Iowa School Districts
State School Foundation Program
(School Finance Formula)

Task Force Report

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Iowa Association of School Boards

School Administrators of Iowa

Iowa Association of School Business Officials

ISEA
Iowa State Education Association

Urban Education Network
UEN
Iowa

Submitted by the Iowa School Foundation Formula Task Force
Facilitated by the Iowa Association of School Boards

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Note: *The concepts in this document are an attempt to clarify the issues as identified, not as advocacy for a specific course of action on any issue.*

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Introduction

Sense of Urgency

> "Numerous reports and studies have documented the inequities and inadequacies of the states' education finance systems…Despite these efforts and proclamations, large achievement gaps remain, and local finance and governance systems continue to allow for, and in many ways encourage, inequitable and inadequate funding systems and inefficient and ineffective resource utilization." *(For Each and Every Child, a Strategy for Education Equity and Excellence, The Equity and Excellence Commission, 2013)*

With the great attention to education policy reform, there was concern that not enough attention was being focused at the same time on the allocation of financial resources and the inequities that existed within the formula. In June, 2011, the Iowa Association of School Boards' (IASB) Legislative Resolutions Committee recommended to the IASB Board of Directors that a task force be formed to study the Iowa School Foundation Formula. As a result, the IASB Board did direct staff to initiate such a study with other interested parties.

Invited to participate were representatives from the Area Education Agencies (AEAs), Iowa Association of School Business Officials (IASBO), Iowa Association of School Boards, Iowa State Education Association (ISEA), School Administrators of Iowa (SAI), Urban Education Network (UEN), Iowa Department of Education (DE), Iowa Department of Management (DOM), and Legislative Services Agency (LSA). In addition, Lee Tack, former Department of Education Division Administrator, Financial and Information Services was invited to participate.

The Task Force started meeting in January, 2012. Meetings were held once or twice a month over the time that the formula was reviewed through September, 2013.

The early meetings focused on developing a shared understanding of the current Iowa School Foundation Program also known as the school finance formula, as well as the purpose of the Task Force. The Task Force agreed that the "formula" aspects of the financing of Iowa districts would be the primary focus of their work. However, the phrases "school formula," "finance formula," or the term "formula," as used in this report, refer to the financing of Iowa school districts, as authorized in Iowa Code Chapter 257, Financing School Programs.

Characteristics of a Good State School Foundation Aid Formula

The Task Force believed a good school finance formula should:

1. Equalize educational opportunity
2. Provide equitable resources to educate all Iowa students to world-class levels

3. Foster the achievement of all Iowa students regardless of their economic or demographic circumstances
4. Be predictable for both the state and for school districts
5. Be pupil-driven
6. Allow for local discretion and provide incentives to move the education system forward
7. Provide for equitable local taxation effort
8. Have a balance of state and local revenue

Definition of Equity

Equity refers to fair or equal distribution of resources for schooling, taking into account student differences and school district characteristics. This means that equity in school finance can be viewed from the following perspectives:

- Student fairness: This is generally measured as the cost per student. The amount of funding provided per student should be relatively the same regardless of where the student lives within the state. This infers that all students will have an equal opportunity toward a quality education, because equal resources per student will be used to educate each student.
- Student need fairness: This again, is generally measured as the cost per student. However, the cost refers to additional resources needed for specific student groups, such as English Language Learners, Special Education, or students at risk of dropping out, etc., to get to the point that they then have an equal opportunity toward a quality education as those students have that are not in these groups.
- Taxpayer fairness: This is generally measured as the tax resources generated on a per student basis. The amount of local taxpayer generated funding per student should be relatively the same regardless of where the taxpayer lives within the state. In Iowa, we talk about property rich vs. property poor districts. That is, at the same tax rate, some districts can garner more tax generated resources (property rich districts) than other districts (property poor districts.)

Iowa ranks sixth (Federal Education Budget Project 2009) highest in terms of how equitable its school finance formula is when compared to all other states. Generally, a school finance formula is considered more equitable as the variance between the lowest and highest cost per student per district, excluding choices made locally, becomes smaller. However, except for the Property Tax Equity Fund, recent legislation (such as changes to the Instructional Support Levy and Dropout Prevention Modified Supplemental Amount) continues to increase the disparity and erode the equity between districts relative to overall school funding. This report is intended to address areas where school funding is not as equitable as it could be.

Purpose of our Collaborative Study

The Task Force identified the following purposes:

1. To identify elements of the funding formula for greater simplification and transparency
2. To provide a comprehensive analysis of options to address current funding disparities

Topics Identified

Task Force members worked from existing lists and solicited suggestions from their members on what topics should be identified in addressing a study of the Iowa School Foundation Formula. From these suggestions, the following topics were selected for study:

Inequity in district cost per pupil	Inequity in teacher salary supplement (TSS) district cost per pupil
Inequity in professional development supplement (PDS) district cost per pupil	Inequity in early intervention supplement (EIS) district cost per pupil
Inequity in Instructional Support Levy (ISL)	Adding controlled flexibility to the formula with the creation of enrichment funding
Inequity in the adjusted additional levy	Inequity of the impact of tax increment valuation (TIF)
Inequity in supplementary weighting for sharing, At-Risk, English Language Learners (ELL), and reorganization incentives	Inequity in the budget guarantee (budget adjustment)
Inequity in school district special education level weightings	Inequity in Area Education Agency (AEA) special education cost per pupil
Inequity in the Modified Supplemental Amount application for Dropout Prevention (DOP)	Inequity due to transportation funding
Inequity in juvenile detention education costs as a deduction from state aid	Returning annual supplemental state aid percentage to a formula calculation
Creating a new weighting for low socioeconomic status (LSES) students	Creating a new weighting per student for sparsely populations districts
Creating an adjustment so cash can come with on-time authority for increasing student enrollment	

Adequacy of Funding

Analyzing the *adequacy* of funding available to school districts was considered outside the scope of this Task Force. The Task Force discussed the issue of adequacy of funding numerous times and decided not to include the topic, concluding the issue was not a “formula issue” but a political and resource issue.

The Task Force did conclude that defining an adequate funding level for Iowa school districts and AEAs is needed and should be considered in a separate study, including the need to study adequacy in the

context of district efficiency and productivity. There are components of the finance formula that clearly relate to the level of funding of school districts. For example, allowable growth rate (now known as supplemental state aid within the school finance formula), district cost per pupil, instructional support program, and supplementary weightings, all add additional funding. The importance of adequacy is directly related to the difficulty of analyzing the issue. Iowa has a long history of equitably funding districts but has not undertaken a review of the adequacy of its school district funding. Such a study needs a clear charge with appropriate involvement of professionals knowledgeable in approaches to studying adequacy.

Report Format and Content

The report provides data around the presented topics to help readers develop a better understanding of the current challenges facing the Iowa School Foundation Formula. Readers should get a better understanding of the problem and potential options for addressing each presented topic. It was not possible in the time available to make a presentation on all the topics. The report discusses topics and issues as individual issues. The intent was not to suggest that the issues should be addressed as isolated topics, but the task force believed an issue could be better described if reviewed as a separate issue. "Options" are presented as part of each issue discussion. It is important to note that many of these options are presented in isolation, addressing only the topic discussed. Most likely any school finance reform would be multifaceted, incorporating numerous formula changes. The report did not attempt to provide options addressing changes in multiple topics simultaneously.

It should also be noted that the task force began meeting in January 2012 using data available at that time. Where updated data is now available, financial impacts stated in the report have been updated to reflect more current amounts; however in some cases where data was not able to be updated, the underlying facts and inequity issues cited remain the same.

Many thanks go out to Jeff Berger (DE), Lisa Oakley (DOM), and Shawn Snyder (LSA) for the work they did in collecting and presenting data to the Task Force.

Inequity in District Cost per Pupil (DCPP)

Background/current state:

In FY 2014, the State Cost per Pupil (SCPP) is $6, 121, and 168 districts (48.5%) have this as their District Cost per Pupil (DCPP). The other 178 districts (51.5%) have a DCPP ranging from $6,122 to $6,296, or $1 to $175 more. This extra amount is all funded with property taxes. Under current law, this $175 difference will continue to exist into the future.

FY 2014 Count of Districts	Amount DCPP is Greater Than SCPP
168	$0
63	$1 to $35
51	$36 to $70
25	$71 to $105
21	$106 to $140
18	$141 to $175
Total = 346	

What's the problem?

The amount of funding generated per pupil for regular education is not the same for all districts. Thus, a student, based solely on the district of residence, can generate more funding or less funding. After nearly 40 years of the current formula, the question is, "Should ALL Iowa public school students generate the same amount of funding, on a per student basis, for their regular education costs?"

FY 2014	Cost Per Pupil
SCPP	$6,121
Lowest	$6,121
Highest	$6,296
Difference	$ 175
Percent of Difference	2.9%

This difference is 2.9%. Generally, a school finance formula is considered more equitable as the variance between the lowest and highest cost per student per district, excluding choices made locally, becomes smaller.

Options to address the problem:

There are two basic options and then any number of hybrid approaches. Also, any option could be implemented using a multi-year implementation strategy.

Option 1-Do not allow the DCPP to exceed the SCPP amount:

The impact of this option would be a reduction in the DCPP amounts for 178 districts. Based on FY 2014 data, these 178 districts would have a reduction in school funding of $12.9 million with the entire reduction from reduced property tax revenues.

Option 2-Increase the SCPP by $175 and allow each DCPP to rise to the higher SCPP level:

This option would provide additional funding for each school district that is below the highest DCPP level. Of those 339 school districts, the funding increase would total $83.4 million. Of that amount, state aid would increase by $84.2 million and property taxes would decrease by approximately $0.8 million statewide. This would eliminate any differential in DCPP.

Example of Hybrid Option: Increase the SCPP by $88 and the minimum DCPP to the new SCPP level:

This option would not eliminate the differential in the DCPP but would close the difference to $87 from high to low (a percentage difference of 1.4%). School districts with an increase in their DCPP (299 districts) would have increased funding totaling $36.7 million based on FY 2013 data. Due to the increase in the SCPP, state aid would increase by $42.4 million, while the total property tax amount would decrease statewide by $5.7 million. Despite the statewide total decrease in property taxes, 188 districts would have a property tax increase totaling $3.6 million while 160 districts would have a reduction in property taxes totaling $9.3 million.

FY 2013 Option	SCPP	Difference Between School Dists.	Number of Districts Impacted	Increase (Reduction) in State Aid	Increase (Reduction) in Property Taxes
1	$6,121	0	178	$0	($12.9m)
2	$6,296	0	341	$84.2m	($0.8m)
Hybrid(example)	$6,209	1.4%	299	$42.4m	($5.7m)

In addition, changing DCPP amounts will also impact the instructional support levy overall, dropout prevention, special education, ELL and supplemental weighting costs since these are also based on a district's regular program amount.

Inequity in the Teacher Salary Supplement District Cost per Pupil (TSS DCPP)

Background/current state:

This funding supplement was the result of merging Educational Excellence Phase II and the teacher compensation component of the Student Achievement/Teacher Quality (SATQ) Programs beginning in FY 2010.

- Phase II of Educational Excellence was funded on a per pupil basis to school districts and AEAs. The FY 2009 amount allocated to school districts and AEAs totaled approximately $41.0 million.
- The teacher compensation component of the Student Achievement/Teacher Quality (SATQ) was funded on an allocation formula based on 50.0% of teacher fulltime equivalent (FTE) positions and 50.0% on certified enrollment to school districts, and 100.0% on teacher FTE positions for the AEAs. The teacher compensation component of the SATQ Program totaled approximately $210.0 million in FY 2009.

In FY 2010, the Department of Management calculated each district's (and AEA's) teacher compensation supplement cost per pupil by summing the Phase II allocation and teacher compensation allocation for each district and dividing it by the district's budget enrollment (a similar calculation for the AEA's cost per pupil amount was also used). In FY 2014, the teacher salary supplement (TSS) state cost per pupil (used for determining the annual growth, when the supplemental state aid rate is established) was $527.51, with the lowest district TSS cost per pupil of $447.17, and the highest district TSS cost per pupil at $960.72.

FY 2014	TSS Cost Per Pupil School Districts	TSS Cost Per Pupil AEAs
SCPP	$527.51	$27.61
Lowest	$447.17	$21.10
Highest	$860.72	$35.05
Difference	$413.55	$13.95
Percent of Difference	92.5%	66.1%

This difference is 92.5% and 66.1%, respectively. Generally, a school finance formula is considered more equitable as the variance between the lowest and highest cost per student per district, excluding choices made locally, becomes smaller.

What's the problem?

The portion of funding generated for Teacher Salary Supplement per pupil is not the same for all districts. Thus, a student, based solely on the district of residence can generate more funding or less funding toward the Teacher Salary Supplement. The question is, "Should ALL Iowa public school

students generate the same amount of funding for their district's Teacher Salary Supplement?" However, it is important to note that due to diseconomies of scale, the higher pupil amounts are associated with districts with lower enrollments. The intent of the teacher salary supplement funding was to increase teacher salaries, allocating the supplement where the teachers are employed and recognizing the importance of the economy of scale across districts.

Options to address the problem:

There are two basic options and then any number of hybrid approaches of these two. Also, any option could be implemented using a multi-year implementation strategy.

Option 1- Change each TSS DCPP to the SCPP amount:

The impact of this option would be a reduction in the DCPP amounts for 245 districts and a net increase for 101 districts. Not including the impact of the budget guarantee that would hold districts harmless in the initial year, districts with an increase in the cost per pupil would receive an additional $5.6 million, while districts with a decrease in the cost per pupil would have a decrease of $5.8 million (prior to the budget guarantee provision), for a net decrease of $0.2 million. Factoring in the increase of the impact of the budget guarantee, the total state aid increase would be $5.5 million, but would only have an impact in the first year.

Option 2- Increase the TSS DCPP to the highest amount:

This option would provide additional funding for each school district that was below the highest TSS DCPP level. Of those 345 school districts impacted, the funding increase for state aid would be $158.5 million ($157.9 million when including the impact on the budget guarantee.)This would eliminate any differential in DCPP.

Example of Hybrid Option: Increase the TSS SCPP to $543 and the minimum TSS DCPP to the new SCPP level:

This option would not eliminate the differential in the TSS DCPP but would close the difference to $317.72 from high to low (percentage of range difference of 58.5%). 173 school districts would have an increase in their DCPP. Total increase in state aid would be $10.3 million ($10.1 million when including the impact on the budget guarantee.)

FY 2014 Option	SCPP	Difference Among School Districts	Number of Districts Impacted	Net Change in State Aid	Change in Property Taxes
1	$527.51	0	245 reduction 101 increase	$ (0.2)m	$0
2	$860.72	0	345 increase	$158.5m	$0
Hybrid (example)	$54.00	58.5%	173 increase	$10.3m	$0

Inequity in Professional Development Supplement District Cost per Pupil (PDS DCPP)

Background/current state:

The manner in which the Professional Development Supplement (PDS) dollars were integrated into the Foundation Formula has created a per pupil variance, in FY 2014, from a minimum of $33.69 to $108.44 per pupil, while the PDS State Cost per Pupil is $59.74(used for determining the annual growth, when the supplemental state aid rate is established).

FY 2014	PDS Cost Per Pupil School Districts	PDS Cost Per Pupil AEAs
SCPP	$ 59.74	$3.22
Lowest	$ 33.69	$2.70
Highest	$108.44	$4.02
Difference	$ 74.75	$1.32
Percent of Difference	221.9%	48.9%

This difference is 221.9%, and 48.9%, respectively. Generally, a school finance formula is considered more equitable as the variance between the lowest and highest cost per student per district, excluding choices made locally, becomes smaller.

What's the problem?

The portion of funding generated for Professional Development Supplement per pupil is not the same for all districts. Thus, a student, based solely on the district of residence, can generate more funding or less funding toward the Professional Development Supplement. The question is, "Should ALL Iowa public school students generate the same amount of funding for their district's Professional Development Supplement?" The intent of the PDS funding was to provide funding for professional development, allocating the supplement to where the teachers are employed and recognizing the importance of the economy of scale across districts.

Options to address the problem:

There are two basic options and then any number of hybrid approaches of these two. Also, any option could be implemented using a multi-year implementation strategy.

Option 1- Change each PDS DCPP to the SCPP amount:

The impact of this option would be a reduction in the DCPP amounts for 158 districts and an increase for 188 districts. Not including the impact of the budget guarantee that would hold districts harmless in the initial year, districts with an increase in the cost per pupil would receive an additional $1.0 million, while districts with a decrease in the cost per pupil would have a decrease of $1.1 million (prior to the budget guarantee provision), for a net decrease of $0.05 million. Factoring the increase in the impact of the budget guarantee, the total state aid increase would be $1.0 million, but would only have an impact in the first year.

Option 2- Increase the PDS SCPP to the highest amount:

This option would provide additional funding for each school district that was below the highest PDS DCPP level. Of those 345 school districts, the funding increase for state aid would be $23.1 million. This would eliminate any differential in DCPP.

Example of Hybrid Option: Increase the PDS SCPP to $59.22 and the minimum PDS DCPP to the new SCPP level:

This option would not eliminate the differential in the PDS DCPP but would close the difference to $49.22 from high to low (percentage of range difference of 83.1%). 173 school districts would have an increase in their PDS DCPP. Total increase in state aid would be $0.9 million (the impact is about $20,000 less when including the impact on the budget guarantee).

FY 2014 Option	SCPP	Difference Among School Districts	Number of Districts Impacted	Net Change in State Aid	Change in Property Taxes
1	$59.74	0	245 reduction 101 increase	$(0.05)m	$0
2	$108.44	0	345 increase	$23.1m	$0
Hybrid (example)	$59.22	83.1%	173 increase	$0.9m	$0

Inequity in Early Intervention Supplement District Cost per Pupil (EIS DCPP)

Background/current state:

The original intent of the EIS was to provide funds for early intervention needs often associated with children from low income families. The primary focus was on reading skills, such as Reading Recovery. EIS funding was previously appropriated by the General Assembly as part of the Early Intervention/Class Size Reduction Program.

Funding for the program is to be used by districts to reduce the ratio of teachers to students in K-3 classes, that is class size reduction, or to provide early intervention (K-3) programming. This funding was set to sunset at the end of FY 2013; however the legislature recently extended the sunset to the end of FY 2018.

The appropriated amount for the program was based 2/3 on K-3 enrollments and 1/3 on the number of grade 1-3 students eligible for free or reduced price lunches. School districts received an allocation based on their portion of the statewide total of grade K-3 enrollment and the number of grade 1-3 students eligible for free or reduced price lunches. The total amount allocated to school districts for the program in FY 2009 was $29.2 million.

Beginning in FY 2010, the Department of Management calculated each district's early intervention supplement cost per pupil by dividing each district's FY 2009 Early Intervention/Class Size Reduction Program allocation by the district's budget enrollment to establish a baseline EIS cost per pupil. Then in each subsequent year that baseline cost per pupil increased by a growth factor. In FY 2014, the early intervention supplement (EIS) state cost per pupil (used for determining the annual growth when the supplemental state aid rate is established) was $65.08, with the minimum district EIS cost per pupil of $5.61, and the maximum district EIS cost per pupil at $109.10.

Note: In the following table the minimum value of $5.61 was not factored in nor was it used for comparison purposes. While a district did receive this amount, it is due to a unique situation existing at the time of the original per pupil amount calculations.

FY 2014	EIS Cost Per Pupil School Districts
SCPP	$ 65.08
Lowest	$ 37.48
Highest	$109.10
Difference	$71.62
Percent Difference	191.1%

This difference is 191.1%. Generally, a school finance formula is considered more equitable as the variance between the lowest and highest cost per student per district, excluding choices made locally, becomes smaller.

What's the problem?

The amount of EIS funding generated per pupil is not the same for all districts. This variance is due to the change from a two factor weighted calculation (enrollment and free/reduced lunches) in the original EIS funding formula to a one factor calculation (enrollment); and because the calculation was frozen in time when EIS funding became part of the school finance formula. Thus, a student, based solely on the district of residence, can generate more funding or less funding toward the Early Intervention Supplement.

Several questions can be asked: What is the current intent of the early intervention program and does the allocation formula match the intent? "Should ALL Iowa public school students generate the same amount of funding for their district's Early Intervention Supplement? Should Early Intervention funding be targeted solely based upon children receiving free or reduced priced lunches? If the intent of the formula is to target funding based upon students in poverty, is there a better way?"

Options to address the problem:

Any option considered will be dependent upon the assumed intent of the EIS allocation formula. If the assumed intent of the EIS allocation formula is to allocate additional resources, especially for reading, to districts with higher numbers of elementary (K-3) children in poverty then the options discussed later in this report under, "Creating a New Weighting for Low Socioeconomic Status (LSES) Students" should be considered.

There are two basic options and any number of hybrid approaches of these two. Also, either option or hybrid of the options could be implemented using a multi-year implementation strategy.

Option 1- Change each EIS DCPP to EIS SCPP amount:

The impact of this option would be a reduction in the EIS DCPP amounts for 124 districts and an increase for 222 districts. Not including the impact of the budget guarantee that would hold districts harmless in the initial year, districts with an increase in the cost per pupil would receive an additional $1.9 million, while districts with a decrease in the cost per pupil would have a decrease of $1.9 million (prior to the budget guarantee provision), for a negligible net decrease. Factoring in the increase of the impact of the budget guarantee, the total state aid increase would be $1.9 million, but would only have an impact in the first year.

Option 2- Increase the EIS DCPP to the highest amount:

This option would provide additional funding for each school district that was below the highest EIS DCPP level. Of those 345 school districts, the funding increase for state aid would be $21.0 million (the

impact is about $60,000 less when including the impact on the budget guarantee). This would eliminate any differential in DCPP.

Example of Hybrid Option: Increase the EIS SCPP to $61.28 and the minimum EIS DCPP to the new SCPP level:

This option would not eliminate the differential in the EIS DCPP but would close the difference to $47.82 from high to low (percentage of range difference of 83.1%). 173 school districts would have an increase in their EIS DCPP. Total increase in state aid would be $1.1 million (the impact is about $20,000 less when including the impact on the budget guarantee.)

FY 2014 Option	SCPP	Difference Among School Districts	Number of Districts Impacted	Net Change in State Aid	Change in Property Taxes
1	$65.08	0	124 reduction 222 increase	$0	$0
2	$109.10	0	345 increase	$21.0m	$0
Hybrid (example)	$61.28	78.0%	173 increase	$1.1m	$0

Inequity in Instructional Support Levy (ISL)

Background/current state:

The Instructional Support Levy program was created during the 1989 Legislative Session with the enactment of HF 535 (School and Area Education Agency Financing Act) and implementation of the Program beginning in FY 1992. The Program allows districts to increase their general fund budgets, subject to school board or voter approval, by up to 10.0% of the total regular program district cost. Districts may implement the program for five years with local board approval (subject to a reverse referendum) or 10 years with voter approval. Program funding is based on a formula that includes a local funding provision (property tax and/or income surtax and property tax) and a state aid component. When initially implemented, state aid was distributed through a formula designed to provide property tax equity and equalize the property tax burden among school districts. The formula provides that state aid fund 25.0% of the program and be distributed equitably, so that districts with relatively higher property tax valuations per pupil receive less State funding in relation to districts that have relatively lower property tax valuations.

The funding is considered miscellaneous income and can be used for any general fund purpose, with some restrictions, by the school district. The original intent of the state portion in the program funding formula was to provide equalization of local effort among school districts.

What's the problem?

Since FY 1993, the state aid appropriation for the Instructional Support Levy program has been capped and the state aid portion of the formula has not been fully funded. Starting in FY 2012, no State dollars have been appropriated for the program resulting in program underfunding, as well as an inequity in the amount of funds school districts receive from the program. In FY 2012, the portion of actual program funding compared to the amount a district would receive if state aid was still part of the formula funding ranged from a low of 52.6% to a high of 93.8%.

State aid is determined by a state aid equalization rate based on the ratio of the average statewide valuation per pupil to the district's valuation per pupil and then multiplied by 25.0%. After the state aid equalization rate is calculated, the rate is multiplied by the unadjusted program total to determine the amount of state aid generated from the formula. The remaining portion of the program funding consists of local property tax or a combination of property tax and local income surtax. Since the state aid portion of the formula funding has not been fully funded since FY 1992, state law requires that the portion that is funded be prorated among participating districts based on the overall amount of state aid generated through the formula. The result leads to an imbalance in program funding that causes property poor districts to receive a smaller portion of program funding compared to property rich districts. School districts do not maintain spending authority on the unfunded state aid portion.

In addition, the FY 2012 legislature passed HF 2460 that among other TIF changes exempted property taxes that are levied as part of the instructional support levy from being diverted into a TIF district. This had the unintended consequence of creating additional inequity in ISL funding per student per district. The long term impact of this change in funding deserves future monitoring and review.

FY 2014	Property Tax	Income Surtax	Percent of ISL Program Funded
Lowest	$0.0004	0.0%	54.0%
Highest	$1.9733	15.0%	93.4%
Range	$1.9730	15.0%	39.3%

Options to address the problem:

There are several options that could be considered to address the Instructional Support Levy program.

Option 1-The original intent of the instructional support levy program was to enable districts to increase their budget by up to 10% to provide equity in the total tax burden for districts electing to adopt an instructional support program. An option to retain this intent would be to fully fund the state aid portion of the Instructional Support Levy program formula. The state aid cost would be $75.2 million in FY 2014.

Option 2- Eliminate the state aid portion but provide districts the ability to fully fund the program with local tax revenue, income surtaxes and/or property taxes. Based on FY 2014 data, this option would increase local taxes by $75.2 million. A drawback to this option is the effort required for property poor districts to generate the additional local tax revenue under this option.

Option 3- Roll this program into the school aid formula. This may increase state aid and the amount may vary, depending on the methodology of this option. However, this option may provide a solution to the inequity in funding levels among school districts.

Option 4 – Using this funding stream, create an Enrichment Funding. See following recommendation.

Option 5- Eliminate the ISL program. The Instructional Support Levy program will total $114.5 million in property taxes and $85.5 million in income surtaxes in FY 2014.

FY 2014 Option		State Aid Cost or (Savings)	Property Taxes, etc.
1	Fully fund state aid portion of ISL	$75.2m	
2	Allow districts to fully fund program without state aid		$75.2m
3	Roll ISL into School Foundation Aid Formula	TBD	TBD
4	Creation of Enrichment Funding *(see next section of this report)*		
5	Eliminate ISL program	($85.5m)	($114.5m)

Adding Controlled Flexibility to the Formula with the Creation of Enrichment Funding

Background/current state:

Iowa's finance formula provides for controlled funding for school districts. Either (1) the amount of funding is controlled (e.g., general finance formula), (2) the tax rate is controlled (e.g., physical plant and equipment levy, instructional support levy), or (3) the use of the revenues raised is controlled (e.g., management levy). Historically, some finance flexibility which enabled the local community to increase funding has been present in the finance formula. The instructional support levy program is the current approach to flexibility. The original intent of the current instructional support levy and its predecessor, the enrichment levy, was to enable districts to increase general funds to allow districts to expand, enrich, and improve their programs, if the community supported the expansion. The instructional support levy program provided a community an opportunity to increase resources, in a limited way, beyond what the basic finance formula provided. It allowed districts to be lighthouse districts, to provide the resources to innovate, and gave the responsibility and opportunity to the local community/board.

What's the problem?

Today almost all districts (335 out of 346 or 96.8% in FY 2014) have an instructional support levy program in place, and thus, it no longer serves as a means to enrich or expand a district's educational program. It has become a necessary funding source to maintain existing programs for almost all districts. If a district needs funds to go beyond- that is to supplement, not supplant - what they are currently doing, to provide innovative programs that may cost more, or become a model for other districts, the funding sources are essentially nonexistent. Allowing some local control of funding beyond what is essential for the educational programs in a district allows communities that are willing to provide more funding to do so without disrupting the equity of school district funding.

Options to address the problem:

Option 1 - Roll the instructional support levy amount into the district/state cost and enact a new instructional support levy program.

Option 2 - Enact a flexibility/innovation funding option as an expansion of the general fund. Limit the amount as a percent of the regular program district costs. Revenue sources could be property tax, income surtax, sales tax, and/or state aid.

Option 3 – Consider broadening the use of existing levies, to free up funding in the General Fund for Enrichment purposes.

