

Recommendations To Update The School Finance Formula



Iowa School Foundation Formula Committee Members



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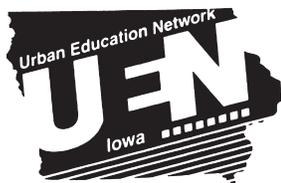
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Submitted by the Iowa School Foundation Formula Committee
Facilitated by the Iowa Association of School Boards

Fairness and Equity in Iowa's Schools

Recommendations to Update Iowa's School Finance Formula

More than four decades ago, the Iowa General Assembly established a school funding formula meant to provide all students equitable access to educational opportunities. While this formula has provided a strong foundation for the success of Iowa's public schools and students, it is overdue for adjustments as time, economic conditions, and demographic circumstances have dramatically changed. Inequities are not being adequately addressed by the formula in its current form.

In 2000, only 2.6 percent of public school students in the Midwest were English Language Learners (ELL). Today in Des Moines alone, the public school system has been "minority majority" since 2011 and 100 different languages and dialects from more than 20 different countries are represented. The same can be said in our more rural school districts. In Postville, 56.2 percent of the school district students are identified as a member of a minority population. A similar trend appears regarding poverty. In the 2000-2001 school year, almost 27% of Iowa's public school population utilized free and reduced lunch services. In 2013-2014 the number increased to over 41%. These changing demographics also have an impact on student achievement. According to the Iowa Department of Education, in the 2013-2014 school year, 42% of English Language Learners in fourth grade were proficient in state reading tests, compared to 78% of native English speakers.

Clearly the demographics of our state and schools are changing and our school finance formula must change with it in order to meet the needs of our ever changing public school student population.

This committee report seeks to make recommendations for adjustments to the school funding formula. We believe we must attempt to level the playing field for all public school students in Iowa regardless of geography, language, or income level. The report addresses the new reality in our ever diversifying populations and recommends modifications to the existing formula that embrace the original principles of fairness and equity for all students in public classrooms across our state.

Every child in Iowa deserves equal access to educational opportunities.

The purpose of the Committee is to:

- Advocate for a set of changes in the Iowa School Finance Formula that will improve the equity in and adequacy of funding in Iowa's school finance formula. *(See Appendix A for a definition of equity.)*
- Submit a plan, to the *Iowa Legislative Interim Review Committee on the School Finance Formula* as it prepares to review the financing of Iowa schools that achieves greater equity and adequacy in school funding.

We believe:

1. Iowa's children deserve and should receive the best k-12 education in the nation as demonstrated by the state's commitment to ensuring that adequate and equitable resources are allocated to k-12 education regardless of where children live in Iowa.
2. Education funding must always be our state's #1 priority. Currently, Iowa is ranked 22nd in the nation in per capita personal income, while at the same time Iowa ranks 35th in the nation in educational funding per student, which is \$1,612 below the national average (NEA Rankings and Estimates 2012-2013). Iowa's ranking should at least be at the national average.
3. To reduce funding volatility, the finance formula should always be a mix of property taxes and state aid.
4. The school finance formula should include enhanced funding that is locally determined but limited so as to not create major funding discrepancies based upon local property wealth.
5. Any new State categorical funding should ultimately be incorporated in the school finance formula within 3 years of its authorization.
6. The School Finance Formula should be easy to understand.

In keeping with the purpose and beliefs of the Committee (cited above), the following recommendations of the Committee advocate significantly increasing funding to address the serious adequacy and equity issues faced by Iowa's school districts, and ensuring that on a per pupil basis no district loses resources but all districts gain needed additional resources.

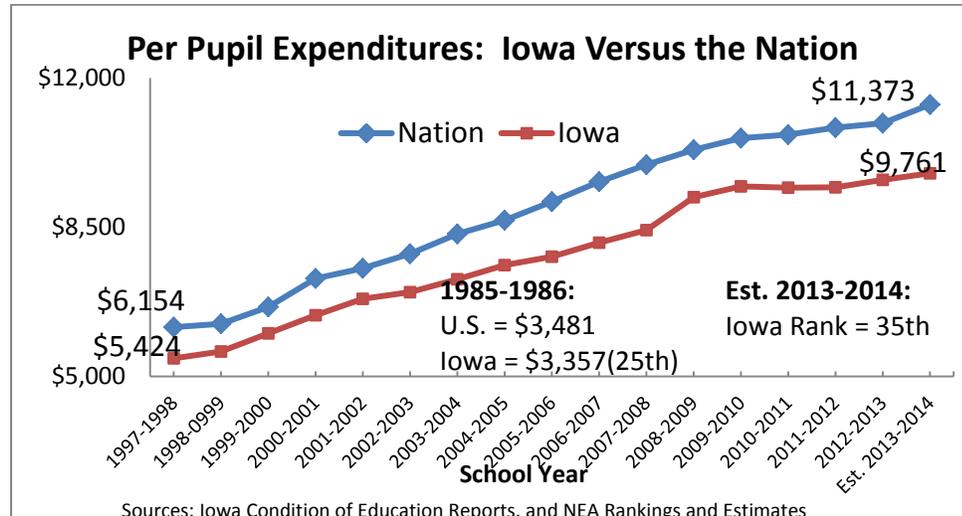
Note: FY 2013 financial data is cited, unless otherwise stated, as the most current transportation costs are FY 2013.

1. Inadequate funding resulting in inequitable access to educational opportunities across Iowa.

Adequacy of school funding - Currently, Iowa is ranked 22nd in the nation in per capita personal income, while at the same time Iowa ranks 35th in the nation in educational funding per student, which is \$1,612 below the national average (NEA Rankings and Estimates 2012-2013). Iowa's ranking should, at least, be at the national average. Iowa's funding is not keeping pace with the nation.

	NATIONAL AVERAGE SPENDING PER PUPIL	Percent Change Each Year	IOWA SPENDING PER PUPIL	Percent Change Each Year	Percent Iowa Spending is to National Average	IOWA'S RANK IN THE NATION
2009	\$10,313		\$9,203		89%	37
2010	\$10,586	2.65%	\$9,455	2.74%	89%	35
2011	\$10,669	0.78%	\$9,425	-0.32%	88%	35
2012	\$10,834	1.55%	\$9,435	0.11%	87%	35
2013	\$10,938	0.96%	\$9,609	1.84%	88%	34
2014 est.	\$11,373	3.98%	\$9,761	1.58%	86%	35

Source: NEA Rankings and Estimates



In real dollars, adjusted for inflation, the percent change in Iowa's spending per student has **decreased 11.7% (-\$641)**, from FY 2008 to FY 2014. (Source: Center on Budget and Policy Priorities, May 20, 2014)

AEA special education funding has been reduced significantly by legislative action. In the past four years the amount generated by the school finance formula for AEAs has been underfunded by \$27.5 million, \$27.5 million, \$22.5 million and \$22.5 million, respectively.

