

Income Surtaxes

ISSUE

School districts can use income surtax as a replacement for local property taxes to fund specific discretionary education programs. This ***Issue Review*** provides an overview of the local income surtax and the potential impact of allowing other local governments to replace property tax with income surtax.

AFFECTED AGENCIES

Local School Districts

Other Local Governments

CODE AUTHORITY

Sections 257.19, 257.29, 298.2, 298.14, and 422D, Code of Iowa

BACKGROUND

School districts currently have the option to fund specified discretionary programs through local property taxes or a combination of local property taxes and income surtaxes. The use of income surtax for local funding replaces local property tax within the school district and can help alleviate the property tax rate burden. Income surtax is an additional tax applied to the amount of State individual income tax less the amount of any nonrefundable credits.¹ The local income surtax is not applied to Corporate tax but may include individual income tax resulting from income from partnerships; sole proprietorships; certain limited liability companies and corporations (Chapter S); and estates and trusts. The income surtax is paid by taxpayers that reside in the jurisdiction on the last day of the tax year.²

School districts were authorized to use income surtax to provide additional education funding beginning in the early 1970's. With approval of the School Budget Review Committee (SBRC) and voters within the jurisdiction, school districts were allowed to collect income surtax to fund specified programs for education.³ The amount of surtax collected was based on the need to fund the specified program with the rate calculated based on the income tax paid by residents within the school district.

Beginning in FY 1977, the mechanism for additional education funding was eliminated and replaced with the Enrichment Program. Voter approval was required for up to a maximum of five years. Total funding for the Program was limited and based on a percentage above the

¹ Section 422D.2, Code of Iowa

² Sections 257.21 and 298.2(4), Code of Iowa

³ 1971 Iowa Acts Chapter 165, Section 14 and 15

State cost per pupil and the adjusted enrollment of the school district. Funding for the Program was divided between local property tax and local income surtax based on a proportion of a \$0.27/\$1,000 property tax levy and a 2.5% income surtax rate, with the maximum amount generated capped at a \$0.54/\$1,000 property tax levy and a 5.0% income surtax rate.⁴ In FY 1990, the maximum amount the Enrichment Program could generate was capped at a \$1.62/\$1,000 property tax levy and a 30.0% income surtax rate.⁵

Enactment of HF 535 (School District and Area Education Agency Financing Act) during the 1989 Legislative Session implemented school finance formula changes beginning in FY 1991 and also led to changes in the local income surtax. The Enrichment Program was phased out and discretionary education programs were created that allowed for funding through either local property tax or a combination of local property tax and income surtax. The Programs created:

- The Instructional Support Program: The Program could be approved by the local school board for up to five years or by the voters for up to ten years. Total funding for the Program was limited to 10.0% of the school district's regular program district cost and consists of State aid, local property tax, and, if approved at election, local income surtax.⁶
- The Educational Improvement Program: The Program was limited to school districts that had a district cost per pupil that was 110.0% of the State cost per pupil or had Enrichment Program funding that was at least 15.0% of the regular program district cost and approved usage of the Instructional Support Program. Additionally, the Program required voter approval and, once approved, can only be rescinded through board action or a reverse referendum. Total funding was limited to a maximum of 5.0% of the school district's regular program district cost and consists of local property tax and if approved, local income surtax.⁷
- Additional Enrichment for Asbestos Projects: With local school district voter approval, school districts could levy for costs associated with an asbestos project. If approved, funding was provided through local property tax or a combination of local property tax and income surtax.⁸ The Asbestos Projects levy was repealed during the 2000 Legislative Session.⁹
- The Physical Plant and Equipment Levy (PPEL): The Levy consists of a regular PPEL that is board approved and a voter approved PPEL. Funding for the voter approved PPEL was capped by a maximum tax rate and is funded through local property tax or a combination of local property tax and income surtax. Funding for the voter approved PPEL could not exceed what could be generated from a property tax rate of \$0.67/\$1,000 of taxable valuation.¹⁰ The maximum was increased during the 1997 Legislative Session and currently is \$1.34/\$1,000 of taxable valuation.¹¹

The maximum income surtax rate for each of the discretionary programs was capped at 20.0%. In addition, the combined income surtax rate for all the discretionary programs could not exceed 20.0%. For example, if a school district applied a 10.0% income surtax rate for the Instructional Support Program and a 10.0% income surtax rate for the Educational Improvement Program,

⁴ 1975 Iowa Acts Chapter 79, Sections 22, 23, and 24

⁵ Section 424.14, Code of Iowa (1989)

⁶ 1989 Iowa Acts, Chapter 135, Sections 18 and 19

⁷ 1989 Iowa Acts, Chapter 135, Section 29

⁸ 1989 Iowa Acts, Chapter 135, Sections 78 and 79

⁹ 2000 Iowa Acts, Chapter 1072, Section 3

¹⁰ 1989 Iowa Acts, Chapter 135, Section 107

¹¹ 1997 Iowa Acts, Chapter 182, Section 1

the district would be at the income surtax rate maximum and could not use income surtax for the voter approved PPEL for that school year.

Chapter 422D, Code of Iowa, (Optional Taxes for Emergency Medical Services) provides that, with voter approval, counties may generate local funds in the form of local income surtax, local property tax, or a combination of both for emergency medical services within the county. The maximum income surtax rate cannot exceed 1.0% and the total income surtax rate cannot exceed 20.0% in combination with the income surtax rates for the discretionary education income surtax rates.¹²

Although not a local income surtax, enactment of SF 395 (Sales and Local Option Taxes Act) in 1985 provided cities and counties the ability to impose a local option sales tax and a local annual earnings tax. The local annual earnings tax allowed cities or counties, with voter approval, to apply a tax against the adjusted gross income of workers employed within the jurisdiction. However, county and State employees were exempt from the tax.¹³ The local annual earnings tax was repealed during the following Legislative Session.¹⁴

CURRENT SITUATION

The income surtax is used to supplant local property tax in school districts for the Instructional Support Program, the Educational Improvement Program, and the Voter Approved Physical Plant and Equipment Levy (VPPEL). The income surtax is also used in Appanoose County to fund the Emergency Medical Services Program. School districts can use income surtax for all eligible education programs; however the combined maximum total surtax rate (including the EMS income surtax) cannot exceed 20.0%.

School districts supplanted \$86.6 million in local property tax with use of the local income surtax in FY 2009. Of the 352 school districts (10 school districts do not implement any of the programs), 297 (84.4%) used income surtax to fund at least one of the programs. The Instructional Support Program had the largest number of districts using an income surtax and the largest amount of funding generated (\$76.2 million). **Table 1** provides information by education program type and the income surtax amount.

School District Programs with Income Surtax Funding	Number of Districts	Percent of Districts	Percent of Districts Utilizing Income Surtax	Income Surtax Amount
No Income Surtax	65	18.0%	18.5%	
Instructional Support Program	283	78.2%	83.5%	\$ 76,228,604
Educational Improvement Program	4	1.1%	100.0%	150,682
Voter Approved Physical Plant and Equipment Levy (VPPEL)	88	24.3%	35.5%	10,233,207
Number of Districts with at least one Program	297	82.0%	84.4%	86,612,493

Note: Appanoose County is the only county with an income surtax for Emergency Medical Services. The income surtax rate is 1.0% and generated approximately \$68,000 in 2008.

¹² 1992 Iowa Acts, Chapter 1226, Sections 17 and 18.

¹³ 1985 Iowa Acts, Chapter 32, Section 89.

¹⁴ 1986 Iowa Acts, Chapter 1199, Sections 2 and 3.

Table 2 provides the impact in terms of a property tax rate reduction resulting from districts implementing the income surtax in FY 2009. Slightly more than 50.0% of the districts have reduced the overall property tax rate by between \$1.00/\$1,000 and \$2.00/\$1,000 of taxable valuation. One district (Iowa Valley) reduced property taxes by \$3.1961/\$1,000 of taxable valuation in FY 2009. Statewide, the average amount of property tax reduction due to the income surtax was approximately \$0.7505/\$1,000 of taxable valuation.

Property Tax Rate Amount Supplanted by Income Surtax*	Number of School Districts	Percent of Districts
No Income Surtax	65	18.0%
Between \$0 and \$1.00	91	25.1%
Between \$1.00 and \$2.00	185	51.1%
Between \$2.00 and \$3.00	20	5.5%
Greater Than \$3.00	1	0.3%

*Property tax rates are based on \$1,000 of taxable valuation.

Attachment A provides information by school district detailing the income surtax rate for the Instructional Support Program, the Educational Improvement Program, the VPPEL; the amount of local income surtax for each of the programs and its percentage of local funding; and the equivalent property tax rate the income surtax amount represents.

Table 3 provides information on the combined income surtax rate for school districts in FY 2009. Of the 362 school districts, a total of 65 (18.0%) did not use local income surtax as a funding source. Of those, ten (2.8%) did not have programs eligible to be funded with income surtax and 55 (15.2%) funded eligible programs with property tax only. Slightly more than two-thirds of all districts used a combined income surtax rate of between 4.0% and 12.0%. Four districts (1.1%) were at the maximum income surtax rate of 20.0%.

