



SF 451 – School Dropout Prevention (LSB 1558S5170)

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Fiscal Note Version – As Amended by House Amendment **S-5170**

Description

Senate File 451 as amended by House Amendment **S-5170** codifies appropriate uses of Returning Dropout and Dropout Prevention Program funding. These changes are effective beginning in FY 2013. Additionally, effective in FY 2014, the amendment restricts the modified allowable growth (MAG) ratio (amount of modified allowable growth requested as a ratio to the district total regular program cost) from a maximum of 5.0% to the maximum ratio the school district had between FY 2010 and FY 2013. However, a district with a ratio below 2.5% could request MAG up to a ratio of 2.5%.

Background

Currently, appropriate uses for Returning Dropout and Dropout Prevention Program funding are established by Department of Education rule. Amendment S-5170 modifies and expands appropriate uses of Program funds.

The amount of MAG approved for the Returning Dropout and Dropout Prevention Program is funded through local property tax. The MAG funding level and district participation peaked in FY 2011 at \$108.5 million and 335 districts (93.3% of all districts) respectively. However, the amounts and district participation have decreased in both FY 2012 and estimated FY 2013. The following table provides MAG amounts, district participation, and remaining capacity amounts since FY 2010 through estimated FY 2013.

Fiscal Year	Modified Allowable Growth (MAG) For Returning Dropout and Dropout Prevention Programs	Number of Districts with MAG for Program	Percentage of Districts with MAG for Program	Remaining MAG Capacity for the Program
FY 2010	\$ 106.8	334	92.5%	\$ 31.9
FY 2011	108.5	335	93.3%	32.8
FY 2012	103.6	322	91.7%	38.6
Est. FY 2013	96.5	295	84.8%	45.9

Assumptions

- Returning Dropout and Dropout Prevention Program MAG funding ratios for FY 2013 are based on preliminary information from the Department of Education and are subject to change.

- In FY 2013, there will be 348 school districts. The ratios from previous fiscal years are based on the ratios for those 348 districts.
- Of the 348 school districts, 53 school districts have a maximum ratio below 2.5% between FY 2010 and FY 2013, including 18 districts with a ratio of 0.0%. The remaining 295 districts had a maximum ratio between 2.5% and 5.0% between FY 2010 and FY 2013, including 89 with a ratio of, or very near, 5.0% (the maximum ratio under current law).
- Freezing the ratio of MAG will reduce the MAG capacity from \$142.4 million to \$121.2 million, a reduction of \$21.2 million (based on FY 2013 data). The freeze will not occur until FY 2014.
- The 53 districts that were below the 2.5% ratio level between FY 2010 and FY 2013 will generate \$4.9 million for MAG for the Returning Dropout and Dropout Prevention Program based on their maximum ratio between FY 2010 and FY 2013. Based on the FY 2013 data, at the 2.5% ratio level, the total will increase to \$8.5 million. However, compared to current law, capping the maximum ratio for these 60 districts will reduce the remaining MAG capacity for these districts from \$17.1 million to \$8.5 million, a reduction of \$8.6 million.
- The 295 districts that were at or above the 2.5% ratio level between FY 2010 and FY 2013 will generate \$112.6 million for MAG for the Returning Dropout and Dropout Prevention Program. Capping the maximum ratio for these 295 districts will reduce the remaining MAG capacity for these districts from \$125.3 million to \$112.6 million, a reduction of \$12.7 million.
- In FY 2011, the restricted ending fund balance reserved for the Returning Dropout and Dropout Prevention Program totaled \$23.1 million. These funds will be available for use in future fiscal years and will limit the amount of MAG requested by a like amount.
- Changing the effective date for the appropriate uses of Program funds to FY 2013 will have no fiscal impact. The FY 2013 MAG amounts for the Program have been established and will not increase.

Fiscal Impact

There is no State General Fund impact as a result of House Amendment S-5170. The impact on school district property tax amounts is unknown and may vary between districts, and any impact will not occur until FY 2014. Although the amendment allows for expanded uses of the Program funds, school districts will either be capped at the highest ratio between FY 2010 through FY 2013, or the 2.5% ratio, whichever is greater. In future fiscal years, any increases in MAG for the Returning Dropout and Dropout Prevention Program will likely be the result of future allowable growth rates and/or increased enrollments for individual school districts.

