval of application filed with the Department of Education by July 1.
- Conditions:
 - Must be whole grade sharing (WGS).
 - Partner districts must be contiguous.
 - All of the boards involved in the WGS agreement must pass a joint board resolution to study reorganization to occur on or before July 1, 2019, prior to requesting any supplementary weighting (passed on or before October 1).
 - Submit annual report to School Budget Review Committee (SBRC) on or before August 1 for the second and third years of weighting, showing adequate progress toward reorganization.
 - The opportunity to include WGS students for supplementary weighting is available for up to 3 years, beginning with the 2007-2008 school year through the 2018-2019 school year. Years do not have to be consecutive.
- Students with IEPs are not included under the WGS agreement. The districts will have separate contracts on these students and tuition is the actual cost of the special education program rather than the negotiated WGS rate.
- Students who are open enrolled into or out of partner districts are not part of the WGS agreement negotiated tuition rate. Tuition continues to be the open enrollment tuition established in Code.

District to District Sharing, Regional Academy Hosting

Description

Attends class in a regional academy located in the district.

“Host” is the district in which the Regional Academy is physically located.

Additional Weight

.10 for regional academy, up to total maximum of 30 additional students.

Minimum additional students added is 15 if district provided both advanced-level courses and career-technical education (CTE).

Formula

$(\# \text{ Resident Students}) \times (\% \text{ Time}) \times (0.10) \times (\text{District Cost per Pupil}) = \$$.

% of Time means the percentage of the school day that a resident student attends the regional academy classes to which other districts are sending students.

Eligibility Criteria

- Two or more other school districts, not WGS partners, send students in grades 7-12.
- A regional academy shall include in its curriculum two or more advanced-level courses, which are not career-technical courses, are not concurrent enrollment, and do not generate any postsecondary credit.
- May also include in its curriculum career-technical courses, virtual or Internet-based coursework, and courses delivered via the ICN, core curriculum coursework, and asynchronous learning networks.
- If any courses have a specific supplementary weighting per Code, such as ICN courses, the weighting specifically in Code applies, and those courses may not also be counted for regional academy hosting supplementary weighting.
- An advanced-level course is a course that is above the level of the course units required as minimum curriculum in the host district.
- Regional academy courses shall not qualify as concurrent enrollment courses.
- Career academies are not regional academies for this purpose, but may be offered concurrently.
- Requires approval of an application filed with the Department of Education by July 1.
- Requires written agreement among participating districts on use of supplementary weighting funding (includes both the hosting supplementary weighting and the sending to another district supplementary weighting). This fiscal agreement must be filed with the application to the Department of Education.

District to Community College Sharing

Description

Attends class in a community college for college credit.

Additional Weight Formula

Students sent to Community College (CTE):

$(\# \text{ Resident HS Students}) \times (\% \text{ Time}) \times (0.70) \times (\text{District Cost per Pupil}) = \$$.

Students sent to Community College (Arts & Science):

(# Resident HS Students) X (% Time) X (0.46) X (District Cost per Pupil) = \$.

Eligibility Criteria

- Courses must supplement, not supplant, high school courses required to be offered pursuant to subsection 256.11(5), and must not consist of substantially the same concepts and skills as the content of a course provided by the school district. If a student is unable to earn credit in both the community college course and a high school course, it is deemed to be so similar as to be supplanting.
- Course must be included in the community college catalog or an amendment or addendum to the catalog,
- Course must be open to all registered community college students, not just high school students,
- All students must be taking the course for college credit and the credit must apply toward an associate of arts or associate of science degree, or toward an associate of applied arts or associate of applied science degree, or toward completion of a college diploma program,
- Course must be taught by an instructor employed or contracted by the community college who meets the requirements of subsection 261E.3(2),
- Course must be taught utilizing the community college course syllabus, and
- Course must be taught in such a manner as to result in student work and student assessment which meet college-level expectations. Courses must be equivalent to college-level work.
- Course cannot be PSEO.
- Student must be an eligible HS resident student.

District to Community College Innovative Project Sharing (PLTW)

Description

Attends a qualifying Community College CTE Course.

Additional Weight

.07 for students attending PLTW courses.

Formula

(# Resident HS Students) X (% Time) X (0.70) X (District Cost per Pupil) = \$.

Eligibility Criteria

- Classes must be a science, technology, engineering, or mathematic class.
- Classes must use an activities-based, project-based, and problem-based learning approach.
- Classes must be offered collaboratively in partnership with a nationally recognized provider of rigorous and innovative science, technology, engineering, and mathematics curriculum.
- Curriculum provider must be exempt from taxation under Section 501(c)(3) of the Internal Revenue Code.
- Course must supplement, not supplant, high school courses required to be offered pursuant to section 256.11(5).

ICN

Description

- Courses are offered via ICN video services.
- Can be district to district sharing or community college to district sharing.

Additional Weight

.05 for resident students in classes provided or received via ICN video services.

Formula

(# Resident Students) X (% Time) X (0.05) X (District Cost per Pupil) = \$.

Eligibility Criteria

- District provides or receives eligible course via ICN video services.
- Half the supplementary weighting funding reserved for additional pay for teacher (salary, FICA & IPERS).
- Must use ICN weighting even if the course would have qualified for a higher supplementary weighting if the course had not been offered via the ICN.

