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Iowa Department of Revenue LEGISLATIVE SERVICES
AGENCY

Director: Mark R. Schuling
Hoover State Office Building
Des Moines, Iowa 50319
www.state.ia.us/tax

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January 7, 2008

JAN 10 2008

HOUSE OF REPRESENTATIVES

Mr. Charles Krogmeier
Director
Iowa Department of Management
State Capitol Building

Mr. Dennis C. Prouty
Director
Iowa Legislative Services Bureau
State Capitol Building

Office of the Secretary of Senate
Iowa Senate
For the Joint Transportation, Infrastructure and Capitals Appropriation Subcommittee and the
Legislative Capital Projects Committee of the Legislative Council
State Capitol Building

Office of the Chief Clerk
Iowa House of Representatives
For the Joint Transportation, Infrastructure and Capitals Appropriation Subcommittee and the
Legislative Capital Projects Committee of the Legislative Council
State Capitol Building

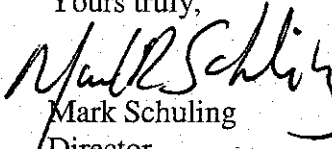
Re: Department of Revenue SAVE appropriation

Dear Mr. Krogmeier, Mr. Prouty, and Members of the Legislative Committees:

Iowa Code § 8.57(6)(h) requires that each state agency that received an appropriation from the Rebuild Iowa Infrastructure Fund report annually the status of all ongoing projects for which an appropriation from the fund has been made. Please accept the attached report as the FY07 year end report as required by this section.

If you have any questions or further information is needed, please let me know.

Yours truly,


Mark Schuling
Director

**Secure an Advanced Vision for Education Fund
(SAVE)**

Amount of Appropriation: \$10,000,000

Iowa Code Section 423E.4 establishes the SAVE Fund under the control of the Department of Revenue. The purpose of the fund is to provide supplemental school infrastructure funding to school districts that have implemented a local option sales and services tax and who receive less than the state guaranteed amount per student for school infrastructure.

Funds appropriated to the SAVE Fund are distributed to school districts as provided by the formula in §423E.4. The funds may be used by school districts for school infrastructure purposes or for property tax relief. The SAVE funds are combined with pooled school infrastructure local option (SILO) revenue, so it is not possible to determine the amount of SAVE money allocated to any specific school district. However, a total of \$14,406,114 in combined SAVE and pooled SILO funds were distributed to the following school districts.

AGWSR	46,953.83
ADAIR-CASEY	18,146.50
ADEL-DESOTO-MINBURN	2,858.12
ALBERT CITY-TRUESDALE	800.79
ALDEN	1,890.99
ALLAMAKEE	66,613.79
ALLISON-BRISTOW	54,737.71
ANAMOSA	89,926.06
ANDREW	26,001.43
APLINGTON PARKERSBURG	137,746.87
ARMSTRONG-RINGSTED	593.41
AR-WE-VA	24,033.36
ATLANTIC	630.61
AUDUBON	106,416.74
A-H-S-T	19,968.30
BALLARD	2,444.11
BATTLE CREEK & IDA GROVE	63,715.43
BAXTER	11,625.97
BCLUW	48,499.91
BEDFORD	121,058.74
BELLE PLAINE	150,383.21
BELLEVUE	51,531.78
BELMOND-KLEMME	55,961.41

