

Instructional Support Program Funding Inequities

ISSUE

School districts may receive funding for the Instructional Support Program subject to school board or voter approval. Program funding is based on a formula that includes a local funding provision (property tax and income surtax) 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 between school districts. Since the initial year of the Program, the State aid portion has not been fully funded and in FY 2012, no State dollars were appropriated for the Program. The result of underfunding the State aid portion of the Program has led to an inequity in the amount of funds school districts receive from the Program. In FY 2012, the portion of actual Program funding for school districts ranged from a low of 52.6% to a high of 93.8%. This **Issue Review** examines the inequity in more detail.

AFFECTED AGENCIES

Iowa Department of Management

Local School Districts

IOWA CODE AUTHORITY

Sections 257.18 through 257.27

BACKGROUND

The Instructional Support Program was created during the 1989 Legislative Session with enactment of HF 535 (School and Area Education Agency Financing Act) and implementation of the Program beginning in FY 1992. When fully funded, the Program allows districts to increase their general fund budgets by up to 10.0% of the total regular program district cost. The funding is considered miscellaneous income and can be used for any general fund purpose, with some restrictions, by the school district.¹ Districts may implement the Program for a five-year duration with local board approval (subject to a reverse referendum) or 10 years with voter approval. Program funding consists of:

- Local taxes. These include property taxes or a combination of property taxes and an income surtax.
- State aid based on an Instructional Support Program funding formula. The formula provided that State aid fund 25.0% of the Program and be distributed equitably so that districts with

¹ Based on Iowa Code Section 257.19, school instructional support expenditures cannot supplant (or have the effect of supplanting) funds for returning dropout or dropout prevention programs, the gifted and talented children program, or to cover any costs resulting from a special education deficit.

relatively higher property tax valuations receive less State funding in relation to districts that have relatively lower property tax valuations. However, since FY 1993, the State aid appropriation for the Instructional Support Program has been capped and the State aid portion of the formula has not been fully funded.

Chart 1 shows how participation in the Program has grown through the years. In the initial year (FY 1992), just over one-third of the school districts were in the Program. The percentage of districts participating has increased every year and the FY 2012 percentage is 95.2% (334 of the 351 school districts).

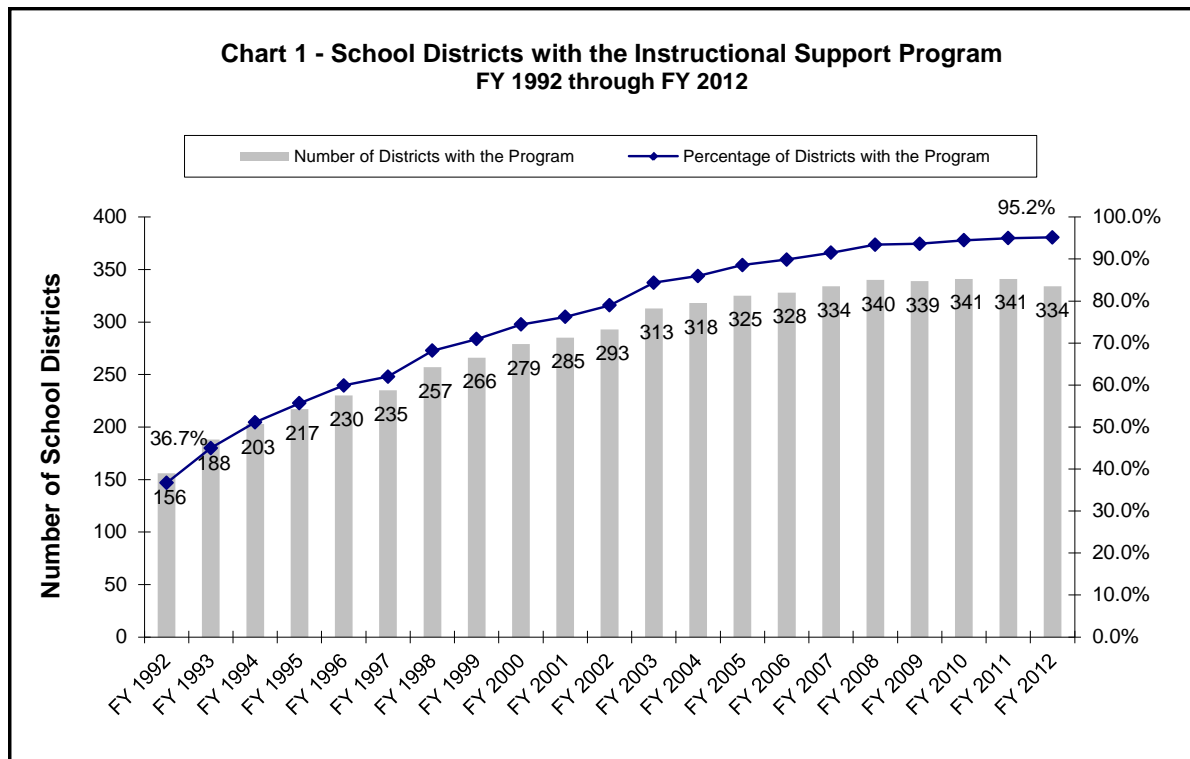


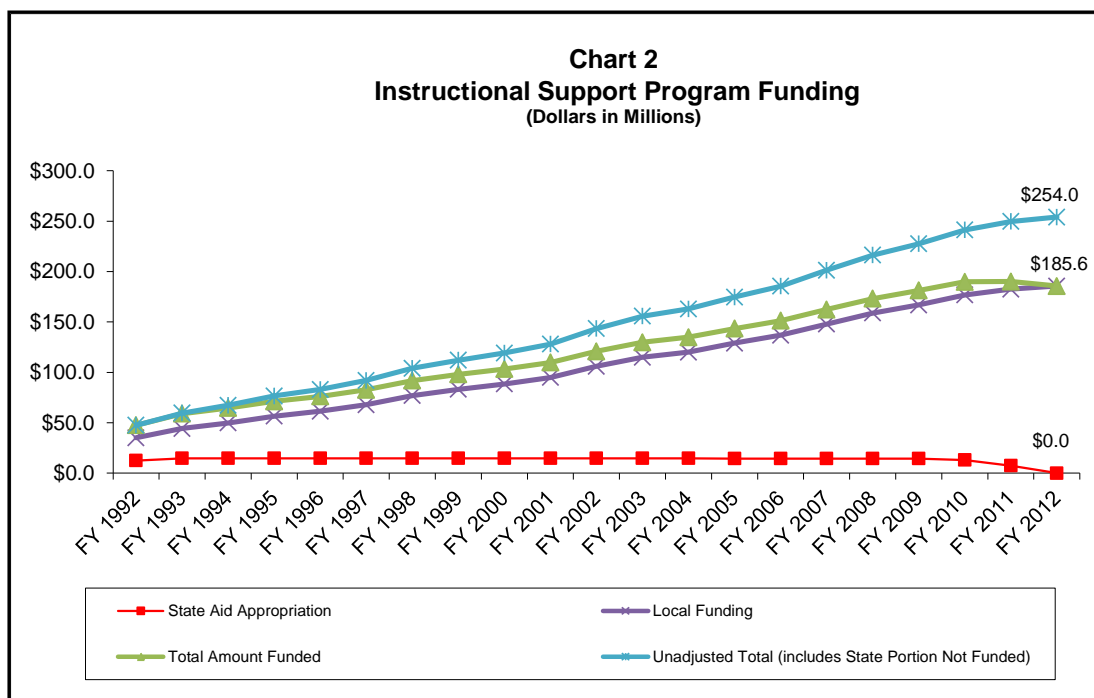
Chart 2 provides the Instructional Support Program funding levels (including the unfunded portion) and **Chart 3** provides a comparison of the percentage of local funding to the State funded portion (see **Attachment A** for additional information). In FY 1992, State aid was fully funded for the 156 districts (36.7%) participating in the Program. State aid was capped at \$14.8 million beginning in FY 1993. As additional districts participated in the Program and the State aid appropriation was held constant or decreased, the unfunded portion of State aid increased annually since FY 1993. Components measured in **Charts 2** and **3** include:

- **Unadjusted State Aid:** This amount is generated through the Program funding formula and has increased from \$12.5 million in FY 1993 to \$68.5 million in FY 2012. The amount has increased annually and is due mainly to additional districts participating in the Program.
- **State Aid Appropriation:** When originally enacted, State aid for the Instructional Support Program was a standing unlimited appropriation (similar to the School Aid appropriation) with the amount determined by the Program funding formula² and State aid totaled \$12.5 million in the initial year (FY 1992). The law was modified beginning in FY 1993 to adjust