Income Surtax Rate	Number of Districts	Percent of Districts	Income Surtax Rate	Number of Districts	Percent of Districts
No Eligible Program	10	2.8%	10.0%	55	15.2%
Don't Use Income Surtax	55	15.2%	11.0%	13	3.6%
1.0%	2	0.6%	12.0%	20	5.5%
2.0%	3	0.8%	13.0%	8	2.2%
3.0%	9	2.5%	14.0%	4	1.1%
4.0%	16	4.4%	15.0%	12	3.3%
5.0%	28	7.7%	16.0%	7	1.9%
6.0%	26	7.2%	17.0%	4	1.1%
7.0%	31	8.6%	18.0%	0	0.0%
8.0%	35	9.7%	19.0%	1	0.3%
9.0%	19	5.2%	20.0%	4	1.1%

The use of the income surtax to fund discretionary education programs has increased steadily in the last ten years. In FY 2000, 244 (65.1%) school districts used the income surtax to fund at least one of the programs. The FY 2000 total income surtax for education programs was \$42.6 million and represented 2.3% of the State income tax paid. In general, the number and percentage of districts implementing an income surtax has increased annually. In FY 2009, 297 school districts (82.0%) used the income surtax and the percentage of income surtax to State income tax paid was 3.6%. **Table 4** provides yearly data for fiscal years 2000 to 2009.

Fiscal Year	Number of Districts with Income Surtax	Percent of Districts with Income Surtax	Total Income Surtax for Schools	Percentage of Surtax to State Income Tax Paid
2000	244	65.1%	\$ 42,593,564	2.3%
2001	254	67.9%	41,521,264	2.5%
2002	263	70.9%	48,451,352	2.6%
2003	273	73.6%	54,432,186	3.0%
2004	281	75.9%	54,439,611	3.1%
2005	287	78.2%	59,530,513	3.4%
2006	289	79.2%	66,444,393	3.5%
2007	290	79.5%	73,610,839	3.5%
2008	298	81.9%	79,869,472	3.6%
2009	297	82.0%	86,612,493	3.6%

Source: Iowa Department of Management, Aid and Levy Database

ALTERNATIVES AND ESTIMATED FISCAL IMPACT

The income surtax is a vehicle that can provide property tax relief. The following alternatives and budget estimates are based on data from FY 2009 and are limited to Statewide estimates. The amount generated locally is based on resident incomes and will vary between local jurisdictions. These alternatives provide examples and are not meant to be all-inclusive.

Income Surtax as a Revenue Source for Cities and Counties – Current Capacity

Maintaining the current combined income surtax rate limit at 20.0% and allowing cities and counties to replace property tax with income surtax could provide significant tax relief. In FY 2009, the total amount of income surtax collected for education programs and EMS was approximately \$86.7 million, while the capacity a 20.0% income surtax could generate is approximately \$475.8 million, leaving approximately \$389.1 million available to provide property tax relief. Statewide, the equivalent property tax rate reduction would be approximately \$3.176/\$1,000 of taxable valuation. Based on this alternative (see also **Table 5**):

- The property tax reduction is estimated at \$210 for a home assessed at \$150,000 (based on the residential rollback of 44.0803% for the 2007 assessment year).
- The property tax reduction is estimated at \$950 for a commercial business assessed at \$300,000 (based on the commercial rollback of 99.7312% for the 2007 assessment year).
- The average amount of income surtax paid by an Iowa individual income tax payer would be approximately \$264.

Combined Income Surtax Rate of 5.0% for Cities and Counties

Cities and counties located within a school district currently at or near the maximum income surtax rate of 20.0% would be restricted or limited in the amount of income surtax they could impose. Providing a separate maximum rate for cities or counties would allow these local jurisdictions an opportunity to generate revenue with a local income surtax. Allowing a combined income surtax rate of 5.0% for cities and counties could generate a statewide total of \$119.0 million, equivalent to a property tax rate reduction of \$0.9710/\$1,000 of taxable valuation. Each percentage point in the income surtax rate represents approximately \$23.8 million. Based on this alternative (see also **Table 5**):

- The property tax reduction is estimated at \$64 for a home assessed at \$150,000 (based on the residential rollback of 44.0803% for the 2007 assessment year).
- The property tax reduction is estimated at \$291 for a commercial business assessed at \$300,000 (based on the commercial rollback of 99.7312% for the 2007 assessment year).
- The average amount of income surtax paid by an Iowa individual income tax payer would be approximately \$81.

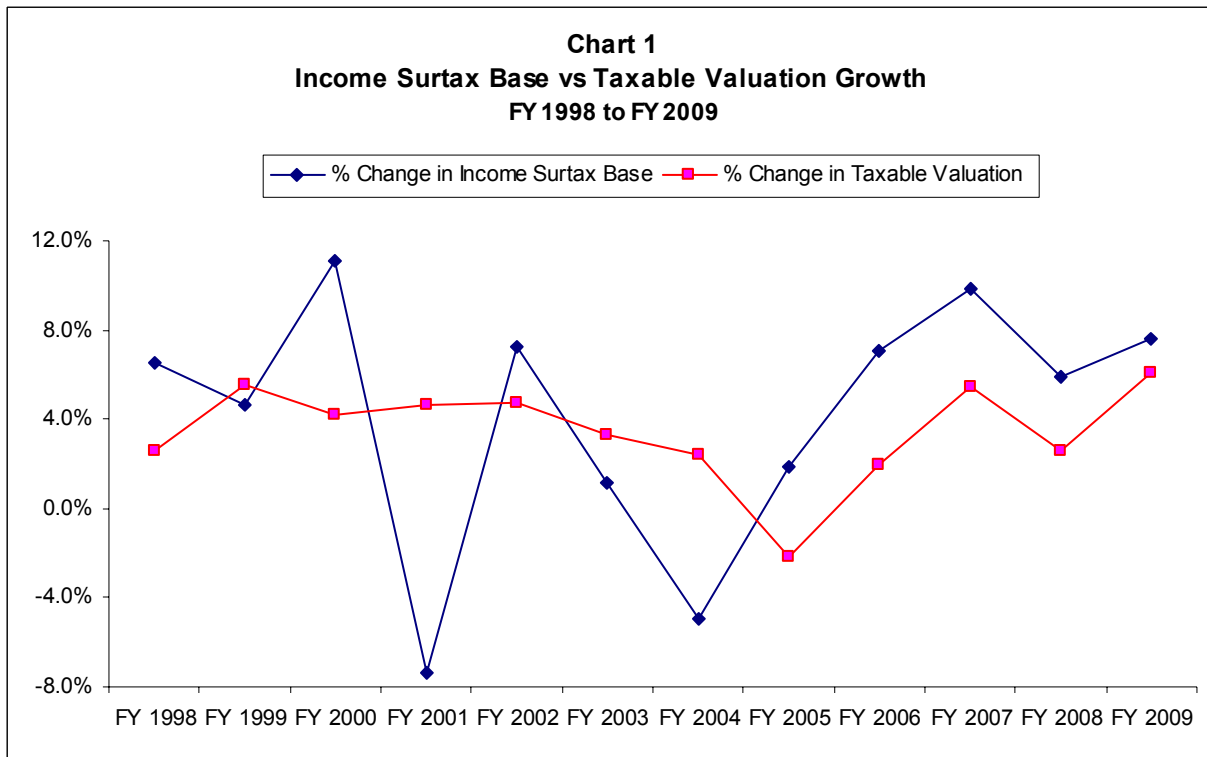
	Maintain 20.0% Maximum for All Jurisdictions	Allow 5.0% Combined Maximum for Cities and Counties
Income Surtax Base	\$ 2,379,010,046	\$ 2,379,010,046
Income Surtax Capacity	\$ 389,121,516	\$ 118,950,502
Property Tax Rate Equivalent	\$ 3.176	\$ 0.971
Property Tax Equivalent for \$150,000 Home	\$ 210	\$ 64
Property Tax Equivalent for \$300,000 Business	\$ 950	\$ 291
Average Amount of Income Surtax Paid*	\$ 264	\$ 81

Notes:
*Based on the number of taxpayers with pay returns for tax year 2006 (Iowa Department of Revenue).
Data based on statewide totals in FY 2009 and is for comparison purposes only.

Other Considerations

Among the issues regarding the use of income surtax as a property tax replacement, consideration should be given to the relative volatility of the income surtax when compared to property tax. **Chart 1** shows the statewide percentage change in the income surtax base compared to the percentage change in taxable valuations for FY 1998 to FY 2008.¹⁵ While the overall growth of the statewide income surtax base (51.5%) was higher than the statewide property tax valuation growth (46.0%) over the period, the income surtax base had wider yearly changes than the taxable valuation total. And, within local jurisdictions, this volatility may be even more evident.

¹⁵ The income surtax base for FY 2009 represents the amount of income tax for tax year 2006 and the taxable valuation for FY 2009 represents the 2007 assessment year.