Sources

Iowa Department of Management, School Aid file
 Iowa Department of Education, Preliminary FY 2013 Returning Dropout/Dropout Prevention Funding file and Preliminary FY 2011 Restricted Fund Balance file
 LSA analysis and calculations

/s/ Holly M. Lyons

April 6, 2012

The fiscal note for this bill was prepared pursuant to [Joint Rule 17](#). Data used in developing this fiscal note is available from the Fiscal Services Division of the Legislative Services Agency upon request.

Legislative Services Agency: Modified Allowable Growth (MAG) Dropout Prevention Ratios by District - Based on S-5170 to SF 451

District	Maximum Between FY 2010 and Est. FY 2013	Maximum Ratio Allowed Under Proposal	Potential Property Tax Increase for Districts Based on Maximum Ratio Allowed Under Proposal	Potential Property Tax Rate Increase for Districts Below 2.5% Ratio	Preliminary FY 2011 Restricted Fund Balance for Dropout Prevention Program	Estimated Reduction in MAG Funding Capacity
Adair-Casey	3.414%	3.414%	\$ 0	\$ 0.000	\$ 50,597	\$ 33,685
Adel DeSoto Minburn	5.000%	5.000%	0	0.000	0	0
AGWSR	3.750%	3.750%	0	0.000	1,974	48,796
A-H-S-T	3.147%	3.147%	0	0.000	109,978	67,588
Akron Westfield	4.414%	4.414%	0	0.000	11,613	18,169
Albert City-Truesdale	4.923%	4.923%	0	0.000	29,282	966
Albia	5.000%	5.000%	0	0.000	17,211	0
Alburnett	5.000%	5.000%	0	0.000	267,117	0
Alden	5.000%	5.000%	0	0.000	0	0
Algona	4.565%	4.565%	0	0.000	0	32,016
Allamakee	3.859%	3.859%	0	0.000	69,487	83,582
Alta	5.000%	5.000%	0	0.000	0	0
Ames	5.000%	5.000%	0	0.000	0	0
Anamosa	3.211%	3.211%	0	0.000	241,180	133,290
Andrew	3.034%	3.034%	0	0.000	70,933	33,076
Ankeny	3.764%	3.764%	0	0.000	931,452	664,735
Aplington-Parkersburg	5.000%	5.000%	0	0.000	91,313	0
Armstrong-Ringsted	5.000%	5.000%	0	0.000	26,046	0
Ar-We-Va	4.704%	4.704%	0	0.000	46,712	5,175
Atlantic	4.969%	4.969%	0	0.000	134,517	2,640
Audubon	3.208%	3.208%	0	0.000	104,873	59,721
Aurelia	4.928%	4.928%	0	0.000	41,455	1,124
Ballard	4.136%	4.136%	0	0.000	0	78,861
Battle Creek-Ida Grove	3.349%	3.349%	0	0.000	0	64,054
Baxter	3.741%	3.741%	0	0.000	0	29,083
BCLUW	5.000%	5.000%	0	0.000	0	0
Bedford	4.065%	4.065%	0	0.000	0	29,003
Belle Plaine	4.288%	4.288%	0	0.000	24,660	25,197
Bellevue	3.677%	3.677%	0	0.000	18,957	45,520
Belmond-Klemme	3.877%	3.877%	0	0.000	28,181	50,058
Bennett	0.000%	2.500%	29,127	0.346	0	29,127
Benton	1.750%	2.500%	69,660	0.139	120,766	232,282
Bettendorf	4.595%	4.595%	0	0.000	1,333,503	100,977
Bondurant-Farrar	2.779%	2.779%	0	0.000	233,254	185,397
Boone	5.000%	5.000%	0	0.000	136,757	0
Boyden-Hull	3.179%	3.179%	0	0.000	0	68,511
Boyer Valley	0.000%	2.500%	66,745	0.416	0	66,745
Brooklyn-Guernsey-Malcom	3.236%	3.236%	0	0.000	76,740	56,672
Burlington	3.295%	3.295%	0	0.000	18,668	465,907
CAL	4.543%	4.543%	0	0.000	0	7,815
Calamus-Wheatland	0.000%	2.500%	68,675	0.478	0	68,675
CAM	3.754%	3.754%	0	0.000	0	32,740
Camanche	2.346%	2.500%	8,453	0.031	0	137,453
Cardinal	3.767%	3.767%	0	0.000	0	45,397
Carlisle	3.750%	3.750%	0	0.000	80,715	133,695
Carroll	4.476%	4.476%	0	0.000	0	54,067
Cedar Falls	2.309%	2.500%	54,834	0.036	45,821	718,166
Cedar Rapids	5.000%	5.000%	0	0.000	1,253,248	0
Center Point-Urbana	0.000%	2.500%	196,653	0.864	0	196,653
Centerville	5.000%	5.000%	0	0.000	29,520	0
Central	4.272%	4.272%	0	0.000	37,501	20,900
Central City	3.173%	3.173%	0	0.000	9,944	53,197
Central Clinton	3.419%	3.419%	0	0.000	40,208	144,612
Central Decatur	3.547%	3.547%	0	0.000	132,879	57,422
Central Lee	1.448%	2.500%	51,289	0.245	65,147	121,910
Central Lyon	4.646%	4.646%	0	0.000	0	15,199
Central Springs	1.995%	2.500%	26,336	0.083	0	130,379
Chariton	2.698%	2.698%	0	0.000	63,598	190,660
Charles City	4.215%	4.215%	0	0.000	68,283	73,745