Recommendation – We recommend the legislature agree to a long term financial commitment to bring Iowa’s educational funding per student up to and surpassing the national average, ensuring that Iowa school districts have the resources needed to provide each of Iowa’s children with the best educational opportunities in the nation.

AEA - We recommend the legislature restore the \$15 million annual reduction and the ongoing \$7.5 million “permanent” reduction in Area Education Agency funding.

2. Non-educational issues resulting in inequitable access to educational opportunities.

Cost of transporting students to/from school – There is a large difference in the transportation cost per student among school districts, due primarily to student density and distance factors (See Appendix B for detail by school district).

Each year, the Iowa Department of Education calculates an estimate of the “Net Operating Cost” to transport students to and from school after all other transportation costs such as special education, activities, etc., have been removed. The net operating transportation cost per student significantly varies among school districts as follows:

FY 2013	Net Operating Cost of Transportation Per Pupil (TCP)
Median	\$ 378
Maximum	\$ 1,164
Minimum	\$ 31
Range	\$ 1,133

In the past the difference in district cost per pupil (DCPP) among districts has been 2.9% (\$175). When transportation costs are removed from the current DCPP calculation, the difference jumps to 24.3%:

FY 2013	Current DCPP - Including Transportation Costs	DCPP Without Transportation Costs
Median	\$6,004	\$5,657
Maximum	\$6,176	\$6,010
Minimum	\$6,001	\$4,837
Range	\$ 175	\$1,173
% of Difference	2.9%	24.3%

Recommendation - We recommend transportation costs (FY 2013 = \$141.1 million, net of PPEL funding spent on bus leases and purchases) be pulled from the current school finance formula and financed separately, using a formula that equitably finances the difference in transportation needs and costs of a district given unique district student density and distance factors. The new transportation funding should be funded with a mix of property tax and state aid, thus encouraging efficiency on the local level.

AEA – We recommend that AEA costs to deliver services to the student be studied and inequity issues among AEA districts resolved.

3. Education issues resulting in inequitable access to educational opportunities.

New School Finance Formula – The Task Force Report on Iowa School District –State School Foundation Program, November, 2013, highlighted parts of the current school finance formula that result in funding inequity issues among districts. The chart below highlights these areas.

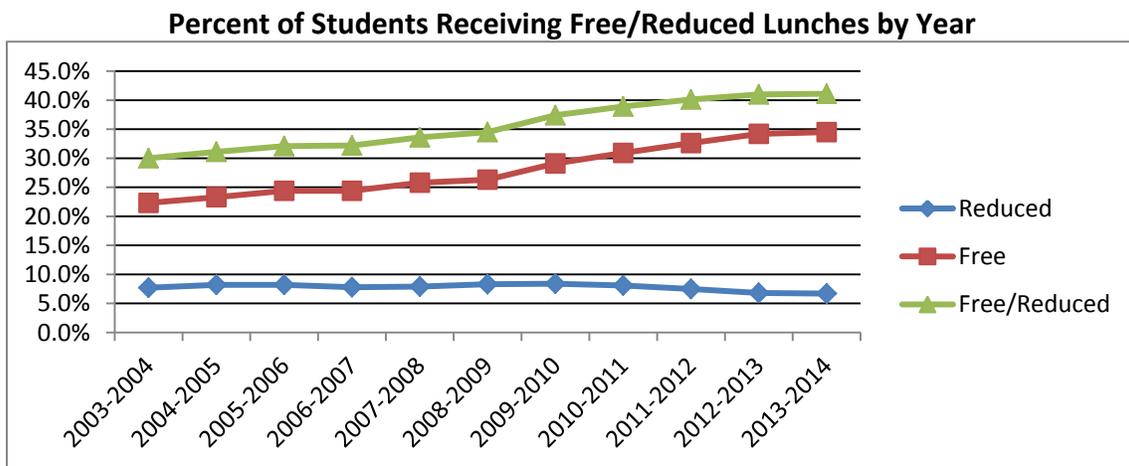
	FY 2013 Funding Levels (State and Local)	EQUITY ISSUE AMONG SCHOOL DISTRICTS/AEAS
Current District Cost Per Pupil	\$2,852,500,203	Difference between highest and lowest district cost per pupil is 2.9% (\$175); 50% of districts are at SCPP, 50% are higher; AEAs SpEd difference between highest and lowest is 8.9% (\$22.26); AEA Ed services is 4.06% (\$2.30) <i>FY 2015 data</i>
Teacher Salary Supplement	\$245,235,223	Difference between highest and lowest district cost per pupil amount is 92.5% (\$413.55); AEAs is 66.1% (\$13.95) <i>FY 2014 data</i>
Professional Development	\$27,793,513	Difference between highest and lowest district cost per pupil is 221.9% (\$74.75); AEAs is 48.9% (\$1.32) <i>FY 2014 data</i>
Early Intervention	\$30,219,886	Difference between highest and lowest district cost per pupil is 191.1% (\$71.62)
Dropout Prevention Levy	\$96,692,370	Range between highest and lowest percent of regular program cost that can be used by a district to calculate DOP funding is 2.5% to 5.0% of regular program cost
Instructional Support Levy	\$189,896,936	Range between highest and lowest percent of the maximum allowable ISL program funded on a per pupil basis is 93% to 54%
At Risk	\$13,883,102	Range between the highest and lowest percent of students eligible for free/reduced priced lunches per district is 86.4% to 0%
English Language Learners	\$30,063,862	Range between the highest and lowest percent of students that are English Language Learners per district is 52.9% to 0%
Community Colleges, ICN, Regional Academies	\$14,744,100	Many school districts are using this funding source, but the availability and level of use varies widely among districts.

Recommendation – We recommend a new school finance formula be created, by removing transportation costs (see #2 above); combining funding streams (see table above) into a new basic finance formula; recalculating the state cost per student (SCPP); and then providing sufficient funding to minimize the difference between the new district cost per pupil (DCPP) funding levels. In this way, the school finance formula is simplified and local flexibility is maintained. Local districts should still be accountable for the use of these funds for programs previously categorically funded.

If the new formula had been created for FY 2013, we estimate the new SCPP would have been \$7,096 and the cost to bring all school districts up to the new SCPP would have totaled overall \$48.0 million. (See Appendix B for calculations, and district level detail.) In developing a revised school finance formula, other factors, such as uniform levy rate and foundation level, will need to be considered, as these factors will have an impact on state aid and property tax per district.

4. Student needs issues resulting in inequitable access to educational opportunities.

Low socio-economic status (LSES) students - The number of children living in poverty that attend Iowa schools continues to increase each year. (See graph below.) There is strong evidence that children living in poverty require additional resources to be “school ready,” to continue to regularly attend school, and to reduce the risk of their dropping out of school. (See chart below.) These children should have the same, equitable opportunity to obtain a quality education as children who are not living in poverty.