Income surtax funding for the Instructional Support Program, the Educational Improvement Program, and the voter approved PPEL is specifically designated to replace property tax dollars. Any proposal to allow other local government entities to impose an income surtax to replace property tax should specify that intent.

Under current law, income surtax paid in the prior year is allowed as an itemized deduction for both federal and state income taxes. If this itemized deduction remains and the usage of income surtax is expanded, there will be a negative impact to the State General Fund. Consideration of this impact may require more detailed analysis.

For additional information regarding local income surtax, please contact the Legislative Services Agency.

STAFF CONTACT: Shawn Snyder (Ext. 17799)

Data Sources:

Iowa Department of Management, Aid and Levy Database
Iowa Department of Revenue, Individual Income Tax Annual Reports and School District Reports

Attachment A

Legislative Services Agency: FY 2009 Income Surtax Amounts by School District

District Name	Instructional Support Program			Educational Improvement Program			VPPEL			Total Of Education Programs			
	Income Surtax Rate	Income Surtax Amount	Portion of Total Local Funding	Income Surtax Rate	Income Surtax Amount	Portion of Total Local Funding	Income Surtax Rate	Income Surtax Amount	Portion of Total Local Funding	Income Surtax Rate	Income Surtax Amount	Portion of Total Local Funding	Income Surtax Rate
Adair-Casey	4.0%	\$ 58,479	36.3%	0.0%	\$ 0	0.0%	4.0%	\$ 58,479	55.3%	8.0%	\$ 116,958	43.8%	\$ 1.1250
Adel-DeSoto-Minburn	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
AGWSR	8.0%	224,193	62.5%	0.0%	0	0.0%	8.0%	224,193	60.5%	16.0%	448,386	61.5%	1.6292
A-H-S-T	8.0%	184,748	63.1%	0.0%	0	0.0%	0.0%	0	0.0%	8.0%	184,748	63.1%	1.0142
Akron Westfield	9.0%	190,642	88.9%	0.0%	0	0.0%	0.0%	0	0.0%	9.0%	190,642	88.9%	1.5898
Albert City-Truesdale	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
Albia	10.0%	393,578	90.7%	0.0%	0	0.0%	0.0%	0	0.0%	10.0%	393,578	90.7%	1.9753
Alburnett	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
Alden	10.0%	106,328	81.0%	0.0%	0	0.0%	0.0%	0	0.0%	10.0%	106,328	53.4%	1.0492
Algona	8.0%	525,632	93.7%	0.0%	0	0.0%	0.0%	0	0.0%	8.0%	525,632	93.7%	1.2773
Allamakee	0.0%	0	0.0%	0.0%	0	0.0%	8.0%	380,162	94.6%	8.0%	380,162	94.6%	1.0411
Allison-Bristow	7.0%	88,597	67.6%	0.0%	0	0.0%	0.0%	0	0.0%	7.0%	88,597	47.1%	1.0922
Alta	9.0%	171,717	68.8%	0.0%	0	0.0%	0.0%	0	0.0%	9.0%	171,717	68.8%	1.0432
Ames	5.0%	1,953,023	92.5%	0.0%	0	0.0%	0.0%	0	0.0%	5.0%	1,953,023	42.4%	1.0484
Anamosa	6.0%	356,065	97.5%	0.0%	0	0.0%	0.0%	0	0.0%	6.0%	356,065	65.9%	1.4163
Andrew	15.0%	132,873	98.9%	0.0%	0	0.0%	0.0%	0	0.0%	15.0%	132,873	84.2%	1.9151
Anita	10.0%	87,744	70.7%	0.0%	0	0.0%	0.0%	0	0.0%	10.0%	87,744	49.0%	1.0694
Ankeny	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
Anthon-Oto	5.0%	38,201	30.5%	0.0%	0	0.0%	0.0%	0	0.0%	5.0%	38,201	30.5%	0.4679
Aplington-Parkersburg	7.0%	310,317	97.5%	0.0%	0	0.0%	0.0%	0	0.0%	7.0%	310,317	97.5%	1.7392
Armstrong-Ringsted	10.0%	133,091	81.0%	0.0%	0	0.0%	2.0%	26,618	29.3%	12.0%	159,709	62.6%	1.2298
Ar-We-Va	8.0%	94,326	54.9%	0.0%	0	0.0%	0.0%	0	0.0%	8.0%	94,326	28.7%	0.8226
Atlantic	11.0%	577,094	97.8%	0.0%	0	0.0%	4.0%	209,852	76.3%	15.0%	786,946	91.0%	2.4497
Audubon	8.0%	198,896	71.9%	0.0%	0	0.0%	0.0%	0	0.0%	8.0%	198,896	51.5%	1.2248
Aurelia	9.0%	96,445	66.2%	0.0%	0	0.0%	0.0%	0	0.0%	9.0%	96,445	42.1%	0.8014
Ballard	0.0%	0	0.0%	0.0%	0	0.0%	2.0%	124,120	73.5%	2.0%	124,120	23.3%	0.4924
Battle Creek-Ida Grove	5.0%	145,846	48.9%	0.0%	0	0.0%	2.0%	58,338	41.7%	7.0%	204,184	46.6%	1.1033
Baxter	10.0%	135,554	99.0%	0.0%	0	0.0%	2.0%	27,111	55.3%	12.0%	162,665	87.5%	2.5381
BCLUW	11.0%	263,837	92.0%	0.0%	0	0.0%	0.0%	0	0.0%	11.0%	263,837	92.0%	1.3977
Bedford	10.0%	143,770	61.8%	0.0%	0	0.0%	10.0%	0	0.0%	10.0%	143,770	55.8%	1.0458
Belle Plaine	9.0%	198,658	82.8%	0.0%	0	0.0%	1.0%	22,073	30.7%	10.0%	220,731	70.8%	1.8963
Bellevue	0.0%	0	0.0%	0.0%	0	0.0%	4.0%	127,529	54.9%	4.0%	127,529	25.1%	0.7353
Belmond-Klemme	3.0%	87,325	26.7%	0.0%	0	0.0%	0.0%	0	0.0%	3.0%	87,325	18.7%	0.4190
Bennett	10.0%	88,630	83.8%	0.0%	0	0.0%	0.0%	0	0.0%	10.0%	88,630	56.6%	1.1820
Benton	3.0%	222,356	46.1%	0.0%	0	0.0%	3.0%	222,356	54.8%	6.0%	444,712	50.1%	0.9915
Bettendorf	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
Bondurant-Farrar	3.0%	140,697	34.5%	0.0%	0	0.0%	0.0%	0	0.0%	3.0%	140,697	20.5%	0.7497
Boone	7.0%	777,671	93.0%	0.0%	0	0.0%	0.0%	0	0.0%	7.0%	777,671	55.7%	1.9586
Boyden-Hull	3.0%	83,786	48.3%	0.0%	0	0.0%	2.0%	55,857	52.2%	5.0%	139,643	49.8%	0.9718
Boyer Valley	13.0%	196,829	95.3%	0.0%	0	0.0%	0.0%	0	0.0%	13.0%	196,829	69.9%	1.6688
Brooklyn-Guernsey-Malcom	5.0%	114,984	43.6%	0.0%	0	0.0%	9.0%	206,972	88.3%	14.0%	321,956	64.6%	1.8840
Burlington	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
C and M	10.0%	62,874	65.3%	0.0%	0	0.0%	0.0%	0	0.0%	10.0%	62,874	33.7%	0.9322
CAL	8.0%	70,890	51.6%	0.0%	0	0.0%	4.0%	35,445	32.0%	12.0%	106,335	42.8%	1.0088
Calamus-Wheatland	7.0%	106,577	67.4%	0.0%	0	0.0%	0.0%	0	0.0%	7.0%	106,577	43.8%	0.8399
Camanche	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
Cardinal	8.0%	146,434	64.3%	0.0%	0	0.0%	0.0%	0	0.0%	8.0%	146,434	39.9%	1.4133
Carlisle	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
Carroll	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
Cedar Falls	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
Cedar Rapids	6.0%	7,239,212	98.0%	0.0%	0	0.0%	0.0%	0	0.0%	6.0%	7,239,212	69.8%	1.7082
Center Point-Urbana	6.0%	291,975	87.9%	0.0%	0	0.0%	0.0%	0	0.0%	6.0%	291,975	62.8%	1.5711
Centerville	2.0%	90,436	91.7%	0.0%	0	0.0%	2.0%	90,436	41.9%	4.0%	180,872	57.5%	0.8385
Central	8.0%	165,428	70.1%	0.0%	0	0.0%	2.0%	41,357	43.5%	10.0%	206,785	62.4%	1.5017