BENNETT	22,631.28
BENTON	390,771.73
BONDURANT-FARRAR	191.74
BOONE	156,670.64
BOYDEN-HULL	2,834.73
WEST HANCOCK	57,077.48
NORTH IOWA	35,280.33
CAL	25,194.01
CARDINAL	7,103.25
CARLISLE	212,859.15
CENTER POINT-URBANA	106,119.95
CENTERVILLE	1,002.27
CENTRAL	23,598.97
CENTRAL DECATUR	100,093.29
CENTRAL LYON	78,700.97
CHARITON	265,358.34
CHARTER OAK-UTE	37,792.29
CLARINDA	65,033.02
CLARION-GOLDFIELD	65,210.13
CLARKE	48,378.41
CLARKSVILLE COMM	62,432.78
CLEARFIELD	19,233.01
COLFAX-MINGO	27,712.28
COLLEGE	72,121.91
COLLINS-MAXWELL	511.53
COLUMBUS	224,288.26
COON RAPIDS	23,976.91
CORNING	9,958.84
CORWITH-WESLEY	7,718.07
CRESTON	229.01
DAVIS COUNTY	84,351.93
DELWOOD	157.20
DENISON	153,805.33
DES MOINES	40,091.54
DIAGONAL	3,095.43
DIKE-NEW HARTFORD	122,900.16
DOWS	11,880.40
DUBUQUE	7,148.46
BOYER VALLEY	82,272.49
DURANT	57,709.47
EAGLE GROVE	57,196.23
EARLHAM	73,966.56
EAST BUCHANAN	28,192.65
EAST CENTRAL	24,666.11
EAST GREENE	51,944.28
EAST MARSHALL CSD	7,559.50

EAST UNION	699.99
EASTERN ALLAMAKEE	21,627.38
RIVER VALLEY	2,785.54
EDGEWOOD-COLESBURG	26,007.88
ELDORA-NEW PROVID	1,154.83
ELK HORN-KIMBALLTON	30,845.59
ENGLISH VALLEYS	41,264.39
ESSEX	18,497.28
ESTHERVILLE LINCOLN	2,202.61
EXIRA	48,857.18
FAIRFIELD	910.09
FOREST CITY	103,989.91
FREMONT	3,175.56
FREMONT-MILLS	19,233.76
GALVA-HOLSTEIN	43,625.55
GARNER-HAYFIELD	71,358.76
GEORGE-LITTLE ROCK	55,778.72
GILBERT	1,783.62
GILMORE CITY-BRADGATE	9,608.66
GLADBROOK-REINBECK	129,220.35
GLENWOOD	490,610.82
GLIDDEN-RALSTON	2,640.12
GRAETTINGER	31.06
GREENE	50,231.12
G M G	38,978.94
GRINNELL-NEWBURG	7,226.16
GRISWOLD	11,963.91
GRUNDY CENTER	89,132.62
GUTHRIE CENTER	57,411.12
CLAYTON RIDGE	27,782.51
HAMPTON-DUMONT	127,336.45
HARLAN	119,778.89
HARMONY	67,600.26
HARRIS-LAKE PARK	6,890.02
HARTLEY-MELVIN-SANBORN	12,324.96
HIGHLAND	841.66
HUBBARD-RADCLIFFE	1,522.14
INDEPENDENCE	71,657.05
INDIANOLA	587,206.43
INTERSTATE 35	145,638.94
IOWA FALLS	5,043.76
I K M CSD	36,850.24
JEFFERSON-SCRANTON	142,973.75
JESUP COMMUNITY	34,848.99
KEOTA	65,862.79
LAKE MILLS	60,067.43

LAMONI	48,723.20
LAURENS-MARATHON	38,301.41
LENOX	75,446.56
LEWIS CENTRAL	5,289.43
NORTH CEDAR	139,799.10
LINEVILLE/CLIO	14,168.49
LISBON	16,607.25
LOGAN-MAGNOLIA	161,351.89
LONE TREE	4,342.10
LOUISA-MUSCATINE	119,895.98
LYNNVILLE-SULLY	13,713.78
MADRID	35,009.02
MALVERN	88,500.05
MANNING	9,977.80
MANSON-NW WEBSTER	54,297.64
MAPLE VALLEY	50,705.46
MAQUOKETA	118,334.37
MAQUOKETA VALLEY	50,400.17
MARTENSDALE-ST MARYS	90,606.34
MESERVEY-THORNTON	2,787.70
MIDLAND	33,303.94
MID-PRAIRIE	1,475.49
MISSOURI VALLEY	200,158.23
MAR-MAC & M-F-L	38,762.21
MONTICELLO	69,878.88
MORAVIA	493.65
MORMON TRAIL	44,038.58
MORNING SUN	56,729.82
MOULTON-UDELL	1,582.62
MOUNT AYR	22,959.61
MOUNT VERNON	751.38
MURRAY	10,108.25
NASHUA-PLAINFIELD	6,234.11
NEWELL-FONDA	28,651.60
NEW MARKET	37,264.83
NEWTON	108,607.84
NISHNA VALLEY	55,239.04
NORA SPRINGS-ROCK FALLS	134.14
NORTH CENTRAL	49,911.47
NORTH FAYETTE COUNTY	111,616.50
NORTHEAST HAMILTON	14,511.05
NORTH LINN	10,774.55
NORTH POLK	395.71
NORTH TAMA COUNTY	107,828.30
NORTHWOOD-KENSETT	60,980.73
NORWALK	402,291.68