District	Maximum Between FY 2010 and Est. FY 2013	Maximum Ratio Allowed Under Proposal	Potential Property Tax Increase for Districts Based on Maximum Ratio Allowed Under Proposal	Potential Property Tax Rate Increase for Districts Below 2.5% Ratio	Preliminary FY 2011 Restricted Fund Balance for Dropout Prevention Program	Estimated Reduction in MAG Funding Capacity
Charter Oak-Ute	0.000%	2.500%	47,708	0.364	0	47,708
Cherokee	2.447%	2.500%	3,014	0.013	0	141,042
Clarinda	2.407%	2.500%	5,290	0.021	0	142,479
Clarion-Goldfield	4.797%	4.797%	0	0.000	29,615	9,478
Clarke	0.000%	2.500%	207,995	0.709	0	207,995
Clarksville	4.900%	4.900%	0	0.000	0	2,134
Clay Central-Everly	4.887%	4.887%	0	0.000	2,107	2,678
Clayton Ridge	3.768%	3.768%	0	0.000	0	48,408
Clear Creek Amana	5.000%	5.000%	0	0.000	434,879	0
Clear Lake	3.325%	3.325%	0	0.000	0	129,544
Clearfield	0.000%	2.500%	13,289	0.369	0	13,289
Clinton	5.000%	5.000%	0	0.000	417,012	0
Colfax-Mingo	3.750%	3.750%	0	0.000	63,029	57,886
College	4.575%	4.575%	0	0.000	0	115,091
Collins-Maxwell	3.621%	3.621%	0	0.000	0	41,425
Colo-NESCO School	1.599%	2.500%	26,074	0.135	19,165	72,378
Columbus	3.756%	3.756%	0	0.000	988	67,083
Coon Rapids-Bayard	3.750%	3.750%	0	0.000	75,475	32,777
Corning	4.394%	4.394%	0	0.000	0	15,792
Corwith-Wesley	5.000%	5.000%	0	0.000	58,988	0
Council Bluffs	5.000%	5.000%	0	0.000	133,405	0
Creston	3.744%	3.744%	0	0.000	0	105,430
Dallas Center-Grimes	5.000%	5.000%	0	0.000	0	0
Danville	5.000%	5.000%	0	0.000	24,966	0
Davenport	5.000%	5.000%	0	0.000	481,624	0
Davis County	5.000%	5.000%	0	0.000	193,089	0
Decorah Community	5.000%	5.000%	0	0.000	0	0
Delwood	0.311%	2.500%	29,506	0.420	0	33,706
Denison	0.420%	2.500%	253,624	0.774	0	304,821
Denver	3.775%	3.775%	0	0.000	43,380	53,974
Des Moines Independent	5.000%	5.000%	0	0.000	1,097,132	0
Diagonal	5.000%	5.000%	0	0.000	0	0
Dike-New Hartford	1.566%	2.500%	46,179	0.214	98,907	123,666
Dows	3.598%	3.598%	0	0.000	22,711	11,155
Dubuque	5.000%	5.000%	0	0.000	0	0
Dunkerton	1.355%	2.500%	32,316	0.238	0	70,542
Durant	3.530%	3.530%	0	0.000	46,639	52,054
Eagle Grove	5.000%	5.000%	0	0.000	0	0
Earlham	3.855%	3.855%	0	0.000	51,274	41,910
East Buchanan	3.214%	3.214%	0	0.000	0	59,708
East Central	2.314%	2.500%	3,821	0.035	37,269	51,459
East Greene	4.980%	4.980%	0	0.000	0	405
East Marshall	5.000%	5.000%	0	0.000	111,002	0
East Mills	5.000%	5.000%	0	0.000	0	1
East Sac County	4.613%	4.613%	0	0.000	0	21,323
East Union	5.000%	5.000%	0	0.000	0	0
Eastern Allamakee	4.099%	4.099%	0	0.000	0	20,757
Eddyville-Blakesburg	5.000%	5.000%	0	0.000	0	0
Edgewood-Colesburg	4.092%	4.092%	0	0.000	0	25,133
Eldora-New Providence	5.000%	5.000%	0	0.000	16,673	1
Elk Horn-Kimballton	4.731%	4.731%	0	0.000	72,493	3,932
Emmetsburg	5.000%	5.000%	0	0.000	24,370	0
English Valleys	5.000%	5.000%	0	0.000	38,421	0
Essex	4.501%	4.501%	0	0.000	38,488	6,920
Estherville Lincoln Cent	3.750%	3.750%	0	0.000	24,565	102,285
Exira	4.779%	4.779%	0	0.000	90,462	3,087
Fairfield	4.308%	4.308%	0	0.000	0	71,080
Farragut	5.000%	5.000%	0	0.000	0	0
Forest City	4.441%	4.441%	0	0.000	0	35,488
Fort Dodge	5.000%	5.000%	0	0.000	578,880	0
Fort Madison	5.000%	5.000%	0	0.000	0	0
Fredericksburg	3.984%	3.984%	0	0.000	97,299	15,361
Fremont-Mills	3.750%	3.750%	0	0.000	150,130	31,753