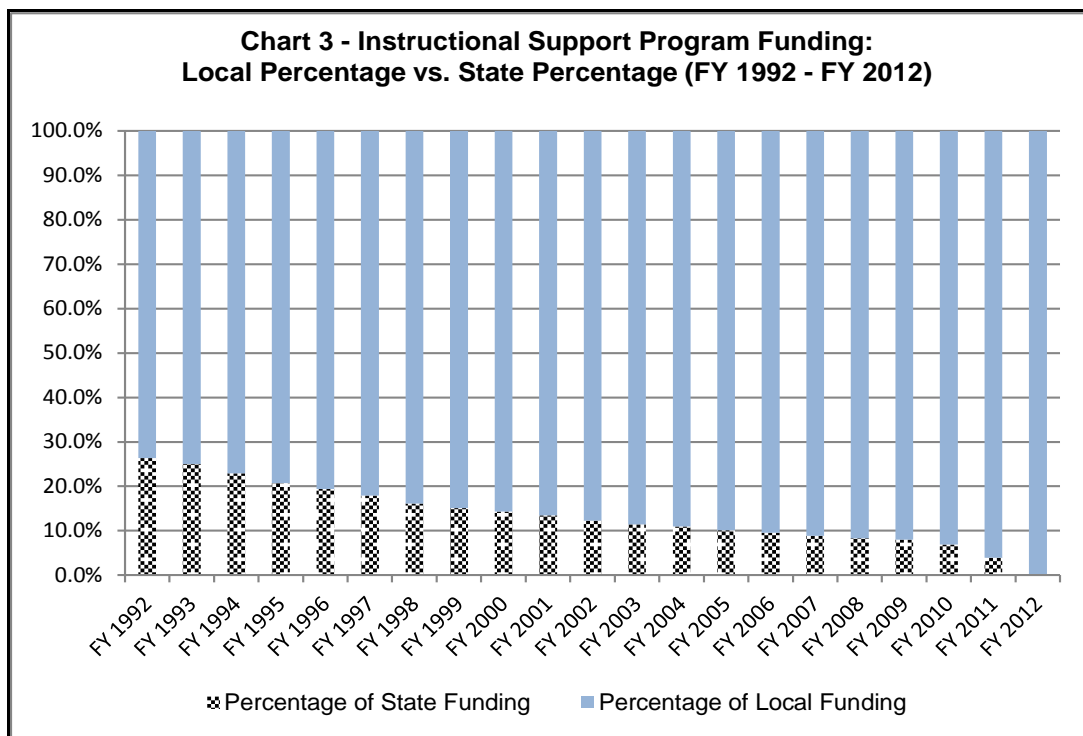
² Iowa Acts 1989, Chapter 135, Section 20

the State aid appropriation amount and freeze the appropriation at \$14.8 million.³ The appropriation was adjusted to \$14.4 million beginning in FY 2005 and was reduced to \$13.1 million in FY 2010, \$7.5 million in FY 2011 and \$0.0 in FY 2012.

- Unfunded State Aid:** This amount is the difference between the unadjusted State aid amount generated through the Program formula and the State aid appropriation amount. The unfunded State aid amount has increased annually due to the increase in the unadjusted State aid amount and no increases in the State aid appropriation amount (increased from \$0.0 in FY 1992 to \$68.5 million in FY 2012). School districts do not maintain spending authority on the unfunded State aid amount.
- Local Funding:** Local funding includes local property taxes and local income surtax used to fund the Program. The amount of local funding is determined by Program formula and has increased from \$35.0 million in FY 1992 to \$185.6 million in FY 2012. The intent of the formula was to provide equalization in local taxing by providing more State aid to property poor districts than to property rich districts. However, because the State aid appropriation has been capped, property poor districts receive a smaller proportion of total funding than property rich districts (see **Attachment B**).
- Total Funded Amount:** This amount is the sum of the local funding and the State aid appropriation. As the number of districts participating in the Program has increased, so has the total funded amount. Funding has increased from \$47.5 million in FY 1992 to \$185.6 million in FY 2012. The FY 2012 total decreased compared to the FY 2011 amount because there was no State aid appropriation for the Program.
- Unadjusted Total:** The unadjusted total is the amount generated from the Program formula and is the sum of the unadjusted State aid amount and the local funding amount. This amount has increased annually from \$47.5 million in FY 1992 to \$254.0 million in FY 2012.



³ Iowa Acts 1990, Chapter 1227, Section 16, and Chapter 1230, Section 8



CURRENT SITUATION

As noted earlier, funding for the Instructional Support Program is formula based. The original intent of the Program funding formula was to provide equalization of local effort between school districts. The formula was designed to provide more State funding to school districts that were considered property poor in relation to school districts that were considered property rich. 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% (specified in Code Section 257.20). 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 between participating districts based on the overall amount of State aid generated through the formula. Additionally, school districts do not maintain spending authority on the unfunded State aid portion. 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.

Table 1 provides an example of this inequity in Instructional Support Program funding based on two school districts in Iowa for FY 2012. The example compares the Ballard School District (property poor – the lowest per pupil valuation in the State), to the Okoboji School District (property rich – second highest per pupil valuation in the State). Each district has a Program percentage of 10.0% (10.0% is the statutory maximum) – meaning that the unadjusted total Program funding will be 10.0% of the district's total regular Program district cost.

- Ballard's unadjusted Instructional Support Program total is \$898,334. The district is considered property poor with a statewide valuation per pupil to district valuation per pupil ratio of 1.8963 and a State aid equalization rate of 0.4741. The ratio indicates that of the

total unadjusted Program funding amount, 47.4% will be State aid (\$425,900) and 52.6% will be from local taxes (\$472,434). Because there is no State funding for the Program the district has funding totaling \$472,434, and is approximately 52.6% of the funding generated for the district through the Program formula. The local property tax rate required to generate the local portion of the Program funding is \$2.2153/\$1,000 of taxable valuation.

- Okoboji (a property rich district) is on the opposite end of the spectrum with a State aid ratio of 0.0628 meaning 6.3% of the total unadjusted Program funding (total of \$527,818) will be State aid (\$33,147) and 93.7% will be from local taxes (\$494,671). In FY 2012 despite no State funding, Okoboji will receive 93.7% of the unadjusted Program total amount. The local property tax rate required to generate the local portion of the Program funding is \$0.5174/\$1,000 of taxable valuation.
- Although the local program funding amounts are generally similar (Ballard at \$472,434 and Okoboji at \$494,671) the tax rates required to generate those funds differ significantly (Ballard at \$2.2153 and Okoboji at \$0.5174).
- The unadjusted Program total per pupil amounts are similar (Ballard at \$588 and Okoboji at \$607 – a variance of 3.1%). However, the actual funding per pupil varies significantly (Ballard at \$309 and Okoboji at \$569 – a variance of 45.6%).⁴

	Ballard	Okoboji
Budget Enrollment	1,527.0	869.4
Total Regular Program District Cost	\$ 8,983,341	\$ 5,278,180
Instructional Support Program Percentage	10.0%	10.0%
Instructional Support Program Unadjusted Total	\$ 898,334	\$ 527,818
District Valuation Per Pupil	\$ 145,573	\$ 1,099,599
Statewide Average Valuation Per Pupil	\$ 276,053	\$ 276,053
Statewide Val. Per Pupil/District Val. Per Pupil	1.8963	0.2510
Codified Rate	25.0%	25.0%
State Aid Equilization Rate	0.4741	0.0628
Unadjusted State Aid	\$ 425,900	\$ 33,147
Local Funding Amount	\$ 472,434	\$ 494,671
State Aid Appropriation Allocation Amount	\$ -	\$ -
Total Actual Funding Amount	\$ 472,434	\$ 494,671
Actual Funding proportion to Unadjusted Total	52.6%	93.7%
Unadjusted Total Per Pupil	\$ 588	\$ 607
Actual Funding Per Pupil	\$ 309	\$ 569

Attachment 2 provides information presented in **Table 1** for each school district for FY 2012.

Table 2 provides information pertaining to the percentage of funding districts actually receive in comparison to the amount generated through the Instructional Support Program funding formula

⁴ The unadjusted Program total funding per pupil and actual funding per pupil amounts have been adjusted to account for the school district's actual Instructional Support Program rate percentage (a rate not to exceed 10.0% of the district's total regular program district cost) in **Table 1**, **Table 2**, and **Attachment B**.

(the unadjusted total) and the actual amount funded on a per pupil basis. The table reviews the changes for FY 1992, FY 1997, FY 2002, FY 2007, and FY 2012 and the funding percentages for districts participating in the Program during those fiscal years.

- **FY 1992:** The State aid portion was fully funded in FY 1992 and all school districts received 100.0% of the Program funding. The range between the lowest and highest per pupil funding amount was \$69 (a variance of 17.8%) and reflects the difference in the district cost per pupil amount and the inclusion of the budget guarantee in the calculation of the unadjusted Program total.
- **FY 1997:** State aid was capped at \$14.8 million and the State aid shortfall totaled \$9.3 million. The percentage of actual funding to the unadjusted total ranged from a maximum of 96.2% to a minimum of 80.3%. The range between the maximum and minimum per pupil amounts was \$108 (a variance of 25.7%).
- **FY 2002:** State aid was capped at \$14.8 million and the State aid shortfall totaled \$22.6 million. The percentage of actual funding to the unadjusted total ranged from a maximum of 94.9% to a minimum of 69.7%. The range between the maximum and minimum per pupil amounts was \$227 (a variance of 41.9%).
- **FY 2007:** State aid was capped at \$14.4 million and the State aid shortfall totaled \$38.9 million. The percentage of actual funding to the unadjusted total ranged from a maximum of 94.3% to a minimum of 65.3%. The range between the maximum and minimum per pupil amounts was \$265 (a variance of 44.2%).
- **FY 2012:** There was no State aid funding and the State aid shortfall totaled \$68.5 million. The percentage of actual funding to the unadjusted total ranged from a maximum of 93.5% to a minimum of 52.6%. The range between the maximum and minimum per pupil amounts has grown to \$318 (a variance of 50.7%).
- The range between districts at the maximum and minimum percentage has increased annually, in general because of the divergence between property poor and property rich school districts, the additional number of school districts participating in the program, and the increase in the unfunded State portion of the funding formula. **Table 2** shows (see also **Attachment B**) that property poor school districts are getting less funding from the Program than property rich school districts.