Inequity in the Adjusted Additional Levy

Background/current state:

The Additional Levy is the local property tax with varying rates between each school district that provides the additional funding for each school district's combined district cost. The Additional Levy includes the Adjusted Additional Levy, Dropout Prevention Modified Supplemental Amount, AEA Media and Educational Services, and Special Education property taxes. The Additional Levy is not rate restricted, and funding for the additional levy property tax rate ranged from $0.9999 to $7.3397 per $1,000 of taxable valuation in FY 2014. Major factors that influence Additional Levy property tax rates include taxable valuations, student enrollment within a school district, and the amount needed for discretionary programs funded by the additional levy.

One component of the Additional Levy is the Adjusted Additional Levy. The Adjusted Additional Levy funds the final 12.5% of the Cost per Pupil. The amount of the Adjusted Additional Levy is generated automatically by the Iowa School foundation Formula. District weighted enrollment is multiplied by the state cost per pupil multiplied by 12.5%. The dollar amount needed to generate the final 12.5% is determined first, and then based on the property valuation in the district, a tax rate is calculated.

What's the problem?

Property valuation per pupil amounts vary significantly in Iowa. Some districts are considered "property rich" in that property valuation per pupil is high, versus some districts are considered "property poor" in that property valuation per pupil is low. Because the Adjusted Additional Levy is driven by the dollar amount needed, the tax rate needed to fund the final 12.5% is lower for property rich districts and higher for property poor districts.

In FY 2008, as part of the State Penny legislation, the Property Tax Equity and Relief (PTER) Fund was created. The purpose of the PTER Fund was to reduce the highest Adjusted Additional Levies, utilizing the revenue from the Consumer Use Tax generated by the conversion of the school local option tax to a statewide sales tax. Even with the implementation of the PTER Fund, Adjusted Additional Levy tax rates for FY 2014 continued to range from $0.74 to $3.34.

Count of Districts FY 2014	Adjusted Additional Levy Tax Rate Range
11	$0.74 to 1.24
33	$1.25 to 1.74
67	$1.75 to 2.24
75	$2.25 to 2.74
160	$2.75 to 3.34
Total = 346	

Options to address the problem:

Option 1 – Raise the Uniform Levy to $7.95 and raise the percentage of the combined Uniform Levy and State Levy from 87.5% to 100%. This option would eliminate the Adjusted Additional Levy. Using FY 2014 data, 161 districts with an Adjusted Additional Levy rate below $2.55 would have a property tax increase. Alternatively, $29.4 million in state aid could be provided to offset these increases.

Option 2 - The state could choose to raise the Foundation Percentage to 100%, thereby eliminating the portion of the Additional Levy associated with the levy to cover the additional 12.5% of the foundation aid formula, also known as the "second effort". This would cause the state to bear the entire burden of General Fund cost beyond what the $5.40 Uniform Levy generates. Utilizing this method ensures dollar for dollar property tax relief, as schools have no mechanism to recover the replaced property taxes. This would cost over $380 million annually.

Option 3 - Provide additional resources to the PTER fund to reduce Adjusted Additional Levies that are above the state average. By injecting additional state funds into the PTER fund, the number of districts and the amount of property tax rate reduction would increase. Districts receiving funds would see an increase in state funds and a reduction in property taxes. If fully funded, districts with above average Adjusted Additional Levy rates would see their rate reduced to the average. This would cost approximately $50 million. No district would see an increase in the property tax rate and those schools receiving funds would have their property taxes reduced automatically. Utilizing this method ensures dollar for dollar property tax relief, as schools have no mechanism to recover the replaced property taxes.

Option 4 - Provide both specific and generalized property tax relief by providing additional funds beyond the amount required to reduce Adjusted Additional Levies to the state average. By providing funds in excess of the $50 million in Option 3, all school districts would see some form of property tax relief, because once the average is reached, funds would then go to raising the State Foundation Percentage and hence replacing a portion of every school's property tax funds. Policymakers can decide to limit the amount of funds to a specific amount, and the amount and level of property tax relief can be known in advance.

Inequity of the Impact of Tax Increment Financing (TIF)

Background/current state:

Tax Increment Financing (TIF) implemented in 1969 by Iowa Code Chapter 403 allows cities and counties (municipalities) to designate "urban renewal areas" and then hold onto all or a portion of future "incremental" increases in taxable valuation and, therefore, taxes in these areas to:

- Pay for public improvement projects associated with new development in these areas,
- Fund economic, housing and residential development incentives (rebates) in these areas,
- Allow community colleges to finance new jobs training (Iowa Code Chapter 260E) in these areas.

The belief is that all taxing entities will benefit, in the long term (after TIF projects and costs are recovered), from the additional tax base established.

Property tax financing through TIF in FY 2014 totaled $291.9 million from 1,585 TIF areas throughout Iowa, representing 6.3% of all property valuation.

Taxes withheld from school districts under TIF rules result in the state increasing its state aid and districts having to increase their district property taxes to make up for the lost tax revenue that is held back by municipalities.

The majority of school districts (76% or 263/346) in FY 2014 had TIF areas impacting district property taxes through the shifting of the property tax burden from municipalities to school districts as follows:

FY 2014	TIF Property Taxes Replaced With State Aid – $5.40 Levy	TIF Property Taxes Shifted to – Additional Levy, Cash Reserve Levy and Management Levy
All School Districts – Total Amount Diverted	$51.4 million (FY 1992 = $5 million)	$63.9 million
Individual School District – Maximum Tax Rate Increase Needed to Offset for Loss Due to TIF	NA	$3.5834 (West Burlington) (average = $0.4252)
Individual School District – Maximum Amount Needed to Offset for Loss Due to TIF	NA	$7.8 million (Des Moines) (average = $184,800)

The usage of TIF and its impact on school districts is growing dramatically. In FY 1992, FY 2002, and FY 2014, the TIF impact on property taxes diverted and replaced by state aid in the school foundation aid formula was slightly over $5 million, slightly under $25 million, and $51.4 million, respectively.

HF 2460 passed by the legislature and signed by the Governor in 2012, increased TIF transparency by enacting additional reporting and auditing requirements as well as requiring:

- Return of remaining TIF revenue balances to taxing entities
- Analysis of why funding options other than TIF for a public building are not feasible
- Amendment of a TIF plan for new projects, subject to public notice and consultation
- No change by a municipality to the purpose of a TIF designation midway through the TIF period, in an effort to avoid time limits placed on TIF designations.

What's the problem?

- TIF shifts a portion of the tax burden from a municipality to a school district, thus requiring the school district to increase its additional levy tax rate, inherent in the school foundation aid formula. In addition, a district's Management Fund Levy tax rate is likely to increase as well.

  This creates an inequity in local taxation efforts among school districts. Furthermore, because lost tax revenue due to TIF must be made up solely with increased property taxes, the balance of state and local revenue among districts varies greatly. That is, the greater the percentage of TIF valuation one district has versus another district, the greater the inequity.

- Municipalities are allowed to develop TIF areas that span more than one school district. All districts are then required to increase their taxes to offset the loss of taxes received. However, the TIF project may be solely located in one district and not all districts included in the TIF area. Then one district sees a disproportionate increase in property valuation that will be taxable after the TIF project and associated debt are completed.

Options to address the problem:

Option 1 - Allow TIF funds to be used only when necessary. As proposed by the Iowa Fiscal Partnership, this could be accomplished by requiring that:

- TIF projects be subjected to a "but for" test to demonstrate the likelihood that the project could not proceed "but for" TIF incentives or subsidies.
- TIF projects produce an increase in taxable value.
- TIF areas are narrowly confined to the area that directly benefits from TIF financed improvements.
- TIF revenues only be used to retire original TIF project debt or for rebates.
- TIF diversions end once that project debt has been retired or rebates end, and
- No TIF area spans more than one school district or county.

Option 2 - Grant school districts 'a say' or veto power when TIF designations and projects encompassing their school district are being considered by municipalities.

Option 3 - Create a method that more equitably shares with the state the impact of TIF on a district's tax structure so replacement of lost revenue in the district additional levy and Management Levy due to TIF is not solely borne by increases in a district's local property taxes.

Inequity in Supplementary Weighting for Sharing, At-Risk, ELL, and Reorganization Incentives

Background/current state:

A cost per student is fundamental and a major basis for funding received by each school district. However, supplementary weighting as defined in Iowa Code Section 257.11 occurs when certain classes of students and certain operational positions are given additional "weighting," (greater than 1.0) that is more than the normal cost per student, as follows:

Area	Weighting	FY 2011 Total Weighting	FY 2011 No. of Districts	FY 2011 Weighted Funding	FY 2014 Total Weighting	FY 2014 No. of Districts	FY 2014 Weighted Funding
Shared Students	0.48	139.46	67	$823,838	48.00	69	$296,272
Shared Teachers	0.48	317.80	74	$1,882,562	308.07	69	$1,897,342
Community College Liberal Arts and Sciences Career Tech	 0.46 0.70	 1,394.80 1,624.11	 270 273	 $8,241,630 $9,589,135	 1,197.94 1,677.24	 237 333	 $7,362,785 $10,803,585
Whole Grade Sharing	0.10	166.83	20	$990,986	289.30	10	$1,778,194
Regional Academy	0.10	45.00	3	$266,055	14.00	1	$86,646
ICN	0.05	6.35	59	$37,478	2.81	74	$17,267
Shared Operational functions	0.02	1,980.94	130	$11,729,992	1,421.83	129	$8,750,572
At-Risk	Formula	2,234.586	359	$13,201,246	2,340.68	346	$14,384,613
ELL	0.22	2,873.86	182	$16,982,989	3,391.96	203	$20,856,658
Reorganization - Add'l year of whole grade Sharing Wtg		5.50	1	$32,758	177.70	11	$1,097,176
AEA Sharing	Formula	547.70	1	$141,684	539.84	1	$150,659

Source: Iowa Legislative Services Agency Note: Special Education weighting is addressed elsewhere in this report.

Total funding for supplementary weighting (not including special education) programs was $66.98 million in FY 2014. Whole grade sharing is available through FY 2014. At the same time, recent legislation - HF 472, 2013, expanded the use of operational sharing, and SF 452, 2013, expanded the number of years a district could receive ELL funding from four to five years. These changes warrant future monitoring and review.

The intent of supplementary weighting is to provide additional resources to cover the additional costs of providing certain services or to create incentives to engage in certain sharing arrangements or activities. Funding is through the school foundation aid formula and is a mix of local property taxes and state aid.

It should be noted that recently the legislature extended the weighting period for ELL students from four years to five years.

What's the problem?

There's been much discussion on whether supplementary weighted funding is:

- Achieving the results intended
- Providing sufficient resources to achieve the results intended
- Being used by the districts to provide services

Option to address the problem:

Review supplementary weighted programming to determine if desired results are being achieved, or could be achieved if funding were "right-sized" with increases, decreases or sunset, or made more predictable.

Inequity in the Budget Guarantee (Budget Adjustment)

Background/current state:

Budget guarantee (or budget adjustment) is a mechanism allowing a school district with declining enrollment, when calculating regular program costs more than offsets the increases in supplemental state aid, to add spending authority sufficient to maintain its authorized spending limit (regular program cost) at no less than the prior year. The increase is solely funded by property tax. Iowa Code, section 257.14. More specifically, law has allowed:

- Prior to FY 2005, districts with declining enrollments that outweighed allowable growth increases were able to receive additional funding to guarantee that the district received at least the previous year's total regular program amount (also known as the 100% budget guarantee.)
- Starting with FY 2004 as the base year, the 100% budget guarantee began being phased out until completely eliminated in FY 2014.
- Starting in FY 2005, legislation created the 101% budget guarantee that provides eligible school districts with a guaranteed 1% increase over the prior year's regular program cost.

Budget guarantee provides authority which, if used by the district, provides funding and time for the district to make program and expenditure changes due to declining enrollment. Because the budget guarantee provides the dollar value of the prior year's spending authority, the supplemental state aid (allowable growth) rate also impacts the amount of a district's budget guarantee. That is, the lower the supplemental state aid rate, the greater the value of the budget guarantee needed.

Low allowable growth rates, as well as enrollment changes, have been the main factor for more districts being placed in a budget guarantee position.

Fiscal Year	Allowable Growth	Local Property Tax	Number of Districts with Budget Guarantee	Percent of Districts with Budget Guarantee
1997	3.3%	$2.2 million	54	14.2%
2004	2.0%	$27.4 million	231	62.4%
2012	0.0%	$46.6 million	270	76.9%
2013	2.0%	$16.2 million	200	57.5%
2014	2.0%	$11.2 million	133	38.4%

What's the problem?

While the use of a budget guarantee does indeed provide funding, and thus an additional year for a school district to react to declining enrollment and low supplemental state aid, because it is solely funded with local property taxes, it creates an inequitable local taxation effort, and skews the balance between state and local revenues going to fund school foundation aid. In addition, the budget guarantee is not built into the district's base funding as it is only a one-year guarantee. For example, if a

district receives a $500,000 budget guarantee, the district must receive at least a $500,000 increase (through increased supplemental state aid or enrollment) in the next year to break even.

Options to address the problem:

Option 1 - Create a method that more equitably shares the impact of the budget adjustment with the state, so funding of the budget adjustment is not solely borne by increases in local property taxes and does not create such a disparity in tax structure between districts.

Option 2 - Set limits on either how much the total of all district budget adjustments can impact property taxes statewide or by individual district, before it is offset by state funding.

Inequity in School District Special Education Level Weightings

Background/current state:

The additional enrollment because of special education (commonly called the Certified Special Education count) is taken in each school district each school year on the final Friday of October. This is a count of resident students who have current Individualized Education Programs (IEPs.) The school district, in conjunction with the AEA, is responsible for determining this count by November 1 (IC 257.6(3)).

Every resident child enrolled in a public district is assigned a weighting of one. Each child requiring special education is assigned additional weighting categorized as follows:

- Level 1 – Children requiring special adaptations while assigned to a regular classroom, or receive only part of their education in a regular classroom (0.72 additional weighting.)
- Level 2 – Children requiring full-time, self-contained special education, or requiring substantial modifications, adaptations, or accommodations to benefit from instruction in an integrated classroom (1.21 additional weighting.)
- Level 3 – Children with severe and/or profound or multiple disabilities (2.74 additional weighting.)

Funding for the provision of special education services by school districts is determined by the state foundation formula and is paid up to the state foundation base which is 87.5% of the regular program state cost per pupil (IC 257.1(2)). Local property tax provides the remaining 12.5% of the special education dollars as well as the SPED district cost per pupil portion above SPED state cost per pupil.

Special education funding includes the certified enrollment count of each resident student with a current IEP plus the additional weighting because of special education. It is determined by multiplying the weighting of each category of child under section 256B.9 times the number of children in each category totaled for all categories and multiplied by the district cost per pupil (IC 257.6(3) and 256B.9). Districts are permitted by Code to consider a part of the funding generated for the certified enrollment count as general education, general purpose funding rather than categorical. This funding is calculated using the October certified enrollment count and the special education weighted count of the base (previous) school year.

The School Budget Review Committee (SBRC) reviews the Department of Education director's recommendation regarding the special education weighting levels (0.72, 1.21, and 2.74) and establishes a weighting plan for each school year pursuant to section 256B.9. (IC 257.31 (12)). The SBRC may establish weights to the nearest hundredth and may increase or decrease the weighting assigned to each category by no more than two-tenths (0.20) of the weighting assigned to pupils in a regular curriculum. The SBRC must conduct this review every two years in the odd year (December 2011 and December 2013, for example) (IC 256B.9 (4)), although in practice it has reviewed the weighting annually.

If a school district has a negative special education balance, it may submit to the SBRC a request for both modified supplemental amount and the supplemental aid payment. This request is included in the CAR-SES. The district is not required to make the requests, but cannot request the supplemental aid payment without also requesting modified supplemental amount. The modified supplemental amount shall be funded either by using moneys from the fund balance to reduce the district's property tax levy or by using the cash reserve levy for the difference between the negative balance and the supplemental aid payment. (IC 257.31(14)).

If a school district has a positive balance, it may carry over up to 10% of the additional weighted dollars into the next fiscal year. The carry over remains categorical funding and can only be used for the special education instructional program. Any district with a positive balance that exceeds 10% of the additional weighted dollars must revert to the state any positive balance dollars in excess of the 10% allowed. This is accomplished by the Department of Management reducing the foundation payments to districts with balances in excess of the allowable carryover dollars starting in a month after the December SBRC meeting, usually January. The state aid portion of the dollars in excess of the 10% allowed carryover are then redistributed by the Department of Management as supplemental aid payments to districts with negative balances. The property tax portion of the dollars in excess of the 10% allowed carryover are adjusted on the aid and levy worksheet by the Department of Management. No portion of the funding that was in excess of the 10% carryover is retained by the state. The provision to allow carryover was enacted in the 1994 legislative session.

What's the problem?

Special education expenditures statewide exceed special education revenues. Statewide the negative balances were between $18.2 million and $55.7 million over the last five years. Historically, total special education expenditures have always exceeded revenues. However, not all districts have negative special education balances and the statewide balances (positive and negative) vary considerably by the three weighting levels and by year. The following table shows the statewide balances by weighting level for the last four years.

Statewide SPED Balances – Positive (Negative)

Additional weighting	Level 1 0.72	Level 2 1.21	Level 3 2.74	Total
FY 2009	$(25,239,123)	$(9,303,559)	$(5,930,227)	$(40,446,909)
FY 2010	$(28,954,441)	$6,143,096	$(1,014,485)	$(23,825,830)
FY 2011	$(9,008,815)	$5,996,228	$(15,175,087)	$(18,187,674)
FY 2012	$(22,920,204)	$(3,476,613)	$(29,30,643)	$(55,704,460)

Special education enrollments leveled off in the early 2000's and began declining nearly every year since 2005 until the present. The total special education enrollment has been approximately 60,000 students over the last five years decreasing to 59,104 in FY 2013. Although the number of students receiving special education services has remained somewhat stable, the expenditures have increased substantially and at a rate greater than the special education funding available to districts.

Fiscal Year	0.72 Count	0.72 Add'l Weighting	1.21 Count	1.21 Add'l Weighting	2.74 Count	2.74 Add'l Weighting	Total Count	Total Add'l Weighting
FY 2009	39,209	28,230.48	13,765	16,047.25	8,885	23,957.19	61,859	68,234.92
FY 2010	38,088	27,423.36	14,400	16,794.60	8,093	21,800.81	60,581	66,018.77
FY 2011	37,089	26,704.08	15,000	17,503.20	7,878	21,285.69	59,967	65,492.97
FY 2012	36,847	26,529.84	15,617	18,203.57	7,759	20,869.21	60,223	65,602.62
FY 2013	35,801	25,776.72	15,561	18,136.41	7,742	20,851.40	59,104	64,764.53
FY 2014		24,739.20		18,101.65		20,510.27		63,351.12

The additional weighting (0.72, 1.21, and 2.74) associated with each level is intended to generate sufficient revenues to cover the cost of providing special education instructional services for children with IEPs beyond the instruction in the general education program. Level I was increased from 0.68 to 0.72 in FY 2003- 2004 at the same time Level II was decreased from 1.35 to 1.21; Level III has been at 2.74 since 1996-97.Increases in the weighting would generate more revenues for districts and eliminate negative balances. However, the balances have been inconsistent from year to year, making it difficult to establish a pattern on which to base any recommendations of changes in weightings.

As noted above, every special education student with an IEP generates funds through one of the three weighted levels, plus funds through the 1.0 count, as do all other students. A portion of the 1.0 generated funds must also be expended for providing special education instruction. Currently, some districts do not use any of their regular program district cost funds for Level I weighted special education students, while other districts are required to use up to 30% of the district cost per pupil for each Level 1 special education student. This unequal general program percent requirement makes the funding of both regular and special education students' unequal across districts.

Options to address the problem:

Option 1 – Special education cost could be paid entirely with state funds. The legislature could discontinue requiring the district to use any of its regular program district cost (the 1.0 generated portion) for the special education program. Only three state categorical programs: TAG, dropout prevention, and special education require the use of a portion of the "1.0 money". Special education weight could be adjusted to cover the additional costs of instruction of specific categories of students above the cost of instruction in the regular program. The regular program district cost ("1.0 money") on all students would be used for the regular program, administrative, operations and maintenance, and overhead costs of the district for all students, including those with IEPs. The current categorical weighting for Level I (0.72), for Level II (1.21), and for Level III (2.74) would be recalculated to cover just the special education costs. There would no longer be a general program percentage because the entire DCPP would go toward the general purpose costs.

Option 2 - The general program Level I percentage could be established by administrative rule or legislative action to be the same in all districts. Currently some districts do not use any of their regular program district costs funds for Level I weighted special education students, while other districts are required to use up to 30% of the district cost per pupil for each Level I special education student. This

unequal general program percent requirement makes the funding of both regular and special education students unequal across districts.

Option 3 – Increase or remove the 10% limit on the carryover provision from Code. Allow districts to carryover any unspent special education balances and use the amount for the following year's special education expenditures. Ten percent is an arbitrary figure that may be too low for districts with fewer special education students and more variable funding and expenditures. Removing the carryover provision would also eliminate the need to recalculate and redistribute state aid and adjust districts property taxes.

Option 4 - Remove the 10% carryover and not allow districts to carryover any unspent special education balances. Any unspent balance could be distributed per current code or a new procedure could be developed such that a district could file a claim with the state (similar to an audit adjustment) after the actual excess costs of special education have been determined during the local audit. The amount of weighted funding that was not used would be adjusted as usual on the aid and levy worksheet and paid to the districts that file a claim for excess costs. The state would use the reverted funding to pay the claims and, in addition, would use one of the following so that the full costs are reimbursed to districts:

- Off the top of state aid (remains a property tax increase)
- SBRC or DE unlimited appropriation (moves to state aid and off property tax)
- Adjustment to the next aid and levy worksheet for the FTE necessary to pay in full (moves from property tax to the same mix of property tax and state aid as district costs; has a timing issue)

Option 5 – Establish a single special education weight for all students with an IEP. Costs associated with each weighting level within any given district are not necessarily the same. Historically, weights and costs have resulted in negative unspent balances for many districts. A single weight would simplify the weighting/fund generation process. It also simplifies special education accounting and reporting, and this would end the need to find a balance among the levels when changing weightings.

Option 6 – Require the recalculation of the three levels of weights each year to eliminate balances. The recalculation could be for the full amount or some percentage of the balance in each level.

Option 7- Add additional weighting levels to reflect cost of services being provided. If the cost/use of associates has increased or other changes in services are occurring within districts, the historical use of three levels may no longer be sufficient.

Inequity in Area Education Agency (AEA) Special Education Cost per Pupil

Background/current state:

Each AEA receives funding to support special education services to local schools as determined by the state foundation aid formula. Funding through the state foundation formula is calculated by multiplying the individual AEAs' special education support services per pupil cost (PPC) times the total of the weighted enrollment (public headcount plus the weighted value above 1.0 for identified pupils) of all the districts within the AEA. The special education support services state foundation aid base is 79% of the special education support services state cost per pupil (IC 257.1(2)). Local school district property taxes provide the remaining special education support services formula funding. This calculation is handled through the local school district Aid and Levy Worksheet. Similar to school district special education dollars, this money is distributed to the AEAs according to the October counts of the base school year.

In FY 2014, the AEA's Special Education Support Services average PPC is $271.72. The individual AEAs' special education support services PPC ranged from $261.07 up to $283.33, this is a difference of 8.5%. The difference in individual PPC for AEA Educational Services funding is 4.2% while the individual Media Services PPC difference is only 1.1%.

FY 2014	AEA SPED Cost Per Pupil
SCPP	$268.78
Lowest	$261.07
Highest	$283.33
Difference	$22.26
Percent of Difference	8.5%

Generally, a school finance formula is considered more equitable as the variance between the lowest and highest cost per student per district, excluding choices made locally, becomes smaller.

What's the problem?

Funding generated for special education support services is not equitable for all AEAs. Thus, students residing in different areas of the state can generate more or less funding than students in other parts of the state.

Options to address the problem:

There are two basic options and then several hybrid approaches to address this inequity. Also, any option could be implemented using a multi-year implementation strategy.

Option 1 – Increase the lowest per pupil cost. Adjust the AEAs' with the lowest per pupil cost over time until the per pupil cost (PPC) variance is within a more acceptable equity range. Since the state foundation aid level (79%) is based on the state cost per pupil (SCPP), an adjustment in the state cost per pupil would also be required to avoid the increase in funding to be solely from property taxes.

a) Adjust all AEAs below the state average PPC (defined as the state total funding divided by the state total weighted enrollment) to the state average each year until the PPC variance is within 3%. A 3% variance would be in between the 1.1% Media variance and 4.2% Educational Services variance. This will take approximately four (4) years. For example:
    i. Year one (1) AEAs 10, 11, 13 and 15 would be adjusted to $269.22 (based on FY14 values). This would cost an estimated additional $1,367,000 based on FY14 weighted enrollment.
    ii. Year two (2) AEAs 9, 10, 11, 13 and 15 would be adjusted to a newly computed state average per pupil cost.
    iii. Year three (3) AEAs 7, 9, 10, 11, 13 and 15 would again be adjusted to a newly computed state average per pupil cost.
    iv. Finally, in year four (4) AEAs 7, 9, 10, 11, 13 and 15 would be adjusted to a newly computed state average per pupil cost. The percent of difference between all AEA PPC would be within 3%.
b) Adjust all AEAs initially to a PPC within 4.3% of the highest PPC. This would make the special education PPC spread match the Educational Services PPC spread. It is estimated this would initially cost $2,008,000.

Option 2 – Slow the rate of growth for the highest per pupil cost AEAs. Adjust the AEAs with the highest PPC over time to reduce the variance above the lowest AEA PPC.

For example, lower the rate of increase for AEAs with special education support services PPC above the state average PPC. This can be accomplished by allocating half (1/2) of the supplemental state aid rate per current code language, and allocating the other half proportionally to the AEAs with a PPC below the state average PPC. This would only be instituted in years when the supplemental state aid rate exceeded 3.9%. This would be continued until the variance is within 5%. This likely will take many years to accomplish.

Inequity in the Modified Supplemental Amount Application for Dropout Prevention (DOP)

Background/current state:

School districts are allowed by law to request modified supplemental amount up to a maximum of five percent of their district's regular program district cost without budget guarantee (certified budget enrollment multiplied by the district cost per pupil) for services for returning drop outs or dropout prevention. Districts must make application to the School Budget Review Committee (SBRC) through the DE by presenting a DOP budget that includes a 25% match of district funds. Once approved, districts' modified supplemental amount for DOP can be funded as approved by the local district solely through property taxes. Districts must also demonstrate that all DOP funding including the district match was used for supplementary DOP services.

Starting for FY 2013- 2014 and into the future, the aforementioned maximum rate of 5% remains the same, but districts will not be able to request a rate higher than the highest approved effective rate in the four years from FY2009-2010 through FY 2012-2013. For those districts with approved rates in these four years of less than 2.5%, the district will only be able to request up to 2.5% if anticipated DOP expenditures justify the rate requested.

In FY 2013-2014, Dropout Prevention Modified Supplemental Amount will total $97.2 million. In FY 2012-2013, DOP totaled $96.7 million.

What's the problem?

Because DOP is solely funded by property taxes, the inequity issues for DOP are similar to the inequity issues in the Additional Levy. That is, no two school districts have the same property valuation per pupil. Some districts are considered property rich – higher property valuation per student, while other districts are property poor – lower property valuation per student. Thus, the tax rate needed to fund DOP varies, from district to district as follows:

FY 2014 Count of Districts	DOP Tax Rate Range
48	$0.00
49	$0.01 to 0.249
77	$0.25 to 0.499
85	$0.50 to 0.749
52	$0.75 to 0.999
23	$1.00 to 1.249
12	$1.25 to higher
Total = 346	

In addition, recent legislation capped each district's annual DOP revenue at the highest percent received in the four years of FY 2010 to FY 2013, therein creating further inequity based on the varying maximum amounts of funding each district can now receive.

Options to address the problem:

Option 1 - Roll into the school foundation aid formula in the same manner as TAG was rolled into the formula.

Option 2 - Increase the at-risk supplementary weighting and eliminate the DOP Modified Supplemental Amount request to the SBRC.