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Galva-Holstein	0.000%	2.500%	65,296	0.337	0	65,296
Garner-Hayfield	4.190%	4.190%	0	0.000	177,890	37,640
George-Little Rock	4.983%	4.983%	0	0.000	0	491
Gilbert	2.979%	2.979%	0	0.000	11,962	153,343
Gilmore City-Bradgate	0.000%	2.500%	20,200	0.232	0	20,200
Gladbrook-Reinbeck	3.650%	3.650%	0	0.000	44,250	51,687
Glenwood	4.982%	4.982%	0	0.000	176,050	2,226
Glidden-Ralston	2.753%	2.753%	0	0.000	0	43,857
GMG	5.000%	5.000%	0	0.000	0	0
Graettinger-Terril	4.950%	4.950%	0	0.000	118,554	1,097
Grinnell-Newburg	5.000%	5.000%	0	0.000	0	0
Griswold	5.000%	5.000%	0	0.000	124,915	0
Grundy Center	4.197%	4.197%	0	0.000	192,114	31,502
Guthrie Center	2.102%	2.500%	11,366	0.081	0	71,366
Hamburg	4.010%	4.010%	0	0.000	58,067	14,715
Hampton-Dumont	2.974%	2.974%	0	0.000	59,612	141,246
Harlan	5.000%	5.000%	0	0.000	91,207	0
Harmony	4.951%	4.951%	0	0.000	271,736	1,060
Harris-Lake Park	5.000%	5.000%	0	0.000	119,646	1
Hartley-Melvin-Sanborn	5.000%	5.000%	0	0.000	8,192	0
Highland	3.501%	3.501%	0	0.000	0	58,142
Hinton	4.904%	4.904%	0	0.000	0	3,055
H-L-V	4.770%	4.770%	0	0.000	30,306	4,648
Howard-Winneshiek	5.000%	5.000%	0	0.000	0	0
Hubbard-Radcliffe	4.950%	4.950%	0	0.000	18,058	1,223
Hudson	4.392%	4.392%	0	0.000	37,372	24,982
Humboldt	4.996%	4.996%	0	0.000	6,582	300
IKM-Manning	4.725%	4.725%	0	0.000	0	0
Independence	5.000%	5.000%	0	0.000	76,806	0
Indianola	4.975%	4.975%	0	0.000	115,326	5,100
Interstate 35	3.750%	3.750%	0	0.000	176,501	66,844
Iowa City	5.000%	5.000%	0	0.000	496,001	0
Iowa Falls	5.000%	5.000%	0	0.000	3,104	0
Iowa Valley	3.395%	3.395%	0	0.000	116,154	56,158
Janesville Consolidated	3.820%	3.820%	0	0.000	56,021	26,054
Jefferson-Scranton	5.000%	5.000%	0	0.000	0	0
Jesup	1.778%	2.500%	38,750	0.166	0	134,137
Johnston	3.300%	3.300%	0	0.000	180,669	627,290
Keokuk	4.957%	4.957%	0	0.000	0	5,107
Keota	2.763%	2.763%	0	0.000	46,160	44,037
Kingsley-Pierson	3.063%	3.063%	0	0.000	0	55,332
Knoxville	3.166%	3.166%	0	0.000	0	205,690
Lake Mills	2.706%	2.706%	0	0.000	159,113	81,814
Lamoni	3.197%	3.197%	0	0.000	0	37,264
Laurens-Marathon	4.646%	4.646%	0	0.000	0	7,029
Lawton-Bronson	4.016%	4.016%	0	0.000	13,935	36,740
Le Mars	2.169%	2.500%	41,076	0.071	0	309,967
Lenox	3.051%	3.051%	0	0.000	111,236	47,940
Lewis Central	3.425%	3.425%	0	0.000	298,119	243,932
Linn-Mar	2.449%	2.500%	20,791	0.012	403,654	1,009,791
Lisbon	0.453%	2.500%	80,971	0.652	0	98,881
Logan-Magnolia	0.674%	2.500%	63,028	0.447	0	86,306
Lone Tree	3.274%	3.274%	0	0.000	0	43,005
Louisa-Muscatine	3.938%	3.938%	0	0.000	39,155	48,611
LuVerne	4.720%	4.720%	0	0.000	0	1,176
Lynnvile-Sully	2.958%	2.958%	0	0.000	0	54,660
Madrid	0.000%	2.500%	98,986	0.948	0	98,986
Manson Northwest Webster	4.935%	4.935%	0	0.000	0	2,414
Maple Valley	4.198%	4.198%	0	0.000	32,453	34,803
Maquoketa	2.064%	2.500%	36,730	0.117	0	210,605
Maquoketa Valley	3.744%	3.744%	0	0.000	173,802	54,760
Marcus-Meriden-Cleghorn	3.731%	3.731%	0	0.000	116,502	34,367
Marion Independent	1.108%	2.500%	158,416	0.418	0	284,476