	FY 1992	FY 1997	FY 2002	FY 2007	FY 2012
Number of Districts with Program:	156	235	293	334	334
Percentage of Districts with Program:	36.7%	62.0%	79.0%	91.5%	95.2%
Actual Funding to Unadjusted Total					
Maximum:	100.0%	96.2%	94.9%	94.3%	93.8%
Minimum:	100.0%	80.3%	69.7%	65.3%	52.6%
Range:	0.0%	15.9%	25.3%	29.1%	41.2%
Average:	100.0%	89.9%	84.3%	80.7%	73.0%
Median:	100.0%	91.3%	86.2%	82.6%	76.6%
Actual Amount Funded Per Pupil					
Maximum:	\$ 389	\$ 409	\$ 542	\$ 601	\$ 628
Minimum:	\$ 320	\$ 301	\$ 314	\$ 336	\$ 309
Range:	\$ 69	\$ 108	\$ 227	\$ 265	\$ 318
Average:	\$ 327	\$ 345	\$ 396	\$ 432	\$ 465
Median:	\$ 321	\$ 345	\$ 393	\$ 430	\$ 466

ALTERNATIVES AND BUDGET IMPACT

Funding for the State aid portion of the Instructional Support Program has been set at \$0.0 for FY 2013 and the Legislative Services Agency (LSA) anticipates that the range between the maximum percentage and minimum percentage in actual funding to the unadjusted total will increase again. Based on current statute, the Instructional Support Program State aid appropriation will be funded at \$14.8 million beginning in FY 2014 and future fiscal years. Although this may result in a one year decrease in the funding percentage range, the LSA estimates that the range will increase again beginning in FY 2015 due to the State aid appropriation cap. To address the inequity in the Instructional Support Program funding, the General Assembly may wish to consider the following alternatives.

Make No Change to the Current Program

One alternative is to make no changes to the current Program. This option may result in an increase in the funding inequities in future fiscal years depending on the level of State funding in future fiscal years. However, the Program is optional for districts and would allow for local discretion to participate in the Program and generate funding through local taxes if desired.

Fully Fund the State Aid Portion of the Instructional Support Program Formula

The State aid portion of the Program has not been fully funded since FY 1992. Fully funding the State aid portion would result in all school districts participating in the Program to receive their full share of the unadjusted Program total. The State aid cost for fully funding the Program totaled \$68.5 million in FY 2012 (based on 95.2% of districts participating in the Program). Fully funding the State aid portion may incent additional participation within the Program. The LSA estimates that if all districts participate, the State aid portion required would be approximately \$71.2 million (based on FY 2012 data). Fully funding the State aid portion of the Program is an alternative that would require legislative action and would increase State General Fund expenditures by a minimum of \$70.0 million each fiscal year.

Grant Spending Authority for the Unfunded Portion of the Program Funding Formula

Currently, the unfunded portion of State aid for the Instructional Support Program is not included in a school district's spending authority. However, another alternative the General Assembly may wish to consider is allowing school districts to maintain spending authority for the unfunded portion (allowing school districts to levy local taxes for the unfunded State aid portion is a similar alternative). A benefit of this alternative would be that school districts would have the decision to receive the entire portion of revenue for the Program. However, a drawback is that the local effort required to fully fund the program will differ significantly.

Table 3 provides a breakdown of the local taxing effort (based on property tax rates) broken out by per pupil valuation quartiles for the 334 districts that had the Instructional Support Program in FY 2012. Quartile 1 reflects the districts that have the lowest per pupil valuations (property poor) and Quartile 4 includes districts that have the highest per pupil valuations (property rich). School districts with lower per pupil valuations require higher property tax rates to generate the local revenue portion (\$1.7335 for districts in Quartile 1 and \$1.0893 for districts in Quartile 4). Additionally, districts in Quartile 1 would have to set their property tax rates at a higher level to generate additional local revenue for this alternative (\$0.9051 for Quartile 1 and \$0.1936 for Quartile 4). Based on the FY 2012 data, the LSA estimates that there could be a potential statewide property tax increase of \$68.5 million, but the actual amount would be less because not all districts would choose to levy the full amount.

Table 3

Instructional Support Program - Potential Property Tax Rate Impact of Allowing School Districts to Maintain Spending Authority on State Aid Shortfall

	Number of Districts	Current Local Tax Rate Effort	Additional Local Tax Revenue Amount to Fund Shortfall	Additional Local Tax Rate Effort To Fund Shortfall	Total Potential Tax Rate
Quartile 1 - Property Poor Districts	83	\$ 1.7335	\$ 36,221,842	\$ 0.9051	\$ 2.6385
Quartile 2	84	\$ 1.5747	\$ 17,157,220	\$ 0.5391	\$ 2.1138
Quartile 3	83	\$ 1.4099	\$ 10,512,341	\$ 0.3675	\$ 1.7774
Quartile 4 - Property Rich Districts	84	\$ 1.0893	\$ 4,574,649	\$ 0.1936	\$ 1.2829
State	334	\$ 1.4955	\$ 68,466,052	\$ 0.5518	\$ 2.0473

Notes:

Current local tax rate effort is the property tax rate equivalent to fund the local portion of the Program. Some districts use income surtax to replace property tax dollars.

Additional local tax rate effort to fund shortfall is the property tax rate required to fund the State aid shortfall portion of the Program.

Total potential tax rate reflects the maximum property tax rate required to fully fund the Program.

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

Change the Funding Formula

Another alternative the General Assembly may wish to consider is to change the Instructional Support Funding formula. Some alternatives could include:

- Restructure the Instructional Support Funding formula to allow any State aid appropriated for the Program in future years to be distributed based on the ability of the local school district to generate local tax revenue. This alternative would eliminate the unadjusted and unfunded State aid portion of the current formula. Examples of methods of providing State aid for the Instructional Support Program to districts include:
 - Eliminating the 25.0% State funding percentage factor currently built into the formula and replacing it with an adjustable percentage that would be based on any State funding appropriated for the Program. This alternative would provide for a more equitable distribution of State funding and eliminate the unfunded portion of the Program.
 - Using a mechanism similar to the Property Tax Equity and Relief (PTER) Fund formula.⁵ Districts with the lowest per pupil valuations would receive State funding while districts with higher per pupil valuations may not (depending on the amount of State aid appropriated for the Instructional Support Program).

Both of the previous alternatives could include variations. An issue pertaining to these alternatives would include the impact on local taxes due to the timing and amount of the Instructional Support Program appropriation. For example, if no State funding were provided, the portion of the formula that was designed to provide equity would be negated.

- Eliminate the State aid portion and allow school districts to levy local taxes for a percentage of their total regular program district cost. Based on FY 2012 data, establishing a maximum rate of 5.0% could generate a total of \$142.3 million if all school districts participated (each 1.0% is approximately \$28.4 million). Funding generated at a 5.0% maximum level is approximately \$43.3 million below the current amount of local tax revenue generated for the Instructional Support Program. This alternative does not address the issue of inequity

⁵ The PTER Fund formula is built into the school aid formula and provides targeted tax relief for school districts with the highest adjusted additional tax levy rate. The number of districts and the amount allocated to eligible school districts is based on the amount of PTER funds available.

between property poor and property rich districts because there still may be a difference in property tax rates to generate the local revenue for the Program.

Repeal the Instructional Support Program

The original Instructional Support Program legislation provided a funding formula that distributed State aid in a manner to provide for an equalization of the local tax effort. The effect of that formula distribution methodology has not been utilized since the initial year (FY 1992). Freezing or not funding the State aid appropriation has resulted in a loss of Program revenues that is disproportionate between school districts, impacting property poor school districts the most. In order to eliminate this funding inequity, one alternative the General Assembly may wish to consider is elimination of the Instructional Support Program. Based on FY 2012 data, this alternative would reduce local school district taxes and school district funding by approximately \$185.6 million.

These alternatives are presented as examples for discussion purposes and are not considered all inclusive. Data for these alternatives is available from the LSA on request.

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Attachment A

Legislative Services Agency: Instructional Support Program Funding (FY 1992 - FY 2012)