Source: Iowa Department of Education – Condition of Education, 2014

Percent of Iowa Students Proficient			
FY 2014	Fourth Grade	Eight Grade	Eleventh Grade
Reading			
- LSES	63.1	60.6	63.9
- All	84.5	83.6	86.2
Math			
- LSES	67.6	59.9	70.9
- All	87.9	85.0	89.5

Source: Iowa Department of Education, 2014 State Report Card for No Child Left Behind

Recommendation – We recommend that the legislature provide substantial, dedicated, and long term additional resources beyond the basic school finance formula to school districts to fund the additional services needed for students living in poverty to ensure that these students can indeed have an equal opportunity to excel in school. While local boards should determine the services needed for children living in poverty, these services could include before and after school programming, remediation services, longer school days, additional school days, public health clinics, and associated transportation needs.

5. Emerging issues

a. Necessarily small school district – Once all voluntary options available to small districts to either merge classes, teachers, and whole districts with other districts, create regional middle or high schools, or to dissolve a district, are exhausted, there may still be districts in Iowa that, due to the low number of children per square mile or due to the unacceptable time on a school bus, need to remain “necessarily small school districts.”

Recommendation – We recommend that a determination be made as to what constitutes a “necessarily small school district” based on population density, enrollment, square mileage, etc. Given this determination, further work should be done to outline the adequate educational programming that should be offered to sustain this type of district, along with the needed resources.

b. Enrichment funding – Originally (FY 1989), the Instructional Support Levy (ISL) was intended to provide school districts with the ability to increase funding to expand, enrich, and improve their district’s educational programming. Over time, the ISL has become a necessary funding stream to maintain essential educational programming at the local level. Districts still need the ability to generate funding locally for innovative educational programming, without disrupting the equity established in the school finance formula.

Recommendation – *We recommend the legislature create an Enrichment funding mechanism that can be approved and controlled locally and used for innovative local educational programming.*

c. School Finance Policy Center –Annually, school districts and area education agencies spend over \$5.34 billion (FY 2013–all districts’ General Fund) educating Iowa’s children. None of these expenditures go toward improving the school finance formula or studying the improvements needed as state demographics and economics change. Studies and research to inform policy makers regarding allocation and use of these resources, as well as public tax and school finance issues, are infrequent at best. Independent, non-partisan information that enables informed school finance policy is needed.

Recommendation - *We recommend the legislature establish and fund an independent school finance policy institute to provide the executive and legislative branches of government research on issues related to Iowa’s school finance policies, the finance formula, demographic and economic trends, as well as finance and program accountability. The institute’s faculty should be comprised of individuals having expertise in areas such as school finance, economics, statistics, demography, public policy, education policy, and tax policy. The mission of the institute should be to support high quality empirical research on school finance issues that will inform policy makers.*

HOW IS EQUITY (INEQUITY) MEASURED?

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.)

School Finance Workgroup - Brief Summary of FY 2013 Per Pupil Amounts of Specified School Aid Funding Provisions

District-by-District Summary

Formula Provisions:	Total Funding Amount	Average Per Pupil Amount	Median	Maximum	Minimum
Regular Program	\$ 2,852,500,203	\$ 6,024	\$ 6,004	\$ 6,176	\$ 6,001
Teacher Salary Supplement (District Portion)	\$ 245,235,223	\$ 518	\$ 533	\$ 850	\$ 437
Professional Development Supplement (PDS - District Portion)	\$ 27,793,513	\$ 59	\$ 58	\$ 107	\$ 33
Early Intervention Supplement (EIS - District Portion)	\$ 30,219,886	\$ 64	\$ 60	\$ 108	\$ 4
Dropout Prevention/Returning Dropout Programs	\$ 96,692,370	\$ 204	\$ 175	\$ 309	\$ -
Instructional Support Program	\$ 189,896,936	\$ 401	\$ 465	\$ 655	\$ -
At-Risk Supplementary Weighting	\$ 13,883,102	\$ 29	\$ 28	\$ 48	\$ 13
Limited-English-Proficient (LEP) Supplementary Weighting	\$ 19,272,307	\$ 41	\$ 3	\$ 477	\$ -
Community College Course Sharing Supplementary Weighting	\$ 14,659,576	\$ 31	\$ 22	\$ 258	\$ -
ICN Supplementary Weighting	\$ 18,269	\$ 0	\$ -	\$ 5	\$ -
Regional Academy Supplementary Weighting	\$ 66,255	\$ 0	\$ -	\$ 2	\$ -
Modified Allowable Growth for LEP	\$ 10,791,555	\$ 23	\$ -	\$ 231	\$ -
Sub Total	\$ 3,501,029,195	\$ 7,394	\$ 7,376	\$ 8,198	\$ 6,675
Adjusted Net Operating Transportation Costs	\$ 141,098,244	\$ 298	\$ 378	\$ 1,164	\$ 31
Total - Removing Transportation	\$ 3,359,930,951	\$ 7,096	\$ 6,971	\$ 7,835	\$ 6,058

	Average	Median	Maximum	Minimum	Range
Per Pupil Amounts	\$ 7,096	\$ 6,971	\$ 7,835	\$ 6,058	\$ 1,777

Number of Districts Above the Average: 97 27.9%
 Number of Districts below the Average: 251 72.1%

Cost of Bringing districts up to Average: \$ 48,035,142

Per Pupil Amounts with New DCPD Level:					
	Average	Median	Maximum	Minimum	Range
Per Pupil Amounts	\$ 7,197	\$ 7,096	\$ 7,835	\$ 7,096	\$ 739

Notes/Explanations of Terms:

- 1 - DCPD = Regular Program District Cost Per Pupil
- 2 - Combined Categoricals Per Pupil is the sum of funding for: school district portion of the state categorical supplements; the dropout prevention and returning dropout program modified allowable growth amount; instructional support program; at-risk supplementary weighting; Limited English-Proficient (LEP) supplementary weighting; community college course sharing supplementary weighting; ICN supplementary weighting; regional academy supplementary weighting; and modified allowable growth for LEP.
- 3 - The adjusted net operating transportation cost per pupil is the net operating transportation cost, less 1/7th of the PPEL vehicle expenditures and all of the PPEL rental expenditures, divided by the district budget enrollment. Data used in these calculations was from the Department of Education's transportation file and certified annual financial report.
- 4 - The adjusted district cost per pupil is the sum of the regular program district cost per pupil and the combined categorical per pupil amount less the adjusted net operating transportation cost per pupil.
- 5 - The proposal brings districts below the statewide average adjusted district cost per pupil to that level.
- 6 - The amount needed for new district cost per pupil reflects the total funding required for districts below the new district cost per pupil. Note that determining a foundation level for this proposal will impact the level of State aid and property tax required for funding.
- 7 - The Phase-in funding amount represents one year of a five year \$750 million total funding increase proposal (information presented on the last column of the district comparison spreadsheet).