Attachment A

District Name	Instructional Support Program			Educational Improvement Program			VPPEL			Total Of Education Programs			
	Income Surtax Rate	Income Surtax Amount	Income Surtax Portion of Total Local Funding	Income Surtax Rate	Income Surtax Amount	Income Surtax Portion of Total Local Funding	Income Surtax Rate	Income Surtax Amount	Income Surtax Portion of Total Local Funding	Income Surtax Rate	Income Surtax Amount	Income Surtax Portion of Total Local Funding	Income Surtax Tax Rate Equivalent per \$1,000 of Taxable Valuation
Central City	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
Central Clinton	6.0%	411,018	65.1%	0.0%	0	0.0%	0.0%	0	0.0%	6.0%	411,018	46.2%	1.1912
Central Decatur	10.0%	164,676	90.6%	0.0%	0	0.0%	0.0%	0	0.0%	10.0%	164,676	90.6%	1.4899
Central Lee	11.0%	344,511	98.5%	0.0%	0	0.0%	0.0%	0	0.0%	11.0%	344,511	98.5%	2.0453
Central Lyon	9.0%	277,411	94.2%	0.0%	0	0.0%	0.0%	0	0.0%	9.0%	277,411	67.7%	1.6457
Chariton	3.0%	139,737	65.2%	0.0%	0	0.0%	5.0%	232,895	72.1%	8.0%	372,632	69.3%	1.5452
Charles City	6.0%	426,029	92.0%	0.0%	0	0.0%	3.0%	213,015	38.9%	9.0%	639,044	63.2%	1.7115
Charter Oak-Ute	10.0%	103,974	68.9%	0.0%	0	0.0%	5.0%	51,987	76.3%	15.0%	155,961	71.2%	1.5343
Cherokee	4.0%	174,362	99.2%	0.0%	0	0.0%	0.0%	0	0.0%	4.0%	174,362	50.1%	0.8836
Clarinda	5.0%	217,463	93.5%	0.0%	0	0.0%	0.0%	0	0.0%	5.0%	217,463	93.5%	1.0619
Clarion-Goldfield	8.0%	224,573	57.4%	0.0%	0	0.0%	0.0%	0	0.0%	8.0%	224,573	29.7%	0.8750
Clarke	0.0%	0	0.0%	0.0%	0	0.0%	5.0%	207,418	57.4%	5.0%	207,418	57.4%	0.7690
Clarksville	10.0%	130,462	92.2%	0.0%	0	0.0%	5.0%	65,231	70.9%	15.0%	195,693	83.8%	2.8486
Clay Central-Everly	5.0%	74,970	36.2%	0.0%	0	0.0%	0.0%	0	0.0%	5.0%	74,970	36.2%	0.4403
Clayton Ridge	5.0%	133,693	42.0%	0.0%	0	0.0%	0.0%	0	0.0%	5.0%	133,693	27.8%	0.5649
Clear Creek Amana	7.0%	483,113	76.2%	0.0%	0	0.0%	3.0%	207,048	43.7%	10.0%	690,161	62.3%	1.4307
Clear Lake	5.0%	388,454	61.4%	0.0%	0	0.0%	0.0%	0	0.0%	5.0%	388,454	39.4%	0.8161
Clearfield	8.0%	47,258	97.3%	0.0%	0	0.0%	0.0%	0	0.0%	8.0%	47,258	97.3%	1.2922
Clinton	9.0%	1,455,474	95.2%	0.0%	0	0.0%	0.0%	0	0.0%	9.0%	1,455,474	95.2%	2.0669
Colfax-Mingo	9.0%	277,281	92.1%	0.0%	0	0.0%	0.0%	0	0.0%	9.0%	277,281	92.1%	2.0179
College	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
Collins-Maxwell	3.0%	57,612	27.2%	0.0%	0	0.0%	0.0%	0	0.0%	3.0%	57,612	20.1%	0.5284
Colo-Nesco	10.0%	210,197	93.0%	0.0%	0	0.0%	0.0%	0	0.0%	10.0%	210,197	93.0%	1.4383
Columbus	17.0%	398,810	98.4%	0.0%	0	0.0%	0.0%	0	0.0%	17.0%	398,810	72.6%	1.8677
Coon Rapids-Bayard	7.0%	99,254	46.7%	0.0%	0	0.0%	0.0%	0	0.0%	7.0%	99,254	24.3%	0.7842
Corning	5.0%	86,249	37.5%	0.0%	0	0.0%	0.0%	0	0.0%	5.0%	86,249	25.7%	0.5960
Corwith-Wesley	10.0%	54,620	61.0%	10.0%	54,620	36.1%	0.0%	0	0.0%	20.0%	109,240	45.3%	1.3376
Council Bluffs	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
Creston	0.0%	0	0.0%	0.0%	0	0.0%	2.0%	108,355	53.8%	2.0%	108,355	53.8%	0.3603
Dallas Center-Grimes	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
Danville	10.0%	169,884	91.5%	0.0%	0	0.0%	0.0%	0	0.0%	10.0%	169,884	91.5%	1.8418
Davenport	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
Davis County	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
Decorah	5.0%	419,351	66.6%	0.0%	0	0.0%	0.0%	0	0.0%	5.0%	419,351	35.1%	1.0227
Deep River-Millersburg	12.0%	55,958	65.6%	0.0%	0	0.0%	0.0%	0	0.0%	12.0%	55,958	65.6%	1.0340
Delwood	10.0%	65,257	58.5%	0.0%	0	0.0%	0.0%	0	0.0%	10.0%	65,257	42.8%	1.0633
Denison	8.0%	433,257	95.4%	0.0%	0	0.0%	0.0%	0	0.0%	8.0%	433,257	95.4%	1.7500
Denver	4.0%	168,165	59.1%	0.0%	0	0.0%	0.0%	0	0.0%	4.0%	168,165	43.8%	1.1551
Des Moines Independent	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
Diagonal	16.0%	44,112	96.5%	0.0%	0	0.0%	0.0%	0	0.0%	16.0%	44,112	51.3%	1.4672
Dike-New Hartford	7.0%	296,714	91.6%	0.0%	0	0.0%	0.0%	0	0.0%	7.0%	296,714	71.2%	1.7122
Dows	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
Dubuque	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
Dunkerton	10.0%	156,416	78.0%	0.0%	0	0.0%	0.0%	0	0.0%	10.0%	156,416	56.6%	1.4161
Durant	5.0%	111,901	42.9%	0.0%	0	0.0%	5.0%	111,901	95.0%	10.0%	223,802	59.1%	1.3369
Eagle Grove	7.0%	182,934	73.5%	0.0%	0	0.0%	0.0%	0	0.0%	7.0%	182,934	48.5%	0.9664
Earlham	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
East Buchanan	13.0%	232,826	97.8%	0.0%	0	0.0%	0.0%	0	0.0%	13.0%	232,826	61.0%	1.6682
East Central	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
East Greene	10.0%	91,128	54.1%	0.0%	0	0.0%	0.0%	0	0.0%	10.0%	91,128	54.1%	0.9098
East Marshall	12.0%	277,317	92.3%	0.0%	0	0.0%	0.0%	0	0.0%	12.0%	277,317	67.4%	1.6731
East Union	12.0%	201,849	96.8%	0.0%	0	0.0%	0.0%	0	0.0%	12.0%	201,849	96.8%	1.7607
Eastern Allamakee	10.0%	143,993	68.4%	0.0%	0	0.0%	0.0%	0	0.0%	10.0%	143,993	68.4%	0.8882
Eddyville-Blakesburg	10.0%	232,482	67.0%	0.0%	0	0.0%	0.0%	0	0.0%	10.0%	232,482	67.0%	0.7547
Edgewood-Colesburg	8.0%	113,785	56.7%	0.0%	0	0.0%	0.0%	0	0.0%	8.0%	113,785	56.7%	1.0406
Eldora-New Providence	7.0%	163,231	72.7%	0.0%	0	0.0%	0.0%	0	0.0%	7.0%	163,231	72.7%	1.0520