Fiscal Year	Total Program Cost				Adjusted State Aid	Total Adjusted Funding	Unfunded State Aid Portion	Unadjusted State Aid % to Total Program Cost	Total Adjusted Funding % to Total Program Cost	Number of Districts with the Program	Number of Districts	Percentage of Districts with the Program
	(Unadjusted Total)	Unadjusted State Aid	Income Surtax	Property Tax								
1992	\$ 47,514,612	\$ 12,507,656	\$ 10,610,537	\$ 24,396,419	\$ 12,507,656	\$ 47,514,612	\$ -	26.3%	100.0%	156	425	36.7%
1993	59,563,103	15,295,323	14,787,371	29,480,409	14,798,225	59,066,005	497,098	25.7%	99.2%	188	418	45.0%
1994	67,256,618	17,464,830	16,612,565	33,179,223	14,798,227	64,590,015	2,666,603	26.0%	96.0%	203	397	51.1%
1995	76,605,858	20,119,685	18,661,622	37,824,551	14,798,227	71,284,400	5,321,458	26.3%	93.1%	217	390	55.6%
1996	83,045,396	21,652,580	20,334,907	41,057,909	14,798,220	76,191,036	6,854,360	26.1%	91.7%	230	384	59.9%
1997	91,952,640	24,079,753	24,605,939	43,266,948	14,798,222	82,671,109	9,281,531	26.2%	89.9%	235	379	62.0%
1998	103,967,187	26,964,335	31,165,860	45,836,992	14,798,222	91,801,074	12,166,113	25.9%	88.3%	257	377	68.2%
1999	112,088,509	28,935,618	33,770,990	49,381,901	14,798,225	97,951,116	14,137,393	25.8%	87.4%	266	375	70.9%
2000	119,232,505	30,727,572	38,144,264	50,360,669	14,798,223	103,303,156	15,929,349	25.8%	86.6%	279	375	74.4%
2001	127,997,741	33,046,406	36,273,229	58,678,106	14,798,227	109,749,562	18,248,179	25.8%	85.7%	285	374	76.2%
2002	143,367,292	37,377,754	42,063,966	63,925,572	14,798,227	120,787,765	22,579,527	26.1%	84.3%	293	371	79.0%
2003	155,793,265	40,799,075	47,141,637	67,852,553	14,789,189	129,783,379	26,009,886	26.2%	83.3%	313	371	84.4%
2004	162,954,777	42,876,559	46,888,458	73,189,750	14,798,200	134,876,408	28,078,359	26.3%	82.8%	318	370	85.9%
2005	174,605,671	45,683,883	51,958,735	76,963,053	14,428,247	143,350,035	31,255,636	26.2%	82.1%	325	367	88.6%
2006	185,511,936	48,618,552	57,824,212	79,069,172	14,428,238	151,321,622	34,190,314	26.2%	81.6%	328	365	89.9%
2007	201,261,100	53,302,216	64,699,884	83,259,000	14,428,268	162,387,152	38,873,948	26.5%	80.7%	334	365	91.5%
2008	216,304,753	57,537,690	70,068,454	88,698,609	14,428,264	173,195,327	43,109,426	26.6%	80.1%	340	364	93.4%
2009	227,543,286	60,653,462	76,228,604	90,661,220	14,428,246	181,318,070	46,225,216	26.7%	79.7%	339	362	93.6%
2010	241,227,621	64,457,860	81,708,675	95,061,086	13,103,950	189,873,711	51,353,910	26.7%	78.7%	341	361	94.5%
2011	249,717,705	67,149,646	84,302,509	98,265,550	7,499,936	190,067,995	59,649,710	26.9%	76.1%	341	359	95.0%
2012	254,023,435	68,466,052	85,171,536	100,385,847	-	185,557,383	68,466,052	27.0%	73.0%	334	351	95.2%

Notes:

Date displayed is based on Department of Management Aid and Levy Worksheets and does not reflect any adjustments made during the fiscal year (such as across-the-board reductions).
 FY 2010 Adjusted State aid was \$0.0, however, American Reinvestment and Recovery Act (ARRA) Education Stabilization funding was used in lieu of State aid.
 The FY 2011 adjusted State aid total was \$7.5 million with funding appropriated from the School Infrastructure Fund in lieu of General Fund dollars.
 In FY 2012 there was no State funding appropriated for the Program.

Sources:

Iowa Department of Management, School aid files
 LSA calculations

Legislative Services Agency: FY 2012 Instructional Support Funding and Valuation Per Pupil Impacts

District	Budget Enrollment	Unadjusted		Local Tax Portion	Unfunded State Aid	Percentage Total Funded to		Rank of Valuation Per Pupil (High to Low)	Property Tax Rate Required to Fund Unfunded State Aid Amount	Unadjusted Total Per Pupil	Actual Funding Per Pupil
		Total	Total Funded			Unadjusted Total	Valuation Per Pupil				
A-H-S-T	620.1	\$ 387,861	\$ 315,176	\$ 315,176	\$ 72,685	81.3%	\$ 368,286	97	\$ 0.3183	\$ 625	\$ 508
AGWSR	647.1	400,150	341,048	341,048	59,102	85.2%	467,267	39	0.1955	618	527
Adair-Casey	351.0	212,658	173,295	173,295	39,363	81.5%	372,938	91	0.3007	606	494
Adel DeSoto Minburn	1,408.4	839,990	598,829	598,829	241,161	71.3%	240,391	266	0.7123	596	425
Akron Westfield	536.1	318,846	234,033	234,033	84,813	73.4%	259,420	238	0.6098	595	437
Albert City-Truesdale	209.8	137,279	120,915	120,915	16,364	88.1%	578,805	15	0.1348	654	576
Albia	1,197.5	704,489	438,474	438,474	266,015	62.2%	182,769	331	1.2154	588	366
Alburnett	538.2	0	0	0	0	0.0%	271,375	215	0.0000	0	0
Alden	266.9	157,998	132,671	132,671	25,327	84.0%	430,528	51	0.2204	592	497
Algona	1,231.2	743,394	617,017	617,017	126,377	83.0%	406,044	62	0.2528	604	501
Allamakee	1,247.9	0	0	0	0	0.0%	299,217	166	0.0000	0	0
Alta	493.7	290,496	238,584	238,584	51,912	82.1%	386,220	75	0.2723	588	483
Ames	4,279.5	2,629,184	2,250,319	2,250,319	378,865	85.6%	478,826	33	0.1849	614	526
Anamosa	1,307.6	706,481	482,950	482,950	223,531	68.4%	218,105	301	0.7838	600	410
Andrew	276.0	173,616	129,274	129,274	44,342	74.5%	270,182	216	0.5946	629	468
Ankeny	8,651.8	5,089,854	3,739,516	3,739,516	1,350,338	73.5%	260,161	236	0.5999	588	432
Anthon-Oto	242.8	147,608	120,315	120,315	27,293	81.5%	373,214	89	0.3012	608	496
Aplington-Parkersburg	797.1	468,934	345,792	345,792	123,142	73.7%	262,777	231	0.5879	588	434
Ar-We-Va	306.0	196,675	171,048	171,048	25,627	87.0%	529,719	20	0.1581	643	559
Armstrong-Ringsted	303.0	186,772	162,753	162,753	24,019	87.1%	536,553	18	0.1477	616	537
Atlantic	1,409.2	834,206	619,064	619,064	215,142	74.2%	267,594	222	0.5705	592	439
Audubon	580.1	366,175	291,292	291,292	74,883	79.5%	337,543	125	0.3824	631	502
Aurelia	255.9	169,768	148,089	148,089	21,679	87.2%	540,287	16	0.1568	663	579
BCLUW	595.6	356,901	288,162	288,162	68,739	80.7%	358,292	105	0.3221	599	484
Ballard	1,527.0	898,334	472,434	472,434	425,900	52.6%	145,572	351	1.9160	588	309
Battle Creek-Ida Grove	642.4	381,406	301,044	301,044	80,362	78.9%	327,606	133	0.3819	594	469
Baxter	404.2	237,791	133,353	133,353	104,438	56.1%	157,120	345	1.6445	588	330
Bedford	536.7	315,741	241,258	241,258	74,483	76.4%	292,531	179	0.4744	588	450
Belle Plaine	578.2	358,417	247,021	247,021	111,396	68.9%	222,032	292	0.8677	620	427
Bellevue	589.8	361,104	280,794	280,794	80,310	77.8%	310,342	152	0.4388	612	476
Belmond-Klemme	730.3	430,001	343,571	343,571	86,430	79.9%	343,363	121	0.3447	589	470
Bennett	189.5	123,244	103,969	103,969	19,275	84.4%	441,357	49	0.2305	650	549
Benton	1,590.8	967,144	753,308	753,308	213,836	77.9%	312,129	149	0.4307	608	474
Bettendorf	4,048.1	2,462,823	1,903,516	1,903,516	559,307	77.3%	303,906	157	0.4546	608	470
Bondurant-Farrar	1,339.4	787,969	476,958	476,958	311,011	60.5%	174,856	337	1.3280	588	356
Boone	2,184.6	1,285,200	829,340	829,340	455,860	64.5%	194,573	329	1.0725	588	380
Boyden-Hull	612.1	361,857	266,580	266,580	95,277	73.7%	262,100	232	0.5939	591	436
Boyer Valley	436.9	266,616	210,973	210,973	55,643	79.1%	330,638	131	0.3852	610	483
Brooklyn-Guernsey-Malcom	554.2	326,867	258,715	258,715	68,152	79.1%	331,032	130	0.3715	590	467
Burlington	4,515.4	2,707,395	1,669,650	1,669,650	1,037,745	61.7%	180,037	334	1.2765	600	370
CAL	272.8	167,205	140,302	140,302	26,903	83.9%	428,975	52	0.2299	613	514
CAM	474.9	287,409	238,837	238,837	48,572	83.1%	408,448	58	0.2504	605	503
Calamus-Wheatland	482.6	290,829	221,554	221,554	69,275	76.2%	289,755	186	0.4954	603	459
Camanche	923.1	551,461	421,868	421,868	129,593	76.5%	293,668	176	0.4781	597	457
Cardinal	615.7	367,621	239,027	239,027	128,594	65.0%	197,306	325	1.0585	597	388
Carlisle	1,789.0	0	0	0	0	0.0%	146,159	350	0.0000	0	0
Carroll	1,715.2	0	0	0	0	0.0%	384,829	77	0.0000	0	0
Cedar Falls	4,754.7	2,800,518	2,141,556	2,141,556	658,962	76.5%	293,349	177	0.4724	589	450
Cedar Rapids	16,810.4	10,059,281	7,520,318	7,520,318	2,538,963	74.8%	273,439	211	0.5524	598	447
Center Point-Urbana	1,324.6	779,262	453,219	453,219	326,043	58.2%	164,963	342	1.4921	588	342
Centerville	1,421.8	177,018	101,661	101,661	75,357	57.4%	162,122	344	0.3269	623	358
Central	481.6	307,074	237,767	237,767	69,307	77.4%	305,717	155	0.4707	638	494
Central City	480.4	144,143	97,513	97,513	46,630	67.7%	213,334	304	0.4550	600	406
Central Clinton	1,553.1	913,689	657,582	657,582	256,107	72.0%	246,215	259	0.6697	588	423