Sources:

- Iowa Department of Management, School Aid file
- Iowa Department of Education, Transportation and Certified Annual Financial Report files
- Legislative Services Agency analysis and calculations
- Iowa Association of School Boards analysis and calculations

School Finance Workgroup - District Comparison of FY 2013 Per Pupil Amounts of Specified School Aid Funding Provisions w/o Transportation Costs

[District Comparisons Page](#)

District	DCPP	Adjusted Net Operating Transportation Cost Per Pupil	DCPP less the Adj. Net Op. Transportation Cost Per Pupil	Combined Categoricals Per Pupil	Adjusted District Cost Per Pupil	Proposed		
						Proposed New District Cost Per Pupil	Amount Needed for Proposed New District Cost Per Pupil	Phase-in Funding Amount
Adair-Casey	\$ 6,001	\$ 550	\$ 5,451	\$ 1,306	\$ 6,757	\$ 7,096	\$ 120,006	\$ 112,143
Adel DeSoto Minburn	6,021	301	5,720	1,379	7,099	7,099	0	454,653
AGWSR	6,111	537	5,574	1,512	7,086	7,096	6,388	202,364
A-H-S-T	6,058	382	5,676	1,185	6,861	7,096	141,470	190,706
Akron Westfield	6,052	539	5,513	1,447	6,960	7,096	69,618	162,163
Albert City-Truesdale	6,082	820	5,262	1,384	6,646	7,096	92,790	65,321
Albia	6,001	431	5,570	1,327	6,897	7,096	237,765	378,497
Alburnett	6,001	577	5,424	1,418	6,842	7,096	139,268	173,694
Alden	6,001	519	5,482	1,521	7,003	7,096	24,682	84,075
Algona	6,038	303	5,735	1,483	7,218	7,218	0	386,005
Allamakee	6,083	595	5,488	782	6,270	7,096	995,082	381,633
Alta	6,001	352	5,649	1,700	7,349	7,349	0	160,104
Ames	6,091	285	5,806	1,603	7,409	7,409	0	1,338,204
Anamosa	6,018	334	5,684	1,146	6,830	7,096	329,281	392,151
Andrew	6,066	757	5,309	1,218	6,527	7,096	157,841	87,877
Ankeny	6,001	243	5,758	1,295	7,053	7,096	385,443	2,839,616
Aplington-Parkersburg	6,001	341	5,660	1,411	7,071	7,096	20,875	264,517
Armstrong-Ringsted	6,045	694	5,351	1,659	7,010	7,096	25,714	94,719
Ar-We-Va	6,001	461	5,540	1,609	7,149	7,149	0	92,185
Atlantic	6,005	215	5,790	1,397	7,187	7,187	0	451,707
Audubon	6,080	344	5,736	1,263	6,999	7,096	53,175	173,663
Aurelia	6,068	550	5,518	1,481	6,999	7,096	25,055	81,826
Ballard	6,001	369	5,632	1,093	6,725	7,096	563,994	481,580
Battle Creek-Ida Grove	6,001	435	5,566	1,415	6,981	7,096	74,348	204,803
Baxter	6,001	258	5,743	1,383	7,126	7,126	0	121,931
BCLUW	6,082	649	5,433	1,417	6,850	7,096	146,075	188,108
Bedford	6,001	433	5,568	1,436	7,004	7,096	47,546	163,716
Belle Plaine	6,005	355	5,650	1,192	6,842	7,096	149,784	186,809
Bellevue	6,058	476	5,582	1,411	6,993	7,096	58,514	179,967
Belmond-Klemme	6,006	320	5,686	1,396	7,082	7,096	10,388	235,056
Bennett	6,132	588	5,544	1,140	6,684	7,096	78,280	60,190
Benton	6,066	516	5,550	1,166	6,716	7,096	582,046	485,223
Bettendorf	6,075	81	5,994	1,145	7,139	7,139	0	1,299,524
Bondurant-Farrar	6,001	185	5,816	986	6,802	7,096	408,895	440,587
Boone	6,001	126	5,875	1,381	7,256	7,256	0	695,158
Boyden-Hull	6,001	285	5,716	1,422	7,138	7,138	0	198,657
Boyer Valley	6,009	527	5,482	1,330	6,812	7,096	126,181	140,748
Brooklyn-Guernsey-Malcom	6,016	307	5,709	1,452	7,161	7,161	0	169,164
Burlington	6,001	162	5,839	1,253	7,092	7,096	18,211	1,442,236
CAL	6,171	461	5,710	1,582	7,292	7,292	0	87,782
Calamus-Wheatland	6,060	435	5,625	1,245	6,870	7,096	102,446	143,600
CAM	6,051	811	5,240	1,513	6,753	7,096	148,896	137,517

District	DCPP	Adjusted Net Operating Transportation Cost Per Pupil	DCPP less the Adj. Net Op. Transportation Cost Per Pupil	Combined Categoricals Per Pupil	Adjusted District Cost Per Pupil	Proposed		
						Proposed New District Cost Per Pupil	Amount Needed for Proposed New District Cost Per Pupil	Phase-in Funding Amount
Camanche	6,001	148	5,853	1,284	7,137	7,137	0	290,240
Cardinal	6,001	459	5,542	1,336	6,878	7,096	133,765	194,381
Carlisle	6,001	343	5,658	824	6,482	7,096	1,094,332	564,610
Carroll	6,001	512	5,489	1,025	6,514	7,096	1,000,574	544,620
Cedar Falls	6,008	202	5,806	1,297	7,103	7,103	0	1,514,686
Cedar Rapids	6,001	249	5,752	1,488	7,240	7,240	0	5,314,926
Center Point-Urbana	6,001	330	5,671	1,041	6,712	7,096	503,347	415,244
Centerville	6,060	262	5,798	1,074	6,872	7,096	312,032	441,284
Central	6,001	600	5,401	1,245	6,646	7,096	215,415	151,646
Central City	6,062	209	5,853	1,135	6,988	7,096	51,883	152,185
Central Clinton	6,001	451	5,550	1,234	6,784	7,096	475,582	482,879
Central Decatur	6,001	675	5,326	1,092	6,418	7,096	446,395	208,573
Central Lee	6,001	623	5,378	1,233	6,611	7,096	394,111	257,421
Central Lyon	6,001	324	5,677	1,375	7,052	7,096	31,442	226,376
Central Springs	6,027	563	5,464	1,312	6,776	7,096	276,896	274,116
Chariton	6,001	400	5,601	1,306	6,907	7,096	260,896	437,293
Charles City	6,061	201	5,860	1,244	7,104	7,104	0	490,862
Charter Oak-Ute	6,018	479	5,539	1,257	6,796	7,096	95,130	100,453
Cherokee	6,052	235	5,817	1,183	7,000	7,096	89,491	295,309
Clarinda	6,001	222	5,779	1,048	6,827	7,096	255,469	300,853
Clarion-Goldfield	6,015	533	5,482	1,556	7,038	7,096	45,008	245,827
Clarke	6,001	380	5,621	1,233	6,854	7,096	335,509	439,194
Clarksville	6,001	198	5,803	1,403	7,206	7,206	0	112,491
Clay Central-Everyly	6,129	515	5,614	1,573	7,187	7,187	0	122,913
Clayton Ridge	6,093	455	5,638	1,364	7,002	7,096	60,630	204,328
Clear Creek Amana	6,037	378	5,659	1,312	6,971	7,096	197,063	499,415
Clear Lake	6,001	371	5,630	1,341	6,971	7,096	161,138	408,370
Clearfield	6,013	564	5,449	1,143	6,592	7,096	44,554	28,004
Clinton	6,047	206	5,841	1,317	7,158	7,158	0	1,284,793
Colfax-Mingo	6,001	302	5,699	1,218	6,917	7,096	138,116	244,433
College	6,001	387	5,614	1,439	7,053	7,096	193,840	1,428,044
Collins-Maxwell	6,001	270	5,731	1,350	7,081	7,096	7,508	158,552
Colo-NESCO School	6,024	297	5,727	1,300	7,027	7,096	33,161	152,248
Columbus	6,001	301	5,700	1,621	7,321	7,321	0	284,697
Coon Rapids-Bayard	6,148	416	5,732	1,290	7,022	7,096	31,561	135,110
Corning	6,048	736	5,312	1,601	6,913	7,096	78,910	136,599
Corwith-Wesley	6,176	363	5,813	2,022	7,835	7,835	0	35,797
Council Bluffs	6,070	157	5,913	1,139	7,052	7,096	397,448	2,861,506
Creston	6,001	222	5,779	957	6,736	7,096	503,532	443,090
Dallas Center-Grimes	6,001	327	5,674	1,413	7,087	7,096	17,841	627,967
Danville	6,001	486	5,515	1,331	6,846	7,096	119,700	151,678
Davenport	6,001	189	5,812	1,514	7,326	7,326	0	5,110,155
Davis County	6,001	562	5,439	1,215	6,654	7,096	527,394	377,990
Decorah Community	6,015	528	5,487	1,508	6,995	7,096	140,754	441,474
Delwood	6,176	650	5,526	1,162	6,688	7,096	89,066	69,155