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Marshalltown	5.000%	5.000%	0	0.000	0	0
Martensdale-St Marys	5.000%	5.000%	0	0.000	83,814	1
Mason City	5.000%	5.000%	0	0.000	63,067	0
Mediapolis	3.124%	3.124%	0	0.000	7,336	92,394
Melcher-Dallas	4.630%	4.630%	0	0.000	45,491	6,553
MFL MarMac	4.560%	4.560%	0	0.000	0	21,634
Midland	3.930%	3.930%	0	0.000	124,094	34,437
Mid-Prairie	2.833%	2.833%	0	0.000	38,451	153,509
Missouri Valley	2.818%	2.818%	0	0.000	11,899	109,607
MOC-Floyd Valley	3.791%	3.791%	0	0.000	0	98,034
Montezuma	4.879%	4.879%	0	0.000	18,710	3,841
Monticello	4.976%	4.976%	0	0.000	0	1,459
Moravia	4.863%	4.863%	0	0.000	0	2,883
Mormon Trail	3.747%	3.747%	0	0.000	0	18,945
Morning Sun	0.000%	2.500%	32,105	0.617	0	32,105
Moulton-Udell	4.546%	4.546%	0	0.000	92,075	5,607
Mount Ayr	4.771%	4.771%	0	0.000	0	8,371
Mount Pleasant	0.000%	2.500%	306,696	0.646	0	306,696
Mount Vernon	3.844%	3.844%	0	0.000	0	73,921
Murray	3.040%	3.040%	0	0.000	34,027	31,927
Muscatine	3.263%	3.263%	0	0.000	630,531	552,951
Nashua-Plainfield	2.790%	2.790%	0	0.000	0	88,145
Nevada	5.000%	5.000%	0	0.000	0	0
New Hampton	5.000%	5.000%	0	0.000	92,968	1
New London	3.461%	3.461%	0	0.000	0	47,092
Newell-Fonda	1.981%	2.500%	14,819	0.077	0	71,360
Newton	5.000%	5.000%	0	0.000	66,050	0
Nodaway Valley	3.804%	3.804%	0	0.000	313,848	49,705
North Butler	3.677%	3.677%	0	0.000	0	48,235
North Cedar	4.139%	4.139%	0	0.000	0	46,657
North Fayette	4.714%	4.714%	0	0.000	71,484	14,847
North Iowa	3.863%	3.863%	0	0.000	51,171	33,102
North Kossuth	5.000%	5.000%	0	0.000	0	0
North Linn	2.351%	2.500%	6,378	0.036	0	107,130
North Mahaska	3.836%	3.836%	0	0.000	0	37,543
North Polk	5.000%	5.000%	0	0.000	276,285	0
North Scott	5.000%	5.000%	0	0.000	20,462	0
North Tama County	5.000%	5.000%	0	0.000	10,539	0
North Winneshiek	5.000%	5.000%	0	0.000	0	0
Northeast	4.342%	4.342%	0	0.000	24,892	21,555
Northeast Hamilton	4.435%	4.435%	0	0.000	11,741	7,900
Northwood-Kensett	3.660%	3.660%	0	0.000	78,253	40,987
Norwalk	3.535%	3.535%	0	0.000	0	209,794
Odebolt-Arthur	3.701%	3.701%	0	0.000	0	26,273
Oelwein	3.747%	3.747%	0	0.000	0	100,036
Ogden	5.000%	5.000%	0	0.000	116,530	0
Okoboji	4.715%	4.715%	0	0.000	0	15,164
Olin Consolidated	4.906%	4.906%	0	0.000	0	1,213
Orient-Macksburg	4.805%	4.805%	0	0.000	0	2,384
Osage	2.489%	2.500%	636	0.002	46,061	140,636
Oskaloosa	4.992%	4.992%	0	0.000	0	1,094
Ottumwa	0.000%	2.500%	672,997	0.849	0	672,997
Panorama	4.851%	4.851%	0	0.000	0	6,568
Paton-Churdan	4.973%	4.973%	0	0.000	0	309
PCM	3.368%	3.368%	0	0.000	91,509	99,550
Pekin	4.997%	4.997%	0	0.000	153,786	118
Pella	2.118%	2.500%	50,726	0.079	0	331,570
Perry	4.876%	4.876%	0	0.000	211,208	13,430
Pleasant Valley	2.556%	2.556%	0	0.000	57,358	593,725
Pleasantville	3.549%	3.549%	0	0.000	0	54,040
Pocahontas Area	3.572%	3.572%	0	0.000	0	62,226
Postville	4.846%	4.846%	0	0.000	363,768	5,216
Prairie Valley	3.307%	3.307%	0	0.000	0	65,115