ODEBOLT-ARTHUR	41,872.60
OELWEIN	140,677.90
OGDEN	49,356.56
OLIN	17,953.16
ORIENT-MACKSBURG	12,733.90
OSAGE	13,060.52
PANORAMA	81,325.15
PATON-CHURDAN	30,572.18
PRAIRIE CITY-MONROE CSD	28,920.88
PEKIN	114,839.25
PELLA	543.79
PERRY	5,745.87
PLEASANTVILLE	14,376.10
POCAHONTAS	86,184.84
POMEROY-PALMER	31,344.56
POSTVILLE	26,699.85
PRAIRIE VALLEY CSD	21,606.62
PRESCOTT	1,378.05
PRESTON	25,765.75
RED OAK	104,989.25
RICEVILLE	2,556.83
ROCK VALLEY	436.94
ROCKWELL CITY-LYTTON	66,615.68
ROLAND-STORY	4,127.14
RUSSELL	38,474.45
SAC	52,823.16
ST ANSGAR	21,758.51
SCHALLER-CRESTLAND	52,624.78
SCHLESWIG	24,763.17
SEYMOUR	42,565.38
SHEFFIELD-CHAPIN	27,116.57
SHELDON	12,031.48
SHENANDOAH	69,928.53
SIBLEY-OCHEYEDAN	82,430.22
SIGOURNEY	152,364.28
SOUTHERN CAL CSD	64,549.62
SOUTHEAST WARREN	104,642.90
SOUTH HAMILTON	39,416.07
SOUTHEAST WEBSTER GRAND	11,333.12
SOUTH PAGE	16,225.60
SOUTH TAMA CO	313,451.98
SOUTHEAST POLK	543.64
STANTON	18,048.00
STARMONT	47,129.01
STORM LAKE	347.49
STRATFORD	10,142.27

WEST CENTRAL VALLEY	42,293.98
SUMNER	11,929.61
TERRIL	4.92
TIPTON	114,089.17
TITONKA	228.93
TREYNOR	2,404.49
TRI-CENTER	59,149.88
TRI-COUNTY	71,149.69
TURKEY VALLEY	15,678.92
UNION CSD	122,330.95
UNITED	21,339.44
VALLEY	52,034.74
VAN BUREN	140,088.78
VAN METER	8,737.15
VENTURA	1,789.94
VILLISCA	33,433.27
VINTON-SHELLSBURG	465,974.74
WACO	217.82
WALL LAKE VIEW AUBURN	62,223.40
WALNUT	1,856.46
WAPELLO	219,997.15
WAPSIE VALLEY	27,946.08
WASHINGTON	2,425.28
WAVERLY-SHELL ROCK	46,918.08
WAYNE	93,715.70
WEBSTER CITY	78,068.40
WEST BEND - MALLARD	1,334.63
WEST BRANCH	90,453.50
WEST CENTRAL	36,992.52
WEST DELAWARE COUNTY	98,362.58
WESTERN DUBUQUE	23,299.03
WEST HARRISON	119,989.44
WEST LIBERTY	4,667.41
WEST LYON	79,637.96
WEST MONONA	88,898.99
WESTWOOD	4,657.37
WHITING	26,524.68
WILTON	18,175.60
WINFIELD-MT UNION	12,263.48
WINTERSET	282,317.73
WODEN-CRYSTAL LAKE	13,231.18
WOODBINE	110,858.17
WOODWARD-GRANGER	4,446.03
Total Distribution	14,406,114.00