Operational Function Sharing

Description

- AEA and LEA.
- Shared services for at least 20% of school year:
 - Superintendent Management,
 - Business Management,
 - Human Resources Management,
 - Transportation Management,
 - Operations and Maintenance Management,
 - Curriculum Director, or
 - School Counselor.
- Can share with:
 - City,
 - Township,
 - County,
 - School Corporation/District,
 - Merged Area/Community College,
 - AEA,
 - Board of Regents Institution, or
 - Any other Iowa Governmental Subdivision.

Additional Weight

- Superintendent Management generates eight student FTE (8.0).
- Business Management, Human Resource Management, Transportation Management, and Operations/Maintenance Management classifications of managerial personnel each generate five student FTE (5.0).
- Curriculum Director and School Counselor classifications each generate three student FTE (3.0).

- Maximum supplementary weighting for all operational function sharing is the equivalent to 21 student FTEs.
- AEA, maximum is \$200,000, minimum is \$30,000.

Formula

Amount of assigned student FTE weighting X (District Cost per Pupil) = \$.

Eligibility Criteria

- The opportunity to include shared operational functions for supplementary weighting is available up to 5 years, beginning with the 2013-2014 school year through the 2018-2019 school year. Years do not have to be consecutive.
- Deadline is the BEDS fall staffing data collection deadline. Weighting for the 2nd-5th year is based on timely filing the fall BEDS.
- Being contiguous districts is not required.
- Each sharing must be a discrete operational function.
- No individual may be shared for more than one discrete operational function.
- Each partner does not have to use the shared individual for the same operational function, but each partner's sharing must be an eligible operational function.
- Excluded personnel and costs include, but are not limited to, clerical, support, principals, teachers, board, bus mechanics or drivers, custodians, technology directors, deans of students, and social workers.
- Sharing is not eligible for weighting if the district implements more than one sharing arrangement within a discrete operational function area and if more than one shared individual is licensed and qualified for the same position; and if the school district had utilized its own employees, the sharing arrangement or arrangements would not have been necessary.
- Additional funds generated by sharing operational functions shall be used to increase student opportunities.

Taxpayer Incentives, Uniform Levy

Description

- Uniform foundation levy reduced to \$4.40 per \$1,000 assessed valuation in the first year of reorganization or dissolution. Increased to \$4.90, \$5.15, and \$5.40 in succeeding years.
- State aid replaces the reduction in property tax; does not increase nor decrease spending authority.

Eligibility Criteria

- Reorganizations effective 7/1/07 through 7/1/19.
- District with enrollment less than 600 students in the year preceding reorganization receives full reduction.
- District with enrollment equal to or greater than 600 students, the maximum reduction is equal to the highest reduction in the districts under 600 students.
- Reorganized district absorbs at least 30% of the enrollment.
- By January 1 of the calendar year in which the reorganization/dissolution will occur, the affected districts must notify the Department of Education and the Department of Management of the effective date and the nature of the action taken to reorganize or dissolve.

Appendix A, WGS and Reorganization Incentives Timeline

Action	Timeline					
	Begin FY14	Begin FY15	Begin FY16	Begin FY17	Begin FY18	Begin FY19
WGS agreement signed on or before February 1	On or before February 1, 2013	On or before February 1, 2014	On or before February 1, 2015	On or before February 1, 2016	On or before February 1, 2017	On or before February 1, 2018
Joint Board Resolution to Study Reorganization to occur on or before July 1, 2019, submitted to SBRC	On or before October 1, 2013	On or before October 1, 2014	On or before October 1, 2015	On or before October 1, 2016	On or before October 1, 2017	On or before October 1, 2018
Include whole grade sharing on resident students for supplementary weighting on the SRI data collection	October 1, 2013	October 1, 2014	October 1, 2015	October 1, 2016	October 1, 2017	October 1, 2018
Conduct study	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Report on the study and subsequent activity indicating progress toward reorganization submitted to SBRC	August 1, 2014	August 1, 2016	August 1, 2016	August 1, 2017	August 1, 2018	
Include whole grade sharing on resident students for supplementary weighting on the SRI data collection	October 1, 2014	October 1, 2016	October 1, 2016	October 1, 2017	October 1, 2018	
Report indicating continued progress toward reorganization submitted to SBRC	August 1, 2015	August 1, 2016	August 1, 2016	August 1, 2018		
Include whole grade sharing on resident students for supplementary weighting on the SRI data collection	October 1, 2015	October 1, 2016	October 1, 2017	October 1, 2018		
Vote affirmatively to reorganize or dissolve	On or before last date for an election per Code, 2015	On or before last date for an election per Code, 2016	On or before last date for an election per Code, 2017	On or before last date for an election per Code, 2018	On or before last date for an election per Code, 2018	On or before last date for an election per Code, 2018
Certify affirmative vote to Department of Management and Department of Education	On or before January 1, 2016	On or before January 1, 2017	On or before January 1, 2018	On or before January 1, 2019	On or before January 1, 2019	On or before January 1, 2019
Reorganize or Dissolve	July 1, 2016	July 1, 2017	July 1, 2018	July 1, 2019	July 1, 2019	July 1, 2019