Inequity Due to Transportation Costs

Background/current state:

State law specifies that the board of directors in every school district shall provide transportation, either directly or by reimbursement for transportation, for all resident pupils attending public school, kindergarten through twelfth grade, except that:

> (1) Elementary [and middle school] pupils shall be entitled to transportation only if they live more than two miles from the school designated for attendance.
>
> (2) High school pupils shall be entitled to transportation only if they live more than three miles from the school designated for attendance.

Estimated to and from school transportation cost in the FY 2013 year totaled $141.5 million and the statewide average per pupil enrolled transportation cost was $298.89 in FY 2013. Approximately 4.4% of total general fund expenditures are for transportation.

What's the problem?

Transportation needs and costs vary significantly across districts. Some districts spend an insignificant amount of the district's resources to transport students to and from school while other districts spend over $1,000 per pupil enrolled. Since the district costs per pupil are essentially the same across districts, the funds available to educate children after transportation is paid for vary significantly. In FY 2012, the transportation cost per student enrolled per district ranged from $39.55 to $1,103.94, with a median of $374.83.

FY 2012 Count of Districts	Average Transportation Cost Per Student Enrolled
27	Less than $200
163	$200 to $399
116	$400 to $599
37	$600 to $799
8	Over $800
Total = 351	

It should be noted that the costs in the above table include transportation costs voluntarily incurred by districts beyond what is statutorily required not only relative to miles from school (see above), but also providing transportation to non-public school students.

Currently the only assistance for transportation is from the license plate money through the SBRC. It is based on exceeding the state average costs by 150% which is the same as having costs in excess of 250% of the state average cost. Only a few districts meet this qualification. The total revenue available from the sale of "education" license plates has been minimal, less than $20,000 per year ($17,233 in FY 2013).

A new bus can be purchased with PPEL and SAVE funds; however replacement of engine or any other cost of repairing a school bus must be paid from the General Fund. Expenditures for items such as a new engine are significant expenditures from the general fund but have the same mechanical effect in extending the life of the bus as purchasing a new bus.

Options to address the problem:

Option 1 - Establish a separate transportation funding formula. This formula could be used for one or more of the following:

1. State provides additional funding to districts whose costs exceed the state average transportation cost per pupil enrolled: Cost: $24.6 million; 238 districts
2. State provides additional funding to districts whose costs exceed the state average transportation cost per pupil enrolled by 25%: Cost: $14.8 million; 176 districts
3. State provides $20 per pupil additional funding for transportation to all districts: Cost: $9.6 million
4. State provides additional funding equal to 10% of the cost of transportation two years previous: Cost: $14.5 million

Option 2 – Appropriate funds to the School Budget Review Committee to provide transportation assistance.

Option 3 - Amend PPEL to allow the cost of major repairs to transportation equipment (e.g. costs exceeding $500) per single repair. This would also make this expenditure eligible from SAVE in most districts.

Inequity in Juvenile Detention Education Funding as a Deduction from State Aid

Background/current state:

A deduction is taken from every school district's state foundation aid for the cost of certain programs that are paid "off the top of state aid." This deduction, which occurs every year, is for the cost of educational programs for children in the state training school, the Iowa juvenile home, mental health institutes, other licensed juvenile shelter, detention and foster care facilities, special education costs for foster care children with no resident district, district court placed children, and nonpublic special education services provided by the public school district in excess of weightings generated. Iowa Code requires the cost of these programs to be distributed to all school districts based on each district's budget enrollment. These deductions reduce cash flow but have no impact on general fund spending authority. School districts make up the loss of state foundation aid through the Cash Reserve Levy.

These deductions have occurred since FY 1991. In FY 2005, the state appropriation to DHS was reduced and the cost of educating students in the state institutions in Eldora, Toledo, Cherokee, and Independence was added to the off-the-top deductions.

The largest category of deductions is to reimburse AEAs for juvenile shelter and detention home instruction. Under Iowa Code Chapter 282.31, AEAs are funded based on a cost reimbursement basis for the actual cost of the program. The AEAs submit an instruction budget for approval by the Department of Education. Limited program administrative costs are allowed within specified limits as established in Iowa Administrative Code Chapter 63 section 18 subsection *(3) Administrative support services, operation and maintenance of plant services, and internal transfers.*

FY 2013 Deductions	**Amounts**
State Aid to Institutions	4,202,175
Juvenile Shelter Homes and Detention Facilities	5,392,128
Public School Services to Non-public Schools	43,022
Foster Care Claims	2,014,009
District Court Claims	2,162,463
Total	13,813,797
Budget Enrollment	473,502.20
Deduction per pupil	29.17

The second largest category of deductions is for educating students in the state institutions. Under Iowa Code Chapter 282.33, the institutions are funded on a formula per student basis. The institutions submit a budget based on the average daily attendance to the Department of Education and Department of Human Services.

What's the problem?

The responsibility of fully funding the spending authority is transferred to the districts. Great disparity in the property tax rate is created to fund the cash shortfall because of disparities in taxable valuation for districts. Also, the costs and funding for the children in the state training school, the Iowa juvenile home, mental health institutes, and other licensed juvenile shelter homes, detention and foster care facilities are not transparent to policy makers.

Options to address the problem:

Option 1- Roll the Juvenile Home Deductions into the Foundation Formula by adding the District Cost per Pupil (DCPP) and State Cost per Pupil (SCPP) amounts. Add an amount to the DCPP each year that is based on the actual amount deducted from district state aid two years earlier. For example, the FY 2012 Juvenile Home deduction amount is added to the FY 2014 DCPP and SCPP amounts. No change to Institution, AEA or other provider's procedures and expenditures. This has the advantage of keeping a state aid/property tax funding mix rather than it being all property tax, as it is with the Cash Reserve Levy. However, it gives the appearance of an additional resource while school districts have no actual control over the cost or expenditure.

Option 2- Set the per pupil deduction at the current, FY 2013 amount of $29.17. Grow each year by the supplemental state aid percent. Limit institution, AEA and other provider's expenditures to the amount of funding available. However, it gives the appearance of an additional resource while school districts have no actual control over the cost or expenditure. In addition, actual costs may grow faster or slower than supplemental state aid increases.

Option 3- Provide a state appropriation to the institutions, AEAs and other service providers to alleviate the need for an off-the-top appropriation by setting an appropriation amount or an amount based on expenditures. This would eliminate the need for districts to raise property taxes to cover the shortfall.

Option 4- Provide a state appropriation for the state institutions and keep the other components (juvenile shelter homes, detention facilities, district court claims and foster care claims) as off-the-top deductions from state foundation aid. The four state institutions have populations and costs that are more predictable, so they could be funded via a formula driven state appropriation.

Option 5- Provide juvenile home funding through school districts based on a student's resident district. Also, move the responsibility for providing instruction for students in juvenile shelter homes and detention facilities from the AEAs to the school districts. This eliminates the only area where AEAs need to hire teachers. School districts have more ability to absorb teachers if no longer needed or add additional teachers when the number of students goes up or down. However, the lack of centralization diminishes the economies of scale.

Returning Annual Supplemental State Aid Percentage to a Formula Calculation

Background/current state:

Prior to FY 1993, the allowable growth percentage was calculated using a formula, aka automatic pilot, composed of the growth in state revenues and the Consumer Price Index. The resulting allowable growth percentage was announced every September effective for the following fiscal year. Since 1993, the determination of the rate was the responsibility of the legislature. Initially, the legislature set the rate for two years and then each year would add another year to maintain the two years of rates.

What's the problem?

Since the move away from the formula methodology, the districts and AEAs have experienced the lowest growth rates in history with the first 0% rate for FY 2012. Recently, the legislature is not setting the rates out for two years. In addition, the legislature is not following the Iowa Code by establishing the rate within the first 30 days of the session. This makes it impossible for districts and AEAs to plan and maximize resources for student achievement. A supplemental state aid formula, timely passage of the supplemental state aid rate, and setting supplemental state aid for two years in advance provides for state and local predictability.

Options to address the problem:

Option 1- Return to a formula driven methodology for determining supplemental state aid rate: This allows districts and AEAs the ability to plan more effectively to efficiently use available resources for improving student achievement. It establishes a rate in a timely and thoughtful manner without partisanship.

Option 2- Create a different default than zero percent as it is now. Without systemic change that allows districts to freeze salaries and benefit costs, it is not realistic that zero percent supplemental state aid is sustainable. For example, if the legislature cannot agree on a supplemental state aid rate within the first 30 days of the session, then the default should be automatically set at a predetermined rate, or a rolling average of the supplemental state aid over the last two or three years, or a cost of living index between years.

Incumbent in all options would be the return to a process that establishes the supplemental state aid rate two years out.

Creating a New Weighting for Low Socioeconomic Status (LSES) Students

Background/current state:

Iowa Code 257.11(4) provides a supplementary weighting for at-risk students based upon the number of elementary students eligible for free or reduced price meals. The supplementary weight formula is a combination of (1) total budget enrollment and (2) number of children eligible for free or reduced price meals in grades 1-6. A weighting of 0.00204 is added for each student making up total budget enrollment and a weighting of 0.00642 is added for each elementary student, grades 1-6 eligible for free/reduced priced meals.

Approximately $13.9 million was generated through this formula for FY 2013 with 58.1% of the amount generated through the free/reduced priced meals weightings.

What's the problem?

Many children living in poverty aren't prepared for primary schooling, are at a greater risk of dropping out and are absent from school more often. Schools need more resources to educate these children. However the amount generated under the current finance formula to help educate children in schools with a large number of children living in poverty is very small. Also, this is the only part of the school finance formula (state aid/property tax) allocation that uses poverty as a factor.

Options to address the problem:

Option 1 - Increase the current poverty weighting factor of 0.00204 to a higher amount.

Option 2 - Add a new factor to the current finance formula based on the number of children or the concentration of children living in poverty.

Creating a New Weighting per Student for Sparsely Populated Districts

Background/current state:

School districts in Iowa have dramatically disparate numbers of students served per square mile. The most densely populated district has approximately 490 students per square mile. The least densely populated school district has 0.8 students per square mile.

What's the problem?

Historically districts with small enrollments and small geographic areas have merged to form a district with a sufficient number of students to generate funding enabling an adequate curriculum and employment of teachers to offer reasonably broad programs. However, some districts with small enrollments and large geographic areas have limited, if any, options to merge with other districts.

FY 2012 Count of Districts	Students Per Square Mile
45	0.8 to 2.0
123	2.1 to 4.0
71	4.1 to 6.0
30	6.1 to 8.0
55	8.1 to 10.0
6	10.1 to 150.0
4	250.1 to 490.6
Total = 351	

Merging with other districts or closing buildings may improve a district's economy of scale and increase the district's enrollment but may not be feasible due to legal bus ride time limitations. A district may already be geographically large as they can be, considering the number of communities served and the roads, bridges, terrain of the district. For these districts, the traditional path of providing savings through merger may not be an option and merging would not reduce costs.

Options to address the problem:

The state could provide additional funding to those school districts meeting some minimum defined area. For example, the average school district in Iowa is approximately 160 square miles. Districts that are above average size and below average population density would then receive additional funding.

Option 1 - Adding a student per square mile factor to the formula recognizes that some school districts are small (low enrollment) by necessity.

Option 2 - Adding a minimum number of teacher funding factor to the formula. If a school district is small (low enrollment) by necessity, funding for a sufficient number of teachers to offer an adequate curriculum would be provided.

Creating an Adjustment So Cash Can Come with On-Time Authority for Increasing Student Enrollment

Background/current state:

Districts with increasing enrollment in the current year can receive additional modified supplemental amount, i.e., spending authority, for those students in the current fiscal year. However, the district does not receive any money with the spending authority. The district must have adequate fund balance to cover the additional modified supplemental amount or levy a cash reserve in the following year. There is no state aid with the spending authority.

In FY 2013, 168 districts requested and received modified supplemental amount for increased enrollment. The total increase, all paid with property taxes, was $35.1 million.

What's the problem?

This additional spending authority is entirely property tax supported instead of a mix of property tax and state aid aimed to accommodate for the disparities in taxable property valuations. Thus, low property valuation districts face a higher burden if their enrollments are increasing.

Option to address the problem:

Provide state aid with the modified supplemental amount and then adjust state aid the following year downward to account for the "advance" in state aid the prior year. This would lessen the burden on local property tax payers, particularly those in low taxable valuation districts.

APPENDICES

Legislative Services Agency: FY 2014 District Cost Per Pupil Amounts - by Program

District Name	Regular Program District Cost Per Pupil	Rank of Regular Program (High to Low)	Teacher Salary Supplement (TSS)	Rank of TSS (High to Low)	Professional Development Supplement (PDS)	Rank of PDS (High to Low)	Early Intervention Supplement (EIS)	Rank of EIS (High to Low)
A-H-S-T	6,178	81	478.01	339	48.73	325	51.49	312
AGWSR	6,231	36	555.28	131	59.62	159	50.91	315
Adair-Casey	6,121	179	580.12	68	57.11	226	63.18	147
Adel DeSoto Minburn	6,141	137	538.79	196	58.03	208	60.06	199
Akron Westfield	6,172	88	569.24	93	65.25	55	62.21	160
Albert City-Truesdale	6,202	56	447.17	346	36.41	344	37.48	345
Albia	6,121	179	513.62	294	59.60	160	57.02	247
Alburnett	6,121	179	534.84	212	61.84	115	50.08	322
Alden	6,121	179	571.32	87	53.30	295	70.89	53
Algona	6,158	111	525.59	252	65.12	60	56.64	252
Allamakee	6,203	53	518.63	266	54.48	284	59.93	202
Alta	6,121	179	594.24	49	66.62	35	76.06	21
Ames	6,211	47	527.44	246	65.22	57	58.00	233
Anamosa	6,138	142	555.64	129	66.37	38	57.22	244
Andrew	6,186	71	571.92	86	62.84	99	72.34	37
Ankeny	6,121	179	476.17	340	52.28	303	54.58	282
Aplington-Parkersburg	6,121	179	554.04	138	61.70	121	73.01	33
Ar-We-Va	6,121	179	556.10	126	53.75	291	54.61	281
Armstrong-Ringsted	6,165	101	611.52	27	73.77	13	69.41	69
Atlantic	6,125	171	543.30	172	63.89	85	71.76	42
Audubon	6,200	58	554.10	137	63.23	91	55.50	268
Aurelia	6,188	68	567.70	96	67.80	29	60.51	188
BCLUW	6,202	56	536.49	203	59.43	167	55.85	261
Ballard	6,121	179	483.05	338	51.17	311	60.93	181
Battle Creek-Ida Grove	6,121	179	570.85	88	64.48	74	64.53	130
Baxter	6,121	179	566.39	101	56.05	257	60.00	201
Bedford	6,121	179	569.34	92	59.92	155	65.93	111
Belle Plaine	6,125	171	518.55	267	50.76	316	51.01	313
Bellevue	6,178	81	549.10	150	60.34	146	54.58	282
Belmond-Klemme	6,126	169	520.83	263	55.14	274	64.97	126
Bennett	6,252	21	491.15	331	33.69	346	59.60	206
Benton	6,186	71	519.65	264	56.98	231	52.40	307
Bettendorf	6,195	60	511.79	296	58.64	194	58.38	225
Bondurant-Farrar	6,121	179	499.06	321	51.15	312	60.42	191
Boone	6,121	179	536.66	202	67.49	32	60.91	183
Boyden-Hull	6,121	179	521.77	262	57.03	230	70.29	55
Boyer Valley	6,129	162	600.19	43	72.20	15	67.65	82
Brooklyn-Guernsey-Malcom	6,136	146	556.83	123	55.44	266	59.02	215
Burlington	6,121	179	517.69	276	56.73	237	71.66	44
CAL	6,291	8	603.46	38	66.31	40	67.55	84
CAM	6,171	91	576.71	76	57.45	220	58.39	224
Calamus-Wheatland	6,180	79	588.60	57	64.15	79	67.19	89

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Camanche	6,121	179	539.95	190	56.16	252	67.35	88
Cardinal	6,121	179	556.58	124	50.81	314	69.24	71
Carlisle	6,121	179	510.10	299	51.51	307	62.11	162
Carroll	6,121	179	509.59	301	58.72	192	58.66	220
Cedar Falls	6,128	164	516.25	285	61.58	123	60.92	182
Cedar Rapids	6,121	179	516.46	283	61.17	131	66.77	99
Center Point-Urbana	6,121	179	522.11	261	57.80	212	59.26	212
Centerville	6,180	79	527.92	242	60.60	141	63.87	138
Central	6,121	179	543.21	173	55.72	262	54.40	286
Central City	6,182	76	572.24	85	55.28	271	63.39	141
Central Clinton	6,121	179	542.30	179	58.48	199	54.41	285
Central Decatur	6,121	179	551.93	143	56.53	240	74.71	26
Central Lee	6,121	179	554.64	135	71.97	16	59.87	203
Central Lyon	6,121	179	511.62	297	59.04	182	53.57	292
Central Springs	6,147	125	558.20	120	62.60	104	56.21	257
Chariton	6,121	179	517.96	274	55.04	276	72.23	39
Charles City	6,181	77	525.91	250	62.39	107	60.95	179
Charter Oak-Ute	6,138	142	594.66	48	61.83	116	67.80	79
Cherokee	6,172	88	540.54	188	60.75	138	64.83	128
Clarinda	6,121	179	507.82	304	46.91	335	55.31	271
Clarion-Goldfield	6,135	149	542.52	176	62.68	102	67.07	92
Clarke	6,121	179	527.22	247	53.94	290	69.60	65
Clarksville	6,121	179	616.46	24	65.61	47	67.04	93
Clay Central-Everly	6,249	24	584.49	60	64.09	80	57.45	237
Clayton Ridge	6,213	45	531.81	226	60.18	150	52.91	302
Clear Creek Amana	6,157	115	530.00	233	57.38	221	50.85	316
Clear Lake	6,121	179	506.15	309	55.41	267	57.55	236
Clearfield	6,133	156	486.09	336	45.66	338	65.29	120
Clinton	6,167	97	528.89	237	61.05	132	71.60	47
Colfax-Mingo	6,121	179	527.11	248	50.80	315	60.12	197
College	6,121	179	498.60	323	62.15	110	64.78	129
Collins-Maxwell	6,121	179	546.21	159	55.20	273	60.33	193
Colo-NESCO School	6,144	130	576.60	77	56.96	233	60.29	194
Columbus	6,121	179	562.67	108	67.30	33	69.48	68
Coon Rapids-Bayard	6,268	17	604.13	37	64.26	78	68.91	73
Corning	6,168	95	610.52	28	60.96	133	72.70	36
Corwith-Wesley	6,296	1	860.72	1	108.44	1	78.76	11
Council Bluffs	6,190	65	504.69	312	58.73	191	76.30	18
Creston	6,121	179	541.42	183	60.05	151	68.68	74
Dallas Center-Grimes	6,121	179	501.24	316	52.43	300	59.24	213
Danville	6,121	179	542.46	177	58.63	195	65.52	115
Davenport	6,121	179	515.08	287	64.00	82	75.91	22
Davis County	6,121	179	531.71	227	58.40	203	58.47	222

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Decorah Community	6,135	149	535.09	211	65.47	53	58.08	229
Delwood	6,296	1	462.09	342	36.20	345	61.54	172
Denison	6,121	179	491.95	330	60.60	141	74.84	24
Denver	6,121	179	531.46	229	49.53	321	48.26	331
Des Moines Independent	6,189	66	555.65	127	69.79	22	84.81	6
Diagonal	6,132	159	790.64	2	88.44	2	97.52	2
Dike-New Hartford	6,121	179	549.97	146	57.62	215	53.79	289
Dows	6,288	11	506.80	307	46.83	336	59.52	209
Dubuque	6,128	164	547.43	155	65.22	57	65.36	119
Dunkerton	6,121	179	556.98	121	57.61	216	61.87	167
Durant	6,167	97	630.50	12	71.33	17	55.79	263
Eagle Grove	6,239	33	542.37	178	59.17	179	66.89	97
Earlham	6,121	179	561.94	112	56.21	250	64.14	135
East Buchanan	6,121	179	586.38	59	58.08	206	60.82	185
East Greene	6,170	93	549.09	151	55.27	272	39.42	344
East Marshall	6,205	52	576.29	78	65.52	50	65.49	116
East Mills	6,185	74	583.31	62	64.82	68	57.26	240
East Sac County	6,134	154	566.42	100	59.48	165	64.52	131
East Union	6,145	127	548.88	152	52.36	301	66.15	106
Eastern Allamakee	6,121	179	601.49	40	56.22	249	69.10	72
Easton Valley	6,121	179	538.97	195	58.95	184	53.71	290
Eddyville-Blakesburg-	6,121	179	541.71	182	56.91	235	70.16	56
Edgewood-Colesburg	6,121	179	583.82	61	65.06	62	69.75	62
Eldora-New Providence	6,121	179	556.44	125	64.95	65	63.96	137
Elk Horn-Kimballton	6,288	11	608.38	31	66.60	36	66.07	109
Emmetsburg	6,244	27	528.15	241	61.94	114	63.11	149
English Valleys	6,194	62	627.62	15	65.80	45	67.13	91
Essex	6,121	179	610.10	29	58.29	205	88.21	3
Estherville Lincoln	6,139	140	534.01	215	59.76	157	68.19	78
Exira	6,121	179	620.64	18	62.11	112	55.68	265
Fairfield	6,121	179	544.34	168	56.51	241	62.08	164
Farragut	6,207	51	598.00	45	65.59	48	58.06	230
Forest City	6,128	164	561.65	113	65.55	49	62.64	156
Fort Dodge	6,148	124	539.42	193	62.93	98	71.65	45
Fort Madison	6,121	179	501.23	317	56.11	255	62.74	155
Fredericksburg	6,121	179	580.65	65	74.38	10	61.57	171
Fremont-Mills	6,121	179	528.67	239	50.52	318	68.34	77
GMG	6,121	179	625.47	16	74.24	12	74.04	30
Galva-Holstein	6,152	120	575.39	80	59.31	171	61.65	168
Garner-Hayfield	6,121	179	554.91	133	61.38	126	65.75	114
George-Little Rock	6,121	179	552.04	142	61.26	129	61.97	165
Gilbert	6,121	179	496.69	325	54.93	278	46.52	337
Gilmore City-Bradgate	6,288	11	602.01	39	71.33	17	46.46	338

Legislative Services Agency: FY 2014 District Cost Per Pupil Amounts - by Program

District Name	Regular Program District Cost Per Pupil	Rank of Regular Program (High to Low)	Teacher Salary Supplement (TSS)	Rank of TSS (High to Low)	Professional Development Supplement (PDS)	Rank of PDS (High to Low)	Early Intervention Supplement (EIS)	Rank of EIS (High to Low)
Gladbrook-Reinbeck	6,221	43	577.17	74	58.93	185	48.91	324
Glenwood	6,121	179	503.16	314	54.18	286	62.31	158
Glidden-Ralston	6,124	173	579.57	69	60.94	135	61.94	166
Graettinger-Terril	6,136	146	562.90	107	52.33	302	64.93	127
Grinnell-Newburg	6,144	130	518.26	271	56.49	243	63.00	151
Griswold	6,186	71	516.28	284	53.23	297	53.28	298
Grundy Center	6,121	179	580.21	66	61.73	120	54.55	284
Guthrie Center	6,145	127	555.31	130	56.12	254	67.49	85
H-L-V	6,221	43	552.71	140	56.50	242	56.96	248
Hamburg	6,262	18	541.13	186	55.33	270	62.80	153
Hampton-Dumont	6,121	179	552.24	141	59.55	162	71.50	48
Harlan	6,161	108	527.70	245	62.18	109	61.01	178
Harmony	6,121	179	518.26	271	49.19	324	63.18	147
Harris-Lake Park	6,192	64	554.77	134	57.37	223	75.69	23
Hartley-Melvin-Sanborn	6,168	95	561.59	114	60.30	147	55.30	272
Highland	6,121	179	560.04	115	58.80	190	65.77	113
Hinton	6,121	179	550.82	144	61.79	117	66.46	103
Howard-Winneshiek	6,244	27	549.79	147	58.88	188	57.24	242
Hubbard-Radcliffe	6,233	34	522.48	259	43.22	340	50.60	318
Hudson	6,296	1	574.23	83	64.99	64	48.77	328
Humboldt	6,121	179	542.62	175	59.19	175	65.87	112
IKM-Manning	6,222	42	578.96	71	66.36	39	58.67	219
Independence	6,121	179	554.28	136	65.47	53	61.11	177
Indianola	6,121	179	485.83	337	57.86	211	54.67	279
Interstate 35	6,121	179	537.64	200	48.72	326	55.91	259
Iowa City	6,138	142	505.31	311	62.99	96	64.22	133
Iowa Falls	6,126	169	537.21	201	62.62	103	67.49	85
Iowa Valley	6,121	179	500.37	319	58.51	198	48.13	332
Janesville Consolidated	6,196	59	517.23	278	48.70	327	41.89	343
Jefferson-Scranton	6,203	53	533.47	217	63.02	95	74.76	25
Jesup	6,121	179	474.60	341	51.21	310	63.32	144
Johnston	6,121	179	487.95	334	54.02	289	52.32	308
Keokuk	6,121	179	517.10	280	61.77	118	66.61	100
Keota	6,165	101	569.86	91	59.24	173	53.50	293
Kingsley-Pierson	6,224	40	567.02	97	65.86	44	71.83	41
Knoxville	6,121	179	530.62	231	56.43	245	62.52	157
Lake Mills	6,121	179	563.81	105	57.37	223	66.08	108
Lamoni	6,121	179	608.10	32	65.23	56	65.05	125
Laurens-Marathon	6,121	179	594.85	47	64.66	71	60.03	200
Lawton-Bronson	6,121	179	518.55	267	54.64	283	51.85	310
Le Mars	6,121	179	505.68	310	58.91	187	54.70	277
Lenox	6,121	179	588.72	55	68.05	28	78.37	12
Lewis Central	6,121	179	510.08	300	59.95	154	77.51	14

Legislative Services Agency: FY 2014 District Cost Per Pupil Amounts - by Program

District Name	Regular Program District Cost Per Pupil	Rank of Regular Program (High to Low)	Teacher Salary Supplement (TSS)	Rank of TSS (High to Low)	Professional Development Supplement (PDS)	Rank of PDS (High to Low)	Early Intervention Supplement (EIS)	Rank of EIS (High to Low)
Linn-Mar	6,122	176	490.27	332	54.70	281	53.32	297
Lisbon	6,121	179	495.46	326	48.41	330	46.97	335
Logan-Magnolia	6,127	168	531.62	228	59.18	178	59.75	205
Lone Tree	6,121	179	601.35	41	61.39	124	67.43	87
Louisa-Muscatine	6,121	179	576.73	75	66.91	34	60.12	197
LuVerne	6,296	1	607.87	33	64.28	77	5.61	346
Lynnville-Sully	6,121	179	539.63	191	53.43	293	53.40	296
MFL MarMac	6,158	111	543.86	170	66.40	37	66.91	96
MOC-Floyd Valley	6,161	108	518.41	270	62.32	108	59.33	211
Madrid	6,121	179	518.81	265	56.98	231	62.27	159
Manson Northwest Webster	6,181	77	559.89	116	60.49	144	47.01	334
Maple Valley-Anthon Oto	6,228	38	538.77	197	56.00	258	52.45	306
Maquoketa	6,121	179	558.91	118	65.50	51	66.89	97
Maquoketa Valley	6,153	117	540.32	189	59.42	168	57.21	245
Marcus-Meriden-Cleghorn	6,156	116	565.89	102	59.45	166	44.02	342
Marion Independent	6,223	41	546.96	156	66.15	41	66.97	95
Marshalltown	6,162	104	509.11	303	56.94	234	80.69	9
Martensdale-St Marys	6,121	179	525.35	254	49.49	323	56.44	253
Mason City	6,193	63	514.65	288	61.39	124	69.74	63
Mediapolis	6,121	179	535.56	207	51.94	306	54.66	280
Melcher-Dallas	6,121	179	617.63	22	63.50	87	76.21	20
Mid-Prairie	6,145	127	544.51	167	59.05	181	60.40	192
Midland	6,210	48	573.82	84	56.34	248	59.58	207
Missouri Valley	6,121	179	503.63	313	49.52	322	58.93	216
Montezuma	6,121	179	496.99	324	47.69	332	64.21	134
Monticello	6,121	179	533.66	216	51.25	309	55.41	270
Moravia	6,121	179	617.45	23	69.17	24	77.11	17
Mormon Trail	6,195	60	543.84	171	48.59	328	63.07	150
Morning Sun	6,121	179	544.83	164	59.40	169	80.57	10
Moulton-Udell	6,121	179	595.61	46	60.72	139	68.43	75
Mount Ayr	6,124	173	606.74	34	76.03	7	69.79	61
Mount Pleasant	6,121	179	517.94	275	62.15	110	69.53	66
Mount Vernon	6,121	179	533.38	218	60.22	148	65.43	117
Murray	6,121	179	632.83	11	62.43	106	77.26	15
Muscatine	6,121	179	515.11	286	56.09	256	69.61	64
Nashua-Plainfield	6,233	34	514.65	288	58.47	200	50.11	321
Nevada	6,121	179	524.36	255	63.99	83	72.09	40
New Hampton	6,121	179	532.54	223	58.92	186	46.61	336
New London	6,121	179	548.61	153	57.33	225	65.16	124
Newell-Fonda	6,210	48	537.71	199	57.11	226	69.41	69
Newton	6,121	179	516.71	281	57.38	221	67.66	81
Nodaway Valley	6,158	111	565.88	103	64.87	67	63.19	146
North Butler	6,208	50	609.07	30	68.09	27	55.76	264