District	DCPP	Adjusted Net Operating Transportation Cost Per Pupil	DCPP less the Adj. Net Op. Transportation Cost Per Pupil	Combined Categoricals Per Pupil	Adjusted District Cost Per Pupil	Proposed		
						Proposed New District Cost Per Pupil	Amount Needed for Proposed New District Cost Per Pupil	Phase-in Funding Amount
Denison	6,001	380	5,621	1,547	7,168	7,168	0	643,648
Denver	6,001	222	5,779	1,124	6,903	7,096	141,739	232,648
Des Moines Independent	6,069	161	5,908	1,694	7,602	7,602	0	9,993,459
Diagonal	6,012	563	5,449	1,760	7,209	7,209	0	31,679
Dike-New Hartford	6,001	306	5,695	1,127	6,822	7,096	225,858	261,128
Dows	6,168	589	5,579	1,262	6,841	7,096	32,895	40,866
Dubuque	6,008	264	5,744	1,484	7,228	7,228	0	3,316,697
Dunkerton	6,001	352	5,649	1,249	6,898	7,096	93,100	148,953
Durant	6,047	299	5,748	1,387	7,135	7,135	0	185,447
Eagle Grove	6,119	259	5,860	1,454	7,314	7,314	0	263,884
Earlham	6,001	269	5,732	1,227	6,959	7,096	83,529	193,145
East Buchanan	6,001	309	5,692	1,290	6,982	7,096	63,498	176,450
East Central	6,001	609	5,392	1,222	6,614	7,096	165,326	108,658
East Greene	6,050	534	5,516	1,355	6,871	7,096	75,060	105,680
East Marshall	6,085	825	5,260	1,355	6,615	7,096	317,316	208,984
East Mills	6,065	493	5,572	1,502	7,074	7,096	12,360	177,971
East Sac County	6,014	491	5,523	1,414	6,937	7,096	145,549	289,987
East Union	6,025	600	5,425	1,491	6,916	7,096	82,782	145,690
Eastern Allamakee	6,001	716	5,285	1,631	6,916	7,096	69,120	121,646
Eddyville-Blakesburg-Fremont	6,001	701	5,300	1,515	6,815	7,096	244,189	275,288
Edgewood-Colesburg	6,001	621	5,380	1,185	6,565	7,096	244,844	146,071
Eldora-New Providence	6,001	300	5,701	1,493	7,194	7,194	0	200,653
Elk Horn-Kimballton	6,168	382	5,786	1,288	7,074	7,096	5,218	75,142
Emmetsburg	6,124	421	5,703	1,519	7,222	7,222	0	210,853
English Valleys	6,074	643	5,431	1,600	7,031	7,096	32,325	157,538
Essex	6,001	747	5,254	1,402	6,656	7,096	101,772	73,273
Estherville Lincoln	6,019	185	5,834	1,411	7,245	7,245	0	430,672
Exira	6,001	353	5,648	1,293	6,941	7,096	36,146	73,875
Fairfield	6,001	312	5,689	1,393	7,082	7,096	23,964	542,244
Farragut	6,087	645	5,442	1,581	7,023	7,096	16,308	70,770
Forest City	6,001	336	5,665	1,409	7,074	7,096	23,276	335,161
Fort Dodge	6,028	207	5,821	1,246	7,067	7,096	106,036	1,158,300
Fort Madison	6,001	216	5,785	957	6,742	7,096	795,863	712,201
Fredericksburg	6,001	543	5,458	1,271	6,729	7,096	92,484	79,830
Fremont-Mills	6,001	414	5,587	1,137	6,724	7,096	157,468	134,096
Galva-Holstein	6,032	684	5,348	716	6,064	7,096	446,856	137,169
Garner-Hayfield	6,001	288	5,713	1,152	6,865	7,096	178,863	245,288
George-Little Rock	6,001	440	5,561	1,489	7,050	7,096	21,620	148,890
Gilbert	6,001	372	5,629	1,210	6,839	7,096	325,002	400,609
Gilmore City-Bradgate	6,168	622	5,546	1,362	6,908	7,096	24,628	41,499
Gladbrook-Reinbeck	6,101	438	5,663	1,308	6,971	7,096	78,463	198,847
Glenwood	6,001	337	5,664	1,281	6,945	7,096	304,854	639,561
Glidden-Ralston	6,004	249	5,755	1,419	7,174	7,174	0	102,987
GMG	6,001	800	5,201	1,593	6,794	7,096	96,127	100,833
Graettinger-Terril	6,016	536	5,480	1,349	6,829	7,096	96,921	114,994