District	Budget Enrollment	Unadjusted Total	Total Funded	Local Tax Portion	Unfunded State Aid	Percentage Total Funded to Unadjusted Total	Valuation Per Pupil	Rank of Valuation Per Pupil (High to Low)	Property Tax Rate Required to Fund Unfunded State Aid Amount	Unadjusted Total Per Pupil	Actual Funding Per Pupil
Central Decatur	673.3	297,077	192,060	192,060	105,017	64.6%	195,202	327	0.7990	588	380
Central Lee	847.0	521,217	365,529	365,529	155,688	70.1%	231,024	275	0.7956	615	432
Central Lyon	719.3	423,164	319,573	319,573	103,591	75.5%	281,967	195	0.5108	588	444
Central Springs	871.0	546,036	440,160	440,160	105,876	80.6%	355,832	111	0.3416	627	505
Chariton	1,423.6	875,588	536,735	536,735	338,853	61.3%	178,335	335	1.3347	615	377
Charles City	1,545.8	652,860	491,212	491,212	161,648	75.2%	278,734	202	0.3752	603	454
Charter Oak-Ute	314.9	195,038	159,229	159,229	35,809	81.6%	375,905	86	0.3025	619	506
Cherokee	932.3	466,282	338,008	338,008	128,274	72.5%	250,836	254	0.5485	625	453
Clarinda	955.4	339,683	246,236	246,236	93,447	72.5%	250,872	253	0.3899	593	430
Clarion-Goldfield	787.3	483,923	396,333	396,333	87,590	81.9%	381,216	80	0.2918	615	503
Clarke	1,371.5	806,854	540,431	540,431	266,423	67.0%	209,031	315	0.9293	588	394
Clarksville	354.5	225,077	155,483	155,483	69,594	69.1%	223,175	288	0.8797	635	439
Clay Central-Everly	382.0	235,498	203,847	203,847	31,651	86.6%	513,363	27	0.1614	616	534
Clayton Ridge	641.6	392,862	324,425	324,425	68,437	82.6%	396,086	69	0.2693	612	506
Clear Creek Amana	1,565.2	926,442	725,219	725,219	201,223	78.3%	317,773	145	0.4046	592	463
Clear Lake	1,288.2	774,220	642,603	642,603	131,617	83.0%	406,019	63	0.2516	601	499
Clearfield	89.4	54,983	45,938	45,938	9,045	83.5%	419,656	53	0.2411	615	514
Clinton	4,111.2	2,508,076	1,710,508	1,710,508	797,568	68.2%	217,014	303	0.8939	610	416
Colfax-Mingo	792.3	486,458	318,922	318,922	167,536	65.6%	200,401	323	1.0552	614	403
College	4,382.3	2,578,107	2,074,603	2,074,603	503,504	80.5%	353,423	114	0.3251	588	473
Collins-Maxwell	508.5	309,688	226,661	226,661	83,027	73.2%	257,448	242	0.6342	609	446
Colo-NESCO School	469.1	293,004	241,904	241,904	51,100	82.6%	395,679	70	0.2753	625	516
Columbus	941.6	589,905	423,670	423,670	166,235	71.8%	244,922	261	0.7208	626	450
Coon Rapids-Bayard	436.3	285,087	228,355	228,355	56,732	80.1%	346,872	119	0.3749	653	523
Corning	450.0	280,299	225,725	225,725	54,574	80.5%	354,523	113	0.3421	623	502
Corwith-Wesley	124.0	82,735	75,636	75,636	7,099	91.4%	804,168	4	0.0712	667	610
Council Bluffs	9,124.5	1,201,027	825,706	825,706	375,321	68.7%	220,826	294	0.1863	607	417
Creston	1,319.4	0	0	0	0	0.0%	228,605	278	0.0000	0	0
Dallas Center-Grimes	1,947.2	1,145,538	899,820	899,820	245,718	78.5%	321,737	139	0.3922	588	462
Danville	474.0	288,654	198,017	198,017	90,637	68.6%	219,799	297	0.8700	609	418
Davenport	16,183.2	9,551,611	6,810,299	6,810,299	2,741,312	71.3%	240,486	265	0.7044	590	421
Davis County	1,181.2	523,356	351,277	351,277	172,079	67.1%	209,876	313	0.6941	591	397
Decorah Community	1,436.0	846,809	671,350	671,350	175,459	79.3%	333,060	128	0.3669	590	468
Delwood	228.5	148,926	114,509	114,509	34,417	76.9%	298,684	168	0.5043	652	501
Denison	1,976.1	1,162,540	631,724	631,724	530,816	54.3%	151,150	348	1.7772	588	320
Denver	718.5	422,694	294,449	294,449	128,245	69.7%	227,431	280	0.7848	588	410
Des Moines Independent	30,975.0	18,604,873	12,539,684	12,539,684	6,065,189	67.4%	211,692	306	0.9250	601	405
Diagonal	87.0	53,329	43,015	43,015	10,314	80.7%	356,845	108	0.3322	613	494
Dike-New Hartford	797.2	468,993	339,129	339,129	129,864	72.3%	249,263	256	0.6535	588	425
Dows	137.1	86,451	77,123	77,123	9,328	89.2%	639,725	8	0.1064	631	563
Dubuque	10,517.4	6,363,598	4,733,881	4,733,881	1,629,717	74.4%	269,442	219	0.5751	605	450
Dunkerton	480.1	287,882	212,918	212,918	74,964	74.0%	265,052	229	0.5891	600	443
Durant	587.7	354,866	276,937	276,937	77,929	78.0%	314,212	147	0.4220	604	471
Eagle Grove	805.4	343,787	258,322	258,322	85,465	75.1%	277,581	206	0.3823	610	458
Earlham	640.3	263,948	187,007	187,007	76,941	70.8%	236,774	269	0.5075	589	417
East Buchanan	530.3	322,047	247,976	247,976	74,071	77.0%	300,096	165	0.4654	607	468
East Central	370.1	229,949	173,726	173,726	56,223	75.5%	282,311	194	0.5381	621	469
East Greene	339.0	218,084	178,894	178,894	39,190	82.0%	384,092	78	0.3010	643	528
East Marshall	691.3	419,396	313,289	313,289	106,107	74.7%	272,756	212	0.5627	607	453
East Mills	540.6	339,509	289,024	289,024	50,485	85.1%	464,185	41	0.2012	628	535
East Sac County	921.2	0	0	0	0	0.0%	325,212	138	0.0000	0	0
East Union	487.3	305,880	224,088	224,088	81,792	73.3%	258,108	241	0.6503	628	460
Eastern Allamakee	399.0	256,093	216,424	216,424	39,669	84.5%	445,550	47	0.2231	642	542
Eddyville-Blakesburg	657.8	413,195	358,033	358,033	55,162	86.6%	516,760	26	0.1623	628	544
Edgewood-Colesburg	473.0	280,454	203,273	203,273	77,181	72.5%	250,784	255	0.6507	593	430

