



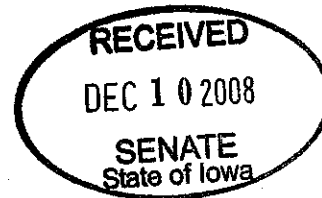
Iowa Department of Revenue

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

December 9, 2008

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

Ms. Holly Lyons
Interim Director
Iowa Legislative Services Agency
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

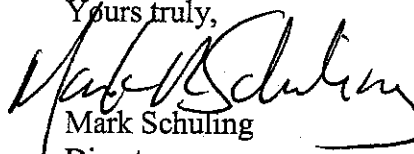
Re: Department of Revenue SAVE appropriation

Dear Mr. Krogmeier, Ms. Lyons, 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 FY08 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 \$17,651,971 in combined SAVE and pooled SILO funds were distributed to the following school districts.

ADAIR-CASEY	21,695.80
ADEL-DESOTO-MINBURN	3,308.14
AGWSR	52,104.81
A-H-S-T	22,605.15
ALBERT CITY-TRUESDALE	447.68
ALBIA	20,958.98
ALDEN	2,461.03
ALLAMAKEE	87,860.44
ALLISON-BRISTOW	52,698.65
ANAMOSA	169,992.07
ANDREW	39,661.39
ANITA	406.43
APLINGTON PARKERSBURG	135,489.24
ARMSTRONG-RINGSTED	20,188.78
AR-WE-VA	34,759.47
ATLANTIC	1,014.05
AUDUBON	106,962.93
BALLARD	3,612.45
BATTLE CREEK & IDA GROVE	41,866.81
BAXTER	27,856.96
BCLUW	57,318.00
BEDFORD	126,760.49
BELLE PLAINE	157,349.75

BELLEVUE	76,281.69
BELMOND-KLEMMME	60,134.83
BENNETT	25,304.00
BENTON	429,100.05
BONDURANT-FARRAR	371.67
BOONE	222,296.03
BOYDEN-HULL	4,128.67
BOYER VALLEY	96,333.55
CAL	33,613.68
CARDINAL	8,146.31
CARLISLE	277,723.20
CENTER POINT-URBANA	118,537.85
CENTERVILLE	62,939.69
CENTRAL	45,539.54
CENTRAL DECATUR	145,608.33
CENTRAL LYON	102,652.73
CHARITON	308,830.82
CHARLES CITY	93,955.25
CHARTER OAK-UTE	45,010.46
CLARINDA	97,787.34
CLARION-GOLDFIELD	78,733.80
CLARKE	37,151.39
CLARKSVILLE	62,783.87
CLAYTON RIDGE	54,309.65
CLEARFIELD	25,122.61
COLFAX-MINGO	64,317.42
COLLEGE	79,290.33
COLLINS-MAXWELL	816.75
COLUMBUS	265,082.97
COON RAPIDS-BAYARD	24,223.64
CORNING	38,142.89
CORWITH - WESLEY	5,373.34
CRESTON	1,399.50
DAVIS COUNTY	119,389.53
DELWOOD	234.23
DENISON	225,755.44
DENVER	1,569.30
DES MOINES	50,103.64
DIAGONAL	11,966.27
DIKE-NEW HARTFORD	134,859.25
DOWS	13,615.98
DUBUQUE	11,735.64
DURANT	64,831.48
EAGLE GROVE	69,403.02
EARLHAM	101,481.42
EAST BUCHANAN	37,307.46

EAST CENTRAL	38,132.90
EAST GREENE	37,897.04
EAST MARSHALL	9,390.04
EAST UNION	4,555.56
EASTERN ALLAMAKEE	28,743.54
EDDYVILLE - BLAKESBURG	1,513.95
EDGEWOOD-COLESBURG	32,421.52
ELDORA-NEW PROVIDENCE	672.39
ELK HORN-KIMBALLTON	32,602.27
ENGLISH VALLEY	43,246.90
ESSEX	29,504.46
ESTHERVILLE LINCOLN	79,814.98
EXIRA	53,608.45
FAIRFIELD	1,212.54
FARRAGUT	11,516.30
FOREST CITY	27,638.36
FREDERICKSBURG	815.62
FREMONT	1,371.08
FREMONT - MILLS	40,093.49
G M G	45,169.41
GALVA-HOLSTEIN	28,992.29
GARNER-HAYFIELD	50,387.79
GEORGE-LITTLE ROCK	70,312.99
GILBERT	2,188.11
GILMORE CITY - BRADGATE	6,828.98
GLADBROOK - REINBECK	145,728.79
GLENWOOD	583,845.26
GLIDDEN-RALSTON	2,020.59
GRAETTINGER	1,138.52
GREENE	49,233.17
GRINNELL-NEWBURG	14,715.41
GRISWOLD	12,642.56
GRUNDY CENTER	108,423.71
GUTHRIE CENTER	64,936.60
HAMBURG	12,331.15
HAMPTON-DUMONT	151,409.76
HARLAN	127,117.61
HARMONY	77,516.48
HARRIS-LAKE PARK	4,129.90
HARTLEY-MELVIN-SANBORN	7,247.26
HIGHLAND	31,894.47
HUBBARD-RADCLIFFE	1,347.52
I K M	45,974.79
INDEPENDENCE	95,437.45
INDIANOLA	749,590.88
INTERSTATE 35	189,022.28