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						Proposed New District Cost Per Pupil	Amount Needed for Proposed New District Cost Per Pupil	Phase-in Funding Amount
Grinnell-Newburg	6,024	240	5,784	1,365	7,149	7,149	0	552,192
Griswold	6,066	629	5,437	1,197	6,634	7,096	270,732	185,637
Grundy Center	6,001	283	5,718	1,348	7,066	7,096	19,611	207,084
Guthrie Center	6,025	293	5,732	1,368	7,100	7,100	0	150,094
Hamburg	6,142	505	5,637	1,243	6,880	7,096	52,272	76,662
Hampton-Dumont	6,001	251	5,750	1,492	7,242	7,242	0	367,980
Harlan	6,041	387	5,654	1,467	7,121	7,121	0	452,277
Harmony	6,001	608	5,393	1,101	6,494	7,096	217,322	114,360
Harris-Lake Park	6,072	385	5,687	1,257	6,944	7,096	47,181	98,331
Hartley-Melvin-Sanborn	6,048	324	5,724	1,569	7,293	7,293	0	198,752
Highland	6,001	446	5,555	1,411	6,966	7,096	84,045	204,803
Hinton	6,001	558	5,443	1,448	6,891	7,096	109,101	168,594
H-L-V	6,101	509	5,592	1,440	7,032	7,096	21,203	104,952
Howard-Winneshiek	6,124	621	5,503	1,471	6,974	7,096	163,639	424,906
Hubbard-Radcliffe	6,113	366	5,747	1,520	7,267	7,267	0	126,937
Hudson	6,176	197	5,979	1,475	7,454	7,454	0	210,663
Humboldt	6,001	253	5,748	1,569	7,317	7,317	0	368,613
IKM-Manning	6,102	511	5,591	1,426	7,017	7,096	58,365	234,042
Independence	6,001	243	5,758	1,454	7,212	7,212	0	437,673
Indianola	6,001	245	5,756	1,352	7,108	7,108	0	1,061,173
Interstate 35	6,001	616	5,385	673	6,058	7,096	924,962	282,289
Iowa City	6,018	118	5,900	1,481	7,381	7,381	0	3,945,076
Iowa Falls	6,006	256	5,750	1,409	7,159	7,159	0	342,922
Iowa Valley	6,001	198	5,803	1,138	6,941	7,096	90,350	184,655
Janesville Consolidated	6,076	341	5,735	1,113	6,848	7,096	90,098	115,089
Jefferson-Scranton	6,083	513	5,570	1,497	7,067	7,096	29,574	323,059
Jesup	6,001	252	5,749	813	6,562	7,096	477,449	283,239
Johnston	6,001	290	5,711	1,340	7,051	7,096	276,647	1,947,512
Keokuk	6,001	117	5,884	1,307	7,191	7,191	0	624,957
Keota	6,045	407	5,638	1,324	6,962	7,096	43,644	103,178
Kingsley-Pierson	6,104	308	5,796	1,373	7,169	7,169	0	148,256
Knoxville	6,001	251	5,750	1,128	6,878	7,096	407,377	591,980
Lake Mills	6,001	506	5,495	1,207	6,702	7,096	234,115	188,235
Lamoni	6,001	294	5,707	1,210	6,917	7,096	61,648	109,101
Laurens-Marathon	6,001	448	5,553	1,477	7,030	7,096	21,846	104,857
Lawton-Bronson	6,001	459	5,542	1,096	6,638	7,096	284,830	197,010
Le Mars	6,001	288	5,713	970	6,683	7,096	853,299	654,514
Lenox	6,001	238	5,763	1,306	7,069	7,096	11,065	129,819
Lewis Central	6,001	279	5,722	1,372	7,094	7,096	5,161	817,406
Linn-Mar	6,002	266	5,736	1,207	6,943	7,096	1,029,644	2,131,882
Lisbon	6,001	335	5,666	1,009	6,675	7,096	277,481	208,794
Logan-Magnolia	6,007	408	5,599	1,174	6,773	7,096	185,628	182,058
Lone Tree	6,001	220	5,781	1,315	7,096	7,096	0	131,498
Louisa-Muscatine	6,001	516	5,485	1,461	6,946	7,096	114,465	241,740
LuVerne	6,176	1,012	5,164	1,637	6,801	7,096	20,060	21,542

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Lynnville-Sully	6,001	490	5,511	1,319	6,830	7,096	118,636	141,287
Madrid	6,001	178	5,823	997	6,820	7,096	182,105	209,016
Manson Northwest Webster	6,061	969	5,092	1,581	6,673	7,096	258,284	193,430
Maple Valley-Anthon Oto	6,108	740	5,368	1,319	6,687	7,096	290,431	224,950
Maquoketa	6,001	341	5,660	1,294	6,954	7,096	199,340	444,706
Maquoketa Valley	6,033	432	5,601	1,192	6,793	7,096	218,887	228,847
Marcus-Meriden-Cleghorn	6,036	352	5,684	1,289	6,973	7,096	55,190	142,142
Marion Independent	6,103	93	6,010	1,198	7,208	7,208	0	590,649
Marshalltown	6,042	194	5,848	1,644	7,492	7,492	0	1,685,085
Martensdale-St Marys	6,001	404	5,597	1,121	6,718	7,096	200,416	167,960
Mason City	6,073	273	5,800	989	6,789	7,096	1,165,464	1,202,619
Mediapolis	6,001	545	5,456	1,340	6,796	7,096	246,150	259,924
Melcher-Dallas	6,001	426	5,575	1,310	6,885	7,096	62,287	93,516
MFL MarMac	6,038	442	5,596	1,364	6,960	7,096	110,840	258,181
Midland	6,090	776	5,314	1,283	6,597	7,096	263,771	167,454
Mid-Prairie	6,025	377	5,648	1,032	6,680	7,096	489,008	372,383
Missouri Valley	6,001	324	5,677	1,282	6,959	7,096	114,669	265,151
MOC-Floyd Valley	6,041	254	5,787	1,505	7,292	7,292	0	425,128
Montezuma	6,001	281	5,720	1,448	7,168	7,168	0	167,169
Monticello	6,001	347	5,654	1,166	6,820	7,096	276,524	317,389
Moravia	6,001	584	5,417	1,534	6,951	7,096	50,866	111,129
Mormon Trail	6,075	336	5,739	1,380	7,119	7,119	0	78,848
Morning Sun	6,001	271	5,730	1,147	6,877	7,096	46,866	67,792
Moulton-Udell	6,001	443	5,558	1,212	6,770	7,096	67,156	65,258
Mount Ayr	6,004	494	5,510	1,546	7,056	7,096	24,320	192,607
Mount Pleasant	6,001	305	5,696	986	6,682	7,096	846,340	647,608
Mount Vernon	6,001	200	5,801	1,330	7,131	7,131	0	337,695
Murray	6,001	424	5,577	1,358	6,935	7,096	43,712	86,008
Muscatine	6,001	182	5,819	1,009	6,828	7,096	1,421,633	1,680,429
Nashua-Plainfield	6,113	420	5,693	1,319	7,012	7,096	54,802	206,672
Nevada	6,001	252	5,749	1,412	7,161	7,161	0	479,394
New Hampton	6,001	351	5,650	1,438	7,088	7,096	8,165	323,313
New London	6,001	320	5,681	1,300	6,981	7,096	58,639	161,530
Newell-Fonda	6,090	393	5,697	1,459	7,156	7,156	0	148,478
Newton	6,001	239	5,762	1,208	6,970	7,096	382,549	961,797
Nodaway Valley	6,038	502	5,536	1,234	6,770	7,096	224,386	218,045
North Butler	6,088	596	5,492	1,482	6,974	7,096	73,078	189,755
North Cedar	6,042	335	5,707	1,212	6,919	7,096	158,769	284,158
North Fayette	6,123	400	5,723	1,360	7,083	7,096	11,011	268,319
North Iowa	6,110	357	5,753	1,442	7,195	7,195	0	150,949
North Kossuth	6,038	642	5,396	1,538	6,934	7,096	48,357	94,561
North Linn	6,050	313	5,737	1,172	6,909	7,096	132,452	224,380
North Mahaska	6,168	518	5,650	968	6,618	7,096	249,994	165,680
North Polk	6,001	360	5,641	1,126	6,767	7,096	426,878	411,031
North Scott	6,001	287	5,714	1,415	7,129	7,129	0	946,116