District	Budget Enrollment	Unadjusted Total	Total Funded	Local Tax Portion	Unfunded State Aid	Percentage	Valuation Per Pupil	Rank of	Property Tax Rate	Unadjusted Total Per Pupil	Actual Funding Per Pupil
						Total Funded Unadjusted		(High to Low)	Required to Fund Unfunded State Aid Amount		
Eldora-New Providence	640.6	376,865	280,576	280,576	96,289	74.5%	270,062	217	0.5566	588	438
Elk Horn-Kimballton	245.2	152,518	115,532	115,532	36,986	75.7%	284,633	191	0.5299	622	471
Emmetsburg	696.2	418,138	347,305	347,305	70,833	83.1%	407,435	61	0.2497	601	499
English Valleys	534.1	323,878	248,479	248,479	75,399	76.7%	296,418	172	0.4763	606	465
Essex	237.6	145,278	111,181	111,181	34,097	76.5%	293,990	175	0.4881	611	468
Estherville Lincoln Cent	1,358.2	813,124	563,658	563,658	249,466	69.3%	224,914	283	0.8166	599	415
Exira	246.1	157,577	129,323	129,323	28,254	82.1%	384,939	76	0.2982	640	525
Fairfield	1,710.0	1,041,543	828,964	828,964	212,579	79.6%	338,155	124	0.3676	609	485
Farragut	217.6	149,512	126,113	126,113	23,399	84.3%	440,980	50	0.2438	687	580
Forest City	1,099.6	668,456	471,328	471,328	197,128	70.5%	233,992	273	0.7661	608	429
Fort Dodge	3,737.5	1,822,629	1,259,801	1,259,801	562,828	69.1%	223,500	286	0.6738	610	421
Fort Madison	2,286.0	0	0	0	0	0.0%	219,944	296	0.0000	0	0
Fredericksburg	264.1	158,587	129,502	129,502	29,085	81.7%	376,230	84	0.2927	600	490
Fremont	192.7	115,628	87,947	87,947	27,681	76.1%	288,267	188	0.4983	600	456
Fremont-Mills	423.4	262,629	202,014	202,014	60,615	76.9%	298,974	167	0.4788	620	477
GMG	329.4	211,707	170,805	170,805	40,902	80.7%	357,294	107	0.3475	643	519
Galva-Holstein	445.0	0	0	0	0	0.0%	407,519	60	0.0000	0	0
Garner-Hayfield	777.3	457,286	336,151	336,151	121,135	73.5%	260,494	235	0.5983	588	432
George-Little Rock	470.0	286,990	232,003	232,003	54,987	80.8%	360,123	103	0.3249	611	494
Gilbert	1,198.5	705,078	530,430	530,430	174,648	75.2%	278,594	203	0.5231	588	443
Gilmore City-Bradgate	129.0	85,490	75,958	75,958	9,532	88.9%	618,734	11	0.1194	663	589
Gladbrook-Reinbeck	647.7	404,084	327,631	327,631	76,453	81.1%	364,736	100	0.3236	624	506
Glenwood	2,106.1	1,115,117	745,010	745,010	370,107	66.8%	207,913	316	0.8452	588	393
Glidden-Ralston	337.4	207,832	166,577	166,577	41,255	80.1%	347,656	118	0.3517	616	494
Graettinger-Terril	367.0	221,975	193,007	193,007	28,968	86.9%	528,903	21	0.1492	605	526
Grinnell-Newburg	1,708.9	1,030,941	787,845	787,845	243,096	76.4%	292,729	178	0.4860	603	461
Griswold	599.0	377,690	302,454	302,454	75,236	80.1%	346,429	120	0.3626	631	505
Grundy Center	626.5	373,563	279,575	279,575	93,988	74.8%	274,339	208	0.5468	596	446
Guthrie Center	493.6	306,716	232,613	232,613	74,103	75.8%	285,708	190	0.5255	621	471
H-L-V	351.3	223,101	181,917	181,917	41,184	81.5%	373,787	88	0.3136	635	518
Hamburg	257.0	157,290	128,883	128,883	28,407	81.9%	382,074	79	0.2893	612	501
Hampton-Dumont	1,169.7	709,276	519,757	519,757	189,519	73.3%	258,287	240	0.6273	606	444
Harlan	1,473.1	888,600	657,919	657,919	230,681	74.0%	265,808	224	0.5891	603	447
Harmony	368.3	240,228	171,331	171,331	68,897	71.3%	240,643	264	0.7774	652	465
Harris-Lake Park	298.0	177,429	153,565	153,565	23,864	86.6%	512,932	28	0.1561	595	515
Hartley-Melvin-Sanborn	640.1	400,744	323,080	323,080	77,664	80.6%	356,189	109	0.3406	626	505
Highland	654.4	397,984	294,548	294,548	103,436	74.0%	265,495	225	0.5954	608	450
Hinton	551.0	331,019	257,798	257,798	73,221	77.9%	311,958	150	0.4260	601	468
Howard-Winneshiek	1,384.0	835,903	645,317	645,317	190,586	77.2%	302,630	160	0.4550	604	466
Hubbard-Radcliffe	397.8	247,587	214,856	214,856	32,731	86.8%	522,138	24	0.1576	622	540
Hudson	668.3	414,840	293,707	293,707	121,133	70.8%	236,363	270	0.7669	621	439
Humboldt	1,134.9	692,936	543,400	543,400	149,536	78.4%	319,839	141	0.4120	611	479
IKM-Manning	767.5	485,954	392,456	392,456	93,498	80.8%	358,632	104	0.3397	633	511
Independence	1,369.0	835,302	606,596	606,596	228,706	72.6%	252,053	251	0.6628	610	443
Indianola	3,302.3	1,958,546	1,301,454	1,301,454	657,092	66.5%	205,696	318	0.9673	593	394
Interstate 35	875.8	0	0	0	0	0.0%	218,611	300	0.0000	0	0
Iowa City	12,010.8	7,093,236	5,769,638	5,769,638	1,323,598	81.3%	369,829	95	0.2980	591	480
Iowa Falls	1,047.9	629,299	460,143	460,143	169,156	73.1%	256,709	243	0.6288	601	439
Iowa Valley	602.8	376,593	250,133	250,133	126,460	66.4%	205,494	319	1.0209	625	415
Janesville Consolidated	374.2	222,948	165,650	165,650	57,298	74.3%	268,570	220	0.5701	596	443
Jefferson-Scranton	1,012.0	618,009	471,603	471,603	146,406	76.3%	291,374	184	0.4965	611	466
Jesup	875.3	0	0	0	0	0.0%	252,327	250	0.0000	0	0
Johnston	6,094.3	3,585,277	2,720,867	2,720,867	864,410	75.9%	286,225	189	0.4956	588	446
Keokuk	2,001.7	1,244,041	735,850	735,850	508,191	59.1%	168,958	341	1.5026	621	368
Keota	326.9	200,959	171,659	171,659	29,300	85.4%	473,414	36	0.1893	615	525

District	Budget Enrollment	Unadjusted Total	Total Funded	Local Tax Portion	Unfunded State Aid	Percentage Total Funded to	Valuation Per Pupil	Rank of	Property Tax Rate	Unadjusted Total Per Pupil	Actual Funding Per Pupil
						Unadjusted Total		Valuation Per Pupil	Per Pupil (High to Low)		
Kingsley-Pierson	471.0	281,941	215,177	215,177	66,764	76.3%	291,493	183	0.4863	599	457
Knoxville	1,910.8	810,893	502,267	502,267	308,626	61.9%	181,347	333	0.8907	606	376
Lake Mills	596.2	369,404	299,365	299,365	70,039	81.0%	364,017	102	0.3227	620	502
Lamoni	350.8	144,463	99,477	99,477	44,986	68.9%	221,620	293	0.5786	588	405
Laurens-Marathon	339.4	209,866	173,853	173,853	36,013	82.8%	402,143	65	0.2639	618	512
Lawton-Bronson	631.8	185,844	136,707	136,707	49,137	73.6%	261,029	234	0.2979	588	433
Le Mars	2,087.7	0	0	0	0	0.0%	265,369	226	0.0000	0	0
Lenox	385.0	226,496	165,093	165,093	61,403	72.9%	254,596	245	0.6264	588	429
Lewis Central	2,613.4	1,537,463	1,239,503	1,239,503	297,960	80.6%	356,086	110	0.3202	588	474
Linn-Mar	6,644.1	3,922,631	2,807,035	2,807,035	1,115,596	71.6%	242,654	263	0.6920	590	422
Lisbon	673.0	395,926	242,188	242,188	153,738	61.2%	177,754	336	1.2851	588	360
Logan-Magnolia	610.7	373,111	251,328	251,328	121,783	67.4%	211,410	307	0.9433	611	412
Lone Tree	411.0	246,824	191,634	191,634	55,190	77.6%	308,633	154	0.4351	601	466
Louisa-Muscataine	784.6	478,555	369,875	369,875	108,680	77.3%	303,867	158	0.4558	610	471
LuVerne	64.0	42,830	40,166	40,166	2,664	93.8%	1,108,654	1	0.0375	669	628
Lynnvile-Sully	455.4	267,912	214,973	214,973	52,939	80.2%	349,305	116	0.3328	588	472
MFL MarMac	801.0	444,009	329,055	329,055	114,954	74.1%	266,604	223	0.5383	616	456
MOC-Floyd Valley	1,390.0	823,297	632,539	632,539	190,758	76.8%	297,838	170	0.4608	592	455
Madrid	653.2	384,278	211,814	211,814	172,464	55.1%	153,782	347	1.7169	588	324
Manson Northwest Webster	622.0	375,272	320,707	320,707	54,565	85.5%	474,680	35	0.1848	603	516
Maple Valley	487.4	306,256	245,495	245,495	60,761	80.2%	347,821	117	0.3584	628	504
Maquoketa	1,419.9	870,656	586,300	586,300	284,356	67.3%	211,336	308	0.9476	613	413
Maquoketa Valley	739.8	451,765	363,987	363,987	87,778	80.6%	355,178	112	0.3341	611	492
Marcus-Meriden-Cleghorn	462.0	281,585	244,557	244,557	37,028	86.9%	524,697	23	0.1527	609	529
Marion Independent	1,849.4	1,106,866	743,814	743,814	363,052	67.2%	210,431	310	0.9329	599	402
Marshalltown	5,200.4	3,115,653	1,881,543	1,881,543	1,234,110	60.4%	174,243	339	1.3620	599	362
Martensdale-St Marys	512.5	311,708	221,375	221,375	90,333	71.0%	238,146	268	0.7401	608	432
Mason City	3,860.0	0	0	0	0	0.0%	280,006	198	0.0000	0	0
Mediapolis	812.7	491,271	382,995	382,995	108,276	78.0%	313,079	148	0.4255	604	471
Melcher-Dallas	300.5	188,534	121,812	121,812	66,722	64.6%	194,982	328	1.1388	627	405
Mid-Prairie	1,180.2	362,200	279,039	279,039	83,161	77.0%	300,555	164	0.2344	614	473
Midland	554.3	342,964	280,819	280,819	62,145	81.9%	380,833	81	0.2944	619	507
Missouri Valley	866.6	532,031	390,617	390,617	141,414	73.4%	259,601	237	0.6286	614	451
Montezuma	526.2	312,540	264,003	264,003	48,537	84.5%	444,452	48	0.2075	594	502
Monticello	1,009.8	350,499	263,575	263,575	86,924	75.2%	278,280	204	0.3093	588	442
Moravia	345.6	0	0	0	0	0.0%	248,497	258	0.0000	0	0
Mormon Trail	244.8	151,557	118,821	118,821	32,736	78.4%	319,521	142	0.4185	619	485
Morning Sun	217.0	132,503	93,269	93,269	39,234	70.4%	233,091	274	0.7757	611	430
Moulton-Udell	204.2	128,462	98,145	98,145	30,317	76.4%	292,459	180	0.5077	629	481
Mount Ayr	598.0	365,014	293,289	293,289	71,725	80.4%	351,295	115	0.3414	610	490
Mount Pleasant	2,086.0	744,000	507,929	507,929	236,071	68.3%	217,523	302	0.5203	594	406
Mount Vernon	1,082.3	636,717	424,499	424,499	212,218	66.7%	207,088	317	0.9468	588	392
Murray	279.2	174,809	115,759	115,759	59,050	66.2%	204,326	321	1.0351	626	415
Muscataine	5,292.8	0	0	0	0	0.0%	202,010	322	0.0000	0	0
Nashua-Plainfield	680.5	416,036	317,643	317,643	98,393	76.3%	291,798	182	0.4955	611	467
Nevada	1,481.6	873,330	586,703	586,703	286,627	67.2%	210,297	311	0.9199	589	396
New Hampton	1,050.4	623,476	507,198	507,198	116,278	81.4%	370,100	93	0.2991	594	483
New London	540.6	320,324	193,764	193,764	126,560	60.5%	174,694	338	1.3401	593	358
Newell-Fonda	462.3	276,086	226,777	226,777	49,309	82.1%	386,477	74	0.2760	597	491
Newton	3,102.0	1,236,750	835,301	835,301	401,449	67.5%	212,618	305	0.6087	613	414
Nodaway Valley	679.3	415,614	318,693	318,693	96,921	76.7%	295,953	173	0.4821	612	469
North Butler	586.0	350,392	282,766	282,766	67,626	80.7%	357,582	106	0.3227	598	483
North Cedar	883.9	560,809	430,533	430,533	130,276	76.8%	297,094	171	0.4961	634	487
North Fayette	878.2	532,511	393,632	393,632	138,879	73.9%	264,654	230	0.5975	606	448
North Iowa	496.9	309,737	268,418	268,418	41,319	86.7%	517,435	25	0.1607	623	540