Attachment A

District Name	Instructional Support Program			Educational Improvement Program			VPPEL			Total Of Education Programs			
	Income Surtax Rate	Income Surtax Amount	Income Surtax Portion of Total Local Funding	Income Surtax Rate	Income Surtax Amount	Income Surtax Portion of Total Local Funding	Income Surtax Rate	Income Surtax Amount	Income Surtax Portion of Total Local Funding	Income Surtax Rate	Income Surtax Amount	Income Surtax Portion of Total Local Funding	Income Surtax Tax Rate Equivalent per \$1,000 of Taxable Valuation
Elk Horn-Kimballton	10.0%	85,588	74.5%	0.0%	0	0.0%	4.0%	34,235	85.5%	14.0%	119,823	77.3%	2.0449
Emmetsburg	7.0%	233,346	74.0%	0.0%	0	0.0%	5.0%	166,675	48.1%	12.0%	400,021	60.4%	1.6270
English Valleys	14.0%	182,487	96.9%	0.0%	0	0.0%	5.0%	65,174	91.3%	19.0%	247,661	95.4%	2.3253
Essex	12.0%	105,357	93.0%	0.0%	0	0.0%	0.0%	0	0.0%	12.0%	105,357	93.0%	1.7575
Estherville Lincoln Central	10.0%	466,195	90.8%	0.0%	0	0.0%	0.0%	0	0.0%	10.0%	466,195	60.0%	1.8400
Exira	9.0%	83,132	63.9%	0.0%	0	0.0%	0.0%	0	0.0%	9.0%	83,132	35.8%	1.0933
Fairfield	4.0%	432,875	52.4%	0.0%	0	0.0%	0.0%	0	0.0%	4.0%	432,875	37.0%	0.8615
Farragut	13.0%	119,010	93.3%	0.0%	0	0.0%	0.0%	0	0.0%	13.0%	119,010	93.3%	1.5239
Forest City	4.0%	196,223	83.8%	0.0%	0	0.0%	0.0%	0	0.0%	4.0%	196,223	83.8%	0.8622
Fort Dodge	3.0%	788,521	63.7%	0.0%	0	0.0%	0.0%	0	0.0%	3.0%	788,521	44.3%	1.0081
Fort Madison	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
Fredericksburg	5.0%	56,491	43.0%	0.0%	0	0.0%	5.0%	56,491	65.2%	10.0%	112,982	51.8%	1.2667
Fremont	7.0%	42,496	48.2%	0.0%	0	0.0%	5.0%	30,354	91.0%	12.0%	72,850	59.9%	1.4637
Fremont-Mills	10.0%	140,877	73.1%	0.0%	0	0.0%	4.0%	56,351	40.3%	14.0%	197,228	59.3%	1.8895
Galva-Holstein	0.0%	0	0.0%	0.0%	0	0.0%	4.0%	79,228	73.8%	4.0%	79,228	73.8%	0.4946
Garner-Hayfield	7.0%	209,785	89.0%	0.0%	0	0.0%	3.0%	89,908	74.3%	10.0%	299,693	84.0%	1.7399
George-Little Rock	14.0%	194,397	88.6%	0.0%	0	0.0%	6.0%	83,313	44.0%	20.0%	277,710	67.9%	1.9623
Gilbert	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
Gilmore City-Bradgate	15.0%	69,396	81.9%	0.0%	0	0.0%	0.0%	0	0.0%	15.0%	69,396	53.4%	1.0328
Gladbrook-Reinbeck	6.0%	210,045	63.0%	0.0%	0	0.0%	4.0%	140,030	91.8%	10.0%	350,075	72.0%	1.6079
Glenwood	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
Glidden-Ralston	10.0%	116,179	70.6%	0.0%	0	0.0%	0.0%	0	0.0%	10.0%	116,179	70.6%	1.1638
GMG	11.0%	126,092	81.0%	0.0%	0	0.0%	0.0%	0	0.0%	11.0%	126,092	55.3%	1.1702
Graettinger	10.0%	84,317	76.7%	0.0%	0	0.0%	6.0%	50,590	96.8%	16.0%	134,907	83.1%	1.7410
Greene	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
Grinnell-Newburg	6.0%	518,183	79.5%	0.0%	0	0.0%	2.0%	172,728	53.6%	8.0%	690,911	71.0%	1.5741
Griswold	12.0%	223,570	80.5%	0.0%	0	0.0%	0.0%	0	0.0%	12.0%	223,570	80.5%	1.3362
Grundy Center	6.0%	162,652	61.9%	0.0%	0	0.0%	0.0%	0	0.0%	6.0%	162,652	34.2%	1.0634
Guthrie Center	7.0%	110,067	49.5%	0.0%	0	0.0%	0.0%	0	0.0%	7.0%	110,067	28.5%	0.9050
Hamburg	4.0%	45,700	33.1%	0.0%	0	0.0%	0.0%	0	0.0%	4.0%	45,700	17.1%	0.5375
Hampton-Dumont	3.0%	117,187	23.7%	0.0%	0	0.0%	0.0%	0	0.0%	3.0%	117,187	17.2%	0.4269
Harlan	8.0%	467,167	74.0%	0.0%	0	0.0%	0.0%	0	0.0%	8.0%	467,167	53.8%	1.4308
Harmony	13.0%	150,889	94.5%	0.0%	0	0.0%	0.0%	0	0.0%	13.0%	150,889	72.3%	2.0611
Harris-Lake Park	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
Hartley-Melvin-Sanborn	4.0%	109,046	70.6%	0.0%	0	0.0%	3.0%	81,784	59.3%	7.0%	190,830	65.2%	0.9759
Highland	7.0%	242,277	94.0%	0.0%	0	0.0%	0.0%	0	0.0%	7.0%	242,277	45.5%	1.7822
Hinton	8.0%	231,972	94.6%	0.0%	0	0.0%	0.0%	0	0.0%	8.0%	231,972	67.2%	1.6226
H-L-V	8.0%	173,472	97.3%	0.0%	0	0.0%	0.0%	0	0.0%	8.0%	173,472	50.0%	1.3994
Howard-Winneshiek	8.0%	505,254	82.6%	0.0%	0	0.0%	3.0%	189,470	78.1%	11.0%	694,724	81.3%	1.9336
Hubbard-Radcliffe	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
Hudson	8.0%	251,273	88.8%	0.0%	0	0.0%	0.0%	0	0.0%	8.0%	251,273	51.8%	1.7643
Humboldt	8.0%	483,262	97.0%	0.0%	0	0.0%	0.0%	0	0.0%	8.0%	483,262	68.4%	1.6167
IKM	16.0%	191,833	96.1%	0.0%	0	0.0%	0.0%	0	0.0%	16.0%	191,833	96.1%	1.4360
Independence	8.0%	535,445	93.3%	0.0%	0	0.0%	0.0%	0	0.0%	8.0%	535,445	75.7%	1.7648
Indianola	5.0%	844,144	67.5%	0.0%	0	0.0%	0.0%	0	0.0%	5.0%	844,144	40.0%	1.3546
Interstate 35	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
Iowa City	5.0%	4,771,292	89.5%	0.0%	0	0.0%	0.0%	0	0.0%	5.0%	4,771,292	43.2%	1.2447
Iowa Falls	8.0%	383,693	91.6%	0.0%	0	0.0%	0.0%	0	0.0%	8.0%	383,693	91.6%	1.7935
Iowa Valley	10.0%	230,543	94.2%	0.0%	0	0.0%	7.0%	161,380	95.9%	17.0%	391,923	94.9%	3.1961
Janesville	8.0%	143,701	94.1%	0.0%	0	0.0%	0.0%	0	0.0%	8.0%	143,701	67.7%	1.6310
Jefferson-Scranton	7.0%	300,301	66.4%	0.0%	0	0.0%	0.0%	0	0.0%	7.0%	300,301	66.4%	1.1783
Jesup	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
Johnston	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
Keokuk	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
Keota	10.0%	134,549	80.1%	0.0%	0	0.0%	0.0%	0	0.0%	10.0%	134,549	80.1%	0.9040
Kingsley-Pierson	0.0%	0	0.0%	0.0%	0	0.0%	3.0%	52,461	65.7%	3.0%	52,461	18.5%	0.4405