IOWA FALLS	6,094.88
JANESVILLE	546.32
JEFFERSON-SCRANTON	101,220.44
JESUP COMMUNITY	46,452.95
KEOTA	66,896.41
LAKE MILLS	44,744.32
LAMONI	71,298.49
LAURENS-MARATHON	33,698.69
LENOX	84,297.45
LEWIS CENTRAL	4,169.65
LINEVILLE/CLIO	19,734.30
LISBON	21,488.04
LOGAN-MAGNOLIA	172,230.49
LONE TREE	7,874.41
LOUISA-MUSCATINE	143,870.78
LYNNVILLE-SULLY	30,509.13
MADRID	53,109.28
MALVERN	97,037.86
MANNING	12,424.85
MANSON-NW WEBSTER	57,078.27
MAPLE VALLEY	53,507.80
MAQUOKETA	176,054.52
MAQUOKETA VALLEY	44,259.52
MAR-MAC & M-F-L	70,337.52
MARTENSDALE-ST MARYS	116,788.71
MIDLAND	56,605.37
MID-PRAIRIE	53,466.88
MISSOURI VALLEY	208,095.82
MONTICELLO	121,080.20
MORAVIA	11,504.23
MORMON TRAIL	57,623.44
MORNING SUN	64,528.35
MOULTON-UDELL	10,637.91
MOUNT AYR	83,964.96
MOUNT VERNON	1,323.19
MURRAY	7,589.98
NASHUA-PLAINFIELD	11,545.06
NEW MARKET	39,631.85
NEWELL-FONDA	23,734.11
NEWTON	247,404.36
NISHNA VALLEY	64,032.31
NODAWAY VALLEY	6,462.80
NORA SPRINGS-ROCK FALLS	18,861.89
NORTH CEDAR	151,808.00
NORTH CENTRAL	66,537.34
NORTH FAYETTE COUNTY	135,777.54

NORTH IOWA	2,028.99
NORTH LINN	13,067.47
NORTH POLK	854.60
NORTH TAMA COUNTY	126,313.99
NORTHEAST HAMILTON	16,886.48
NORTHWOOD-KENSETT	77,496.79
NORWALK	509,928.24
ODEBOLT-ARTHUR	36,684.12
OELWEIN	173,119.13
OGDEN	67,773.78
OLIN	30,776.03
ORIENT-MACKSBURG	15,971.47
OSAGE	30,988.79
PANORAMA	85,241.98
PATON-CHURDAN	21,802.81
PEKIN	120,041.84
PELLA	1,261.84
PERRY	7,988.68
PLEASANTVILLE	18,200.38
POCAHONTAS	68,652.95
POMEROY-PALMER	29,785.46
POSTVILLE	40,205.92
PRAIRIE CITY-MONROE	68,841.71
PRAIRIE VALLEY	20,104.00
PRESCOTT	7,305.47
PRESTON	39,073.82
RED OAK	106,395.41
RICEVILLE	5,041.21
RIVER VALLEY	1,437.15
ROCK VALLEY	569.66
ROCKWELL CITY-LYTTON	69,237.35
ROLAND-STORY	3,906.84
RUDD-ROCKFORD-MARBLE	33,232.29
RUSSELL	44,254.99
SAC	51,935.76
SCHALLER-CRESTLAND	47,986.28
SCHLESWIG	36,756.58
SEYMOUR	49,140.71
SHEFFIELD CHAPIN MESERVEY	
THORNTON	37,039.99
SHELDON	7,180.66
SHENANDOAH	114,112.60
SIBLEY-OCHEYEDAN	53,624.92
SIDNEY	15,253.14
SIGOURNEY	145,801.94
SOUTH HAMILTON	49,204.57
SOUTH PAGE	26,537.73

SOUTH TAMA CO	384,517.96
SOUTHEAST POLK	972.82
SOUTHEAST WARREN	131,212.31
SOUTHEAST WEBSTER GRAND	15,168.18
SOUTHERN CAL	68,328.34
ST ANSGAR	33,680.40
STANTON	18,131.55
STARMONT	67,113.10
STORM LAKE	231.46
STRATFORD	13,343.04
SUMNER	16,652.18
TERRIL	59.72
TIPTON	132,733.41
TITONKA	13.96
TREYNOR	2,497.17
TRI-CENTER	66,549.19
TRI-COUNTY	72,916.57
TRIPOLI	1,465.23
TURKEY VALLEY	19,570.11
UNION	145,047.46
UNITED	29,816.17
VALLEY	68,510.57
VAN BUREN	154,080.33
VAN METER	11,242.61
VENTURA	1,256.43
VILLISCA	35,556.47
VINTON-SHELLSBURG	508,295.87
WACO	8,219.31
WALL LAKE VIEW AUBURN	61,335.99
WALNUT	2,477.47
WAPELLO	250,403.50
WAPSIE VALLEY	35,580.86
WASHINGTON	89,213.60
WAVERLY-SHELL ROCK	50,730.26
WAYNE	120,555.62
WEBSTER CITY	94,939.56
WEST BEND - MALLARD	1,232.25
WEST BRANCH	99,657.50
WEST CENTRAL	47,697.75
WEST CENTRAL VALLEY	47,377.82
WEST DELAWARE COUNTY	85,358.73
WEST HANCOCK	39,495.40
WEST HARRISON	132,631.99
WEST LIBERTY	4,494.34
WEST LYON	103,978.21
WEST MONONA	95,605.54

WESTERN DUBUQUE	29,965.31
WESTWOOD	3,154.76
WHITING	29,902.62
WILTON	22,316.44
WINFIELD-MT UNION	16,047.99
WINTERSET	373,363.98
WODEN-CRYSTAL LAKE	8,065.33
WOODBINE	111,159.60
WOODWARD-GRANGER	6,048.34
Total	17,651,971.00
Number of Districts	262