District	Budget Enrollment	Unadjusted Total	Total Funded	Local Tax Portion	Unfunded State Aid	Percentage	Valuation Per Pupil	Rank of	Property Tax Rate	Unadjusted Total Per Pupil	Actual Funding Per Pupil
						Total Funded to Unadjusted Total		Per Pupil (High to Low)	Required to Fund Unfunded State Aid Amount		
North Kossuth	300.3	200,423	177,635	177,635	22,788	88.6%	606,952	13	0.1250	667	592
North Linn	749.7	460,852	318,771	318,771	142,081	69.2%	223,845	285	0.8466	615	425
North Mahaska	537.2	0	0	0	0	0.0%	342,293	123	0.0000	0	0
North Polk	1,265.3	744,376	499,625	499,625	244,751	67.1%	209,887	312	0.9216	588	395
North Scott	2,964.5	1,769,180	1,332,369	1,332,369	436,811	75.3%	279,502	200	0.5272	597	449
North Tama County	527.8	321,156	254,998	254,998	66,158	79.4%	334,950	126	0.3742	608	483
North Winneshiek	278.0	184,341	150,496	150,496	33,845	81.6%	375,987	85	0.3238	663	541
Northeast	547.0	331,648	254,905	254,905	76,743	76.9%	298,181	169	0.4705	606	466
Northeast Hamilton	261.1	158,044	141,070	141,070	16,974	89.3%	642,439	7	0.1012	605	540
Northwood-Kensett	517.0	325,303	269,221	269,221	56,082	82.8%	400,362	66	0.2709	629	521
Norwalk	2,390.9	1,406,567	778,535	778,535	628,032	55.4%	154,563	346	1.6995	588	326
Odebolt-Arthur	338.2	201,423	163,576	163,576	37,847	81.2%	367,290	99	0.3047	596	484
Oelwein	1,293.3	546,569	362,539	362,539	184,030	66.3%	204,954	320	0.6943	604	400
Ogden	666.3	417,414	330,091	330,091	87,323	79.1%	329,927	132	0.3972	626	495
Okobojo	869.4	527,818	494,671	494,671	33,147	93.7%	1,099,599	2	0.0347	607	569
Olin Consolidated	230.9	138,733	109,349	109,349	29,384	78.8%	325,854	136	0.3905	601	474
Orient-Macksburg	209.0	127,937	110,678	110,678	17,259	86.5%	511,606	29	0.1614	612	530
Osage	936.8	566,643	427,645	427,645	138,998	75.5%	281,346	196	0.5274	605	456
Oskaloosa	2,406.8	1,009,915	700,982	700,982	308,933	69.4%	225,637	281	0.5689	599	416
Ottumwa	4,529.6	2,720,942	1,577,602	1,577,602	1,143,340	58.0%	164,237	343	1.5369	601	348
PCM	1,036.0	611,236	421,753	421,753	189,483	69.0%	222,647	290	0.8215	590	407
Panorama	770.8	468,395	390,595	390,595	77,800	83.4%	415,419	56	0.2430	608	507
Paton-Churdan	186.0	122,821	106,130	106,130	16,691	86.4%	507,976	30	0.1767	660	571
Pekin	651.1	411,591	326,351	326,351	85,240	79.3%	333,286	127	0.3928	632	501
Pella	2,227.0	1,057,836	796,339	796,339	261,497	75.3%	279,175	201	0.4206	594	447
Perry	1,832.5	1,100,614	656,296	656,296	444,318	59.6%	170,942	340	1.4184	601	358
Pleasant Valley	3,784.2	1,821,260	1,378,147	1,378,147	443,113	75.7%	283,692	192	0.4128	602	455
Pleasantville	635.7	384,139	257,450	257,450	126,689	67.0%	209,242	314	0.9524	604	405
Pocahontas Area	506.7	322,252	274,075	274,075	48,177	85.0%	461,572	43	0.2060	636	541
Pomeroy-Palmer	211.5	132,153	119,546	119,546	12,607	90.5%	723,694	5	0.0824	625	565
Postville	575.9	345,745	256,647	256,647	89,098	74.2%	267,760	221	0.5778	600	446
Prairie Valley	628.6	397,189	338,405	338,405	58,784	85.2%	466,218	40	0.2006	632	538
Prescott	94.0	57,019	48,643	48,643	8,376	85.3%	469,702	37	0.1897	607	517
Preston	335.9	197,610	136,469	136,469	61,141	69.1%	223,049	289	0.8161	588	406
Red Oak	1,216.6	746,175	542,917	542,917	203,258	72.8%	253,336	247	0.6595	613	446
Remsen-Union	395.4	236,673	202,900	202,900	33,773	85.7%	483,514	32	0.1767	599	513
Riceville	274.3	172,391	153,083	153,083	19,308	88.8%	615,925	12	0.1143	628	558
River Valley	441.6	268,089	217,286	217,286	50,803	81.0%	364,223	101	0.3159	607	492
Riverside	665.6	401,727	339,821	339,821	61,906	84.6%	447,724	45	0.2077	604	511
Rock Valley	610.1	361,423	272,188	272,188	89,235	75.3%	279,521	199	0.5233	592	446
Rockwell City-Lytton	467.1	275,729	230,316	230,316	45,413	83.5%	419,146	55	0.2320	590	493
Roland-Story	948.5	589,727	434,098	434,098	155,629	73.6%	261,547	233	0.6273	622	458
Rudd-Rockford-Marble Rk	489.1	305,470	248,194	248,194	57,276	81.2%	368,102	98	0.3181	625	507
Ruthven-Ayrshire	261.0	153,912	125,638	125,638	28,274	81.6%	375,628	87	0.2884	590	481
Saydel	1,200.7	736,167	639,950	639,950	96,217	86.9%	527,875	22	0.1518	613	533
Schaller-Crestland	378.4	231,246	196,813	196,813	34,433	85.1%	463,377	42	0.1964	611	520
Schleswig	307.6	182,890	143,038	143,038	39,852	78.2%	316,686	146	0.4091	595	465
Senral	162.0	106,264	94,596	94,596	11,668	89.0%	628,336	9	0.1146	656	584
Sergeant Bluff-Luton	1,380.3	818,309	672,241	672,241	146,068	82.2%	386,562	73	0.2738	593	487
Seymour	229.8	143,267	116,777	116,777	26,490	81.5%	373,175	90	0.3089	623	508
Sheldon	1,006.6	610,107	455,628	455,628	154,479	74.7%	272,612	213	0.5629	606	453
Shenandoah	1,046.7	615,774	421,805	421,805	193,969	68.5%	219,058	298	0.8460	588	403
Sibley-Ocheyedan	757.0	322,316	248,828	248,828	73,488	77.2%	302,695	159	0.3207	608	470
Sidney	352.5	221,249	168,990	168,990	52,259	76.4%	292,223	181	0.5073	628	479
Sigourney	575.2	346,642	253,222	253,222	93,420	73.1%	256,094	244	0.6342	603	440