Attachment A

District Name	Instructional Support Program			Educational Improvement Program			VPPEL			Total Of Education Programs			
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Knoxville	6.0%	467,429	96.1%	0.0%	0	0.0%	0.0%	0	0.0%	6.0%	467,429	96.1%	1.4751
Lake Mills	5.0%	133,941	46.8%	0.0%	0	0.0%	5.0%	133,941	95.2%	10.0%	267,882	62.8%	1.3686
Lamoni	10.0%	84,879	94.5%	0.0%	0	0.0%	2.0%	16,976	20.0%	12.0%	101,855	58.3%	1.6174
Laurens-Marathon	4.0%	52,507	30.0%	0.0%	0	0.0%	4.0%	52,507	35.4%	8.0%	105,014	32.5%	0.9210
Lawton-Bronson	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
Le Mars	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
Lenox	11.0%	121,672	81.1%	0.0%	0	0.0%	6.0%	66,367	57.9%	17.0%	188,039	71.0%	2.1978
Lewis Central	6.0%	642,550	56.3%	0.0%	0	0.0%	0.0%	0	0.0%	6.0%	642,550	41.8%	0.8236
Lineville-Clio	10.0%	23,869	54.9%	0.0%	0	0.0%	0.0%	0	0.0%	10.0%	23,869	38.0%	0.8280
Linn-Mar	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
Lisbon	9.0%	211,949	92.1%	0.0%	0	0.0%	0.0%	0	0.0%	9.0%	211,949	70.2%	2.0128
Logan-Magnolia	7.0%	135,037	57.3%	0.0%	0	0.0%	0.0%	0	0.0%	7.0%	135,037	57.3%	1.2315
Lone Tree	10.0%	158,622	89.5%	0.0%	0	0.0%	0.0%	0	0.0%	10.0%	158,622	60.2%	1.3028
Louisa-Muscatine	9.0%	249,352	66.2%	0.0%	0	0.0%	1.0%	27,706	18.8%	10.0%	277,058	52.8%	1.2640
LuVerne	10.0%	25,502	54.7%	5.0%	12,751	10.1%	0.0%	0	0.0%	15.0%	38,253	22.1%	0.6532
Lynnville-Sully	6.0%	142,003	68.3%	0.0%	0	0.0%	2.0%	47,334	49.1%	8.0%	189,337	62.2%	1.3476
Madrid	7.0%	183,806	91.6%	0.0%	0	0.0%	0.0%	0	0.0%	7.0%	183,806	63.5%	2.0725
Malvern	8.0%	105,060	67.8%	0.0%	0	0.0%	7.0%	91,928	66.5%	15.0%	196,988	67.2%	1.9088
Manning	8.0%	113,553	65.0%	0.0%	0	0.0%	4.0%	56,776	60.6%	12.0%	170,329	63.5%	1.8112
Manson Northwest Webster	10.0%	303,124	94.9%	0.0%	0	0.0%	0.0%	0	0.0%	10.0%	303,124	94.9%	1.3036
Maple Valley	0.0%	0	0.0%	0.0%	0	0.0%	10.0%	194,768	97.4%	10.0%	194,768	43.8%	1.3047
Maquoketa	10.0%	509,498	89.3%	0.0%	0	0.0%	0.0%	0	0.0%	10.0%	509,498	65.9%	1.7917
Maquoketa Valley	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
Marcus-Meriden-Cleghorn	9.0%	190,001	77.4%	0.0%	0	0.0%	1.0%	21,111	14.3%	10.0%	211,112	53.7%	0.9939
Marion	0.0%	0	0.0%	0.0%	0	0.0%	4.0%	406,633	88.5%	4.0%	406,633	34.8%	1.1861
Marshalltown	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
Martensdale-St Marys	9.0%	201,092	98.3%	0.0%	0	0.0%	0.0%	0	0.0%	9.0%	201,092	72.8%	1.8799
Mason City	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
Mediapolis	4.0%	173,972	45.8%	0.0%	0	0.0%	3.0%	130,479	82.5%	7.0%	304,451	56.6%	1.3117
Melcher-Dallas	7.0%	68,175	91.1%	0.0%	0	0.0%	0.0%	0	0.0%	7.0%	68,175	91.1%	1.2982
MFL MarMac	4.0%	124,587	48.8%	0.0%	0	0.0%	4.0%	124,587	42.0%	8.0%	249,174	45.2%	1.1951
Midland	12.0%	229,973	79.6%	0.0%	0	0.0%	0.0%	0	0.0%	12.0%	229,973	54.3%	1.1454
Mid-Prairie	0.0%	0	0.0%	0.0%	0	0.0%	6.0%	308,301	78.2%	6.0%	308,301	78.2%	0.9379
Missouri Valley	7.0%	242,547	65.8%	0.0%	0	0.0%	0.0%	0	0.0%	7.0%	242,547	48.3%	1.2465
MOC-Floyd Valley	7.0%	529,357	91.7%	0.0%	0	0.0%	0.0%	0	0.0%	7.0%	529,357	64.7%	1.4728
Montezuma	9.0%	205,065	87.3%	0.0%	0	0.0%	0.0%	0	0.0%	9.0%	205,065	87.3%	1.0816
Monticello	5.0%	216,515	99.4%	0.0%	0	0.0%	0.0%	0	0.0%	5.0%	216,515	53.2%	0.8476
Moravia *	12.0%	114,599	88.4%	0.0%	0	0.0%	0.0%	0	0.0%	12.0%	114,599	88.4%	1.6161
Mormon Trail	13.0%	100,970	81.9%	0.0%	0	0.0%	0.0%	0	0.0%	13.0%	100,970	59.8%	1.4826
Morning Sun	7.0%	51,823	57.5%	0.0%	0	0.0%	0.0%	0	0.0%	7.0%	51,823	57.5%	1.1561
Moulton-Udell *	12.0%	67,398	70.0%	0.0%	0	0.0%	0.0%	0	0.0%	12.0%	67,398	52.4%	1.3937
Mount Ayr	6.0%	110,930	37.4%	0.0%	0	0.0%	0.0%	0	0.0%	6.0%	110,930	37.4%	0.5880
Mount Pleasant	5.0%	410,502	83.7%	0.0%	0	0.0%	0.0%	0	0.0%	5.0%	410,502	70.9%	1.0238
Mount Vernon	5.0%	282,520	91.9%	0.0%	0	0.0%	0.0%	0	0.0%	5.0%	282,520	48.5%	1.5831
Murray	15.0%	103,551	96.5%	0.0%	0	0.0%	0.0%	0	0.0%	15.0%	103,551	96.5%	1.9255
Muscatine	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
Nashua-Plainfield	11.0%	260,687	85.9%	0.0%	0	0.0%	0.0%	0	0.0%	11.0%	260,687	62.4%	1.5359
Nevada	5.0%	327,010	59.9%	0.0%	0	0.0%	0.0%	0	0.0%	5.0%	327,010	43.4%	1.2743
New Hampton	6.0%	306,323	88.2%	0.0%	0	0.0%	0.0%	0	0.0%	6.0%	306,323	88.2%	0.9188
New London	7.0%	131,216	71.3%	0.0%	0	0.0%	2.0%	37,490	68.9%	9.0%	168,706	70.7%	2.0781
Newell-Fonda	7.0%	99,443	46.9%	0.0%	0	0.0%	0.0%	0	0.0%	7.0%	99,443	46.9%	0.7149
Newton	3.0%	453,774	58.4%	0.0%	0	0.0%	0.0%	0	0.0%	3.0%	453,774	38.2%	0.8069
Nishna Valley	12.0%	113,273	91.7%	0.0%	0	0.0%	0.0%	0	0.0%	12.0%	113,273	91.7%	1.1325
Nodaway Valley	7.0%	190,070	61.8%	0.0%	0	0.0%	0.0%	0	0.0%	7.0%	190,070	61.8%	1.0893
Nora Springs-Rock Falls	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
North Cedar	7.0%	244,801	61.0%	0.0%	0	0.0%	3.0%	104,915	66.7%	10.0%	349,716	62.6%	1.5115