Legislative Services Agency: FY 2014 District Cost Per Pupil Amounts - by Program

District Name	Regular Program District Cost Per Pupil	Rank of Regular Program (High to Low)	Teacher Salary Supplement (TSS)	Rank of TSS (High to Low)	Professional Development Supplement (PDS)	Rank of PDS (High to Low)	Early Intervention Supplement (EIS)	Rank of EIS (High to Low)
North Cedar	6,162	104	525.73	251	55.98	259	53.95	288
North Fayette	6,243	30	536.12	204	58.56	196	56.25	255
North Iowa	6,230	37	564.94	104	61.33	128	57.25	241
North Kossuth	6,158	111	545.51	163	60.95	134	53.25	299
North Linn	6,170	93	518.47	269	53.62	292	52.88	303
North Mahaska	6,288	11	556.92	122	59.50	163	70.15	58
North Polk	6,121	179	487.38	335	50.18	319	48.83	327
North Scott	6,121	179	518.21	273	58.04	207	55.21	274
North Tama County	6,121	179	590.00	53	62.75	100	58.50	221
North Winneshiek	6,228	38	492.82	329	43.97	339	64.00	136
Northeast	6,241	31	576.16	79	64.93	66	69.50	67
Northeast Hamilton	6,291	8	613.63	26	65.48	52	60.47	190
Northwood-Kensett	6,247	25	522.37	260	59.91	156	50.29	319
Norwalk	6,121	179	533.13	219	55.38	268	54.70	277
Odebolt-Arthur	6,121	179	561.99	111	68.68	25	50.68	317
Oelwein	6,162	104	535.95	205	61.63	122	62.19	161
Ogden	6,121	179	550.63	145	59.60	160	58.06	230
Okoboji	6,135	149	538.49	198	61.34	127	58.93	216
Olin Consolidated	6,133	156	662.55	7	67.63	30	65.24	121
Orient-Macksburg	6,121	179	675.41	4	75.01	8	48.90	325
Osage	6,178	81	527.88	243	60.02	152	55.43	269
Oskaloosa	6,121	179	514.64	290	60.64	140	67.63	83
Ottumwa	6,121	179	507.39	305	57.53	219	74.15	28
PCM	6,121	179	513.12	295	54.90	279	55.88	260
Panorama	6,121	179	514.29	291	50.08	320	52.78	304
Paton-Churdan	6,288	11	545.72	161	47.25	333	65.41	118
Pekin	6,121	179	525.37	253	59.00	183	60.50	189
Pella	6,121	179	498.99	322	53.32	294	57.32	239
Perry	6,122	176	539.45	192	58.45	201	81.25	8
Pleasant Valley	6,254	20	487.99	333	56.42	247	50.29	319
Pleasantville	6,121	179	526.78	249	54.98	277	70.04	59
Pocahontas Area	6,256	19	629.79	14	79.47	5	56.23	256
Postville	6,134	154	546.49	157	53.04	299	85.35	5
Prairie Valley	6,241	31	588.72	55	71.07	19	61.29	173
Prescott	6,296	1	533.13	219	41.54	341	53.47	294
Red Oak	6,121	179	541.21	185	59.76	157	73.10	32
Remsen-Union	6,142	136	562.41	109	56.45	244	51.72	311
Riceville	6,121	179	691.84	3	84.92	4	58.38	225
River Valley	6,130	160	578.59	72	62.95	97	71.05	51
Riverside	6,121	179	529.64	235	57.09	229	52.77	305
Rock Valley	6,162	104	541.05	187	56.90	236	76.26	19
Rockwell City-Lytton	6,141	137	616.22	25	63.39	88	67.73	80
Roland-Story	6,121	179	514.03	292	64.51	73	58.27	227

Legislative Services Agency: FY 2014 District Cost Per Pupil Amounts - by Program

District Name	Regular Program District Cost Per Pupil	Rank of Regular Program (High to Low)	Teacher Salary Supplement (TSS)	Rank of TSS (High to Low)	Professional Development Supplement (PDS)	Rank of PDS (High to Low)	Early Intervention Supplement (EIS)	Rank of EIS (High to Low)
Rudd-Rockford-Marble Rk	6,121	179	553.42	139	62.44	105	57.57	235
Ruthven-Ayrshire	6,135	149	592.12	52	64.77	70	70.58	54
Saydel	6,189	66	570.36	90	60.81	136	73.55	31
Schaller-Crestland	6,188	68	566.91	98	63.76	86	54.02	287
Schleswig	6,121	179	460.22	343	39.48	342	54.79	276
Sentral	6,244	27	652.44	9	63.34	90	88.20	4
Sergeant Bluff-Luton	6,121	179	535.41	208	65.21	59	62.79	154
Seymour	6,121	179	663.01	6	72.90	14	74.15	28
Sheldon	6,121	179	507.18	306	53.23	297	62.90	152
Shenandoah	6,121	179	558.83	119	60.19	149	71.19	50
Sibley-Ocheyedan	6,151	121	555.19	132	55.95	260	64.50	132
Sidney	6,133	156	598.68	44	62.74	101	66.60	101
Sigourney	6,129	162	570.38	89	59.19	175	61.23	175
Sioux Center	6,121	179	533.01	221	69.36	23	72.71	35
Sioux Central	6,136	146	647.91	10	74.28	11	66.46	103
Sioux City	6,121	179	510.88	298	61.23	130	77.66	13
Solon	6,121	179	502.36	315	51.45	308	45.91	340
South Hamilton	6,183	75	592.64	51	70.33	20	66.15	106
South O'Brien	6,174	86	544.80	165	64.32	76	53.42	295
South Page	6,121	179	623.02	17	62.04	113	49.54	323
South Tama County	6,141	137	546.38	158	56.43	245	71.67	43
South Winneshiek	6,121	179	547.52	154	63.12	93	45.94	339
Southeast Polk	6,121	179	493.65	328	56.58	238	55.56	267
Southeast Warren	6,121	179	539.24	194	56.54	239	53.70	291
Southeast Webster Grand	6,250	22	589.28	54	68.68	25	71.24	49
Southern Cal	6,167	97	566.50	99	56.21	250	58.17	228
Spencer	6,121	179	535.66	206	65.12	60	63.21	145
Spirit Lake	6,121	179	530.44	232	63.22	92	59.56	208
Springville	6,163	103	574.67	81	54.07	288	48.86	326
St Ansgar	6,147	125	516.64	282	60.79	137	56.94	249
Stanton	6,121	179	618.93	20	77.16	6	60.59	187
Starmont	6,135	149	583.31	62	64.57	72	71.61	46
Storm Lake	6,121	179	513.94	293	59.36	170	77.22	16
Stratford	6,296	1	506.33	308	48.55	329	55.65	266
Sumner	6,121	179	529.17	236	53.28	296	50.92	314
Tipton	6,172	88	517.18	279	54.65	282	60.28	195
Titonka Consolidated	6,121	179	619.28	19	65.77	46	48.05	333
Treynor	6,121	179	534.69	213	55.71	263	58.02	232
Tri-Center	6,153	117	531.86	225	59.49	164	57.39	238
Tri-County	6,121	179	618.88	21	55.49	264	72.24	38
Tripoli	6,160	110	580.20	67	59.29	172	60.78	186
Turkey Valley	6,288	11	574.43	82	65.91	43	45.12	341
Twin Cedars	6,171	91	583.23	64	60.39	145	70.95	52

Legislative Services Agency: FY 2014 District Cost Per Pupil Amounts - by Program

District Name	Regular Program District Cost Per Pupil	Rank of Regular Program (High to Low)	Teacher Salary Supplement (TSS)	Rank of TSS (High to Low)	Professional Development Supplement (PDS)	Rank of PDS (High to Low)	Early Intervention Supplement (EIS)	Rank of EIS (High to Low)
Twin Rivers	6,296	1	604.36	36	58.44	202	57.16	246
Underwood	6,121	179	500.02	320	50.99	313	56.39	254
Union	6,203	53	546.10	160	46.36	337	56.83	250
United	6,121	179	450.79	345	37.22	343	61.59	170
Urbandale	6,121	179	535.33	209	63.38	89	60.19	196
Valley	6,144	130	541.82	181	58.68	193	61.22	176
Van Buren	6,122	176	532.30	224	52.28	303	63.62	140
Van Meter	6,121	179	545.61	162	55.77	261	58.41	223
Ventura	6,250	22	593.77	50	66.11	42	59.10	214
Villisca	6,121	179	541.40	184	57.90	210	66.24	105
Vinton-Shellsburg	6,121	179	549.28	149	61.75	119	58.92	218
Waco	6,245	26	600.41	42	63.90	84	63.78	139
Walnut	6,121	179	544.72	166	48.28	331	65.18	123
Wapello	6,144	130	562.39	110	57.71	213	70.16	56
Wapsie Valley	6,167	97	578.16	73	59.19	175	62.11	162
Washington	6,121	179	529.80	234	58.56	196	65.19	122
Waterloo	6,121	179	517.65	277	56.15	253	72.84	34
Waukee	6,121	179	459.26	344	46.95	334	61.26	174
Waverly-Shell Rock	6,121	179	569.01	94	63.06	94	52.09	309
Wayne	6,144	130	630.13	13	70.09	21	69.87	60
Webster City	6,121	179	535.16	210	59.11	180	67.16	90
West Bend-Mallard	6,173	87	606.05	35	64.05	81	55.23	273
West Branch	6,153	117	522.68	258	55.06	275	55.81	262
West Burlington Ind	6,121	179	656.73	8	85.47	3	109.10	1
West Central	6,121	179	568.65	95	58.84	189	53.25	299
West Central Valley	6,187	70	542.27	180	52.25	305	57.84	234
West Delaware County	6,124	173	527.76	244	58.40	203	56.71	251
West Des Moines	6,121	179	500.90	318	57.11	226	55.21	274
West Fork CSD	6,177	84	588.42	58	67.58	31	52.95	301
West Hancock	6,139	140	532.71	222	54.11	287	60.87	184
West Harrison	6,291	8	544.32	169	59.20	174	48.40	330
West Liberty	6,121	179	534.30	214	55.35	269	74.21	27
West Lyon	6,121	179	493.68	327	55.47	265	56.15	258
West Marshall	6,128	164	528.23	240	50.75	317	63.39	141
West Monona	6,130	160	549.44	148	57.70	214	61.65	168
West Sioux	6,144	130	559.80	117	64.40	75	66.06	110
Western Dubuque	6,176	85	522.82	257	57.97	209	59.40	210
Westwood	6,150	123	563.05	106	65.06	62	63.37	143
Whiting	6,121	179	663.42	5	74.76	9	82.39	7
Williamsburg	6,137	145	528.77	238	57.60	217	48.68	329
Wilton	6,121	179	542.79	174	60.51	143	60.95	179
Winfield-Mt Union	6,151	121	555.65	127	59.97	153	68.38	76
Winterset	6,121	179	509.59	301	54.83	280	66.50	102

Legislative Services Agency: FY 2014 District Cost Per Pupil Amounts - by Program

District Name	Regular Program District Cost Per Pupil	Rank of Regular Program (High to Low)	Teacher Salary Supplement (TSS)	Rank of TSS (High to Low)	Professional Development Supplement (PDS)	Rank of PDS (High to Low)	Early Intervention Supplement (EIS)	Rank of EIS (High to Low)
Woodbine	6,121	179	579.46	70	64.81	69	67.03	94
Woodbury Central	6,121	179	530.79	230	57.56	218	59.85	204
Woodward-Granger	6,213	45	523.69	256	54.37	285	57.24	242
State Cost Per Pupil	**6121**		**527.51**		**59.74**		**65.08**	
Maximum	**6,296**		**860.72**		**108.44**		**109.10**	
Minimum	**6,121**		**447.17**		**33.69**		**5.61**	
Range	**175**		**413.55**		**74.75**		**103.49**	
% Difference	**2.9%**		**92.5%**		**221.9%**		**1844.7%**	
Median	**6,124**		**543.00**		**59.22**		**61.28**	
Average*	**6,154**		**550.33**		**59.58**		**62.00**	

*Average displayed is based on each district's cost per pupil is not weighted for enrollments.

Sources:
Iowa Department of Management, School Aid file
LSA calculations

Legislative Services Agency: FY 2014 AEA Cost Per Pupil Amounts - by Program

Area Education Agency (AEA)	AEA Spec. Ed. Support	Rank of AEA Spec. Ed. Support (high to Low)	AEA Media Services	Rank of Media Services (High to Low)	AEA Educational Support	Rank of Educational Support (High to Low)	AEA Teacher Salary Supplement (TSS)	Rank of TSS (High to Low)	AEA Prof. Development Supplement (PDS)	Rank of PDS (High to Low)
Keystone AEA 1	283.33	1	50.36	4	56.23	4	27.82	3	2.96	4
Prairie Lakes AEA 8	279.08	2	50.44	1	56.70	1	29.78	2	3.55	2
AEA 267	272.45	4	50.39	2	56.32	3	35.05	1	4.02	1
Mississippi Bend AEA 9	270.09	5	49.90	9	54.40	9	24.12	8	2.83	8
Grant Wood AEA 10	268.17	7	50.08	6	55.00	6	24.87	7	2.89	6
Heartland AEA 11	261.07	9	49.96	8	54.82	8	21.10	9	2.70	9
Northwest AEA	275.71	3	50.37	3	56.60	2	27.66	4	3.31	3
Green Hill AEA 13	269.13	6	50.09	5	55.40	5	27.64	5	2.92	5
Great Prairie AEA 15	266.49	8	50.06	7	54.97	7	26.65	6	2.87	7
State Cost Per Pupil	**268.78**		**50.11**		**55.30**		**27.61**		**3.22**	
Maximum	**283.33**		**50.44**		**56.70**		**35.05**		**4.02**	
Minimum	**261.07**		**49.90**		**54.40**		**21.10**		**2.70**	
Range	**22.26**		**0.54**		**2.30**		**13.95**		**1.32**	
% Difference	**8.5%**		**1.1%**		**4.2%**		**66.1%**		**48.9%**	
Median	**270.09**		**50.09**		**55.40**		**27.64**		**2.92**	
Average*	**271.72**		**50.18**		**55.60**		**27.19**		**3.12**	

*Average displayed is based on each AEA's cost per pupil is not weighted for enrollments.

Sources:
Iowa Department of Management, School Aid file
LSA calculations

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Legislative Services Agency: FY 2014 Instructional Support Program Funding by School District

District	Budget Enrollment	FY 2014 Instructional Support Program: State Funding	Local Property Tax	Local Income Surtax	Total Funding	Amount not Funded	Portion of the Program Funded	Instructional Support Property Tax Rate	Income Surtax Rate
A-H-S-T	592.8	$ 0	$ 23,136	$ 277,650	$ 300,786	$ 67,553	81.7%	$ 0.0776	9.0
AGWSR	616.8	0	337,223	0	337,223	57,051	85.5%	1.0316	0.0
Adair-Casey	357.3	0	112,941	65,827	178,768	39,935	81.7%	0.6570	4.0
Adel DeSoto Minburn	1,459.7	0	641,465	0	641,465	254,937	71.6%	1.5995	0.0
Akron Westfield	511.8	0	136,253	102,523	238,776	77,107	75.6%	0.8269	4.0
Albert City-Truesdale	213.0	0	116,422	0	116,422	15,681	88.1%	0.8774	0.0
Albia	1,182.8	0	66,179	398,883	465,062	259,108	64.2%	0.2707	9.0
Alburnett	558.4	0	254,400	0	254,400	87,397	74.4%	1.5497	0.0
Alden	264.5	0	17,159	117,866	135,025	26,876	83.4%	0.1456	10.0
Algona	1,199.1	0	4,880	617,976	622,856	120,232	83.8%	0.0089	7.0
Allamakee	1,207.9	0	0	0	0	0	N.A.	0.0000	0.0
Alta	502.8	0	7,256	245,511	252,767	54,997	82.1%	0.0348	9.0
Ames	4,228.7	0	147,651	2,102,425	2,250,076	376,370	85.7%	0.0677	5.0
Anamosa	1,238.1	0	116	484,326	484,442	199,509	70.8%	0.0004	7.0
Andrew	273.3	0	3,371	126,508	129,879	40,075	76.4%	0.0393	13.0
Ankeny	9,386.3	0	4,070,009	0	4,070,009	1,675,345	70.8%	1.5890	0.0
Aplington-Parkersburg	842.0	0	102,686	277,876	380,562	134,826	73.8%	0.4079	7.0
Ar-We-Va	299.6	0	4,004	159,594	163,598	19,787	89.2%	0.0192	9.0
Armstrong-Ringsted	298.2	0	74,138	87,347	161,485	22,355	87.8%	0.4080	5.0
Atlantic	1,428.8	0	23,973	625,381	649,354	225,786	74.2%	0.0577	9.0
Audubon	533.1	0	22,202	252,697	274,899	61,740	81.7%	0.1010	8.0
Aurelia	257.1	0	45,036	94,187	139,223	19,871	87.5%	0.2958	6.0
BCLUW	582.7	0	9,121	286,226	295,347	69,414	81.0%	0.0388	9.0
Ballard	1,540.9	0	515,639	0	515,639	427,546	54.7%	1.5942	0.0
Battle Creek-Ida Grove	647.4	0	274,975	39,072	314,047	82,227	79.2%	1.1761	1.0
Baxter	353.3	0	14,892	142,927	157,819	75,469	67.6%	0.1654	9.0
Bedford	496.3	0	58,861	181,013	239,874	73,359	76.6%	0.3756	10.0
Belle Plaine	576.5	0	27,493	222,365	249,858	107,798	69.9%	0.1890	9.0
Bellevue	568.6	0	282,395	0	282,395	68,886	80.4%	1.2574	0.0
Belmond-Klemme	765.5	0	367,934	0	367,934	101,011	78.5%	1.3917	0.0
Bennett	196.0	0	102,553	0	102,553	19,986	83.7%	1.1432	0.0
Benton	1,492.6	0	275,757	466,628	742,385	196,036	79.1%	0.4984	5.0
Bettendorf	4,045.8	0	1,942,374	0	1,942,374	574,633	77.2%	1.3943	0.0
Bondurant-Farrar	1,466.7	0	312,261	198,748	511,009	386,758	56.9%	1.0476	3.0
Boone	2,184.2	0	17,704	853,318	871,022	465,927	65.1%	0.0363	7.0
Boyden-Hull	628.9	0	22,720	260,257	282,977	101,973	73.5%	0.1087	7.0
Boyer Valley	443.4	0	14,476	204,128	218,604	53,156	80.4%	0.0858	10.0
Brooklyn-Guernsey-Malcom	517.4	0	174,076	88,256	262,332	62,135	80.9%	0.7824	3.0
Burlington	4,655.9	0	1,710,211	0	1,710,211	1,139,665	60.0%	1.8272	0.0
CAL	275.4	0	53,864	90,301	144,165	29,089	83.2%	0.4433	8.0
CAM	441.1	0	20,895	214,043	234,938	37,265	86.3%	0.0845	10.0
Calamus-Wheatland	467.4	0	73,800	148,184	221,984	66,869	76.9%	0.4943	7.0
Camanche	894.0	0	426,867	0	426,867	128,443	76.9%	1.4879	0.0
Cardinal	590.4	0	150,645	100,836	251,481	120,423	67.6%	1.1173	5.0
Carlisle	1,787.3	0	0	0	0	0	N.A.	0.0000	0.0
Carroll	1,690.5	0	0	0	0	0	N.A.	0.0000	0.0
Cedar Falls	4,862.4	0	2,373,016	0	2,373,016	606,663	79.6%	1.2927	0.0
Cedar Rapids	16,651.1	0	1,099,837	6,525,921	7,625,758	2,566,380	74.8%	0.2131	5.0
Center Point-Urbana	1,317.6	0	30,446	444,584	475,030	331,473	58.9%	0.1198	7.0
Centerville	1,382.9	0	48,649	47,565	96,214	74,712	56.3%	0.2037	1.0
Central	472.1	0	196,198	28,342	224,540	65,601	77.4%	1.2028	1.0
Central City	489.5	0	102,342	0	102,342	48,962	67.6%	0.8568	0.0
Central Clinton	1,487.6	0	27,891	650,606	678,497	245,383	73.4%	0.0605	8.0
Central Decatur	672.7	0	118,415	130,906	249,321	162,439	60.6%	0.9390	7.0
Central Lee	832.6	0	27,106	339,831	366,937	142,698	72.0%	0.1152	10.0
Central Lyon	696.5	0	12,383	320,253	332,636	100,484	76.8%	0.0541	8.0
Central Springs	865.2	0	165,144	264,209	429,353	102,485	80.7%	0.4854	7.0
Chariton	1,361.1	0	433,663	99,793	533,456	303,206	63.8%	1.5581	2.0
Charles City	1,579.7	0	38,947	471,346	510,293	173,196	74.7%	0.0749	6.0
Charter Oak-Ute	304.6	0	84,918	76,231	161,149	31,590	83.6%	0.6179	5.0
Cherokee	959.2	0	80,396	259,802	340,198	133,417	71.8%	0.3173	5.0

District	Budget Enrollment	FY 2014 Instructional Support Program: State Funding	Local Property Tax	Local Income Surtax	Total Funding	Amount not Funded	Portion of the Program Funded	Instructional Support Property Tax Rate	Income Surtax Rate
Clarinda	947.2	0	5,502	248,373	253,875	93,994	73.0%	0.0209	5.0
Clarion-Goldfield	798.6	0	104,151	299,119	403,270	86,671	82.3%	0.2908	8.0
Clarke	1,435.6	0	576,711	0	576,711	302,020	65.6%	1.7802	0.0
Clarksville	339.8	0	6,875	144,322	151,197	64,030	70.3%	0.0814	9.0
Clay Central-Everly	345.0	0	113,255	98,322	211,577	28,606	88.1%	0.5285	5.0
Clayton Ridge	628.8	0	207,644	121,013	328,657	68,272	82.8%	0.7315	4.0
Clear Creek Amana	1,671.3	0	331,092	475,762	806,854	222,165	78.4%	0.3426	5.0
Clear Lake	1,263.4	0	186,737	479,968	666,705	114,620	85.3%	0.2808	5.0
Clearfield	82.0	0	3,799	41,211	45,010	8,676	83.8%	0.1013	7.0
Clinton	3,965.5	0	80,750	1,606,339	1,687,089	789,918	68.1%	0.0844	9.0
Colfax-Mingo	731.5	0	10,433	307,628	318,061	149,607	68.0%	0.0581	9.0
College	4,568.0	0	2,203,026	0	2,203,026	593,047	78.8%	1.2188	0.0
Collins-Maxwell	470.0	0	112,524	114,870	227,394	75,960	75.0%	0.8096	5.0
Colo-NESCO School	500.4	0	52,041	203,908	255,949	51,497	83.3%	0.2104	8.0
Columbus	826.2	0	18,067	378,368	396,435	148,268	72.8%	0.0796	13.0
Coon Rapids-Bayard	393.6	0	104,028	119,015	223,043	41,791	84.2%	0.5537	7.0
Corning	422.0	0	118,764	96,959	215,723	47,675	81.9%	0.6249	5.0
Corwith-Wesley	115.0	0	7,368	59,316	66,684	5,720	92.1%	0.0663	8.0
Council Bluffs	8,944.6	0	3,731,370	0	3,731,370	1,806,430	67.4%	1.7579	0.0
Creston	1,407.2	0	0	0	0	0	N.A.	0.0000	0.0
Dallas Center-Grimes	2,139.8	0	977,221	0	977,221	332,551	74.6%	1.3753	0.0
Danville	483.0	0	11,584	189,809	201,393	94,251	68.1%	0.1034	9.0
Davenport	15,940.2	0	6,950,566	0	6,950,566	2,826,570	71.1%	1.6564	0.0
Davis County	1,195.7	0	508,589	0	508,589	223,299	69.5%	1.6980	0.0
Decorah Community	1,419.1	0	140,267	553,006	693,273	177,345	79.6%	0.2682	6.0
Delwood	204.3	0	27,038	80,863	107,901	28,269	79.2%	0.3716	9.0
Denison	2,068.6	0	115,211	589,424	704,635	561,555	55.7%	0.3118	8.0
Denver	717.1	0	127,177	190,105	317,282	127,839	71.3%	0.6822	4.0
Des Moines Independent	32,062.1	0	12,667,921	0	12,667,921	7,175,313	63.8%	1.7307	0.0
Diagonal	112.0	0	2,471	48,062	50,533	18,145	73.6%	0.0788	12.0
Dike-New Hartford	846.7	0	35,725	343,490	379,215	139,050	73.2%	0.1483	7.0
Dows	124.3	0	72,439	0	72,439	7,924	90.1%	0.7620	0.0
Dubuque	10,513.3	0	4,794,546	0	4,794,546	1,648,004	74.4%	1.4104	0.0
Dunkerton	476.6	0	40,273	178,756	219,029	72,698	75.1%	0.2796	10.0
Durant	565.4	0	141,933	142,411	284,344	73,187	79.5%	0.6652	5.0
Eagle Grove	834.2	0	57,408	216,233	273,641	90,679	75.1%	0.2297	7.0
Earlham	617.3	0	273,865	0	273,865	103,984	72.5%	1.6512	0.0
East Buchanan	558.4	0	20,124	239,744	259,868	81,929	76.0%	0.1167	10.0
East Greene	321.2	0	61,184	108,559	169,743	34,103	83.3%	0.4309	10.0
East Marshall	652.6	0	23,757	286,730	310,487	94,955	76.6%	0.1153	11.0
East Mills	556.1	0	94,142	199,512	293,654	50,485	85.3%	0.3355	8.0
East Sac County	916.4	0	446,211	0	446,211	115,909	79.4%	1.3267	0.0
East Union	490.9	0	12,209	212,225	224,434	77,224	74.4%	0.0861	14.0
Eastern Allamakee	377.0	0	36,981	161,060	198,041	34,702	85.1%	0.1974	10.0
Easton Valley	671.5	0	315,370	0	315,370	102,173	75.5%	1.5539	0.0
Eddyville-Blakesburg-	886.0	0	305,215	153,751	458,966	83,355	84.6%	0.7159	5.0
Edgewood-Colesburg	430.1	0	68,802	141,753	210,555	68,918	75.3%	0.4985	8.0
Eldora-New Providence	645.7	0	104,367	183,402	287,769	107,464	72.8%	0.5825	7.0
Elk Horn-Kimballton	223.5	0	4,731	112,582	117,313	30,455	79.4%	0.0568	9.0
Emmetsburg	667.5	0	91,142	256,959	348,101	68,686	83.5%	0.2870	7.0
English Valleys	466.9	0	12,159	231,235	243,394	61,687	79.8%	0.0712	12.0
Essex	215.2	0	2,184	110,137	112,321	27,870	80.1%	0.0271	10.0
Estherville Lincoln	1,351.0	0	46,410	531,584	577,994	251,385	69.7%	0.1393	9.0
Exira	223.3	0	4,494	114,559	119,053	22,290	84.2%	0.0429	8.0
Fairfield	1,694.6	0	376,488	454,416	830,904	206,559	80.1%	0.5945	4.0
Farragut	211.2	0	12,844	105,546	118,390	18,953	86.2%	0.1135	8.0
Forest City	1,107.7	0	52,919	501,451	554,370	154,997	78.1%	0.1294	9.0
Fort Dodge	3,711.8	0	635,622	625,876	1,261,498	564,114	69.1%	0.6885	3.0
Fort Madison	2,268.2	0	0	0	0	0	N.A.	0.0000	0.0
Fredericksburg	255.0	0	26,636	101,105	127,741	28,345	81.8%	0.2565	7.0
Fremont-Mills	446.6	0	23,816	187,248	211,064	62,300	77.2%	0.1644	10.0
GMG	318.3	0	9,473	148,438	157,911	36,920	81.1%	0.0763	11.0
Galva-Holstein	444.0	0	0	0	0	0	N.A.	0.0000	0.0