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North Tama County	6,001	458	5,543	1,497	7,040	7,096	29,204	165,204
North Winneshiek	6,108	763	5,345	1,306	6,651	7,096	128,605	91,551
Northeast	6,121	628	5,493	1,514	7,007	7,096	47,624	169,513
Northeast Hamilton	6,171	651	5,520	1,519	7,039	7,096	12,905	71,721
Northwood-Kensett	6,127	378	5,749	1,244	6,993	7,096	51,407	158,108
Norwalk	6,001	171	5,830	1,232	7,062	7,096	81,117	755,791
Odebolt-Arthur	6,001	394	5,607	1,273	6,880	7,096	72,792	106,757
Oelwein	6,042	197	5,845	1,221	7,066	7,096	39,651	418,697
Ogden	6,001	197	5,804	1,505	7,309	7,309	0	206,228
Okoboji	6,015	317	5,698	1,480	7,178	7,178	0	280,483
Olin Consolidated	6,013	584	5,429	1,566	6,995	7,096	21,604	67,761
Orient-Macksburg	6,001	319	5,682	1,651	7,333	7,333	0	64,625
Osage	6,058	396	5,662	1,293	6,955	7,096	130,933	294,168
Oskaloosa	6,001	350	5,651	1,298	6,949	7,096	352,197	758,990
Ottumwa	6,001	228	5,773	1,117	6,890	7,096	924,095	1,421,075
Panorama	6,001	624	5,377	1,486	6,863	7,096	171,185	232,743
Paton-Churdan	6,168	689	5,479	1,570	7,049	7,096	8,648	58,289
PCM	6,001	331	5,670	1,134	6,804	7,096	296,876	322,077
Pekin	6,001	619	5,382	1,142	6,524	7,096	367,682	203,631
Pella	6,001	299	5,702	1,309	7,011	7,096	187,859	700,131
Perry	6,002	199	5,803	1,507	7,310	7,310	0	573,638
Pleasant Valley	6,134	227	5,907	1,136	7,043	7,096	209,875	1,254,445
Pleasantville	6,001	288	5,713	1,309	7,022	7,096	45,932	196,630
Pocahontas Area	6,136	550	5,586	1,580	7,166	7,166	0	225,014
Postville	6,014	246	5,768	1,430	7,198	7,198	0	178,890
Prairie Valley	6,121	1,034	5,087	1,419	6,506	7,096	370,697	199,037
Prescott	6,176	791	5,385	1,536	6,921	7,096	15,050	27,244
Preston	6,001	353	5,648	1,192	6,840	7,096	88,550	109,577
Red Oak	6,001	306	5,695	1,501	7,196	7,196	0	384,199
Remsen-Union	6,022	536	5,486	1,231	6,717	7,096	146,673	122,597
Riceville	6,001	512	5,489	1,481	6,970	7,096	34,852	87,623
River Valley	6,010	511	5,499	1,423	6,922	7,096	73,167	133,209
Riverside	6,001	471	5,530	1,337	6,867	7,096	155,880	215,637
Rock Valley	6,042	195	5,847	1,547	7,394	7,394	0	210,030
Rockwell City-Lytton	6,021	349	5,672	1,409	7,081	7,096	7,005	147,940
Roland-Story	6,001	209	5,792	1,281	7,073	7,096	21,747	299,522
Rudd-Rockford-Marble Rk	6,001	550	5,451	1,385	6,836	7,096	120,692	147,053
Ruthven-Ayrshire	6,015	359	5,656	1,495	7,151	7,151	0	79,197
Saydel	6,069	182	5,887	1,624	7,511	7,511	0	380,430
Schaller-Crestland	6,068	586	5,482	1,437	6,919	7,096	65,915	117,971
Schleswig	6,001	401	5,600	1,209	6,809	7,096	88,798	98,014
Sentral	6,124	1,071	5,053	1,723	6,776	7,096	49,664	49,165
Sergeant Bluff-Luton	6,001	248	5,753	1,465	7,218	7,218	0	424,273
Seymour	6,001	413	5,588	1,365	6,953	7,096	34,020	75,364
Sheldon	6,001	241	5,760	1,451	7,211	7,211	0	309,026