Attachment A

District Name	Instructional Support Program			Educational Improvement Program			VPPEL			Total Of Education Programs			
	Income Surtax Rate	Income Surtax Amount	Income Surtax Portion of Total Local Funding	Income Surtax Rate	Income Surtax Amount	Income Surtax Portion of Total Local Funding	Income Surtax Rate	Income Surtax Amount	Income Surtax Portion of Total Local Funding	Income Surtax Rate	Income Surtax Amount	Income Surtax Portion of Total Local Funding	Income Surtax Tax Rate Equivalent per \$1,000 of Taxable Valuation
North Central	7.0%	122,411	52.0%	0.0%	0	0.0%	0.0%	0	0.0%	7.0%	122,411	52.0%	0.8227
North Fayette	8.0%	251,976	62.5%	0.0%	0	0.0%	0.0%	0	0.0%	8.0%	251,976	40.6%	1.1815
North Iowa	13.0%	256,036	93.8%	0.0%	0	0.0%	0.0%	0	0.0%	13.0%	256,036	93.8%	1.1700
North Kossuth	10.0%	133,680	75.1%	0.0%	0	0.0%	7.0%	93,576	42.5%	17.0%	227,256	57.0%	1.3994
North Linn	9.0%	215,322	90.6%	0.0%	0	0.0%	0.0%	0	0.0%	9.0%	215,322	64.0%	1.4621
North Mahaska	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
North Polk	5.0%	292,524	67.8%	0.0%	0	0.0%	0.0%	0	0.0%	5.0%	292,524	38.1%	1.3243
North Scott	1.0%	132,739	10.4%	0.0%	0	0.0%	0.0%	0	0.0%	1.0%	132,739	6.5%	0.1753
North Tama County	10.0%	213,420	89.1%	0.0%	0	0.0%	0.0%	0	0.0%	10.0%	213,420	89.1%	1.3144
North Winneshiek	10.0%	90,472	62.8%	0.0%	0	0.0%	0.0%	0	0.0%	10.0%	90,472	62.8%	1.0108
Northeast	11.0%	211,429	85.3%	0.0%	0	0.0%	0.0%	0	0.0%	11.0%	211,429	85.3%	1.4745
Northeast Hamilton	9.0%	77,899	59.5%	0.0%	0	0.0%	6.0%	51,933	53.5%	15.0%	129,832	57.0%	1.0307
Northwood-Kensett	5.0%	134,114	55.8%	0.0%	0	0.0%	0.0%	0	0.0%	5.0%	134,114	37.0%	0.7643
Norwalk	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
Odebolt-Arthur	5.0%	61,681	38.0%	0.0%	0	0.0%	3.0%	37,009	51.4%	8.0%	98,690	42.1%	0.9274
Oelwein	6.0%	255,032	70.7%	0.0%	0	0.0%	5.0%	212,527	64.5%	11.0%	467,559	67.7%	1.9187
Ogden	7.0%	190,597	62.8%	0.0%	0	0.0%	0.0%	0	0.0%	7.0%	190,597	34.8%	1.0431
Okoboji	2.0%	128,600	27.9%	0.0%	0	0.0%	0.0%	0	0.0%	2.0%	128,600	27.9%	0.1567
Olin	10.0%	80,519	70.6%	0.0%	0	0.0%	0.0%	0	0.0%	10.0%	80,519	50.3%	1.1745
Orient-Macksburg	15.0%	100,063	85.4%	0.0%	0	0.0%	5.0%	33,354	52.9%	20.0%	133,417	74.0%	1.4513
Osage	3.0%	117,960	28.5%	0.0%	0	0.0%	2.0%	78,640	99.0%	5.0%	196,600	39.9%	0.8480
Oskaloosa	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
Ottumwa	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
Panorama	6.0%	271,010	74.6%	0.0%	0	0.0%	0.0%	0	0.0%	6.0%	271,010	47.0%	1.0521
Paton-Churdan	9.0%	75,334	71.1%	0.0%	0	0.0%	0.0%	0	0.0%	9.0%	75,334	43.5%	0.9654
PCM	5.0%	203,982	52.7%	0.0%	0	0.0%	0.0%	0	0.0%	5.0%	203,982	38.7%	1.0417
Pekin	5.0%	97,343	31.4%	0.0%	0	0.0%	3.0%	58,406	46.4%	8.0%	155,749	35.7%	0.8283
Pella	4.0%	560,982	92.8%	0.0%	0	0.0%	0.0%	0	0.0%	4.0%	560,982	55.4%	1.0178
Perry	0.0%	0	0.0%	0.0%	0	0.0%	3.0%	167,201	58.7%	3.0%	167,201	18.6%	0.5872
Pleasant Valley	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
Pleasantville	10.0%	230,866	94.1%	0.0%	0	0.0%	0.0%	0	0.0%	10.0%	230,866	57.3%	2.0007
Pocahontas Area	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
Pomeroy-Palmer	10.0%	87,366	89.7%	0.0%	0	0.0%	0.0%	0	0.0%	10.0%	87,366	51.1%	0.7950
Postville	7.0%	106,058	80.8%	0.0%	0	0.0%	1.0%	15,151	7.6%	8.0%	121,209	36.6%	0.8478
Prairie Valley	10.0%	239,392	71.6%	0.0%	0	0.0%	0.0%	0	0.0%	10.0%	239,392	71.6%	0.9656
Prescott	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
Preston	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
Red Oak	0.0%	0	0.0%	0.0%	0	0.0%	8.0%	345,892	95.6%	8.0%	345,892	51.4%	1.2811
Remsen-Union	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
Riceville	6.0%	80,678	46.4%	0.0%	0	0.0%	5.0%	67,231	44.9%	11.0%	147,909	45.7%	0.9787
River Valley	14.0%	192,504	93.5%	0.0%	0	0.0%	0.0%	0	0.0%	14.0%	192,504	93.5%	1.3957
Riverside	11.0%	296,032	93.9%	0.0%	0	0.0%	0.0%	0	0.0%	11.0%	296,032	93.9%	1.2239
Rock Valley	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
Rockwell City-Lytton	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
Rockwell-Swaledale	8.0%	95,885	59.8%	0.0%	0	0.0%	0.0%	0	0.0%	8.0%	95,885	41.0%	0.8758
Roland-Story	4.0%	188,987	79.1%	0.0%	0	0.0%	2.0%	94,493	29.0%	6.0%	283,480	50.2%	1.2783
Rudd-Rockford-Marble Rk	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
Ruthven-Ayrshire	12.0%	100,944	89.4%	0.0%	0	0.0%	0.0%	0	0.0%	12.0%	100,944	61.5%	1.3229
Sac	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
Saydel	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
Schaller-Crestland	7.0%	98,345	50.5%	0.0%	0	0.0%	5.0%	70,247	50.7%	12.0%	168,592	50.6%	1.2159
Schleswig	7.0%	65,144	49.5%	0.0%	0	0.0%	0.0%	0	0.0%	7.0%	65,144	49.5%	0.7821
Sentral	16.0%	104,285	97.9%	0.0%	0	0.0%	0.0%	0	0.0%	16.0%	104,285	63.6%	1.2149
Sergeant Bluff-Luton	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
Seymour	10.0%	70,381	55.2%	0.0%	0	0.0%	0.0%	0	0.0%	10.0%	70,381	55.2%	0.9405
Sheffield Chapin Meservey Thornton	10.0%	201,811	88.9%	0.0%	0	0.0%	5.0%	100,906	89.5%	15.0%	302,717	89.1%	1.8082

Attachment A

District Name	Instructional Support Program			Educational Improvement Program			VPPEL			Total Of Education Programs			
	Income Surtax Rate	Income Surtax Amount	Income Surtax Portion of Total Local Funding	Income Surtax Rate	Income Surtax Amount	Income Surtax Portion of Total Local Funding	Income Surtax Rate	Income Surtax Amount	Income Surtax Portion of Total Local Funding	Income Surtax Rate	Income Surtax Amount	Income Surtax Portion of Total Local Funding	Income Surtax Tax Rate Equivalent per \$1,000 of Taxable Valuation
Sheldon	8.0%	408,265	97.3%	0.0%	0	0.0%	0.0%	0	0.0%	8.0%	408,265	71.6%	1.7785
Shenandoah	5.0%	203,890	49.7%	0.0%	0	0.0%	7.0%	285,446	99.8%	12.0%	489,336	70.3%	2.3219
Sibley-Ocheyedan	7.0%	206,795	84.3%	0.0%	0	0.0%	0.0%	0	0.0%	7.0%	206,795	84.3%	1.0895
Sidney	10.0%	121,564	78.3%	0.0%	0	0.0%	0.0%	0	0.0%	10.0%	121,564	78.3%	1.4068
Sigourney	6.0%	118,714	47.3%	0.0%	0	0.0%	0.0%	0	0.0%	6.0%	118,714	47.3%	0.8971
Sioux Center	6.0%	380,443	88.7%	0.0%	0	0.0%	0.0%	0	0.0%	6.0%	380,443	50.3%	1.4669
Sioux Central	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
Sioux City	6.0%	3,200,094	87.3%	0.0%	0	0.0%	0.0%	0	0.0%	6.0%	3,200,094	87.3%	1.7016
Solon	6.0%	447,363	91.0%	0.0%	0	0.0%	0.0%	0	0.0%	6.0%	447,363	52.3%	1.7336
South Clay	10.0%	60,056	71.2%	0.0%	0	0.0%	0.0%	0	0.0%	10.0%	60,056	71.2%	0.7802
South Hamilton	10.0%	278,776	85.2%	0.0%	0	0.0%	0.0%	0	0.0%	10.0%	278,776	64.1%	1.4165
South O'Brien	6.0%	160,569	65.4%	0.0%	0	0.0%	4.0%	107,046	35.3%	10.0%	267,615	48.7%	1.2009
South Page	5.0%	37,593	63.3%	0.0%	0	0.0%	0.0%	0	0.0%	5.0%	37,593	63.3%	0.5636
South Tama County	0.0%	0	0.0%	0.0%	0	0.0%	7.0%	302,059	79.3%	7.0%	302,059	79.3%	1.0622
South Winneshiek	3.0%	73,364	26.4%	0.0%	0	0.0%	3.0%	73,364	63.4%	6.0%	146,728	37.3%	0.8635
Southeast Polk	5.0%	1,257,793	60.7%	0.0%	0	0.0%	0.0%	0	0.0%	5.0%	1,257,793	42.8%	1.2901
Southeast Warren	10.0%	179,215	82.4%	0.0%	0	0.0%	0.0%	0	0.0%	10.0%	179,215	82.4%	1.6637
Southeast Webster Grand	6.0%	111,192	81.9%	0.0%	0	0.0%	0.0%	0	0.0%	6.0%	111,192	49.3%	0.6447
Southern Cal	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
Spencer	4.0%	405,299	96.0%	0.0%	0	0.0%	0.0%	0	0.0%	4.0%	405,299	55.2%	0.9184
Spirit Lake	4.0%	380,415	60.8%	0.0%	0	0.0%	0.0%	0	0.0%	4.0%	380,415	60.8%	0.5144
Springville	5.0%	145,995	77.3%	0.0%	0	0.0%	0.0%	0	0.0%	5.0%	145,995	47.3%	1.6326
St Ansgar	10.0%	265,710	84.7%	0.0%	0	0.0%	0.0%	0	0.0%	10.0%	265,710	71.9%	1.2144
Stanton	10.0%	78,191	88.2%	0.0%	0	0.0%	0.0%	0	0.0%	10.0%	78,191	88.2%	1.6945
Starmont	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
Storm Lake	1.0%	68,373	24.1%	0.0%	0	0.0%	2.0%	136,747	81.3%	3.0%	205,120	45.4%	0.6103
Stratford	9.0%	64,618	62.7%	0.0%	0	0.0%	0.0%	0	0.0%	9.0%	64,618	45.7%	1.1273
Sumner	9.0%	203,006	80.4%	0.0%	0	0.0%	0.0%	0	0.0%	9.0%	203,006	80.4%	1.2306
Terril	10.0%	62,100	69.4%	0.0%	0	0.0%	0.0%	0	0.0%	10.0%	62,100	69.4%	0.7506
Tipton	5.0%	210,940	87.1%	0.0%	0	0.0%	5.0%	210,940	76.9%	10.0%	421,880	81.7%	2.0994
Titonka	10.0%	55,373	64.1%	0.0%	0	0.0%	0.0%	0	0.0%	10.0%	55,373	43.1%	0.8882
Treynor	5.0%	118,856	52.4%	0.0%	0	0.0%	0.0%	0	0.0%	5.0%	118,856	52.4%	0.7798
Tri-Center	8.0%	215,060	70.4%	0.0%	0	0.0%	0.0%	0	0.0%	8.0%	215,060	70.4%	1.3806
Tri-County	11.0%	106,137	72.0%	0.0%	0	0.0%	4.0%	38,595	66.5%	15.0%	144,732	70.4%	1.6706
Tripoli	11.0%	173,538	87.9%	0.0%	0	0.0%	0.0%	0	0.0%	11.0%	173,538	52.2%	1.7355
Turkey Valley	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
Twin Cedars	4.0%	52,397	63.2%	0.0%	0	0.0%	2.0%	26,199	48.7%	6.0%	78,596	57.5%	0.9792
Twin Rivers	10.0%	57,258	57.6%	10.0%	57,258	19.7%	0.0%	0	0.0%	20.0%	114,516	29.4%	1.4101
Underwood	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
Union	9.0%	430,574	80.7%	0.0%	0	0.0%	0.0%	0	0.0%	9.0%	430,574	80.7%	1.4260
United	7.0%	111,848	61.9%	0.0%	0	0.0%	0.0%	0	0.0%	7.0%	111,848	25.3%	0.5973
Urbandale	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
Valley	5.0%	79,248	38.3%	0.0%	0	0.0%	1.0%	15,850	34.5%	6.0%	95,098	37.6%	0.9540
Van Buren	10.0%	270,682	90.8%	0.0%	0	0.0%	0.0%	0	0.0%	10.0%	270,682	66.6%	1.6965
Van Meter	5.0%	223,624	89.9%	0.0%	0	0.0%	0.0%	0	0.0%	5.0%	223,624	50.4%	1.5689
Ventura	6.0%	78,160	53.8%	2.0%	26,053	32.7%	5.0%	65,133	50.8%	13.0%	169,346	48.0%	0.8857
Villisca	0.0%	0	0.0%	0.0%	0	0.0%	5.0%	55,789	90.3%	5.0%	55,789	25.0%	0.6052
Vinton-Shellsburg	1.0%	67,378	19.0%	0.0%	0	0.0%	5.0%	336,892	69.2%	6.0%	404,270	48.0%	1.1175
Waco	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
Wall Lake View Auburn	4.0%	85,363	35.7%	0.0%	0	0.0%	0.0%	0	0.0%	4.0%	85,363	35.7%	0.5246
Walnut	7.0%	48,878	44.9%	0.0%	0	0.0%	0.0%	0	0.0%	7.0%	48,878	31.6%	0.6430
Wapello	7.0%	192,789	59.9%	0.0%	0	0.0%	0.0%	0	0.0%	7.0%	192,789	44.3%	1.1824
Wapsie Valley	11.0%	266,677	94.9%	0.0%	0	0.0%	0.0%	0	0.0%	11.0%	266,677	69.6%	1.8784
Washington	10.0%	650,976	98.2%	0.0%	0	0.0%	0.0%	0	0.0%	10.0%	650,976	65.5%	2.0125
Waterloo	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
Waukee	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000