District	Maximum Between FY 2010 and Est. FY 2013	Maximum Ratio Allowed Under Proposal	Potential Property Tax Increase for Districts Based on Maximum Ratio Allowed Under Proposal	Potential Property Tax Rate Increase for Districts Below 2.5% Ratio	Preliminary FY 2011 Restricted Fund Balance for Dropout Prevention Program	Estimated Reduction in MAG Funding Capacity
Prescott	4.994%	4.994%	0	0.000	0	34
Preston	5.000%	5.000%	0	0.000	0	0
Red Oak	5.000%	5.000%	0	0.000	12,516	0
Remsen-Union	0.000%	2.500%	58,263	0.283	0	58,263
Riceville	3.257%	3.257%	0	0.000	0	28,930
River Valley	2.719%	2.719%	0	0.000	40,416	57,643
Riverside	5.000%	5.000%	0	0.000	236,095	0
Rock Valley	3.673%	3.673%	0	0.000	3,515	53,149
Rockwell City-Lytton	4.928%	4.928%	0	0.000	129,776	2,035
Roland-Story	3.357%	3.357%	0	0.000	92,891	93,195
Rudd-Rockford-Marble Rk	3.301%	3.301%	0	0.000	26,081	47,341
Ruthven-Ayrshire	5.000%	5.000%	0	0.000	0	0
Saydel	5.000%	5.000%	0	0.000	34,914	0
Schaller-Crestland	4.894%	4.894%	0	0.000	0	2,396
Schleswig	0.000%	2.500%	46,418	0.428	0	46,418
Sentral	5.000%	5.000%	0	0.000	0	0
Sergeant Bluff-Luton	3.976%	3.976%	0	0.000	0	82,280
Seymour	0.500%	2.500%	28,556	0.338	0	35,691
Sheldon	4.517%	4.517%	0	0.000	0	28,295
Shenandoah	3.750%	3.750%	0	0.000	50,681	74,270
Sibley-Ocheyedan	4.830%	4.830%	0	0.000	4,138	7,505
Sidney	4.839%	4.839%	0	0.000	57,263	3,340
Sigourney	4.040%	4.040%	0	0.000	0	32,077
Sioux Center	5.000%	5.000%	0	0.000	11,517	0
Sioux Central	5.000%	5.000%	0	0.000	146,200	0
Sioux City	5.000%	5.000%	0	0.000	0	0
Solon	1.995%	2.500%	37,944	0.112	35,022	187,891
South Hamilton	4.752%	4.752%	0	0.000	298,564	10,156
South O'Brien	4.942%	4.942%	0	0.000	0	2,331
South Page	4.568%	4.568%	0	0.000	67,802	5,651
South Tama County	1.890%	2.500%	53,447	0.172	0	219,074
South Winneshiek	5.000%	5.000%	0	0.000	0	0
Southeast Polk	5.000%	5.000%	0	0.000	629,718	0
Southeast Warren	5.000%	5.000%	0	0.000	41,941	0
Southeast Webster Grand	3.477%	3.477%	0	0.000	0	50,764
Southern Cal	4.990%	4.990%	0	0.000	0	303
Spencer	5.000%	5.000%	0	0.000	3,546	1
Spirit Lake	5.000%	5.000%	0	0.000	71,843	1
Springville	1.904%	2.500%	13,935	0.129	0	58,466
St Ansgar	3.394%	3.394%	0	0.000	30,168	61,141
Stanton	0.000%	2.500%	27,005	0.432	0	27,005
Starmont	4.979%	4.979%	0	0.000	0	790
Storm Lake	4.999%	4.999%	0	0.000	13,109	82
Stratford	4.691%	4.691%	0	0.000	0	3,143
Sumner	4.077%	4.077%	0	0.000	64,394	31,359
Tipton	1.135%	2.500%	69,106	0.290	0	126,578
Titonka Consolidated	3.119%	3.119%	0	0.000	48,827	17,042
Treynor	1.358%	2.500%	40,989	0.207	12,027	89,745
Tri-Center	4.956%	4.956%	0	0.000	0	1,810
Tri-County	5.000%	5.000%	0	0.000	0	0
Tripoli	3.370%	3.370%	0	0.000	56,752	45,288
Turkey Valley	4.843%	4.843%	0	0.000	37,134	3,755
Twin Cedars	4.229%	4.229%	0	0.000	0	18,311
Twin Rivers	0.000%	2.500%	26,094	0.247	0	26,094
Underwood	4.991%	4.991%	0	0.000	0	405
Union	4.489%	4.489%	0	0.000	41,706	38,446
United	2.851%	2.851%	0	0.000	58,517	39,711
Urbandale	4.989%	4.989%	0	0.000	0	2,099
Valley	3.831%	3.831%	0	0.000	32,572	31,381
Van Buren	5.000%	5.000%	0	0.000	40,025	1
Van Meter	3.389%	3.389%	0	0.000	0	56,596
Ventura	5.000%	5.000%	0	0.000	134,558	0
Villisca	3.611%	3.611%	0	0.000	6,817	30,188