FY 2014 Instructional Support Program

District	Budget Enrollment	State Funding	Local Property Tax	Local Income Surtax	Total Funding	Amount not Funded	Portion of the Program Funded	Instructional Support Property Tax Rate	Income Surtax Rate
Garner-Hayfield	785.0	0	81,431	265,489	346,920	133,579	72.2%	0.3581	8.0
George-Little Rock	456.0	0	27,577	205,758	233,335	51,533	81.9%	0.1465	10.0
Gilbert	1,296.3	0	595,575	0	595,575	197,890	75.1%	1.5493	0.0
Gilmore City-Bradgate	129.0	0	11,063	62,148	73,211	8,398	89.7%	0.1188	10.0
Gladbrook-Reinbeck	610.8	0	225,362	93,236	318,598	68,191	82.4%	0.8342	2.0
Glenwood	2,023.5	0	73,034	703,373	776,407	338,319	69.7%	0.1407	7.0
Glidden-Ralston	305.1	0	6,851	156,067	162,918	34,224	82.6%	0.0525	10.0
Graettinger-Terril	350.0	0	174,407	17,264	191,671	28,894	86.9%	0.8681	1.0
Grinnell-Newburg	1,670.7	0	367,656	445,463	813,119	247,425	76.7%	0.6210	5.0
Griswold	593.4	0	74,089	222,032	296,121	70,956	80.7%	0.3226	8.0
Grundy Center	637.4	0	42,698	255,488	298,186	98,022	75.3%	0.2121	7.0
Guthrie Center	466.9	0	76,879	142,618	219,497	68,822	76.1%	0.5292	7.0
H-L-V	313.7	0	17,654	154,095	171,749	32,398	84.1%	0.1208	8.0
Hamburg	259.0	0	73,165	60,590	133,755	28,431	82.5%	0.6116	4.0
Hampton-Dumont	1,199.0	0	361,583	168,005	529,588	204,320	72.2%	1.0421	3.0
Harlan	1,449.0	0	13,952	663,183	677,135	215,594	75.9%	0.0298	8.0
Harmony	360.0	0	11,897	146,495	158,392	61,964	71.9%	0.1257	11.0
Harris-Lake Park	324.4	0	175,057	0	175,057	25,812	87.1%	0.8966	0.0
Hartley-Melvin-Sanborn	632.3	0	128,484	191,045	319,529	70,474	81.9%	0.4292	5.0
Highland	659.6	0	2,636	302,027	304,663	99,078	75.5%	0.0101	8.0
Hinton	529.8	0	88	254,059	254,147	70,144	78.4%	0.0005	7.0
Howard-Winneshiek	1,320.8	0	117,064	536,930	653,994	175,632	78.8%	0.2496	8.0
Hubbard-Radcliffe	426.7	0	227,717	0	227,717	38,245	85.6%	0.9846	0.0
Hudson	692.0	0	24,688	294,101	318,789	116,894	73.2%	0.1276	8.0
Humboldt	1,164.5	0	7,110	545,659	552,769	160,022	77.5%	0.0173	7.0
IKM-Manning	731.5	0	14,462	363,093	377,555	77,769	82.9%	0.0444	10.0
Independence	1,381.1	0	76,102	552,431	628,533	216,838	74.3%	0.1889	7.0
Indianola	3,409.4	0	495,526	885,372	1,380,898	705,996	66.2%	0.6250	5.0
Interstate 35	908.7	0	0	0	0	0	N.A.	0.0000	0.0
Iowa City	12,774.4	0	645,165	5,651,099	6,296,264	1,544,663	80.3%	0.1241	5.0
Iowa Falls	1,087.0	0	23,225	447,231	470,456	195,440	70.7%	0.0709	8.0
Iowa Valley	560.6	0	35,408	209,179	244,587	108,709	69.2%	0.2531	8.0
Janesville Consolidated	358.5	0	6,561	165,756	172,317	50,632	77.3%	0.0562	8.0
Jefferson-Scranton	1,002.0	0	143,536	333,518	477,054	149,494	76.1%	0.4571	7.0
Jesup	901.4	0	0	0	0	0	N.A.	0.0000	0.0
Johnston	6,269.0	0	2,864,127	0	2,864,127	973,128	74.6%	1.4308	0.0
Keokuk	1,996.9	0	732,526	0	732,526	489,777	59.9%	1.8048	0.0
Keota	341.8	0	159,475	16,961	176,436	34,284	83.7%	1.0267	1.0
Kingsley-Pierson	461.3	0	201,628	23,450	225,078	63,446	78.0%	1.2870	1.0
Knoxville	1,818.9	0	27,461	473,928	501,389	291,446	63.2%	0.0730	6.0
Lake Mills	591.8	0	132,841	162,059	294,900	67,341	81.4%	0.5041	5.0
Lamoni	309.9	0	10,853	90,904	101,757	44,362	69.6%	0.1427	10.0
Laurens-Marathon	321.0	0	101,267	67,514	168,781	31,838	84.1%	0.6632	4.0
Lawton-Bronson	625.0	0	17,220	126,279	143,499	47,782	75.0%	0.0910	4.0
Le Mars	2,093.0	0	484,266	0	484,266	156,297	75.6%	0.5853	0.0
Lenox	403.5	0	81,963	92,648	174,611	73,769	70.3%	0.8112	5.0
Lewis Central	2,595.6	0	563,739	710,452	1,274,191	314,576	80.2%	0.5385	6.0
Linn-Mar	6,879.9	0	3,003,909	0	3,003,909	1,207,966	71.3%	1.6514	0.0
Lisbon	678.5	0	137,154	118,635	255,789	159,521	61.6%	1.0150	4.0
Logan-Magnolia	569.0	0	66,626	182,572	249,198	99,477	71.5%	0.4518	7.0
Lone Tree	425.1	0	19,436	178,918	198,354	61,850	76.2%	0.1349	9.0
Louisa-Muscatine	760.1	0	104,910	257,339	362,249	103,008	77.9%	0.4104	9.0
LuVerne	76.0	0	8,713	35,974	44,687	3,163	93.4%	0.1024	10.0
Lynnville-Sully	435.8	0	35,838	183,798	219,636	50,685	81.3%	0.2056	6.0
MFL MarMac	797.1	0	186,134	139,065	325,199	122,117	72.7%	0.7402	4.0
MOC-Floyd Valley	1,343.3	0	83,169	564,765	647,934	179,673	78.3%	0.1623	6.0
Madrid	676.1	0	5,996	224,555	230,551	183,290	55.7%	0.0517	7.0
Manson Northwest Webster	632.1	0	10,326	321,145	331,471	59,230	84.8%	0.0335	8.0
Maple Valley-Anthon Oto	695.2	0	361,799	0	361,799	76,267	82.6%	1.2064	0.0
Maquoketa	1,377.6	0	18,226	575,238	593,464	257,381	69.7%	0.0487	10.0
Maquoketa Valley	719.5	0	351,200	0	351,200	91,508	79.3%	1.3466	0.0
Marcus-Meriden-Cleghorn	451.4	0	15,302	228,901	244,203	33,679	87.9%	0.0532	9.0
Marion Independent	1,864.8	0	772,057	0	772,057	388,408	66.5%	1.8219	0.0

District	Budget Enrollment	FY 2014 Instructional Support Program: State Funding	Local Property Tax	Local Income Surtax	Total Funding	Amount not Funded	Portion of the Program Funded	Instructional Support Property Tax Rate	Income Surtax Rate
Marshalltown	5,308.2	0	1,937,689	0	1,937,689	1,333,224	59.2%	1.9208	0.0
Martensdale-St Marys	531.4	0	206,731	25,544	232,275	92,995	71.4%	1.5040	1.0
Mason City	3,751.1	0	0	0	0	0	N.A.	0.0000	0.0
Mediapolis	754.3	0	233,619	160,944	394,563	102,743	79.3%	0.8647	4.0
Melcher-Dallas	315.0	0	113,045	10,258	123,303	69,509	63.9%	1.7494	1.0
Mid-Prairie	1,222.5	0	50,395	178,038	228,433	72,058	76.0%	0.1257	3.0
Midland	555.0	0	13,220	267,398	280,618	64,037	81.4%	0.0599	12.0
Missouri Valley	877.0	0	133,130	263,574	396,704	140,108	73.9%	0.5290	7.0
Montezuma	528.1	0	8,386	265,859	274,245	49,005	84.8%	0.0326	9.0
Monticello	1,015.5	0	211,647	255,041	466,688	154,900	75.1%	0.6555	5.0
Moravia	340.5	0	28,272	124,623	152,895	59,725	71.9%	0.3154	12.0
Mormon Trail	239.4	0	102,161	16,563	118,724	33,995	77.7%	1.2843	2.0
Morning Sun	220.1	0	33,567	60,793	94,360	40,363	70.0%	0.6027	7.0
Moulton-Udell	224.0	0	26,067	73,543	99,610	37,500	72.6%	0.4305	12.0
Mount Ayr	617.0	0	167,702	131,632	299,334	78,517	79.2%	0.7267	6.0
Mount Pleasant	2,028.7	0	80,919	436,153	517,072	227,988	69.4%	0.1591	5.0
Mount Vernon	1,064.1	0	49,507	395,160	444,667	206,669	68.3%	0.1833	6.0
Murray	281.5	0	5,744	107,048	112,792	59,514	65.5%	0.0953	15.0
Muscatine	5,299.5	0	1,924,923	252,332	2,177,255	1,066,569	67.1%	1.5809	1.0
Nashua-Plainfield	652.4	0	13,183	302,126	315,309	91,332	77.5%	0.0612	10.0
Nevada	1,505.5	0	240,768	390,103	630,871	290,646	68.5%	0.6210	5.0
New Hampton	1,003.1	0	22,188	486,043	508,231	110,356	82.2%	0.0516	8.0
New London	521.7	0	54,305	144,991	199,296	120,037	62.4%	0.5291	7.0
Newell-Fonda	456.2	0	95,224	146,567	241,791	46,502	83.9%	0.4550	7.0
Newton	3,005.9	0	807,859	446,778	1,254,637	585,546	68.2%	0.9998	3.0
Nodaway Valley	672.2	0	81,580	248,261	329,841	89,911	78.6%	0.3380	8.0
North Butler	610.0	0	140,254	160,046	300,300	78,388	79.3%	0.6208	5.0
North Cedar	854.9	0	125,234	298,991	424,225	123,162	77.5%	0.4415	7.0
North Fayette	826.5	0	67,468	326,642	394,110	129,694	75.2%	0.2689	8.0
North Iowa	454.8	0	8,837	249,694	258,531	35,522	87.9%	0.0273	8.0
North Kossuth	301.0	0	6,231	158,995	165,226	20,130	89.1%	0.0299	7.0
North Linn	680.5	0	107,041	205,922	312,963	119,844	72.3%	0.5890	7.0
North Mahaska	535.4	0	0	0	0	0	N.A.	0.0000	0.0
North Polk	1,360.8	0	151,079	384,838	535,917	297,029	64.3%	0.4814	5.0
North Scott	2,978.5	0	1,198,013	165,878	1,363,891	459,249	74.8%	1.2604	1.0
North Tama County	523.3	0	27,234	227,574	254,808	65,504	79.5%	0.1439	9.0
North Winneshiek	293.3	0	37,494	111,745	149,239	33,428	81.7%	0.3164	10.0
Northeast	549.2	0	13,120	250,254	263,374	79,382	76.8%	0.0748	11.0
Northeast Hamilton	230.0	0	2,602	129,184	131,786	12,907	91.1%	0.0131	8.0
Northwood-Kensett	499.4	0	112,794	146,457	259,251	52,724	83.1%	0.3958	5.0
Norwalk	2,434.0	0	842,958	0	842,958	646,893	56.6%	1.7228	0.0
Odebolt-Arthur	336.3	0	149,126	18,662	167,788	38,061	81.5%	1.0521	1.0
Oelwein	1,284.9	0	64,806	307,485	372,291	192,299	65.9%	0.2298	6.0
Ogden	609.0	0	94,977	220,128	315,105	79,467	79.9%	0.4247	7.0
Okoboji	941.4	0	383,148	156,225	539,373	38,176	93.4%	0.3323	2.0
Olin Consolidated	230.0	0	4,692	106,829	111,521	29,538	79.1%	0.0578	10.0
Orient-Macksburg	191.1	0	25,412	83,841	109,253	14,392	88.4%	0.2093	10.0
Osage	935.5	0	389,471	48,906	438,377	139,575	75.9%	1.2813	1.0
Oskaloosa	2,388.0	0	803,164	114,415	917,579	397,946	69.8%	1.3672	1.0
Ottumwa	4,531.2	0	1,625,576	0	1,625,576	1,147,972	58.6%	1.9733	0.0
PCM	1,025.5	0	192,296	244,715	437,011	190,698	69.6%	0.7327	5.0
Panorama	749.2	0	34,116	347,427	381,543	77,042	83.2%	0.0828	8.0
Paton-Churdan	180.6	0	25,487	74,261	99,748	14,878	87.0%	0.2477	5.0
Pekin	630.8	0	186,900	124,080	310,980	78,622	79.8%	0.8085	5.0
Pella	2,190.3	0	65,737	761,625	827,362	245,184	77.1%	0.0909	5.0
Perry	1,848.3	0	645,650	0	645,650	485,879	57.1%	1.9318	0.0
Pleasant Valley	4,230.0	0	1,574,991	0	1,574,991	541,363	74.4%	1.1769	0.0
Pleasantville	636.2	0	17,039	250,452	267,491	121,927	68.7%	0.1117	10.0
Pocahontas Area	703.5	0	345,906	44,110	390,016	50,183	88.6%	0.7577	1.0
Postville	608.2	0	6,198	258,682	264,880	108,190	71.0%	0.0389	14.0
Prairie Valley	606.0	0	85,215	247,435	332,650	55,778	85.6%	0.2584	8.0
Prescott	89.6	0	48,700	0	48,700	7,712	86.3%	1.0046	0.0
Red Oak	1,206.8	0	306,480	234,974	541,454	197,228	73.3%	0.9066	5.0

District	Budget Enrollment	FY 2014 Instructional Support Program: State Funding	Local Property Tax	Local Income Surtax	Total Funding	Amount not Funded	Portion of the Program Funded	Instructional Support Property Tax Rate	Income Surtax Rate
Remsen-Union	392.4	0	36,122	172,643	208,765	32,247	86.6%	0.1637	7.0
Riceville	291.6	0	69,584	88,199	157,783	20,705	88.4%	0.2600	5.0
River Valley	419.7	0	13,381	199,618	212,999	44,277	82.8%	0.0737	11.0
Riverside	678.7	0	116,491	235,297	351,788	63,644	84.7%	0.3517	7.0
Rock Valley	688.3	0	313,390	0	313,390	110,741	73.9%	1.2982	0.0
Rockwell City-Lytton	472.1	0	240,022	0	240,022	49,895	82.8%	1.1826	0.0
Roland-Story	966.4	0	102,484	335,073	437,557	153,976	74.0%	0.3400	6.0
Rudd-Rockford-Marble Rk	472.1	0	237,622	0	237,622	51,350	82.2%	1.1817	0.0
Ruthven-Ayrshire	244.0	0	9,066	116,735	125,801	26,078	82.8%	0.0863	11.0
Saydel	1,201.2	0	638,675	0	638,675	104,748	85.9%	1.0004	0.0
Schaller-Crestland	380.2	0	122,105	79,379	201,484	33,784	85.6%	0.6236	4.0
Schleswig	300.4	0	70,621	81,108	151,729	35,799	80.9%	0.6068	6.0
Sentral	149.1	0	2,793	83,545	86,338	9,657	89.9%	0.0255	8.0
Sergeant Bluff-Luton	1,342.9	0	644,193	0	644,193	177,796	78.4%	1.0436	0.0
Seymour	237.4	0	43,210	73,287	116,497	28,816	80.2%	0.4881	10.0
Sheldon	982.3	0	53,127	405,459	458,586	142,680	76.3%	0.1373	6.0
Shenandoah	986.3	0	79,732	349,388	429,120	174,594	71.1%	0.3065	8.0
Sibley-Ocheyedan	755.1	0	26,696	225,990	252,686	72,437	77.7%	0.1014	6.0
Sidney	327.2	0	8,949	156,928	165,877	43,221	79.3%	0.0755	11.0
Sigourney	530.0	0	117,208	136,324	253,532	83,970	75.1%	0.7373	6.0
Sioux Center	1,061.6	0	60,317	438,148	498,465	151,340	76.7%	0.1432	5.0
Sioux Central	483.1	0	0	0	0	0	N.A.	0.0000	0.0
Sioux City	13,929.9	0	525,704	3,391,579	3,917,283	3,330,235	54.0%	0.2139	6.0
Solon	1,258.9	0	17,561	551,584	569,145	201,428	73.9%	0.0467	6.0
South Hamilton	662.3	0	21,984	310,515	332,499	81,520	80.3%	0.0820	9.0
South O'Brien	657.8	0	120,747	220,346	341,093	65,891	83.8%	0.3967	6.0
South Page	215.6	0	4,317	104,235	108,552	23,699	82.1%	0.0485	13.0
South Tama County	1,462.0	0	291,888	309,827	601,715	296,099	67.0%	0.8899	6.0
South Winneshiek	573.4	0	193,035	99,094	292,129	71,895	80.2%	0.8991	3.0
Southeast Polk	6,399.7	0	927,200	1,555,949	2,483,149	1,434,107	63.4%	0.5600	5.0
Southeast Warren	550.6	0	38,794	195,200	233,994	103,028	69.4%	0.2913	10.0
Southeast Webster Grand	528.6	0	136,620	139,006	275,626	61,119	81.9%	0.6338	6.0
Southern Cal	469.4	0	253,339	0	253,339	51,668	83.1%	1.2362	0.0
Spencer	1,926.7	0	153,993	467,386	621,379	204,154	75.3%	0.2596	4.0
Spirit Lake	1,167.1	0	92,727	565,020	657,747	68,483	90.6%	0.0889	6.0
Springville	377.0	0	102,262	75,622	177,884	58,319	75.3%	0.9056	3.0
St Ansgar	641.9	0	120,434	206,788	327,222	67,354	82.9%	0.3462	6.0
Stanton	182.0	0	6,951	81,580	88,531	22,871	79.5%	0.1060	9.0
Starmont	635.0	0	300,672	0	300,672	88,901	77.2%	1.4566	0.0
Storm Lake	2,168.8	0	237,428	88,346	325,774	205,235	61.3%	0.5438	1.0
Stratford	160.3	0	8,581	77,294	85,875	16,736	83.7%	0.1181	9.0
Sumner	573.5	0	16,988	256,822	273,810	77,229	78.0%	0.0868	8.0
Tipton	846.2	0	51,996	221,174	273,170	92,422	74.7%	0.2031	5.0
Titonka Consolidated	145.0	0	9,568	69,689	79,257	12,264	86.6%	0.1175	7.0
Treynor	596.0	0	141,048	145,840	286,888	77,924	78.6%	0.6835	4.0
Tri-Center	678.2	0	42,248	275,273	317,521	99,776	76.1%	0.1964	8.0
Tri-County	271.0	0	44,223	88,812	133,035	32,844	80.2%	0.4369	8.0
Tripoli	444.0	0	15,596	189,957	205,553	75,065	73.3%	0.1267	10.0
Turkey Valley	381.3	0	203,312	0	203,312	38,524	84.1%	1.1461	0.0
Twin Cedars	375.8	0	32,614	54,871	87,485	32,423	73.0%	0.3173	4.0
Twin Rivers	169.0	0	10,154	84,246	94,400	12,002	88.7%	0.0917	10.0
Underwood	721.4	0	343,513	0	343,513	101,971	77.1%	1.4654	0.0
Union	1,212.9	0	18,496	555,129	573,625	186,244	75.5%	0.0495	9.0
United	327.1	0	41,346	137,449	178,795	21,423	89.3%	0.1729	7.0
Urbandale	3,386.8	0	1,592,939	0	1,592,939	480,121	76.8%	1.3625	0.0
Valley	412.0	0	104,367	93,980	198,347	72,767	73.2%	0.8966	5.0
Van Buren	628.4	0	23,668	286,890	310,558	88,565	77.8%	0.1119	10.0
Van Meter	590.1	0	18,482	257,980	276,462	84,738	76.5%	0.0958	5.0
Ventura	227.7	0	57,462	92,155	149,617	10,985	93.2%	0.2333	6.0
Villisca	334.0	0	174,127	0	174,127	45,342	79.3%	1.4569	0.0
Vinton-Shellsburg	1,648.3	0	581,891	158,028	739,919	282,634	72.4%	1.2877	2.0
Waco	498.0	0	234,570	0	234,570	83,836	73.7%	1.6401	0.0
Walnut	190.2	0	91,617	18,319	109,936	11,890	90.2%	0.6222	2.0

District	Budget Enrollment	FY 2014 Instructional Support Program: State Funding	Local Property Tax	Local Income Surtax	Total Funding	Amount not Funded	Portion of the Program Funded	Instructional Support Property Tax Rate	Income Surtax Rate
Wapello	726.4	0	123,565	189,871	313,436	132,864	70.2%	0.6514	7.0
Wapsie Valley	713.3	0	20,300	288,812	309,112	130,780	70.3%	0.1107	10.0
Washington	1,767.5	0	87,373	645,497	732,870	349,017	67.7%	0.2133	9.0
Waterloo	10,803.7	0	4,648,900	0	4,648,900	1,964,045	70.3%	1.6068	0.0
Waukee	7,721.3	0	3,654,777	0	3,654,777	1,071,431	77.3%	1.2367	0.0
Waverly-Shell Rock	1,968.9	0	180,805	725,599	906,404	298,760	75.2%	0.2710	6.0
Wayne	558.9	0	70,650	196,952	267,602	75,786	77.9%	0.3773	8.0
Webster City	1,572.6	0	248,121	444,847	692,968	269,621	72.0%	0.5872	5.0
West Bend-Mallard	312.0	0	173,635	0	173,635	25,055	87.4%	0.9160	0.0
West Branch	814.6	0	197,279	204,501	401,780	99,443	80.2%	0.6281	5.0
West Burlington Ind	483.9	0	193,534	0	193,534	102,661	65.3%	1.2477	0.0
West Central	296.2	0	63,247	86,347	149,594	31,710	82.5%	0.5049	7.0
West Central Valley	931.3	0	272,929	203,446	476,375	106,918	81.7%	0.6548	5.0
West Delaware County	1,576.2	0	51,211	380,552	431,763	147,396	74.5%	0.1084	5.0
West Des Moines	9,102.9	0	4,660,325	0	4,660,325	911,560	83.6%	1.0699	0.0
West Fork CSD	709.0	0	39,258	333,188	372,446	68,998	84.4%	0.1170	8.0
West Hancock	613.4	0	30,352	291,892	322,244	67,128	82.8%	0.1154	9.0
West Harrison	415.0	0	133,748	96,521	230,269	40,667	85.0%	0.6540	5.0
West Liberty	1,199.0	0	40,319	450,983	491,302	260,384	65.4%	0.1553	10.0
West Lyon	859.0	0	2,544	417,933	420,477	105,317	80.0%	0.0072	10.0
West Marshall	858.7	0	5,861	345,364	351,225	128,002	73.3%	0.0236	9.0
West Monona	698.9	0	197,965	130,518	328,483	106,076	75.6%	0.9040	4.0
West Sioux	738.1	0	87,413	218,103	305,516	147,973	67.4%	0.4771	7.0
Western Dubuque	2,977.2	0	406,550	1,066,816	1,473,366	365,353	80.1%	0.3409	6.0
Westwood	544.2	0	111,494	177,170	288,664	46,019	86.2%	0.3809	6.0
Whiting	196.1	0	22,758	77,758	100,516	19,517	83.7%	0.2551	9.0
Williamsburg	1,141.7	0	444,894	66,378	511,272	189,389	73.0%	1.2013	1.0
Wilton	772.6	0	195,792	154,923	350,715	128,469	73.2%	0.8688	4.0
Winfield-Mt Union	375.0	0	87,128	86,077	173,205	57,458	75.1%	0.7667	7.0
Winterset	1,705.8	0	381,224	337,966	719,190	324,930	68.9%	0.8819	4.0
Woodbine	432.5	0	6,944	199,550	206,494	61,645	77.0%	0.0481	10.0
Woodbury Central	589.1	0	106,663	151,747	258,410	104,220	71.3%	0.7036	5.0
Woodward-Granger	850.2	0	40,816	344,686	385,502	142,727	73.0%	0.1742	7.0
Total	**476,245.0**	**$ 0**	**$ 114,476,779**	**$ 85,521,643**	**$ 199,998,422**	**$ 75,255,294**	**72.7%**	**$ 0.7612**	
Number of Districts Implementing (N=346)			**335**	**276**	**335**	**335**			
Percentage of Districts Implementing			**96.8%**	**79.8%**	**96.8%**	**96.8%**			

Notes:
The Instructional Support Program received no State funding in FY 2014. The column labeled "Amount not Funded" is the amount of State aid required to fully fund the Program.
Due to current statutory requirements, only five districts are able to provide the Educational Improvement Program (Iowa Code Section 257.29).
Date created 6/26/2013

Source:
Iowa Department of Management, School Aid file

Legislative Services Agency: FY 2014 School Aid Formula Property Tax Relief by District

District	Adjusted Additional Levy Rate Prior to Aid	Total Property Tax Adjustment Aid	Reduction in Property Tax Rate	Property Tax Rate After Adjustment Aid
A-H-S-T	$ 2.0292	$ 0	$ 0.0000	$ 2.0292
AGWSR	1.7167	0	0.0000	1.7167
Adair-Casey	2.1414	0	0.0000	2.1414
Adel DeSoto Minburn	3.2373	0	0.0000	3.2373
Akron Westfield	2.9362	0	0.0000	2.9362
Albert City-Truesdale	1.4061	0	0.0000	1.4061
Albia	4.0619	176,097	0.7203	3.3416
Alburnett	2.8756	0	0.0000	2.8756
Alden	1.9110	0	0.0000	1.9110
Algona	2.0425	0	0.0000	2.0425
Allamakee	2.5231	0	0.0000	2.5231
Alta	2.1536	0	0.0000	2.1536
Ames	1.6077	0	0.0000	1.6077
Anamosa	3.3937	16,345	0.0521	3.3416
Andrew	2.9446	0	0.0000	2.9446
Ankeny	3.2319	0	0.0000	3.2319
Aplington-Parkersburg	3.0785	0	0.0000	3.0785
Ar-We-Va	1.3031	0	0.0000	1.3031
Armstrong-Ringsted	1.4914	0	0.0000	1.4914
Atlantic	3.0230	0	0.0000	3.0230
Audubon	2.1291	0	0.0000	2.1291
Aurelia	1.4700	0	0.0000	1.4700
BCLUW	2.2138	0	0.0000	2.2138
Ballard	5.0201	421,946	1.6785	3.3416
Battle Creek-Ida Grove	2.4148	0	0.0000	2.4148
Baxter	3.6825	27,530	0.3409	3.3416
Bedford	2.6573	0	0.0000	2.6573
Belle Plaine	3.3888	6,676	0.0472	3.3416
Bellevue	2.2431	0	0.0000	2.2431
Belmond-Klemme	2.5483	0	0.0000	2.5483
Bennett	1.9058	0	0.0000	1.9058
Benton	2.3944	0	0.0000	2.3944
Bettendorf	2.5997	0	0.0000	2.5997
Bondurant-Farrar	4.7975	366,516	1.4559	3.3416
Boone	4.1079	355,199	0.7664	3.3416
Boyden-Hull	3.0223	0	0.0000	3.0223
Boyer Valley	2.4330	0	0.0000	2.4330
Brooklyn-Guernsey-Malcom	2.2293	0	0.0000	2.2293
Burlington	4.7985	1,254,394	1.4569	3.3416
CAL	2.1903	0	0.0000	2.1903
CAM	1.5517	0	0.0000	1.5517
Calamus-Wheatland	2.6518	0	0.0000	2.6518
Camanche	2.6496	0	0.0000	2.6496
Cardinal	3.7335	52,838	0.3919	3.3416
Carlisle	5.1655	532,422	1.8239	3.3416
Carroll	1.8769	0	0.0000	1.8769
Cedar Falls	2.3432	0	0.0000	2.3432
Cedar Rapids	3.0065	0	0.0000	3.0065