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Shenandoah	6,001	204	5,797	1,399	7,196	7,196	0	313,651
Sibley-Ocheyedan	6,031	366	5,665	1,318	6,983	7,096	82,614	231,603
Sidney	6,013	494	5,519	1,258	6,777	7,096	109,832	109,070
Sigourney	6,009	356	5,653	1,644	7,297	7,297	0	176,165
Sioux Center	6,001	292	5,709	1,598	7,307	7,307	0	325,689
Sioux Central	6,016	486	5,530	1,088	6,618	7,096	238,092	157,792
Sioux City	6,001	151	5,850	1,408	7,258	7,258	0	4,360,891
Solon	6,001	255	5,746	1,175	6,921	7,096	219,170	396,744
South Hamilton	6,063	407	5,656	1,304	6,960	7,096	91,950	214,180
South O'Brien	6,054	403	5,651	1,491	7,142	7,142	0	210,853
South Page	6,001	441	5,560	1,285	6,845	7,096	54,768	69,123
South Tama County	6,021	354	5,667	1,369	7,036	7,096	87,324	461,052
South Winneshiek	6,001	634	5,367	1,479	6,846	7,096	150,150	190,262
Southeast Polk	6,001	248	5,753	1,317	7,070	7,096	161,564	1,968,515
Southeast Warren	6,001	463	5,538	1,302	6,840	7,096	138,726	171,667
Southeast Webster Grand	6,130	649	5,481	1,474	6,955	7,096	76,690	172,300
Southern Cal	6,047	442	5,605	1,546	7,151	7,151	0	158,203
Spencer	6,001	137	5,864	1,346	7,210	7,210	0	604,842
Spirit Lake	6,001	188	5,813	1,410	7,223	7,223	0	379,574
Springville	6,043	209	5,834	1,217	7,051	7,096	17,415	122,597
St Ansgar	6,027	603	5,424	1,348	6,772	7,096	204,703	200,146
Stanton	6,001	591	5,410	1,294	6,704	7,096	70,560	57,022
Starmont	6,015	470	5,545	1,422	6,967	7,096	81,193	199,386
Storm Lake	6,001	171	5,830	1,834	7,664	7,664	0	691,103
Stratford	6,176	542	5,634	1,411	7,045	7,096	8,390	52,111
Sumner	6,001	455	5,546	1,120	6,666	7,096	243,509	179,397
Tipton	6,052	282	5,770	1,058	6,828	7,096	224,209	265,024
Titonka Consolidated	6,001	506	5,495	1,330	6,825	7,096	40,921	47,835
Treynor	6,001	451	5,550	1,238	6,788	7,096	184,246	189,502
Tri-Center	6,033	629	5,404	1,420	6,824	7,096	184,198	214,528
Tri-County	6,001	1,164	4,837	1,662	6,499	7,096	159,996	84,899
Tripoli	6,040	309	5,731	1,213	6,944	7,096	69,920	145,722
Turkey Valley	6,168	537	5,631	1,528	7,159	7,159	0	122,977
Twin Cedars	6,051	485	5,566	1,177	6,743	7,096	138,517	124,307
Twin Rivers	6,176	430	5,746	1,385	7,131	7,131	0	53,537
Underwood	6,001	470	5,531	1,214	6,745	7,096	257,985	232,838
Union	6,083	441	5,642	1,304	6,946	7,096	185,520	391,802
United	6,001	800	5,201	1,234	6,435	7,096	203,522	97,539
Urbandale	6,001	191	5,810	1,730	7,540	7,540	0	1,049,167
Valley	6,024	351	5,673	1,319	6,992	7,096	46,342	141,160
Van Buren	6,002	868	5,134	1,423	6,557	7,096	354,878	208,573
Van Meter	6,001	382	5,619	1,237	6,856	7,096	140,472	185,415
Ventura	6,130	498	5,632	1,321	6,953	7,096	37,094	82,175
Villisca	6,001	306	5,695	1,363	7,058	7,096	13,760	114,709
Vinton-Shellsburg	6,001	230	5,771	1,369	7,140	7,140	0	534,451

District	DCPP	Adjusted Net Operating Transportation Cost Per Pupil	DCPP less the Adj. Net Op. Transportation Cost Per Pupil	Combined Categoricals Per Pupil	Adjusted District Cost Per Pupil	Proposed		
						Proposed New District Cost Per Pupil	Amount Needed for Proposed New District Cost Per Pupil	Phase-in Funding Amount
Waco	6,125	452	5,673	1,211	6,884	7,096	109,116	163,050
Walnut	6,001	379	5,622	1,430	7,052	7,096	8,844	63,674
Wapello	6,024	230	5,794	1,207	7,001	7,096	68,742	229,227
Wapsie Valley	6,047	277	5,770	1,320	7,090	7,096	4,184	220,927
Washington	6,001	257	5,744	1,198	6,942	7,096	267,898	551,083
Waterloo	6,001	400	5,601	1,557	7,158	7,158	0	3,395,419
Waukee	6,001	268	5,733	1,212	6,945	7,096	1,073,776	2,252,704
Waverly-Shell Rock	6,001	256	5,745	1,259	7,004	7,096	173,310	596,763
Wayne	6,024	339	5,685	1,600	7,285	7,285	0	175,120
Webster City	6,001	298	5,703	1,366	7,069	7,096	42,150	494,536
West Bend-Mallard	6,053	610	5,443	1,422	6,865	7,096	75,075	102,956
West Branch	6,033	344	5,689	1,327	7,016	7,096	63,352	250,864
West Burlington Ind	6,001	31	5,970	1,588	7,558	7,558	0	145,215
West Central	6,001	456	5,545	1,596	7,141	7,141	0	90,696
West Central Valley	6,067	377	5,690	1,248	6,938	7,096	150,400	301,550
West Delaware County	6,004	321	5,683	1,129	6,812	7,096	450,396	502,393
West Des Moines	6,001	241	5,760	1,691	7,451	7,451	0	2,867,050
West Fork CSD	6,057	526	5,531	1,411	6,942	7,096	111,126	228,594
West Hancock	6,019	383	5,636	1,564	7,200	7,200	0	202,902
West Harrison	6,171	454	5,717	1,444	7,161	7,161	0	137,707
West Liberty	6,001	181	5,820	1,479	7,299	7,299	0	392,879
West Lyon	6,001	457	5,544	1,122	6,666	7,096	350,665	258,340
West Marshall	6,008	488	5,520	1,119	6,639	7,096	401,018	277,981
West Monona	6,010	257	5,753	1,359	7,112	7,112	0	226,788
West Sioux	6,024	261	5,763	1,609	7,372	7,372	0	212,247
Western Dubuque	6,056	633	5,423	1,442	6,865	7,096	674,289	924,701
Westwood	6,030	788	5,242	1,556	6,798	7,096	162,172	172,396
Whiting	6,001	203	5,798	1,672	7,470	7,470	0	58,004
Williamsburg	6,017	376	5,641	1,460	7,101	7,101	0	351,032
Wilton	6,001	231	5,770	1,425	7,195	7,195	0	250,452
Winfield-Mt Union	6,031	296	5,735	1,458	7,193	7,193	0	114,709
Winterset	6,001	396	5,605	1,136	6,741	7,096	606,695	541,389
Woden-Crystal Lake	6,070	694	5,376	1,735	7,111	7,111	0	35,195
Woodbine	6,001	312	5,689	1,204	6,893	7,096	89,807	140,147
Woodbury Central	6,001	346	5,655	1,222	6,877	7,096	131,028	189,534
Woodward-Granger	6,093	417	5,676	1,226	6,902	7,096	164,279	268,255
State Average/Total	\$ 6,024	\$ 298	\$ 5,726	\$ 1,370	\$ 7,096		\$ 48,035,142	\$ 150,000,000
Median	\$ 6,004	\$ 378	\$ 5,657	\$ 1,349	\$ 6,971	\$ 7,096		
Maximum	\$ 6,176	\$ 1,164	\$ 6,010	\$ 2,022	\$ 7,835	\$ 7,835		
Minimum	\$ 6,001	\$ 31	\$ 4,837	\$ 673	\$ 6,058	\$ 7,096		
Range	\$ 175	\$ 1,133	\$ 1,173	\$ 1,349	\$ 1,777	\$ 739		
% Difference between Max and Min	2.9%	3654.8%	24.3%	200.4%	29.3%	10.4%		