District	Maximum Between FY 2010 and Est. FY 2013	Maximum Ratio Allowed Under Proposal	Potential Property Tax Increase for Districts Based on Maximum Ratio Allowed Under Proposal	Potential Property Tax Rate Increase for Districts Below 2.5% Ratio	Preliminary FY 2011 Restricted Fund Balance for Dropout Prevention Program	Estimated Reduction in MAG Funding Capacity
Vinton-Shellsburg	2.963%	2.963%	0	0.000	0	206,214
Waco	5.000%	5.000%	0	0.000	266,457	0
Walnut	4.910%	4.910%	0	0.000	85,077	1,091
Wapello	2.126%	2.500%	16,289	0.091	69,861	108,974
Wapsie Valley	1.293%	2.500%	50,883	0.293	0	105,429
Washington	3.556%	3.556%	0	0.000	294,617	150,718
Waterloo	5.000%	5.000%	0	0.000	202,156	0
Waukee	3.613%	3.613%	0	0.000	329,571	591,856
Waverly-Shell Rock	2.374%	2.500%	14,286	0.025	155,557	282,617
Wayne	5.000%	5.000%	0	0.000	35,998	0
Webster City	5.000%	5.000%	0	0.000	155,411	0
West Bend-Mallard	4.053%	4.053%	0	0.000	34,291	18,637
West Branch	5.000%	5.000%	0	0.000	128,892	0
West Burlington Ind	5.000%	5.000%	0	0.000	0	0
West Central	5.000%	5.000%	0	0.000	0	0
West Central Valley	3.459%	3.459%	0	0.000	87,604	89,008
West Delaware County	2.949%	2.949%	0	0.000	15,000	195,312
West Des Moines	5.000%	5.000%	0	0.000	179,661	0
West Fork CSD	2.878%	2.878%	0	0.000	38,946	92,751
West Hancock	4.998%	4.998%	0	0.000	0	59
West Harrison	3.780%	3.780%	0	0.000	0	32,734
West Liberty	3.631%	3.631%	0	0.000	85,977	101,910
West Lyon	3.831%	3.831%	0	0.000	128,134	57,213
West Marshall	1.074%	2.500%	75,204	0.334	0	131,801
West Monona	3.677%	3.677%	0	0.000	25,138	56,908
West Sioux	5.000%	5.000%	0	0.000	0	0
Western Dubuque	4.130%	4.130%	0	0.000	0	153,864
Westwood	5.000%	5.000%	0	0.000	0	0
Whiting	5.000%	5.000%	0	0.000	0	0
Williamsburg	4.425%	4.425%	0	0.000	31,600	38,322
Wilton	5.000%	5.000%	0	0.000	49,371	0
Winfield-Mt Union	4.635%	4.635%	0	0.000	79,014	7,974
Winterset	4.014%	4.014%	0	0.000	0	101,083
Woden-Crystal Lake	5.000%	5.000%	0	0.000	0	0
Woodbine	0.000%	2.500%	66,371	0.494	0	66,371
Woodbury Central	2.604%	2.604%	0	0.000	19,605	86,039
Woodward-Granger	3.724%	3.724%	0	0.000	47,452	65,842
Total			\$ 3,585,344		\$ 23,123,595	\$ 21,240,922