District	Adjusted Additional Levy Rate Prior to Aid	Total Property Tax Adjustment Aid	Reduction in Property Tax Rate	Property Tax Rate After Adjustment Aid
Center Point-Urbana	4.5436	284,948	1.2020	3.3416
Centerville	4.9964	387,151	1.6548	3.3416
Central	2.7239	0	0.0000	2.7239
Central City	3.6667	36,370	0.3251	3.3416
Central Clinton	3.0091	0	0.0000	3.0091
Central Decatur	4.6207	161,307	1.2791	3.3416
Central Lee	3.1945	0	0.0000	3.1945
Central Lyon	2.6500	0	0.0000	2.6500
Central Springs	2.3036	0	0.0000	2.3036
Chariton	4.2147	242,479	0.8732	3.3416
Charles City	3.0463	0	0.0000	3.0463
Charter Oak-Ute	1.9238	0	0.0000	1.9238
Cherokee	3.3381	0	0.0000	3.3381
Clarinda	3.0062	0	0.0000	3.0062
Clarion-Goldfield	2.1600	0	0.0000	2.1600
Clarke	4.1427	247,400	0.8011	3.3416
Clarksville	3.4995	13,334	0.1579	3.3416
Clay Central-Everly	1.3655	0	0.0000	1.3655
Clayton Ridge	2.0076	0	0.0000	2.0076
Clear Creek Amana	2.5000	0	0.0000	2.5000
Clear Lake	1.7267	0	0.0000	1.7267
Clearfield	1.8750	0	0.0000	1.8750
Clinton	3.8937	507,677	0.5521	3.3416
Colfax-Mingo	3.6061	44,735	0.2645	3.3416
College	2.3924	0	0.0000	2.3924
Collins-Maxwell	2.8078	0	0.0000	2.8078
Colo-NESCO School	1.8576	0	0.0000	1.8576
Columbus	3.3365	0	0.0000	3.3365
Coon Rapids-Bayard	1.8801	0	0.0000	1.8801
Corning	2.0843	0	0.0000	2.0843
Corwith-Wesley	0.9323	0	0.0000	0.9323
Council Bluffs	3.9671	1,268,131	0.6255	3.3416
Creston	3.7410	131,903	0.3994	3.3416
Dallas Center-Grimes	2.8044	0	0.0000	2.8044
Danville	3.5554	23,961	0.2139	3.3416
Davenport	3.3949	217,509	0.0533	3.3416
Davis County	3.3702	8,298	0.0286	3.3416
Decorah Community	2.2718	0	0.0000	2.2718
Delwood	2.3715	0	0.0000	2.3715
Denison	5.4578	729,919	2.1162	3.3416
Denver	3.3011	0	0.0000	3.3011
Des Moines Independent	4.5656	8,026,807	1.2240	3.3416
Diagonal	3.1072	0	0.0000	3.1072
Dike-New Hartford	3.1618	0	0.0000	3.1618
Dows	1.2173	0	0.0000	1.2173
Dubuque	3.1108	0	0.0000	3.1108
Dunkerton	2.9867	0	0.0000	2.9867
Durant	2.4096	0	0.0000	2.4096
Eagle Grove	3.0660	0	0.0000	3.0660
Earlham	3.1356	0	0.0000	3.1356

District	Adjusted Additional Levy Rate Prior to Aid	Total Property Tax Adjustment Aid	Reduction in Property Tax Rate	Property Tax Rate After Adjustment Aid
East Buchanan	2.9482	0	0.0000	2.9482
East Greene	2.0693	0	0.0000	2.0693
East Marshall	2.7735	0	0.0000	2.7735
East Mills	1.7109	0	0.0000	1.7109
East Sac County	2.3573	0	0.0000	2.3573
East Union	2.8275	0	0.0000	2.8275
Eastern Allamakee	1.7406	0	0.0000	1.7406
Easton Valley	2.9294	0	0.0000	2.9294
Eddyville-Blakesburg-	1.7602	0	0.0000	1.7602
Edgewood-Colesburg	2.7803	0	0.0000	2.7803
Eldora-New Providence	3.5351	33,983	0.1935	3.3416
Elk Horn-Kimballton	2.4194	0	0.0000	2.4194
Emmetsburg	1.9243	0	0.0000	1.9243
English Valleys	2.3199	0	0.0000	2.3199
Essex	2.4195	0	0.0000	2.4195
Estherville Lincoln	3.5822	79,311	0.2406	3.3416
Exira	1.9599	0	0.0000	1.9599
Fairfield	2.3755	0	0.0000	2.3755
Farragut	1.5642	0	0.0000	1.5642
Forest City	2.8638	0	0.0000	2.8638
Fort Dodge	3.6514	275,164	0.3098	3.3416
Fort Madison	3.5214	98,871	0.1798	3.3416
Fredericksburg	2.0542	0	0.0000	2.0542
Fremont-Mills	2.8587	0	0.0000	2.8587
GMG	2.1481	0	0.0000	2.1481
Galva-Holstein	1.7936	0	0.0000	1.7936
Garner-Hayfield	3.4205	16,483	0.0789	3.3416
George-Little Rock	2.0386	0	0.0000	2.0386
Gilbert	2.7101	0	0.0000	2.7101
Gilmore City-Bradgate	1.2303	0	0.0000	1.2303
Gladbrook-Reinbeck	2.0624	0	0.0000	2.0624
Glenwood	3.4500	53,432	0.1084	3.3416
Glidden-Ralston	1.9714	0	0.0000	1.9714
Graettinger-Terril	1.5848	0	0.0000	1.5848
Grinnell-Newburg	2.7310	0	0.0000	2.7310
Griswold	2.3301	0	0.0000	2.3301
Grundy Center	2.8938	0	0.0000	2.8938
Guthrie Center	2.7820	0	0.0000	2.7820
H-L-V	1.7805	0	0.0000	1.7805
Hamburg	2.1042	0	0.0000	2.1042
Hampton-Dumont	3.5047	51,958	0.1631	3.3416
Harlan	2.8065	0	0.0000	2.8065
Harmony	3.3104	0	0.0000	3.3104
Harris-Lake Park	1.4146	0	0.0000	1.4146
Hartley-Melvin-Sanborn	2.2034	0	0.0000	2.2034
Highland	2.9401	0	0.0000	2.9401
Hinton	2.3936	0	0.0000	2.3936
Howard-Winneshiek	2.4454	0	0.0000	2.4454
Hubbard-Radcliffe	1.6448	0	0.0000	1.6448
Hudson	3.0804	0	0.0000	3.0804

District	Adjusted Additional Levy Rate Prior to Aid	Total Property Tax Adjustment Aid	Reduction in Property Tax Rate	Property Tax Rate After Adjustment Aid
Humboldt	2.5767	0	0.0000	2.5767
IKM-Manning	1.9610	0	0.0000	1.9610
Independence	3.1393	0	0.0000	3.1393
Indianola	3.8158	353,403	0.4743	3.3416
Interstate 35	3.7005	73,346	0.3589	3.3416
Iowa City	2.2707	0	0.0000	2.2707
Iowa Falls	3.4275	23,539	0.0860	3.3416
Iowa Valley	3.5493	27,985	0.2077	3.3416
Janesville Consolidated	2.5533	0	0.0000	2.5533
Jefferson-Scranton	2.7801	0	0.0000	2.7801
Jesup	3.1160	0	0.0000	3.1160
Johnston	2.8082	0	0.0000	2.8082
Keokuk	4.7955	535,886	1.4540	3.3416
Keota	1.8781	0	0.0000	1.8781
Kingsley-Pierson	2.5424	0	0.0000	2.5424
Knoxville	4.2796	343,218	0.9381	3.3416
Lake Mills	2.1101	0	0.0000	2.1101
Lamoni	3.6632	24,277	0.3216	3.3416
Laurens-Marathon	1.8124	0	0.0000	1.8124
Lawton-Bronson	2.7515	0	0.0000	2.7515
Le Mars	2.8259	0	0.0000	2.8259
Lenox	3.3636	2,213	0.0220	3.3416
Lewis Central	2.2742	0	0.0000	2.2742
Linn-Mar	3.2200	0	0.0000	3.2200
Lisbon	4.1862	110,314	0.8446	3.3416
Logan-Magnolia	3.3664	3,663	0.0248	3.3416
Lone Tree	2.7397	0	0.0000	2.7397
Louisa-Muscatine	2.5293	0	0.0000	2.5293
LuVerne	0.7426	0	0.0000	0.7426
Lynnville-Sully	2.0874	0	0.0000	2.0874
MFL MarMac	3.1624	0	0.0000	3.1624
MOC-Floyd Valley	2.4948	0	0.0000	2.4948
Madrid	4.8995	175,872	1.5579	3.3416
Manson Northwest Webster	1.6739	0	0.0000	1.6739
Maple Valley-Anthon Oto	2.0496	0	0.0000	2.0496
Maquoketa	3.7175	126,590	0.3759	3.3416
Maquoketa Valley	2.3704	0	0.0000	2.3704
Marcus-Meriden-Cleghorn	1.3902	0	0.0000	1.3902
Marion Independent	3.8603	213,710	0.5187	3.3416
Marshalltown	4.9459	1,545,056	1.6043	3.3416
Martensdale-St Marys	3.2709	0	0.0000	3.2709
Mason City	2.9071	0	0.0000	2.9071
Mediapolis	2.4109	0	0.0000	2.4109
Melcher-Dallas	4.2791	60,584	0.9375	3.3416
Mid-Prairie	2.8568	0	0.0000	2.8568
Midland	2.2563	0	0.0000	2.2563
Missouri Valley	3.0563	0	0.0000	3.0563
Montezuma	1.7065	0	0.0000	1.7065
Monticello	2.9459	0	0.0000	2.9459
Moravia	3.1965	0	0.0000	3.1965

District	Adjusted Additional Levy Rate Prior to Aid	Total Property Tax Adjustment Aid	Reduction in Property Tax Rate	Property Tax Rate After Adjustment Aid
Mormon Trail	2.5952	0	0.0000	2.5952
Morning Sun	3.6614	17,374	0.3198	3.3416
Moulton-Udell	3.0329	0	0.0000	3.0329
Mount Ayr	2.5278	0	0.0000	2.5278
Mount Pleasant	3.5466	100,519	0.2051	3.3416
Mount Vernon	3.5409	49,427	0.1993	3.3416
Murray	3.9727	38,037	0.6311	3.3416
Muscatine	3.8661	625,157	0.5245	3.3416
Nashua-Plainfield	2.5477	0	0.0000	2.5477
Nevada	3.5740	82,059	0.2324	3.3416
New Hampton	2.0785	0	0.0000	2.0785
New London	4.4254	111,245	1.0838	3.3416
Newell-Fonda	1.8778	0	0.0000	1.8778
Newton	3.7304	271,588	0.3888	3.3416
Nodaway Valley	2.4810	0	0.0000	2.4810
North Butler	2.4803	0	0.0000	2.4803
North Cedar	2.6511	0	0.0000	2.6511
North Fayette	2.8507	0	0.0000	2.8507
North Iowa	1.3818	0	0.0000	1.3818
North Kossuth	1.3431	0	0.0000	1.3431
North Linn	3.0842	0	0.0000	3.0842
North Mahaska	2.2523	0	0.0000	2.2523
North Polk	3.8845	153,223	0.5429	3.3416
North Scott	2.8549	0	0.0000	2.8549
North Tama County	2.2989	0	0.0000	2.2989
North Winneshiek	2.1643	0	0.0000	2.1643
Northeast	2.6339	0	0.0000	2.6339
Northeast Hamilton	1.0478	0	0.0000	1.0478
Northwood-Kensett	1.9135	0	0.0000	1.9135
Norwalk	4.9311	658,956	1.5895	3.3416
Odebolt-Arthur	2.0362	0	0.0000	2.0362
Oelwein	4.1898	236,640	0.8482	3.3416
Ogden	2.3153	0	0.0000	2.3153
Okoboji	0.7610	0	0.0000	0.7610
Olin Consolidated	2.5380	0	0.0000	2.5380
Orient-Macksburg	1.3795	0	0.0000	1.3795
Osage	2.7301	0	0.0000	2.7301
Oskaloosa	3.4807	81,224	0.1391	3.3416
Ottumwa	4.7180	1,114,308	1.3765	3.3416
PCM	3.4720	32,555	0.1304	3.3416
Panorama	1.8869	0	0.0000	1.8869
Paton-Churdan	1.5300	0	0.0000	1.5300
Pekin	2.2515	0	0.0000	2.2515
Pella	2.5690	0	0.0000	2.5690
Perry	5.0940	557,837	1.7524	3.3416
Pleasant Valley	2.7586	0	0.0000	2.7586
Pleasantville	3.5848	36,541	0.2432	3.3416
Pocahontas Area	1.3209	0	0.0000	1.3209
Postville	3.4845	22,164	0.1429	3.3416
Prairie Valley	1.6805	0	0.0000	1.6805

District	Adjusted Additional Levy Rate Prior to Aid	Total Property Tax Adjustment Aid	Reduction in Property Tax Rate	Property Tax Rate After Adjustment Aid
Prescott	1.6539	0	0.0000	1.6539
Red Oak	3.1098	0	0.0000	3.1098
Remsen-Union	1.6365	0	0.0000	1.6365
Riceville	1.3435	0	0.0000	1.3435
River Valley	1.9934	0	0.0000	1.9934
Riverside	1.7644	0	0.0000	1.7644
Rock Valley	2.9478	0	0.0000	2.9478
Rockwell City-Lytton	2.0369	0	0.0000	2.0369
Roland-Story	2.8804	0	0.0000	2.8804
Rudd-Rockford-Marble Rk	2.1106	0	0.0000	2.1106
Ruthven-Ayrshire	1.9948	0	0.0000	1.9948
Saydel	1.6587	0	0.0000	1.6587
Schaller-Crestland	1.6983	0	0.0000	1.6983
Schleswig	2.2462	0	0.0000	2.2462
Sentral	1.1567	0	0.0000	1.1567
Sergeant Bluff-Luton	2.5034	0	0.0000	2.5034
Seymour	2.1606	0	0.0000	2.1606
Sheldon	2.7984	0	0.0000	2.7984
Shenandoah	3.3392	0	0.0000	3.3392
Sibley-Ocheyedan	2.5237	0	0.0000	2.5237
Sidney	2.6545	0	0.0000	2.6545
Sigourney	2.8917	0	0.0000	2.8917
Sioux Center	2.7074	0	0.0000	2.7074
Sioux Central	1.8050	0	0.0000	1.8050
Sioux City	5.5266	4,898,687	2.1850	3.3416
Solon	2.8806	0	0.0000	2.8806
South Hamilton	2.2227	0	0.0000	2.2227
South O'Brien	1.9345	0	0.0000	1.9345
South Page	2.3504	0	0.0000	2.3504
South Tama County	4.0425	229,813	0.7010	3.3416
South Winneshiek	2.3625	0	0.0000	2.3625
Southeast Polk	4.1510	1,046,403	0.8094	3.3416
Southeast Warren	3.6700	43,745	0.3284	3.3416
Southeast Webster Grand	2.1646	0	0.0000	2.1646
Southern Cal	2.1108	0	0.0000	2.1108
Spencer	2.9404	0	0.0000	2.9404
Spirit Lake	1.0773	0	0.0000	1.0773
Springville	2.8524	0	0.0000	2.8524
St Ansgar	1.9356	0	0.0000	1.9356
Stanton	2.4385	0	0.0000	2.4385
Starmont	2.6725	0	0.0000	2.6725
Storm Lake	4.7098	567,768	1.3683	3.3416
Stratford	1.9497	0	0.0000	1.9497
Sumner	2.5202	0	0.0000	2.5202
Tipton	2.9554	0	0.0000	2.9554
Titonka Consolidated	1.5406	0	0.0000	1.5406
Treynor	2.3305	0	0.0000	2.3305
Tri-Center	2.7382	0	0.0000	2.7382
Tri-County	2.3374	0	0.0000	2.3374
Tripoli	3.0476	0	0.0000	3.0476

District	Adjusted Additional Levy Rate Prior to Aid	Total Property Tax Adjustment Aid	Reduction in Property Tax Rate	Property Tax Rate After Adjustment Aid
Turkey Valley	1.8556	0	0.0000	1.8556
Twin Cedars	3.1363	0	0.0000	3.1363
Twin Rivers	1.3144	0	0.0000	1.3144
Underwood	2.5445	0	0.0000	2.5445
Union	2.8461	0	0.0000	2.8461
United	1.1963	0	0.0000	1.1963
Urbandale	2.6372	0	0.0000	2.6372
Valley	3.1226	0	0.0000	3.1226
Van Buren	2.5935	0	0.0000	2.5935
Van Meter	2.6079	0	0.0000	2.6079
Ventura	0.7877	0	0.0000	0.7877
Villisca	2.4364	0	0.0000	2.4364
Vinton-Shellsburg	3.2336	0	0.0000	3.2336
Waco	3.2652	0	0.0000	3.2652
Walnut	1.1455	0	0.0000	1.1455
Wapello	3.6409	54,013	0.2993	3.3416
Wapsie Valley	3.4344	16,467	0.0928	3.3416
Washington	3.9733	255,914	0.6317	3.3416
Waterloo	3.7527	1,106,092	0.4111	3.3416
Waukee	2.4964	0	0.0000	2.4964
Waverly-Shell Rock	2.8498	0	0.0000	2.8498
Wayne	2.5897	0	0.0000	2.5897
Webster City	3.2816	0	0.0000	3.2816
West Bend-Mallard	1.5689	0	0.0000	1.5689
West Branch	2.2556	0	0.0000	2.2556
West Burlington Ind	4.0121	69,239	0.6706	3.3416
West Central	2.0198	0	0.0000	2.0198
West Central Valley	2.1188	0	0.0000	2.1188
West Delaware County	2.9699	0	0.0000	2.9699
West Des Moines	1.8826	0	0.0000	1.8826
West Fork CSD	1.8875	0	0.0000	1.8875
West Hancock	1.9277	0	0.0000	1.9277
West Harrison	1.8566	0	0.0000	1.8566
West Liberty	4.0725	187,114	0.7309	3.3416
West Lyon	2.2225	0	0.0000	2.2225
West Marshall	3.0361	0	0.0000	3.0361
West Monona	2.9390	0	0.0000	2.9390
West Sioux	4.0123	112,199	0.6708	3.3416
Western Dubuque	2.3370	0	0.0000	2.3370
Westwood	1.6407	0	0.0000	1.6407
Whiting	1.9460	0	0.0000	1.9460
Williamsburg	3.0712	0	0.0000	3.0712
Wilton	3.0342	0	0.0000	3.0342
Winfield-Mt Union	2.8753	0	0.0000	2.8753
Winterset	3.6170	111,642	0.2755	3.3416
Woodbine	2.6781	0	0.0000	2.6781
Woodbury Central	3.3200	0	0.0000	3.3200
Woodward-Granger	3.0432	0	0.0000	3.0432
Total		**$ 32,658,699**	**$ 0.2318**	

District	Adjusted Additional Levy Rate Prior to Aid	Total Property Tax Adjustment Aid	Reduction in Property Tax Rate	Property Tax Rate After Adjustment Aid
Number of Districts Receiving (N=346):		78		
Percentage of Districts Receiving:		22.5%		
Maximum:	$ 5.5266		$ 2.1850	$ 3.3416
Minimum:	$ 0.7426		$ 0.0000	$ 0.7426
Range:	$ 4.7840		$ 2.1850	$ 2.5990
Average:	$ 0.0000		$ 0.2318	$ 0.0000
Median:	$ 2.6506		$ 0.0000	$ 2.6506

Notes:

PTER = Property Tax Equity and Relief Fund.

Allocations are based on LSA calculations and may not replicate Department of Management totals exactly.

Property tax rates are per $1,000 of taxable valuations.

Sources:

Iowa Department of Management, School Aid file.

LSA calculations and analysis.

Legislative Services Agency: FY 2014 Tax Increment Finance (TIF) Information by School District

District	Percentage of TIF Valuation to Total Valuation	Rank of Percentage of TIF Valuation (High to Low)	Amount of State School Aid due to Uniform Levy Backfill	Amount of School Levy to TIF Projects	Potential School District Levy Rate Decrease*
Adair-Casey	15.8%	18	$ 147,101	$ 265,029	$ 0.6860
Adel DeSoto Minburn	5.3%	93	115,825	252,447	0.3407
AGWSR	3.6%	135	63,035	104,209	0.1260
A-H-S-T	19.8%	14	318,375	533,460	0.7217
Akron Westfield	5.9%	82	52,695	101,681	0.2973
Albert City-Truesdale	0.0%	264	0	0	0.0000
Albia	0.0%	264	0	0	0.0000
Alburnett	1.6%	189	14,328	39,868	0.1556
Alden	0.0%	264	0	0	0.0000
Algona	0.2%	249	5,718	10,435	0.0086
Allamakee	5.1%	101	121,277	220,095	0.2247
Alta	0.2%	250	2,016	4,091	0.0100
Ames	0.0%	261	2,417	4,204	0.0008
Anamosa	3.7%	129	64,249	127,996	0.1957
Andrew	0.0%	264	0	0	0.0000
Ankeny	7.1%	69	978,752	2,632,154	0.6455
Aplington-Parkersburg	5.4%	90	73,997	156,927	0.3294
Armstrong-Ringsted	0.2%	248	1,906	2,547	0.0035
Ar-We-Va	1.8%	182	19,884	37,454	0.0841
Atlantic	1.4%	197	31,581	80,019	0.1166
Audubon	2.2%	170	25,941	48,612	0.1032
Aurelia	0.0%	264	0	0	0.0000
Ballard	22.3%	8	389,115	1,221,149	2.5724
Battle Creek-Ida Grove	1.3%	202	16,705	33,275	0.0709
Baxter	10.3%	38	50,188	140,878	1.0071
BCLUW	3.6%	136	45,186	84,726	0.1684
Bedford	0.0%	264	0	0	0.0000
Belle Plaine	2.8%	156	21,765	47,910	0.1797
Bellevue	4.5%	114	54,681	104,065	0.2199
Belmond-Klemme	0.6%	235	8,475	19,856	0.0430
Bennett	1.0%	221	4,655	7,714	0.0341
Benton	4.5%	112	135,429	287,937	0.2756
Bettendorf	5.9%	81	446,933	950,313	0.3613
Bondurant-Farrar	15.5%	20	250,119	536,283	0.9601
Boone	5.1%	102	133,218	307,056	0.3561
Boyden-Hull	16.0%	17	181,046	419,959	1.1427
Boyer Valley	0.7%	229	5,998	13,162	0.0424
Brooklyn-Guernsey-Malcom	10.2%	40	122,391	224,181	0.4575
Burlington	8.0%	61	405,088	919,145	0.5492
CAL	0.2%	251	1,092	2,153	0.0087
Calamus-Wheatland	0.0%	264	0	0	0.0000
CAM	3.6%	132	47,980	71,904	0.0968
Camanche	0.4%	239	5,872	13,139	0.0253
Cardinal	0.0%	264	0	0	0.0000
Carlisle	0.0%	260	351	792	0.0015
Carroll	3.4%	139	144,243	242,058	0.1228
Cedar Falls	3.8%	125	377,669	689,778	0.1700
Cedar Rapids	5.3%	97	1,466,032	3,893,129	0.4703
Center Point-Urbana	6.7%	72	92,250	234,549	0.5599
Centerville	2.1%	174	26,626	82,498	0.2339
Central	5.4%	92	47,168	95,648	0.2972
Central City	6.4%	78	40,970	93,538	0.4401
Central Clinton	10.2%	39	254,717	574,928	0.6940
Central Decatur	0.0%	264	0	0	0.0000
Central Lee	6.6%	75	83,513	185,605	0.4338
Central Lyon	3.0%	150	37,422	77,073	0.1732
Central Springs	2.4%	164	44,443	91,254	0.1376
Chariton	0.2%	245	3,407	7,095	0.0133
Charles City	11.4%	31	319,902	644,400	0.6239
Charter Oak-Ute	0.0%	264	0	0	0.0000
Cherokee	0.6%	233	8,382	20,000	0.0459
Clarinda	1.3%	201	18,853	35,181	0.0622
Clarion-Goldfield	6.8%	71	131,250	315,544	0.5146
Clarke	4.7%	111	81,716	185,572	0.3206
Clarksville	0.0%	264	0	0	0.0000
Clay Central-Everly	0.0%	264	0	0	0.0000
Clayton Ridge	4.8%	109	73,296	142,066	0.2423
Clear Creek Amana	40.8%	1	2,126,817	4,008,341	1.9471
Clear Lake	4.2%	119	152,028	285,616	0.2009
Clearfield	0.0%	264	0	0	0.0000

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Clinton	3.9%	123	199,227	567,875	0.3854
Colfax-Mingo	5.8%	84	56,254	134,802	0.4375
College	11.9%	30	1,159,100	2,120,873	0.5321
Collins-Maxwell	0.1%	253	847	1,676	0.0060
Colo-NESCO School	10.7%	33	143,038	322,984	0.7274
Columbus	1.1%	214	13,342	37,639	0.1071
Coon Rapids-Bayard	1.9%	180	18,795	37,114	0.0975
Corning	9.3%	45	95,504	192,200	0.5088
Corwith-Wesley	3.1%	147	18,343	25,225	0.0619
Council Bluffs	4.5%	115	513,817	1,323,355	0.3814
Creston	7.6%	64	146,994	335,758	0.5280
Dallas Center-Grimes	12.3%	27	471,484	938,558	0.6573
Danville	0.0%	264	0	0	0.0000
Davenport	2.8%	153	638,914	1,621,765	0.2342
Davis County	3.3%	144	52,618	129,202	0.2557
Decorah Community	1.5%	194	42,049	88,136	0.0881
Delwood	0.0%	264	0	0	0.0000
Denison	6.7%	74	133,081	299,753	0.4510
Denver	1.0%	219	9,720	19,412	0.0520
Des Moines Independent	10.4%	37	4,115,507	11,933,292	1.0680
Diagonal	0.0%	264	0	0	0.0000
Dike-New Hartford	3.2%	146	41,016	84,817	0.1818
Dows	2.0%	179	10,044	17,626	0.0798
Dubuque	10.6%	35	1,945,208	4,391,991	0.7197
Dunkerton	1.8%	181	14,002	31,768	0.1233
Durant	4.3%	117	49,187	108,672	0.2788
Eagle Grove	0.8%	224	11,374	27,814	0.0658
Earlham	0.0%	264	0	0	0.0000
East Buchanan	0.1%	252	1,331	3,046	0.0099
East Greene	0.0%	264	0	0	0.0000
East Marshall	0.0%	264	0	0	0.0000
East Mills	0.1%	255	1,330	2,879	0.0055
East Sac County	2.3%	168	41,100	74,872	0.1004
East Union	0.0%	264	0	0	0.0000
Eastern Allamakee	0.2%	246	2,190	3,657	0.0078
Easton Valley	0.0%	264	0	0	0.0000
Eddyville-Blakesburg-	0.0%	264	0	0	0.0000
Edgewood-Colesburg	6.5%	76	48,682	105,864	0.4143
Eldora-New Providence	2.0%	178	19,197	53,155	0.1895
Elk Horn-Kimballton	3.7%	128	16,456	40,987	0.2947
Emmetsburg	5.7%	86	97,863	193,785	0.3020
English Valleys	0.0%	264	0	0	0.0000
Essex	0.7%	226	3,219	7,514	0.0533
Estherville Lincoln	1.1%	215	19,305	43,562	0.0728
Exira	0.0%	264	0	0	0.0000
Fairfield	0.6%	231	21,691	47,387	0.0406
Farragut	0.0%	264	0	0	0.0000
Forest City	8.3%	55	184,407	411,293	0.5547
Fort Dodge	3.8%	126	189,326	482,781	0.3179
Fort Madison	1.4%	198	42,251	90,302	0.0862
Fredericksburg	0.0%	264	0	0	0.0000
Fremont-Mills	0.0%	264	0	0	0.0000
Galva-Holstein	2.7%	158	30,095	54,777	0.1187
Garner-Hayfield	8.2%	58	100,373	202,924	0.4509
George-Little Rock	1.0%	218	10,105	18,805	0.0462
Gilbert	0.0%	264	0	0	0.0000
Gilmore City-Bradgate	0.4%	237	2,250	3,442	0.0128
Gladbrook-Reinbeck	5.2%	98	75,495	127,658	0.1931
Glenwood	5.0%	103	140,331	316,981	0.3404
Glidden-Ralston	0.4%	240	2,638	4,484	0.0141
GMG	0.0%	264	0	0	0.0000
Graettinger-Terril	1.7%	187	18,128	28,133	0.0498
Grinnell-Newburg	10.6%	36	338,059	663,047	0.5489
Griswold	1.2%	209	14,411	26,718	0.0536
Grundy Center	5.3%	94	58,003	145,119	0.4328
Guthrie Center	0.4%	238	3,432	5,954	0.0174
Hamburg	8.7%	52	55,992	134,814	0.6588
Hampton-Dumont	8.2%	56	153,756	317,867	0.4730
Harlan	5.3%	95	133,369	264,609	0.2802
Harmony	0.0%	264	0	0	0.0000
Harris-Lake Park	4.4%	116	46,152	69,392	0.1190
Hartley-Melvin-Sanborn	13.6%	25	219,377	480,445	0.8720