Attachment A

District Name	Instructional Support Program			Educational Improvement Program			VPPEL			Total Of Education Programs			
	Income Surtax Rate	Income Surtax Amount	Income Surtax Portion of Total Local Funding	Income Surtax Rate	Income Surtax Amount	Income Surtax Portion of Total Local Funding	Income Surtax Rate	Income Surtax Amount	Income Surtax Portion of Total Local Funding	Income Surtax Rate	Income Surtax Amount	Income Surtax Portion of Total Local Funding	Tax Rate Equivalent per \$1,000 of Taxable Valuation
Waverly-Shell Rock	6.0%	617,567	77.4%	0.0%	0	0.0%	0.0%	0	0.0%	6.0%	617,567	77.4%	1.3197
Wayne	8.0%	123,125	53.3%	0.0%	0	0.0%	0.0%	0	0.0%	8.0%	123,125	53.3%	0.9959
Webster City	4.0%	298,535	45.7%	0.0%	0	0.0%	0.0%	0	0.0%	4.0%	298,535	32.7%	0.8158
West Bend-Mallard	6.0%	77,274	46.4%	0.0%	0	0.0%	5.0%	64,395	66.9%	11.0%	141,669	53.9%	1.0124
West Branch	7.0%	273,699	80.4%	0.0%	0	0.0%	6.0%	234,599	71.6%	13.0%	508,298	76.1%	2.1927
West Burlington	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
West Central	7.0%	76,589	48.5%	0.0%	0	0.0%	3.0%	32,824	31.4%	10.0%	109,413	41.7%	0.9507
West Central Valley	1.0%	35,106	8.2%	0.0%	0	0.0%	0.0%	0	0.0%	1.0%	35,106	8.2%	0.1337
West Delaware County	5.0%	317,211	92.8%	0.0%	0	0.0%	0.0%	0	0.0%	5.0%	317,211	51.9%	0.8117
West Des Moines	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
West Hancock	12.0%	264,772	92.9%	0.0%	0	0.0%	0.0%	0	0.0%	12.0%	264,772	92.9%	1.3296
West Harrison	11.0%	155,203	66.7%	0.0%	0	0.0%	0.0%	0	0.0%	11.0%	155,203	66.7%	1.0633
West Liberty	8.0%	308,891	99.9%	0.0%	0	0.0%	7.0%	270,279	91.6%	15.0%	579,170	95.9%	2.6560
West Lyon	10.0%	305,654	98.2%	0.0%	0	0.0%	0.0%	0	0.0%	10.0%	305,654	98.2%	1.5517
West Marshall	9.0%	269,885	83.7%	0.0%	0	0.0%	0.0%	0	0.0%	9.0%	269,885	83.7%	1.4533
West Monona	2.0%	48,117	16.9%	0.0%	0	0.0%	2.0%	48,117	42.7%	4.0%	96,234	24.3%	0.5784
West Sioux	6.0%	146,660	90.0%	0.0%	0	0.0%	0.0%	0	0.0%	6.0%	146,660	40.7%	1.0987
Western Dubuque	6.0%	913,822	72.4%	0.0%	0	0.0%	0.0%	0	0.0%	6.0%	913,822	72.4%	1.0397
Westwood	6.0%	144,909	51.1%	0.0%	0	0.0%	0.0%	0	0.0%	6.0%	144,909	24.1%	0.6088
Whiting	10.0%	62,120	64.0%	0.0%	0	0.0%	0.0%	0	0.0%	10.0%	62,120	42.9%	0.8721
Williamsburg	8.0%	452,268	96.6%	0.0%	0	0.0%	0.0%	0	0.0%	8.0%	452,268	96.6%	1.7523
Wilton	9.0%	320,321	91.0%	0.0%	0	0.0%	0.0%	0	0.0%	9.0%	320,321	91.0%	1.7266
Winfield-Mt Union	7.0%	81,718	51.0%	0.0%	0	0.0%	0.0%	0	0.0%	7.0%	81,718	51.0%	0.8918
Winterset	4.0%	289,099	86.1%	0.0%	0	0.0%	0.0%	0	0.0%	4.0%	289,099	86.1%	0.8415
Woden-Crystal Lake	16.0%	71,069	97.3%	0.0%	0	0.0%	0.0%	0	0.0%	16.0%	71,069	62.7%	1.1803
Woodbine	12.0%	184,883	95.9%	0.0%	0	0.0%	4.0%	61,628	43.5%	16.0%	246,511	73.7%	2.4065
Woodbury Central	5.0%	108,541	91.7%	0.0%	0	0.0%	0.0%	0	0.0%	5.0%	108,541	91.7%	0.9004
Woodward-Granger	8.0%	310,287	97.4%	0.0%	0	0.0%	0.0%	0	0.0%	8.0%	310,287	56.3%	1.8153
State		76,228,604	45.7%		150,682	23.3%		10,233,207	11.6%		86,612,493	33.9%	0.7505
Number of Districts Using Income Surtax		283			4			88			297		
Maximum	17.0%	7,239,212	99.9%	10.0%	57,258	36.1%	10.0%	406,633	99.8%	20.0%	7,239,212	98.5%	3.1961
Minimum	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0%	0	0.0%	0.0000
Range	17.0%	7,239,212	99.9%	10.0%	57,258	36.1%	10.0%	406,633	99.8%	20.0%	7,239,212	98.5%	3.1961
Median	7.0%	121,618	65.5%	0.0%	0	0.0%	0.0%	0	0.0%	8.0%	155,855	52.4%	1.0633
Average	6.1%	210,576	56.8%	0.1%	416	0.3%	1.0%	28,269	15.0%	7.2%	239,261	49.1%	0.7505

*Residents of Appanoose County must add 1.0% to the combined local income surtax amount for Emergency Medical Services.

Sources:
 Iowa Department of Management, Aid and Levy Database
 Iowa Department of Revenue, Income Surtax File
 LSA calculations