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Sioux Center	1,012.1	595,418	460,377	460,377	135,041	77.3%	304,298	156	0.4385	588	455
Sioux Central	515.3	0	0	0	0	0.0%	419,511	54	0.0000	0	0
Sioux City	13,823.2	7,006,535	3,773,019	3,773,019	3,233,516	53.8%	149,531	349	1.5644	596	321
Solon	1,250.6	735,728	534,727	534,727	201,001	72.7%	252,614	249	0.6362	588	428
South Hamilton	687.3	414,908	328,441	328,441	86,467	79.2%	331,207	129	0.3798	604	478
South O'Brien	651.8	386,909	320,090	320,090	66,819	82.7%	399,718	67	0.2565	594	491
South Page	208.6	135,236	110,014	110,014	25,222	81.3%	370,023	94	0.3268	648	527
South Tama County	1,518.5	0	0	0	0	0.0%	198,659	324	0.0000	0	0
South Winneshiek	604.4	368,809	288,851	288,851	79,958	78.3%	318,372	144	0.4155	610	478
Southeast Polk	6,084.5	3,579,511	2,301,626	2,301,626	1,277,885	64.3%	193,301	330	1.0865	588	378
Southeast Warren	550.0	340,170	232,914	232,914	107,256	68.5%	218,848	299	0.8911	618	423
Southeast Webster Grand	543.5	336,031	274,638	274,638	61,393	81.7%	377,736	83	0.2990	618	505
Southern Cal	497.1	307,678	254,019	254,019	53,659	82.6%	395,676	71	0.2728	619	511
Spencer	1,910.3	786,681	593,236	593,236	193,445	75.4%	280,640	197	0.3608	588	444
Spirit Lake	1,178.1	697,036	630,121	630,121	66,915	90.4%	718,823	6	0.0790	592	535
Springville	403.9	256,724	187,023	187,023	69,701	72.8%	254,203	246	0.6789	636	463
St Ansgar	644.5	394,670	327,024	327,024	67,646	82.9%	402,620	64	0.2607	612	507
Stanton	198.0	118,837	91,041	91,041	27,796	76.6%	295,025	174	0.4758	600	460
Starmont	648.3	406,555	313,251	313,251	93,304	77.1%	300,752	163	0.4785	627	483
Storm Lake	2,082.2	496,523	307,944	307,944	188,579	62.0%	181,727	332	0.4984	596	370
Stratford	177.9	121,026	98,430	98,430	22,596	81.3%	369,586	96	0.3437	680	553
Sumner	574.0	337,684	262,583	262,583	75,101	77.8%	310,326	153	0.4216	588	457
Tipton	844.8	350,913	261,220	261,220	89,693	74.4%	270,020	218	0.3932	593	442
Titonka Consolidated	153.0	98,634	84,421	84,421	14,213	85.6%	478,779	34	0.1940	645	552
Treynor	598.2	355,262	278,916	278,916	76,346	78.5%	321,160	140	0.3974	594	466
Tri-Center	685.3	413,232	309,222	309,222	104,010	74.8%	274,144	209	0.5536	603	451
Tri-County	286.6	174,690	137,673	137,673	37,017	78.8%	325,615	137	0.3967	610	480
Tripoli	471.0	286,500	202,412	202,412	84,088	70.6%	235,111	272	0.7593	608	430
Turkey Valley	411.1	267,762	221,359	221,359	46,403	82.7%	398,316	68	0.2834	651	538
Twin Cedars	408.3	122,543	84,542	84,542	38,001	69.0%	222,516	291	0.4183	600	414
Twin Rivers	185.0	113,735	99,029	99,029	14,706	87.1%	533,945	19	0.1489	615	535
Underwood	741.9	454,847	346,048	346,048	108,799	76.1%	288,529	187	0.5083	613	466
Union	1,253.9	766,577	567,114	567,114	199,463	74.0%	265,268	227	0.5997	611	452
United	349.8	206,564	183,553	183,553	23,011	88.9%	619,483	10	0.1062	591	525
Urbandale	3,359.8	1,976,570	1,549,433	1,549,433	427,137	78.4%	319,289	143	0.3982	588	461
Valley	448.8	280,596	199,812	199,812	80,784	71.2%	239,700	267	0.7509	625	445
Van Buren	712.6	434,422	324,383	324,383	110,039	74.7%	272,487	214	0.5667	610	455
Van Meter	582.1	349,499	266,423	266,423	83,076	76.2%	290,357	185	0.4915	600	458
Ventura	269.5	162,854	149,858	149,858	12,996	92.0%	864,394	3	0.0558	604	556
Villisca	362.1	220,442	169,961	169,961	50,481	77.1%	301,399	162	0.4625	609	469
Vinton-Shellsburg	1,731.4	1,068,341	755,531	755,531	312,810	70.7%	235,724	271	0.7664	617	436
Waco	520.9	312,905	227,638	227,638	85,267	72.7%	253,218	248	0.6464	601	437
Walnut	211.4	127,452	110,131	110,131	17,321	86.4%	507,897	31	0.1613	603	521
Wapello	764.8	451,691	314,829	314,829	136,862	69.7%	227,796	279	0.7856	591	412
Wapsie Valley	719.7	426,710	296,094	296,094	130,616	69.4%	225,450	282	0.8050	593	411
Washington	1,740.2	1,023,760	688,990	688,990	334,770	67.3%	211,040	309	0.9116	588	396
Waterloo	10,622.4	6,408,620	4,490,520	4,490,520	1,918,100	70.1%	230,564	276	0.7832	603	423
Waukee	6,680.2	3,929,962	3,097,989	3,097,989	831,973	78.8%	325,981	135	0.3821	588	464
Waverly-Shell Rock	1,888.5	1,125,799	851,442	851,442	274,357	75.6%	283,223	193	0.5129	596	451
Wayne	591.6	366,400	282,641	282,641	83,759	77.1%	301,934	161	0.4689	619	478
Webster City	1,583.7	931,691	669,793	669,793	261,898	71.9%	245,543	260	0.6735	588	423
West Bend-Mallard	317.0	199,072	173,511	173,511	25,561	87.2%	537,620	17	0.1500	628	547
West Branch	812.9	480,830	379,086	379,086	101,744	78.8%	326,129	134	0.3838	592	466
West Burlington Ind	441.8	259,911	180,066	180,066	79,845	69.3%	224,644	284	0.8045	588	408
West Central	293.7	180,632	150,503	150,503	30,129	83.3%	413,718	57	0.2480	615	512

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West Central Valley	949.8	580,721	478,108	478,108	102,613	82.3%	390,667	72	0.2765	611	503
West Delaware County	1,617.1	475,913	352,033	352,033	123,880	74.0%	265,085	228	0.2890	589	435
West Des Moines	8,993.3	5,290,758	4,497,144	4,497,144	793,614	85.0%	460,067	44	0.1918	588	500
West Fork CSD	769.3	458,253	380,717	380,717	77,536	83.1%	407,918	59	0.2471	596	495
West Hancock	629.2	371,291	303,827	303,827	67,464	81.8%	379,922	82	0.2822	590	483
West Harrison	461.9	301,336	245,559	245,559	55,777	81.5%	372,847	92	0.3239	652	532
West Liberty	1,211.4	641,400	416,653	416,653	224,747	65.0%	196,935	326	0.9421	588	382
West Lyon	783.0	460,639	358,607	358,607	102,032	77.8%	311,519	151	0.4183	588	458
West Marshall	858.7	476,293	344,026	344,026	132,267	72.2%	248,538	257	0.6198	616	445
West Monona	692.9	408,257	305,744	305,744	102,513	74.9%	274,795	207	0.5384	589	441
West Sioux	680.0	419,582	288,001	288,001	131,581	68.6%	220,058	295	0.8793	617	424
Western Dubuque	2,879.4	1,709,788	1,365,950	1,365,950	343,838	79.9%	343,173	122	0.3480	594	474
Westwood	566.1	338,443	288,523	288,523	49,920	85.3%	467,747	38	0.1885	598	510
Whiting	186.1	112,895	95,475	95,475	17,420	84.6%	447,137	46	0.2093	607	513
Williamsburg	1,128.7	672,657	482,497	482,497	190,160	71.7%	244,108	262	0.6902	596	427
Wilton	790.3	475,703	345,027	345,027	130,676	72.5%	251,274	252	0.6580	602	437
Winfield-Mt Union	382.8	227,120	169,818	169,818	57,302	74.8%	273,510	210	0.5473	593	444
Winterset	1,725.3	508,977	351,805	351,805	157,172	69.1%	223,461	287	0.4077	590	408
Woden-Crystal Lake	133.0	81,805	72,242	72,242	9,563	88.3%	590,441	14	0.1218	615	543
Woodbine	438.4	261,517	196,556	196,556	64,961	75.2%	277,878	205	0.5332	597	448
Woodbury Central	588.2	349,439	244,153	244,153	105,286	69.9%	229,035	277	0.7815	594	415
Woodward-Granger	823.2	491,862	360,535	360,535	131,327	73.3%	258,442	239	0.6173	598	438
State Totals	473,493.4	\$ 254,023,435	\$ 185,557,383	\$ 185,557,383	\$ 68,466,052	73.0%					

Notes:

The unadjusted total is the amount generated from the Program formula and is the sum of the unadjusted State aid amount and the local funding amount.

The total funded amount is the sum of the local funding and the State aid appropriation amount (\$0.0 in FY 2012).

The local tax portion includes local property taxes and local income surtax used to fund the Program.

The unfunded State aid amount is the difference between the unadjusted State aid amount generated through the Program formula and the State aid appropriation amount.

The percentage of total funded to the unadjusted total is the percentage of funding districts actually receive in comparison to the amount generated through the Instructional Support Program funding formula.

Valuation per pupil is the taxable valuation within a school district divided by the school district budget enrollment.

The property tax rate required to fund the unfunded State aid amount provides a comparison of the property tax rate required for districts that participate in the Program.

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

The unadjusted program total per pupil and actual funding per pupil has been adjusted to account for each district's actual Instructional Support Program rate percentage (a rate not to exceed 10.0% of the total regular program district cost).

Sources:

Iowa Department of Management, School Aid file

LSA Analysis and Calculations