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Highland	23.7%	5	333,048	879,075	2.0966
Hinton	7.9%	62	83,500	159,542	0.3867
H-L-V	0.0%	264	0	0	0.0000
Howard-Winneshiek	1.7%	188	42,103	99,821	0.1230
Hubbard-Radcliffe	5.1%	99	64,255	99,884	0.1541
Hudson	1.4%	196	15,016	38,899	0.1234
Humboldt	6.5%	77	143,570	299,186	0.3793
IKM-Manning	2.9%	152	50,190	98,958	0.1496
Independence	1.2%	208	25,380	64,688	0.0976
Indianola	6.0%	80	257,767	633,764	0.4742
Interstate 35	0.0%	264	0	0	0.0000
Iowa City	7.8%	63	2,190,637	4,567,438	0.4570
Iowa Falls	16.4%	16	289,487	714,770	1.2987
Iowa Valley	3.7%	127	27,889	63,149	0.2520
Janesville Consolidated	0.0%	264	0	0	0.0000
Jefferson-Scranton	1.1%	211	18,768	43,934	0.0801
Jesup	0.3%	241	4,050	8,321	0.0173
Johnston	8.7%	51	938,718	2,144,240	0.6022
Keokuk	9.2%	46	201,460	552,892	0.8659
Keota	0.0%	264	0	0	0.0000
Kingsley-Pierson	1.0%	220	8,132	17,152	0.0576
Knoxville	2.8%	154	56,767	145,873	0.2367
Lake Mills	10.7%	34	151,939	250,812	0.3752
Lamoni	0.8%	225	3,155	7,637	0.0589
Laurens-Marathon	2.0%	176	16,681	34,184	0.1146
Lawton-Bronson	2.3%	167	23,142	51,786	0.1513
Le Mars	23.3%	6	1,042,314	2,130,741	1.3154
Lenox	0.6%	236	3,178	7,100	0.0388
Lewis Central	7.4%	66	417,007	703,098	0.2733
Linn-Mar	2.5%	161	243,322	535,849	0.1608
Lisbon	3.3%	140	24,385	56,030	0.2342
Logan-Magnolia	0.0%	264	0	0	0.0000
Lone Tree	8.2%	57	63,717	114,408	0.3519
Louisa-Muscatine	0.7%	228	9,202	15,826	0.0259
LuVerne	0.0%	264	0	0	0.0000
Lynnville-Sully	1.4%	200	12,945	22,350	0.0540
Madrid	2.6%	159	16,445	44,247	0.2398
Manson Northwest Webster	0.0%	264	0	0	0.0000
Maple Valley-Anthon Oto	1.5%	192	24,571	37,322	0.0425
Maquoketa	10.0%	43	203,161	493,222	0.7747
Maquoketa Valley	1.3%	203	18,425	39,220	0.0797
Marcus-Meriden-Cleghorn	4.2%	120	64,675	111,319	0.1622
Marion Independent	2.8%	155	63,462	149,963	0.2041
Marshalltown	4.5%	113	246,846	667,790	0.4173
Martensdale-St Marys	0.0%	264	0	0	0.0000
Mason City	4.3%	118	275,106	545,958	0.2263
Mediapolis	0.1%	257	797	1,732	0.0035
Melcher-Dallas	0.0%	264	0	0	0.0000
MFL MarMac	14.2%	23	192,204	452,106	1.0335
Midland	0.0%	264	0	0	0.0000
Mid-Prairie	5.9%	83	128,101	229,189	0.2522
Missouri Valley	1.3%	206	17,130	42,239	0.0998
MOC-Floyd Valley	10.7%	32	296,593	572,529	0.5383
Montezuma	0.0%	264	0	0	0.0000
Monticello	6.7%	73	116,490	274,353	0.4889
Moravia	0.0%	264	0	0	0.0000
Mormon Trail	0.0%	264	0	0	0.0000
Morning Sun	2.4%	163	7,361	23,067	0.2820
Moulton-Udell	0.0%	264	0	0	0.0000
Mount Ayr	4.9%	107	60,764	144,304	0.3620
Mount Pleasant	3.6%	131	99,295	215,657	0.2288
Mount Vernon	8.2%	59	119,121	286,353	0.6193
Murray	0.0%	264	0	0	0.0000
Muscatine	2.1%	171	139,003	320,867	0.1494
Nashua-Plainfield	0.2%	244	2,849	5,883	0.0141
Nevada	8.9%	47	187,219	417,440	0.5938
New Hampton	3.3%	141	77,522	145,858	0.1589
New London	0.0%	264	0	0	0.0000
Newell-Fonda	0.1%	256	879	1,502	0.0030
Newton	13.6%	26	591,348	1,386,274	0.9838
Nodaway Valley	3.8%	124	50,150	126,284	0.3154
North Butler	3.6%	134	43,578	91,405	0.2117

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North Cedar	0.9%	222	14,433	29,140	0.0519
North Fayette	1.6%	190	21,833	53,226	0.1251
North Iowa	14.1%	24	246,634	385,759	0.4293
North Kossuth	1.6%	191	17,463	25,740	0.0398
North Linn	0.0%	264	0	0	0.0000
North Mahaska	0.0%	264	0	0	0.0000
North Polk	10.1%	42	170,666	454,793	0.9054
North Scott	8.0%	60	411,923	887,068	0.4999
North Tama County	0.0%	264	0	0	0.0000
North Winneshiek	0.0%	264	0	0	0.0000
Northeast	0.0%	264	0	0	0.0000
Northeast Hamilton	4.1%	121	44,166	60,720	0.0833
Northwood-Kensett	23.3%	7	358,862	566,018	0.7268
Norwalk	15.3%	21	403,591	923,618	1.0628
Odebolt-Arthur	5.1%	100	39,116	74,029	0.2463
Oelwein	1.1%	216	16,033	35,876	0.0704
Ogden	0.0%	264	0	0	0.0000
Okoboji	8.6%	54	535,183	681,357	0.1268
Olin Consolidated	0.0%	264	0	0	0.0000
Orient-Macksburg	0.0%	264	0	0	0.0000
Osage	5.8%	85	94,474	182,855	0.2908
Oskaloosa	0.6%	232	19,440	46,570	0.0462
Ottumwa	1.7%	186	76,860	159,850	0.1007
Panorama	19.9%	13	442,749	878,038	1.0570
Paton-Churdan	0.0%	264	0	0	0.0000
PCM	4.9%	105	69,306	174,022	0.3990
Pekin	0.0%	264	0	0	0.0000
Pella	2.1%	173	81,154	158,489	0.1069
Perry	4.8%	110	85,862	194,450	0.3249
Pleasant Valley	8.6%	53	624,702	1,375,977	0.5614
Pleasantville	1.5%	193	12,445	27,220	0.0968
Pocahontas Area	0.0%	264	0	0	0.0000
Postville	2.7%	157	23,282	57,479	0.2145
Prairie Valley	5.4%	91	96,091	154,235	0.1763
Prescott	0.0%	264	0	0	0.0000
Red Oak	1.1%	210	20,506	57,430	0.1092
Remsen-Union	1.7%	185	20,641	40,290	0.0891
Riceville	30.5%	3	440,826	656,651	0.8066
River Valley	0.6%	230	6,256	12,386	0.0338
Riverside	1.1%	212	19,793	31,436	0.0352
Rock Valley	19.3%	15	250,988	516,510	1.0999
Rockwell City-Lytton	0.0%	259	385	717	0.0016
Roland-Story	8.9%	48	145,429	314,864	0.5621
Rudd-Rockford-Marble Rk	2.3%	166	24,890	45,234	0.1012
Ruthven-Ayrshire	0.0%	264	0	0	0.0000
Saydel	1.3%	205	44,275	70,369	0.0409
Schaller-Crestland	0.0%	264	0	0	0.0000
Schleswig	0.0%	264	0	0	0.0000
Sentral	0.0%	264	0	0	0.0000
Sergeant Bluff-Luton	25.6%	4	854,623	1,615,491	1.2326
Seymour	0.0%	264	0	0	0.0000
Sheldon	20.9%	10	436,796	1,000,158	1.4558
Shenandoah	3.0%	149	42,597	115,404	0.2799
Sibley-Ocheyedan	4.8%	108	68,890	138,531	0.2644
Sidney	1.3%	207	8,030	24,343	0.1376
Sigourney	0.9%	223	7,908	19,521	0.0730
Sioux Center	20.0%	12	454,795	881,637	1.0133
Sioux Central	0.0%	264	0	0	0.0000
Sioux City	8.8%	49	1,163,703	3,477,512	0.9416
Solon	5.3%	96	106,823	202,378	0.2542
South Hamilton	7.2%	67	104,955	184,782	0.2976
South O'Brien	1.3%	204	21,232	44,742	0.0772
South Page	0.0%	264	0	0	0.0000
South Tama County	0.0%	258	866	2,384	0.0046
South Winneshiek	0.0%	264	0	0	0.0000
Southeast Polk	21.9%	9	1,959,224	6,316,139	2.6316
Southeast Warren	0.0%	264	0	0	0.0000
Southeast Webster Grand	0.1%	254	1,042	2,521	0.0069
Southern Cal	0.0%	264	0	0	0.0000
Spencer	2.9%	151	92,339	220,134	0.2154
Spirit Lake	12.2%	28	687,042	1,072,308	0.3695
Springville	0.0%	264	0	0	0.0000

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St Ansgar	20.1%	11	377,204	614,318	0.6816
Stanton	0.0%	264	0	0	0.0000
Starmont	0.3%	242	3,377	9,077	0.0276
Storm Lake	5.0%	104	117,059	269,525	0.3492
Stratford	0.0%	264	0	0	0.0000
Sumner	1.5%	195	15,648	30,254	0.0746
Tipton	3.3%	143	45,547	87,152	0.1625
Titonka Consolidated	1.7%	184	7,630	12,644	0.0616
Treynor	0.0%	264	0	0	0.0000
Tri-Center	2.5%	160	29,041	70,034	0.1906
Tri-County	0.0%	264	0	0	0.0000
Tripoli	0.3%	243	1,964	4,040	0.0169
Turkey Valley	0.2%	247	1,945	4,032	0.0118
Twin Cedars	0.0%	264	0	0	0.0000
Twin Rivers	0.0%	264	0	0	0.0000
Underwood	0.6%	234	7,564	16,497	0.0381
Union	2.0%	177	40,312	87,761	0.1271
United	5.4%	89	70,349	132,555	0.2601
Urbandale	7.5%	65	473,683	1,063,751	0.5047
Valley	2.5%	162	15,504	37,338	0.1876
Van Buren	1.0%	217	11,544	24,779	0.0625
Van Meter	3.6%	130	38,011	71,756	0.1748
Ventura	0.0%	262	80	123	0.0002
Villisca	0.0%	264	0	0	0.0000
Vinton-Shellsburg	2.4%	165	58,746	125,312	0.1473
Waco	2.2%	169	16,924	50,983	0.2381
Walnut	2.1%	172	16,693	25,974	0.0630
Wapello	4.9%	106	50,040	128,136	0.4117
Wapsie Valley	3.2%	145	32,054	74,072	0.2291
Washington	1.1%	213	24,432	59,282	0.0851
Waterloo	7.0%	70	1,095,954	2,663,045	0.5416
Waukee	14.8%	22	2,360,220	4,204,689	0.6241
Waverly-Shell Rock	12.0%	29	430,998	998,909	0.8513
Wayne	0.0%	264	0	0	0.0000
Webster City	1.7%	183	39,845	93,917	0.1280
West Bend-Mallard	3.5%	137	35,913	53,522	0.0929
West Branch	3.4%	138	56,971	117,296	0.1921
West Burlington Ind	33.4%	2	280,024	835,862	3.5834
West Central	0.0%	264	0	0	0.0000
West Central Valley	9.8%	44	221,620	376,478	0.3715
West Delaware County	3.0%	148	77,404	175,652	0.2080
West Des Moines	5.5%	87	1,305,278	2,541,231	0.2838
West Fork CSD	0.0%	263	3	4	0.0000
West Hancock	0.0%	264	0	0	0.0000
West Harrison	0.0%	264	0	0	0.0000
West Liberty	1.4%	199	19,588	52,556	0.1270
West Lyon	10.1%	41	193,471	332,709	0.3944
West Marshall	4.1%	122	54,638	101,482	0.1890
West Monona	3.3%	142	39,392	89,329	0.2280
West Sioux	8.7%	50	86,161	199,800	0.6202
Western Dubuque	7.1%	68	456,527	945,874	0.4103
Westwood	0.0%	264	0	0	0.0000
Whiting	0.0%	264	0	0	0.0000
Williamsburg	15.6%	19	312,930	653,422	0.9194
Wilton	5.4%	88	66,310	143,268	0.3415
Winfield-Mt Union	2.1%	175	12,590	23,979	0.1002
Winterset	6.2%	79	145,713	422,799	0.6410
Woodbine	3.6%	133	27,911	71,643	0.3030
Woodbury Central	0.0%	264	0	0	0.0000
Woodward-Granger	0.7%	227	8,581	22,279	0.0585
All School Districts	**6.3%**		**$ 51,365,193**	**$ 115,306,286**	**$ 0.4252**
Maximum	**40.8%**		**$ 4,115,507**	**$ 11,933,292**	**$ 3.5834**
Minimum	**0.0%**		**$ 0**	**$ 0**	**$ 0.0000**
Range	**40.8%**		**$ 4,115,507**	**$ 11,933,292**	**$ 3.5834**
Median	**2.1%**		**$ 24,502**	**$ 54,149**	**$ 0.1209**
Average	**6.3%**		**$ 148,454**	**$ 333,255**	**$ 0.4252**

Number of Districts with TIF Valuation: 263
Percentage of Districts with TIF Valuation (N=346): 76.0%

Notes:

District	Percentage of TIF Valuation to Total Valuation	Rank of Percentage of TIF Valuation (High to Low)	Amount of State School Aid due to Uniform Levy Backfill	Amount of School Levy to TIF Projects	Potential School District Levy Rate Decrease*

State aid backfill is the amount of the uniform levy ($5.40/$1,000 taxable valuation) that is replaced by State aid due to the TIF increment valuation.

*The potential tax rate reduction is based on the amount school tax revenue to TIF projects (less the uniform levy), applied to the total valuation amount. The result provides the reduction in levy rate to provide the school district the required levy amount.

Amounts displayed do not factor in school aid property tax relief provisions built in the school aid formula. Changes in taxable valuations may impact tax relief allocations by district which would also impact overall school district tax rates.

Sources:
Iowa Department of Management, School Aid file
LSA analysis and calculations (July 2, 2013)

Legislative Services Agency: FY 2014 School Aid Weightings

Weighting Category	Estimated FY 2014 School Finance Amounts				# of Districts
	Weight	State Aid**	Property Tax	Total	
Special Ed. 1	24,739.20	$ 132,874,243	$ 19,168,112	$ 152,042,355	346
Special Ed. 2	18,101.65	97,223,962	14,005,493	111,229,455	345
Special Ed. 3	20,510.27	110,160,660	15,906,362	126,067,022	341
Total Special Ed.	63,351.12	340,258,865	49,079,967	389,338,832	346
Shared Students	48.00	257,803	38,469	296,272	69
Shared Teachers	308.07	1,654,617	242,725	1,897,342	69
Community College (CC) Courses*	2,875.32	15,443,328	2,224,068	17,667,396	345
CC Arts and Sciences	*1,197.91*	*6,433,996*	*928,788*	*7,362,785*	*337*
CC Career and Tech	*1,677.24*	*9,008,435*	*1,295,151*	*10,303,585*	*333*
Whole Grade Sharing	289.30	1,553,830	224,363	1,778,194	10
Regional Academy	14.00	75,194	11,452	86,646	1
ICN	2.81	15,076	2,190	17,267	74
Operational Functions	1,421.83	7,636,649	1,113,923	8,750,572	129
Supplementary Shared Wght. Total	4,959.57	26,637,850	3,857,393	30,495,243	346
At-Risk	2,340.680	12,571,814	1,812,799	14,384,613	346
ESL	3,391.96	18,218,217	2,638,441	20,856,658	203
Reorganization	177.70	954,427	142,749	1,097,176	11
Total Supplementary Weight	10,869.91	58,382,308	8,451,382	66,833,691	346
AEA Sharing	539.84	$ 114,446	$ 36,212	$ 150,659	1
Total Weighting	**74,760.87**	**$ 398,755,619**	**$ 57,567,562**	**$ 456,323,181**	**346**

Special Ed. 1 Weighting of 0.72.
Special Ed. 2 Weighting of 1.21.
Special Ed. 3 Weighting of 2.74.

Shared Students Weighting of 0.48.
Shared Teachers Weighting of 0.48.
Community College Courses* Weighting of 0.46 for liberal arts and science courses and 0.70 for career tech courses.
Whole Grade Sharing Weighting of 0.10 per student for eligible districts.
Regional Academy Weighting of 0.10 per student - total weighting for a district cannot be less than 10.0 or more than 15.0.
ICN Weighting of 0.05.
Operational Functions Weighting of 0.02 per pupil based on an operational sharing function.

At-Risk Calculated by formula.
ESL Weighting of 0.22.
Reorganization Eligible districts that reorganized receive Whole Grade Sharing weighting received in year prior to reorganization for three years.

AEA Sharing Weighting based on formula for eligible AEAs.

Notes:

**State aid and property tax amounts are based on LSA calculations and include funding for additional property tax relief to cover the increase in the FY 2014 State cost per pupil due to the allowable growth rate ($15 per pupil).

In general, weightings are based on the portion of time the student attends the specific program.

Funding amounts are based on individual calculations and may not match the Department of Management's Aid and Levy worksheet totals.

Totals and subtotals may not sum due to rounding.

AEA = Area Education Agency
LSA = Legislative Services Agency
ESL = English-as-a-Second Language
ICN = Iowa Communications Network

Sources:

Iowa Department of Management, School Aid file.
Iowa Department of Education, Certified Enrollment file.
7/9/13 LSA calculations.

Legislative Services Agency: FY 2012 School District Transportation Costs

District	Enrollment	Route Miles	Non-route Miles	Net Operating Cost	Average No. of Students Transported	Average Cost Per Pupil Transported	Average Cost Per Pupil Enrolled	Average Cost Per Route Mile	District Square Miles
Adair-Casey	354.0	43,813	7,122	$ 172,937	231.0	$ 748.65	$ 488.52	$ 3.95	159
Adel DeSoto Minburn	1,435.2	121,387	26,035	437,276	703	622.01	304.68	3.60	144
AGWSR	638.7	119,455	59,031	357,685	195	1,834.28	560.02	3.00	266
A-H-S-T	602.0	100,516	12,773	233,690	510.3	457.95	388.19	2.33	192
Akron Westfield	511.9	86,992	11,256	281,995	252.4	1,117.25	550.88	3.24	217
Albert City-Truesdale	206.2	60,261	14,572	127,842	102	1,253.36	619.99	2.12	116
Albia	1,194.8	175,532	28,659	564,968	668.2	845.51	472.86	3.22	304
Alburnett	548.3	70,198	28,327	283,692	435	652.17	517.40	4.04	65
Alden	265.4	45,066	998	147,969	77	1,921.67	557.53	3.28	105
Algona	1,204.6	183,790	33,480	367,324	635	578.46	304.93	2.00	284
Allamakee	1,202.4	240,945	64,718	738,682	815.1	906.25	614.34	3.06	417
Alta	505.4	58,451	19,709	190,546	190	1,002.87	377.02	3.26	124
Ames	4,224.3	270,969	33,308	1,521,032	2116	718.82	360.07	5.61	36
Anamosa	1,237.9	113,540	33,651	490,124	687.6	712.80	395.93	4.32	134
Andrew	277.4	67,435	16,835	170,318	192.8	883.39	613.98	2.53	98
Ankeny	8,963.7	396,732	260,882	1,712,240	4091	418.54	191.02	4.32	52
Anthon-Oto	236.3	54,173	10,098	180,254	110	1,638.67	762.82	3.33	135
Aplington-Parkersburg	835.0	101,073	66,956	236,045	305.8	771.89	282.69	2.34	165
Armstrong-Ringsted	299.0	56,778	12,934	186,533	214	871.65	623.86	3.28	182
Ar-We-Va	291.0	68,751	14,857	140,706	211	666.85	483.53	2.05	164
Atlantic	1,425.9	87,271	54,665	315,864	324	974.89	221.52	3.62	206
Audubon	548.2	77,933	14,133	185,026	199.9	925.59	337.52	2.37	237
Aurelia	258.3	41,163	10,271	119,566	85	1,406.66	462.90	2.90	132
Ballard	1,520.2	110,405	40,612	480,157	984.4	487.77	315.85	4.35	85
Battle Creek-Ida Grove	646.5	107,103	28,054	277,022	324.4	853.95	428.50	2.59	208
Baxter	384.9	56,019	19,520	136,418	188.7	722.93	354.42	2.43	69
BCLUW	593.8	114,624	20,187	332,272	455	730.27	559.57	2.90	187
Bedford	516.8	71,350	24,759	191,734	167.5	1,144.68	371.00	2.69	288
Belle Plaine	589.7	75,089	15,996	200,682	180	1,114.90	340.31	2.67	105
Bellevue	556.3	81,052	21,813	276,284	463.9	595.57	496.65	3.41	127
Belmond-Klemme	742.0	48,927	22,415	193,440	265	729.96	260.70	3.95	204
Bennett	190.0	38,386	852	117,983	98	1,203.91	620.96	3.07	76
Benton	1,531.7	313,522	56,890	780,878	1337.3	583.92	509.81	2.49	331
Bettendorf	4,102.0	57,238	86,404	312,394	1153	270.94	76.16	5.45	9
Bondurant-Farrar	1,390.8	57,100	34,325	280,190	977.8	286.55	201.46	4.91	99
Boone	2,190.9	60,911	66,328	277,398	857	323.68	126.61	4.56	66
Boyden-Hull	626.6	71,239	26,762	188,379	351	536.69	300.64	2.65	110
Boyer Valley	444.3	82,651	18,809	224,409	191.1	1,174.30	505.08	2.71	180
Brooklyn-Guernsey-Malcom	534.0	60,858	9,305	193,466	291	664.83	362.30	3.18	142
Burlington	4,552.3	202,967	126,114	727,680	1334.5	545.28	159.85	3.58	70
CAL	277.0	34,117	12,907	143,923	241.2	596.70	519.58	4.22	117
Calamus-Wheatland	453.3	73,612	11,768	190,181	335.4	567.03	419.55	2.58	113
CAM	434.1	101,073	11,879	289,482	350.9	824.97	666.86	2.86	280
Camanche	916.2	31,909	29,071	132,142	328.7	402.02	144.23	4.14	35
Cardinal	613.6	94,157	22,712	260,050	652.9	398.30	423.81	2.76	130
Carlisle	1,782.3	115,776	33,836	565,028	1177.9	479.69	317.02	4.88	68
Carroll	1,701.7	328,307	106,731	816,695	2402	340.01	479.93	2.49	269
Cedar Falls	4,778.8	204,136	63,598	968,800	1804.9	536.76	202.73	4.75	61
Cedar Rapids	16,773.7	935,695	469,435	4,175,927	6306	662.21	248.96	4.46	121
Center Point-Urbana	1,310.8	147,188	52,363	374,600	877	427.14	285.78	2.54	91
Centerville	1,393.0	134,706	26,102	455,739	662	688.43	327.16	3.38	165
Central	478.7	116,074	19,401	298,209	290.4	1,026.89	622.96	2.57	180
Central City	480.4	46,025	28,414	106,057	146	726.41	220.77	2.30	77
Central Clinton	1,524.3	150,844	33,664	688,722	1179.2	584.06	451.83	4.56	179
Central Decatur	658.4	207,509	31,364	351,507	550	639.10	533.88	1.69	319
Central Lee	812.6	152,660	31,304	478,466	976	490.23	588.81	3.13	190
Central Lyon	714.6	58,250	19,748	185,130	243	761.85	259.07	3.18	164
Central Springs	865.3	151,911	33,105	438,155	476.2	920.11	506.36	2.88	213
Chariton	1,380.4	194,565	42,371	520,867	1061	490.92	377.33	2.68	287
Charles City	1,548.6	112,880	59,757	332,746	405.2	821.19	214.87	2.95	224
Charter Oak-Ute	317.1	55,287	10,889	184,340	235	784.43	581.33	3.34	152
Cherokee	932.2	51,727	27,782	187,842	433	433.81	201.50	3.63	116
Clarinda	948.9	81,499	41,055	193,761	344	563.26	204.20	2.38	165
Clarion-Goldfield	776.0	123,270	42,418	373,949	344	1,087.06	481.89	3.04	252
Clarke	1,386.4	186,065	26,570	462,804	973.4	475.45	333.82	2.49	269