Notes:

MAG = Modified Allowable Growth

FY 2013 data is estimated as of 4/5/ 2012, subject to change, and should not be considered official.

Amendment H-8387 provides that districts cannot have a ratio for Dropout Prevention/Returning Dropout Program modified allowable growth funding greater than the maximum such ratio between FY 2010 and FY 2013, or 2.5%, whichever is greater.

The "Potential Property Tax Increase for Districts Based on Maximum Ratio Allowed Under Proposal" applies to districts that have a maximum ratio below 2.5%. The estimated amount is the difference in the modified allowable growth amount that can be generated between a district's maximum ratio and the 2.5% ratio.

Property tax rates are expressed in \$1,000 of taxable valuations.

The "Preliminary FY 2011 Restricted Fund Balance for Dropout Prevention Program" is provided for comparison purposes only. School districts will be required to use restricted fund balances prior to levying for modified allowable growth for Program funding. Since this ratio restriction won't be in place until FY 2014, the LSA assumes that restricted fund balances will change significantly and the impact on reductions to property taxes is unknown.

The "Estimated Reduction in MAG Funding Capacity" provides the change from current law based on the proposal (rounding of the ratio level may have an impact on amounts displayed in the column). Capacity will decrease as a result of lowering the current law maximum ratio of 5.0% to the maximum ratio level specified in the amendment.

Sources:

Iowa Department of Education, Preliminary Modified Allowable Growth for Returning Dropouts/Dropout Prevention file

Iowa Department of Management, School Aid file

LSA analysis and calculations