District	Enrollment	Route Miles	Non-route Miles	Net Operating Cost	Average No. of Students Transported	Average Cost Per Pupil Transported	Average Cost Per Pupil Enrolled	Average Cost Per Route Mile	District Square Miles
Clarksville	355.1	20,961	10,322	55,260	49.2	1,123.18	155.62	2.63	63
Clay Central-Everly	388.0	63,516	13,899	176,226	179.9	979.58	454.19	2.77	214
Clayton Ridge	632.3	164,029	34,932	414,405	418.8	989.51	655.39	2.53	100
Clear Creek Amana	1,576.5	161,039	59,523	537,134	1149.5	467.28	340.71	3.33	162
Clear Lake	1,289.1	120,261	24,942	373,382	738.5	505.60	289.65	3.10	86
Clearfield	88.4	26,114	430	51,356	39	1,316.83	580.96	1.97	70
Clinton	4,055.7	301,200	95,052	1,138,446	1692	672.84	280.70	3.78	18
Colfax-Mingo	771.6	92,211	27,471	250,899	281	892.88	325.17	2.72	100
College	4,507.9	480,293	123,143	1,616,218	4322	373.95	358.53	3.36	137
Collins-Maxwell	500.5	50,517	21,850	130,513	276.9	471.34	260.77	2.58	113
Colo-Nesco	480.6	60,486	20,876	141,183	139	1,015.70	293.76	2.34	174
Columbus	898.7	72,322	28,381	297,686	482.6	616.84	331.24	4.11	142
Coon Rapids-Bayard	426.5	48,330	17,784	142,184	227.9	623.89	333.38	2.94	183
Corning	431.2	185,259	21,174	322,323	164	1,965.38	747.50	1.74	260
Corwith-Wesley	113.0	15,640	5,616	33,825	6.9	4,902.14	299.33	2.16	102
Council Bluffs	9,032.9	351,791	294,171	1,628,190	2070	786.57	180.25	4.62	74
Creston	1,398.7	85,044	46,938	317,070	785.1	403.86	226.69	3.73	196
Dallas Center-Grimes	1,982.3	141,830	59,674	643,039	1189	540.82	324.39	4.54	83
Danville	478.8	52,697	15,442	224,546	328.9	682.72	468.98	4.26	71
Davenport	16,130.5	988,911	434,260	3,359,606	2719.9	1,235.19	208.28	3.40	109
Davis County	1,193.2	252,720	40,240	704,362	849.8	828.86	590.31	2.79	468
Decorah Community	1,393.2	174,924	60,616	668,509	1316.9	507.64	479.84	3.82	165
Delwood	218.3	49,605	465	160,066	108	1,482.09	733.24	3.23	65
Denison	2,030.6	135,713	35,453	704,323	1785.3	394.51	346.85	5.19	172
Denver	734.4	39,798	8,721	140,392	343.3	408.95	191.17	3.53	57
Des Moines Independent	31,544.6	741,640	815,574	5,035,805	9343.1	538.99	159.64	6.79	84
Diagonal	100.0	20,991	3,375	47,557	42	1,132.31	475.57	2.27	83
Dike-New Hartford	824.3	76,959	22,924	233,603	668.5	349.44	283.40	3.03	151
Dows	129.0	22,144	1,434	67,020	65	1,031.08	519.53	3.03	101
Dubuque	10,469.0	658,650	317,568	2,500,390	2962	844.16	238.84	3.79	240
Dunkerton	470.2	40,545	8,953	164,692	292	564.01	350.26	4.06	82
Durant	585.4	45,519	24,865	173,816	192.6	902.47	296.92	3.82	90
Eagle Grove	833.0	65,650	33,879	253,674	322.2	787.32	304.53	3.87	162
Earlham	609.7	49,723	8,078	244,192	199	1,227.09	400.51	4.91	108
East Buchanan	557.0	75,372	47,562	188,735	348.1	542.19	338.84	2.51	137
East Central	343.0	53,042	2,514	166,501	101	1,648.52	485.42	3.14	116
East Greene	333.6	70,776	14,906	139,758	209	668.70	418.94	1.98	140
East Marshall	659.7	130,191	23,521	484,384	719.7	673.04	734.25	3.72	167
East Mills	561.8	123,503	43,516	241,268	257	938.78	429.45	1.96	225
East Sac County	915.4	186,565	31,866	424,570	390	1,088.64	463.81	2.28	283
East Union	459.9	90,424	17,801	244,434	298.5	818.87	531.49	2.70	269
Eastern Allamakee	384.0	92,205	16,310	246,034	274	897.93	640.71	2.67	150
Eddyville-Blakesburg	671.2	235,180	33,233	532,938	622	856.81	794.01	2.27	223
Edgewood-Colesburg	461.1	131,285	15,078	338,099	505	669.50	733.24	2.58	155
Eldora-New Providence	633.4	67,769	49,415	175,527	311.5	563.49	277.12	2.59	137
Elk Horn-Kimballton	237.2	80,015	28,047	98,745	172.9	571.11	416.30	1.24	84
Emmetsburg	663.3	171,570	24,720	321,581	250.4	1,284.27	484.82	1.88	279
English Valleys	497.3	102,931	14,951	327,398	346.1	945.96	658.35	3.18	130
Essex	231.3	23,849	15,450	84,280	62.3	1,352.82	364.38	3.53	90
Estherville Lincoln	1,359.5	83,160	28,468	237,069	432	548.77	174.38	2.85	220
Exira	233.2	60,774	70,636	58,806	119	494.17	252.17	0.96	165
Fairfield	1,711.6	210,935	153,039	586,628	946.2	619.98	342.74	2.78	353
Farragut	223.4	54,863	18,734	136,888	102	1,342.03	612.75	2.49	136
Forest City	1,058.0	127,502	48,124	311,495	1048	297.23	294.42	2.44	188
Fort Dodge	3,651.9	177,895	95,673	857,405	1293.3	662.96	234.78	4.82	160
Fort Madison	2,247.2	170,631	62,081	582,792	1483	392.98	259.34	3.42	240
Fredericksburg	252.0	43,707	10,790	149,372	124	1,204.62	592.75	3.42	82
Fremont	197.8	23,752	5,062	57,004	45	1,266.76	288.19	2.40	62
Fremont-Mills	423.3	50,934	11,071	221,795	294	754.40	523.97	4.35	148
Galva-Holstein	433.0	118,975	21,395	303,875	304	999.59	701.79	2.55	171
Garner-Hayfield	774.3	52,098	20,448	159,637	235	679.31	206.17	3.07	106
George-Little Rock	470.0	59,298	23,419	178,577	168	1,062.96	379.95	3.01	176
Gilbert	1,264.6	64,520	40,875	325,992	832.1	391.77	257.78	5.05	48
Gilmore City-Bradgate	131.0	35,240	3,070	83,162	58.9	1,411.92	634.83	2.36	94
Gladbrook-Reinbeck	627.7	79,613	31,081	270,124	321.5	840.20	430.34	3.39	189
Glenwood	2,018.9	212,346	62,216	769,743	1229.9	625.86	381.27	3.63	167
Glidden-Ralston	325.1	37,038	12,924	72,856	137	531.79	224.10	1.97	115

District	Enrollment	Route Miles	Non-route Miles	Net Operating Cost	Average No. of Students Transported	Average Cost Per Pupil Transported	Average Cost Per Pupil Enrolled	Average Cost Per Route Mile	District Square Miles
GMG	318.3	111,395	88,595	139,766	280.8	497.74	439.10	1.26	93
Graettinger-Terril	363.0	79,447	14,705	197,308	133.5	1,477.96	543.55	2.48	99
Grinnell-Newburg	1,742.9	131,562	57,544	480,507	981	489.81	275.69	3.65	219
Griswold	586.0	139,929	24,357	376,352	465.1	809.18	642.24	2.69	245
Grundy Center	653.7	38,729	14,078	180,547	212	851.64	276.19	4.66	114
Guthrie Center	473.8	67,235	12,722	162,516	198.2	819.96	343.00	2.42	190
Hamburg	242.0	64,375	7,369	154,142	174.3	884.35	636.95	2.39	98
Hampton-Dumont	1,161.6	96,669	33,265	315,657	267.3	1,180.91	271.74	3.27	239
Harlan	1,426.8	138,736	75,101	518,701	577.8	897.72	363.54	3.74	279
Harmony	361.0	91,007	10,998	202,895	195.8	1,036.24	562.04	2.23	169
Harris-Lake Park	310.4	53,026	9,386	109,040	162	673.09	351.29	2.06	140
Hartley-Melvin-Sanborn	627.4	97,653	18,893	245,313	449	546.35	391.00	2.51	249
Highland	646.5	103,757	22,179	282,663	363	778.69	437.22	2.72	130
Hinton	532.2	94,546	8,170	329,040	417	789.07	618.26	3.48	128
H-L-V	331.3	54,832	16,245	184,858	238	776.72	557.98	3.37	126
Howard-Winneshiek	1,340.5	324,197	33,912	974,901	752.9	1,294.86	727.27	3.01	434
Hubbard-Radcliffe	400.7	77,764	76,859	148,898	230	647.38	371.60	1.92	198
Hudson	665.0	47,143	16,189	138,670	280.8	493.84	208.53	2.94	63
Humboldt	1,160.9	100,281	72,544	246,301	585.2	420.88	212.16	2.46	200
IKM-Manning	738.8	157,284	17,835	401,732	709	566.62	543.76	2.55	322
Independence	1,379.6	107,709	48,149	306,878	1138	269.66	222.44	2.85	195
Indianola	3,349.8	202,652	102,830	811,640	1779.8	456.03	242.30	4.00	159
Interstate 35	891.1	139,053	17,346	492,601	736.3	669.02	552.80	3.54	192
Iowa City	12,451.7	1,015,350	324,130	3,769,511	5311.6	709.68	302.73	3.71	133
Iowa Falls	1,082.5	73,862	53,013	235,117	361	651.29	217.20	3.18	135
Iowa Valley	582.9	56,039	17,669	137,620	131	1,050.53	236.10	2.46	105
Janesville Consolidated	363.3	47,520	9,465	135,513	135	1,003.80	373.00	2.85	44
Jefferson-Scranton	1,019.8	121,660	24,999	472,915	741.9	637.44	463.73	3.89	248
Jesup	894.1	77,200	40,501	226,120	358	631.62	252.90	2.93	137
Johnston	6,147.7	384,803	213,778	1,810,107	4652.4	389.07	294.44	4.71	40
Keokuk	1,972.8	43,695	56,752	229,335	620.9	369.36	116.25	5.26	47
Keota	325.7	60,037	16,854	144,907	219.2	661.07	444.91	2.41	147
Kingsley-Pierson	468.0	63,175	28,043	158,147	281	562.80	337.92	2.51	133
Knoxville	1,868.7	121,256	31,141	490,716	858.8	571.40	262.60	4.05	160
Lake Mills	594.2	86,065	14,116	260,072	369.7	703.47	437.68	3.02	184
Lamoni	344.4	29,564	27,485	94,713	79.9	1,185.40	275.01	3.21	101
Laurens-Marathon	331.0	42,977	11,856	139,859	122	1,146.39	422.54	3.25	138
Lawton-Bronson	621.9	96,689	14,657	318,616	323.5	984.90	512.33	3.30	118
Le Mars	2,063.1	174,373	52,345	567,017	984	576.24	274.84	3.25	265
Lenox	409.8	41,939	10,250	111,333	243.9	456.47	271.68	2.65	137
Lewis Central	2,580.3	200,428	91,761	774,665	2209	350.69	300.22	3.86	64
Linn-Mar	6,729.7	339,746	122,313	1,697,867	3435.3	494.24	252.29	5.00	63
Lisbon	659.1	72,865	21,203	172,079	240	716.99	261.08	2.36	48
Logan-Magnolia	574.7	72,708	36,581	276,798	649	426.50	481.64	3.81	115
Lone Tree	415.1	33,171	18,449	77,836	181.2	429.56	187.51	2.34	96
Louisa-Muscatine	763.1	106,087	25,070	356,891	561	636.17	467.69	3.36	110
LuVerne	68.0	27,087	3,573	65,129	47.2	1,379.86	957.79	2.40	79
Lynnville-Sully	446.0	77,343	13,106	196,952	386	510.24	441.60	2.55	143
Madrid	659.8	33,080	13,013	151,866	197	770.89	230.17	4.59	43
Manson Northwest Webster	610.6	144,986	2,408	674,064	271.6	2,481.83	1,103.94	4.65	218
Maple Valley	473.7	108,291	14,940	303,415	176	1,723.95	640.52	2.80	240
Maquoketa	1,402.4	121,026	50,434	431,334	543	794.35	307.57	3.56	172
Maquoketa Valley	722.4	113,206	11,625	316,532	637.2	496.75	438.17	2.80	178
Marcus-Meriden-Cleghorn	448.7	65,431	9,991	233,284	178	1,310.58	519.91	3.56	233
Marion Independent	1,864.5	44,834	57,939	174,100	480.7	362.18	93.38	3.88	4
Marshalltown	5,318.5	183,043	129,342	864,675	1556.9	555.38	162.58	4.72	144
Martensdale-St Marys	530.2	63,725	19,310	221,673	349	635.17	418.09	3.48	75
Mason City	3,790.0	135,009	85,542	923,048	2534.7	364.16	243.55	6.83	95
Mediapolis	820.5	151,449	28,550	455,125	542.9	838.32	554.69	3.00	220
Melcher-Dallas	295.2	40,622	8,525	148,280	145	1,022.62	502.30	3.65	80
MFL MarMac	815.0	134,950	23,711	381,859	466.9	817.86	468.54	2.83	166
Midland	528.6	145,796	100,710	293,201	337.5	868.74	554.67	2.01	237
Mid-Prairie	1,175.4	126,390	58,211	410,382	730.5	561.78	349.14	3.24	215
Missouri Valley	837.0	72,734	24,605	276,760	352.1	786.03	330.66	3.80	149
MOC-Floyd Valley	1,336.1	130,159	33,791	342,828	760.2	450.97	256.59	2.64	231
Montezuma	527.7	43,976	10,505	159,379	183	870.92	302.02	3.62	140
Monticello	1,000.5	125,604	39,009	352,464	650.4	541.92	352.29	2.81	190

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Moravia	350.8	66,576	17,027	179,165	370	484.23	510.73	2.69	160
Mormon Trail	248.9	61,812	8,913	143,324	172.4	831.35	575.83	2.32	204
Morning Sun	214.0	18,027	876	57,928	37	1,565.61	270.69	3.21	50
Moulton-Udell	206.0	44,404	6,896	88,250	92	959.24	428.40	1.99	178
Mount Ayr	608.0	112,663	37,700	325,802	306.1	1,064.36	535.86	2.89	402
Mount Pleasant	2,044.3	223,196	59,860	667,537	855.8	780.02	326.54	2.99	303
Mount Vernon	1,066.0	69,273	32,486	211,421	525.2	402.55	198.33	3.05	76
Murray	271.5	52,236	10,678	117,555	195	602.85	432.98	2.25	134
Muscatine	5,304.6	231,925	145,380	925,380	2122.9	435.90	174.45	3.99	229
Nashua-Plainfield	652.4	91,119	28,585	278,988	278.4	1,002.11	427.63	3.06	180
Nevada	1,513.3	79,187	34,046	359,146	780.5	460.15	237.33	4.54	118
New Hampton	1,020.0	146,396	26,655	418,152	737.8	566.76	409.95	2.86	248
New London	509.9	34,816	11,466	154,649	115.8	1,335.49	303.29	4.44	67
Newell-Fonda	468.7	65,474	31,016	168,595	232	726.70	359.71	2.58	186
Newton	3,036.1	176,223	76,662	700,419	1213.5	577.19	230.70	3.98	195
Nodaway Valley	688.3	104,891	24,598	329,835	431.5	764.39	479.20	3.15	283
North Butler	599.0	101,335	21,643	334,496	409	817.84	558.42	3.30	211
North Cedar	897.0	210,961	59,811	343,755	595	577.74	383.23	1.63	209
North Fayette	847.0	121,044	22,208	406,148	338.6	1,199.49	479.51	3.36	190
North Iowa	476.5	99,895	13,659	200,009	365	547.97	419.75	2.00	312
North Kossuth	298.5	60,331	12,235	176,928	157	1,126.93	592.72	2.93	225
North Linn	708.3	72,000	38,165	229,957	300	766.52	324.66	3.19	151
North Mahaska	523.0	88,509	15,152	243,002	353	688.39	464.63	2.75	186
North Polk	1,297.5	98,903	51,737	407,861	895	455.71	314.34	4.12	98
North Scott	2,986.6	320,333	133,352	853,662	2078.6	410.69	285.83	2.66	220
North Tama County	521.5	63,732	17,515	236,785	209.5	1,130.24	454.05	3.71	155
North Winneshiek	289.0	87,389	14,782	271,628	186.1	1,459.58	939.89	3.11	136
Northeast	535.1	127,261	40,355	293,470	819	358.33	548.44	2.31	178
Northeast Hamilton	226.4	57,415	0	171,407	117.2	1,462.52	757.10	2.99	145
Northwood-Kensett	499.1	50,641	20,214	173,799	224.4	774.50	348.22	3.43	166
Norwalk	2,385.8	77,332	49,033	390,194	1287	303.18	163.55	5.04	50
Odebolt-Arthur	337.0	44,503	13,832	103,775	170.9	607.23	307.94	2.33	149
Oelwein	1,321.4	75,538	26,958	272,265	760	358.24	206.04	3.60	143
Ogden	651.0	62,383	14,309	181,264	273.1	663.73	278.44	2.90	143
Okoboji	885.4	61,264	23,945	252,817	587	430.69	285.54	4.12	123
Olin Consolidated	213.9	41,324	5,306	141,102	49	2,879.64	659.66	3.42	84
Orient-Macksburg	204.0	39,385	15,208	57,068	60	951.13	279.74	1.45	184
Osage	928.2	92,181	23,963	352,656	519	679.49	379.94	3.82	227
Oskaloosa	2,395.9	213,578	50,812	849,066	1988	427.10	354.38	3.97	182
Ottumwa	4,485.7	214,138	94,914	1,069,731	2152.4	496.99	238.48	4.99	130
Panorama	734.7	95,832	25,237	473,518	533.1	888.23	644.51	4.94	197
Paton-Churdan	184.0	72,750	6,000	158,596	110.9	1,430.08	861.93	2.18	125
PCM	1,016.7	107,324	49,421	313,376	260	1,205.29	308.23	2.92	192
Pekin	642.8	151,335	22,187	419,651	524.8	799.64	652.85	2.77	280
Pella	2,209.1	157,715	39,889	625,797	1716	364.68	283.28	3.97	193
Perry	1,808.5	96,662	21,029	463,667	582.8	795.59	256.38	4.80	123
Pleasant Valley	3,959.9	252,323	108,380	913,301	3380.3	270.18	230.64	3.62	42
Pleasantville	620.7	76,950	28,630	180,347	251	718.51	290.55	2.35	117
Pocahontas Area	474.7	135,480	14,284	325,230	183.7	1,770.44	685.13	2.40	256
Pomeroy-Palmer	220.5	59,778	6,466	97,085	88.9	1,092.07	440.30	1.62	131
Postville	564.7	51,441	33,503	105,587	184.4	572.60	186.98	2.06	119
Prairie Valley	628.3	197,427	18,051	478,462	442	1,082.49	761.52	2.42	283
Prescott	86.0	32,025	2,045	48,984	28	1,749.43	569.58	1.53	89
Preston	345.9	45,395	12,818	166,783	150.9	1,105.26	482.17	3.68	67
Red Oak	1,212.8	67,719	22,232	317,516	367	865.17	261.80	4.69	203
Remsen-Union	376.2	79,313	11,159	217,740	314	693.44	578.79	2.74	178
Riceville	276.6	52,204	11,219	171,453	172	996.82	619.86	3.28	224
River Valley	420.5	99,788	13,245	203,112	299.9	677.26	483.02	2.03	217
Riverside	680.7	104,479	15,052	308,852	534	578.37	453.73	2.96	227
Rock Valley	663.0	77,930	9,964	148,105	255.6	579.44	223.39	1.90	125
Rockwell City-Lytton	467.0	89,082	11,768	204,984	161.8	1,266.90	438.94	2.30	201
Roland-Story	945.5	132,556	29,203	210,201	533	394.37	222.32	1.58	93
Rudd-Rockford-Marble Rk	464.2	82,681	17,215	247,970	283.8	873.75	534.19	3.00	205
Ruthven-Ayrshire	250.0	70,124	40,920	71,969	90	799.66	287.88	1.02	102
Saydel	1,200.9	119,821	70,457	514,769	1048	491.19	428.65	4.30	21
Schaller-Crestland	372.4	62,867	17,233	219,401	276	794.93	589.15	3.49	165
Schleswig	309.4	50,408	7,012	124,691	195.5	637.80	403.01	2.47	123

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Sentral	155.2	48,711	557	167,438	225	744.17	1,078.85	3.44	185
Sergeant Bluff-Luton	1,339.3	102,158	53,668	265,681	447	594.37	198.37	2.60	64
Seymour	237.9	46,379	6,920	127,373	117.8	1,081.27	535.41	2.75	217
Sheldon	971.2	121,721	37,179	278,184	293.4	948.14	286.43	2.29	187
Shenandoah	990.1	84,907	23,434	232,936	573	406.52	235.26	2.74	156
Sibley-Ocheyedan	731.1	98,466	26,214	250,203	339.7	736.54	342.23	2.54	239
Sidney	344.3	38,775	9,768	171,926	249	690.47	499.35	4.43	140
Sigourney	556.1	58,827	16,330	202,095	273	740.28	363.42	3.44	170
Sioux Center	1,028.1	79,033	41,234	239,669	845.6	283.43	233.12	3.03	107
Sioux Central	498.1	100,201	38,551	228,542	636	359.34	458.83	2.28	194
Sioux City	13,751.0	391,664	380,400	2,104,891	4620	455.60	153.07	5.38	64
Solon	1,252.4	71,819	34,576	307,666	787	390.94	245.66	4.29	110
South Hamilton	676.1	104,195	25,656	254,264	292	870.77	376.07	2.44	203
South O'Brien	661.2	98,505	31,318	261,940	492.7	531.64	396.16	2.66	303
South Page	218.2	29,500	29,260	69,626	91	765.12	319.09	2.37	143
South Tama County	1,455.4	138,253	51,919	457,424	1025.7	445.96	314.29	3.31	262
South Winneshiek	596.1	122,608	43,111	297,759	647.9	459.57	499.51	2.43	175
Southeast Polk	6,214.0	525,726	313,652	1,813,096	3969	456.81	291.78	3.45	110
Southeast Warren	541.9	104,028	19,263	266,146	294.8	902.80	491.14	2.56	151
Southeast Webster Grand	543.9	141,998	53,890	345,150	283	1,219.61	634.58	2.43	226
Southern Cal	499.4	101,261	15,320	187,191	315	594.26	374.83	1.85	231
Spencer	1,909.1	69,789	46,584	290,644	1276.9	227.62	152.24	4.16	105
Spirit Lake	1,198.2	58,856	30,091	203,302	422	481.76	169.67	3.46	99
Springville	387.0	39,365	12,062	148,515	151.3	981.59	383.76	3.77	58
St Ansgar	631.8	112,513	19,546	350,019	472.3	741.09	554.00	3.11	244
Stanton	180.0	32,451	8,267	83,100	101.9	815.50	461.66	2.56	80
Starmont	629.4	115,260	13,427	309,474	477.1	648.66	491.70	2.68	201
Storm Lake	2,173.5	86,976	49,323	336,581	1055	319.03	154.86	3.87	85
Stratford	164.5	36,790	3,068	90,763	96	945.45	551.75	2.47	80
Sumner	566.3	78,934	16,564	247,474	323.5	764.99	437.00	3.13	135
Tipton	836.6	66,640	39,431	188,992	333	567.54	225.90	2.84	138
Titonka Consolidated	151.0	42,291	873	164,913	44	3,748.03	1,092.14	3.90	81
Treynor	598.2	72,213	17,522	238,592	483.9	493.06	398.85	3.31	99
Tri-Center	677.2	115,591	37,397	396,224	496	798.84	585.09	3.43	179
Tri-County	268.0	77,385	12,831	202,087	281	719.17	754.06	2.61	128
Tripoli	460.0	55,701	12,032	148,788	224.9	661.58	323.45	2.67	105
Turkey Valley	388.0	113,474	15,222	265,025	450.5	588.29	683.06	2.33	169
Twin Cedars	392.4	82,273	18,692	199,240	413	482.42	507.75	2.42	119
Twin Rivers	169.0	22,359	4,998	77,236	37.8	2,043.27	457.02	3.45	103
Underwood	735.0	95,468	24,054	322,688	590.7	546.28	439.03	3.38	140
Union	1,236.8	156,615	52,265	521,863	431.4	1,209.70	421.95	3.33	255
United	307.9	69,840	1,243	240,064	269	892.43	779.68	3.44	133
Urbandale	3,310.2	62,100	68,000	492,480	949.4	518.73	148.78	7.93	6
Valley	445.6	66,813	21,077	139,932	411	340.47	314.03	2.09	166
Van Buren	658.4	224,932	28,020	581,190	526.6	1,103.66	882.73	2.58	375
Van Meter	585.3	55,799	11,665	239,300	314	762.10	408.85	4.29	61
Ventura	259.4	41,892	6,799	145,727	124.3	1,172.38	561.78	3.48	92
Villisca	362.1	43,619	12,121	129,722	129.2	1,004.04	358.25	2.98	160
Vinton-Shellsburg	1,687.1	147,843	67,234	376,884	652	578.04	223.39	2.55	235
Waco	514.7	69,741	15,517	223,155	379.5	588.02	433.56	3.20	128
Walnut	201.0	13,301	14,947	35,712	45	793.60	177.67	2.69	85
Wapello	723.6	63,366	40,831	174,574	343	508.96	241.26	2.75	122
Wapsie Valley	697.2	81,975	9,428	300,568	379.7	791.59	431.11	3.67	130
Washington	1,739.6	100,219	51,325	427,640	649.1	658.82	245.83	4.27	208
Waterloo	10,714.7	909,059	154,234	3,094,900	6602.2	468.77	288.85	3.40	150
Waukee	7,109.6	349,530	188,523	1,766,222	4126	428.07	248.43	5.05	53
Waverly-Shell Rock	1,882.5	143,250	56,968	499,949	1342.2	372.48	265.58	3.49	162
Wayne	552.8	69,869	0	277,877	263	1,056.56	502.67	3.98	351
Webster City	1,560.7	119,861	42,858	452,408	1052.3	429.92	289.87	3.78	197
West Bend-Mallard	325.0	76,068	16,290	179,382	141.4	1,268.62	551.95	2.36	202
West Branch	791.9	61,896	20,931	259,950	488.9	531.70	328.26	4.20	123
West Burlington Ind	458.4	5,984	27,972	18,130	9	2,014.45	39.55	3.01	2
West Central	286.3	43,699	9,461	127,486	154	827.83	445.29	2.92	124
West Central Valley	951.9	130,192	44,976	404,101	687	588.21	424.52	3.11	229
West Delaware County	1,585.7	152,226	47,296	523,033	780	670.56	329.84	3.43	237
West Des Moines	9,050.2	408,429	248,099	2,120,742	3045	696.47	234.33	5.20	37

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West Fork CSD	721.6	115,448	15,599	397,594	455.8	872.30	550.99	3.44	236
West Hancock	640.0	88,872	22,485	212,424	194.5	1,092.15	331.91	2.39	212
West Harrison	434.7	88,440	63,800	213,260	243.9	874.37	490.59	2.41	194
West Liberty	1,240.2	63,730	33,812	230,313	303.5	758.86	185.71	3.62	148
West Lyon	815.5	144,720	27,171	378,316	851.2	444.45	463.91	2.62	248
West Marshall	877.5	142,027	29,824	423,562	545.2	776.89	482.69	2.98	198
West Monona	715.9	52,230	16,786	175,722	326.5	538.20	245.46	3.36	189
West Sioux	670.0	57,137	13,347	179,082	196.9	909.51	267.29	3.14	154
Western Dubuque	2,914.4	625,185	118,582	1,955,481	2658	735.70	670.97	3.13	555
Westwood	544.2	74,857	13,353	479,205	588	814.98	880.57	6.40	231
Whiting	183.1	19,597	7,655	58,272	53	1,099.48	318.25	2.98	99
Williamsburg	1,105.8	192,805	51,421	405,434	438.9	923.75	366.64	2.10	202
Wilton	790.6	46,449	32,216	181,600	202.1	898.56	229.70	3.91	97
Winfield-Mt Union	362.1	34,124	9,836	96,693	162.9	593.58	267.04	2.84	93
Winterset	1,709.0	172,011	37,163	648,551	748.4	866.58	379.49	3.77	289
Woden-Crystal Lake	111.1	20,244	74	76,102	45	1,691.15	684.98	3.76	81
Woodbine	442.4	42,355	17,648	130,122	148.8	874.47	294.13	3.07	151
Woodbury Central	598.3	58,249	21,604	209,655	322	651.10	350.42	3.60	167
Woodward-Granger	846.8	100,560	16,187	307,355	443	693.80	362.96	3.06	97
All Districts	**473,309.0**	**41,736,052**	**14,816,640**	**$ 141,467,343**	**235,575.4**	**$ 600.52**	**$ 298.89**	**$ 3.39**	**55,675**

Average:	$600.52	$298.89	$3.39
Median:	$718.51	$374.83	$3.06
Maximum:	$4,902.14	$1,103.94	$7.93
Minimum:	$227.62	$39.55	$0.96
Range:	$4,674.52	$1,064.39	$6.97

Sources:
Iowa Department of Education, FY 2012 Transportation File
Date of file: 1/10/2013