

FY 2008 School Foundation Allowable Growth Rate House File 2095

Last Action:

House Floor

January 25, 2006

Executive Summary Only

An Act providing for the establishment of the state percent of growth for purposes of the state school foundation program and providing an applicability date.

**Fiscal Services Division
Legislative Services Agency**

NOTES ON BILLS AND AMENDMENTS (NOBA)

Available on line at <http://www3.legis.state.ia.us/noba/index.jsp>

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**EXECUTIVE SUMMARY
NOTES ON BILLS AND AMENDMENTS**

**HOUSE FILE 2095
FY 2008 SCHOOL FOUNDATION
ALLOWABLE GROWTH RATE**

FY 2008 ALLOWABLE GROWTH

- Sets the FY 2008 school foundation allowable growth rate at 4.0%. This will increase the school district cost per pupil by \$205 compared to the FY 2006 amount. The FY 2008 State cost per pupil will be \$5,333. (Page 1, Line 1)
- **FISCAL IMPACT:** With 4.0% allowable growth:
 - State Aid will total \$2,151.9 million, which is an increase of \$103.2 million (5.0%) compared to the current estimate for FY 2007.
 - Foundation Property Tax would total \$1,111.6 million, which is an increase of \$21.5 million (2.0%) compared to the current estimate for FY 2007.
 - The budget guarantee would total \$8.7 million (this amount is included in the total Foundation Property Tax amount), and 107 school districts would be eligible to receive the budget guarantee. Of these school districts, 20 would receive the 101.0% budget adjustment, and 87 would receive the scaled-down budget adjustment.

Estimated FY 2008 School Foundation Aid with 4.0% Allowable Growth Rate

| District Name | Est. FY 2008 | Est. Change | Est. FY 2008 | Est. Change in | Est. FY 2008 | Est. Change in | Est. FY 2008 | Est. Change in |
|-----------------------------------|----------------------|------------------|--------------|----------------|------------------------------|----------------|------------------------------|---------------------|
| | Budget Enrollment | in Enrollment | State Aid | State Aid | Foundation Property Taxes | Property Tax | Budget Guarantee Total | Budget Guarantee |
| ADAIR-CASEY | 340.7 | -3.0 | \$ 1,428,903 | \$ 59,639 | \$ 903,169 | \$ -21,339 | \$ 12,974 | \$ -40,284 |
| ADEL-DESOTO-MINBURN (ADEL-DESOTO) | 1,434.4 | 10.0 | 6,747,946 | 364,570 | 2,908,409 | 85,856 | 0 | 0 |
| AGWSR | 745.0 | -33.0 | 2,847,850 | 5,455 | 2,557,001 | -9,909 | 264,107 | -29,928 |
| A-H-S-T | 698.8 | 6.0 | 3,071,234 | 178,025 | 1,567,509 | 44,397 | 0 | 0 |
| AKRON-WESTFIELD | 528.7 | -9.0 | 2,307,983 | 67,322 | 1,157,004 | 2,973 | 0 | -17,603 |
| ALBERT CITY-TRUESDALE | 230.7 | -8.0 | 796,591 | 10,394 | 902,480 | -16,287 | 125,785 | -24,899 |
| ALBIA | 1,230.2 | -19.0 | 5,710,941 | 176,287 | 2,467,662 | 1,825 | 0 | -50,576 |
| ALBURNETT | 601.8 | 0.0 | 2,668,385 | 128,970 | 1,204,448 | 29,144 | 0 | 0 |
| ALDEN | 251.1 | -2.0 | 940,083 | 48,985 | 975,658 | -42,904 | 168,061 | -56,864 |
| ALGONA | 1,188.4 | -24.0 | 4,850,303 | 164,010 | 3,766,513 | -76,637 | 252,499 | -125,847 |
| ALLAMAKEE | 1,421.2 | -8.0 | 6,065,648 | 262,159 | 3,428,407 | 67,904 | 0 | -7,302 |
| ALLISON-BRISTOW | 293.3 | -14.0 | 1,234,492 | 1,292 | 843,891 | 1,994 | 82,732 | -5,554 |
| ALTA | 594.2 | -8.0 | 2,454,154 | 89,615 | 1,323,412 | 23,783 | 0 | 0 |
| AMES | 4,284.5 | -49.0 | 13,355,346 | 635,829 | 15,437,689 | 264,988 | 0 | 0 |
| ANAMOSA | 1,358.4 | -13.0 | 6,333,252 | 230,975 | 2,653,770 | 63,084 | 0 | 0 |
| ANDREW | 336.0 | 5.0 | 1,604,174 | 101,510 | 710,718 | 21,574 | 0 | 0 |
| ANITA | 277.6 | -10.0 | 1,300,294 | 22,885 | 733,307 | -4,904 | 54,688 | -12,438 |
| ANKENY | 7,300.1 | 194.0 | 31,189,436 | 2,438,922 | 15,692,222 | 547,786 | 0 | 0 |
| ANTHON-OTO | 286.9 | -3.0 | 1,303,752 | 54,436 | 654,351 | -43,841 | 0 | -55,377 |
| APLINGTON-PARKERSBURG (APLINGTON) | 777.2 | -10.0 | 3,594,920 | 85,305 | 1,742,923 | 43,598 | 0 | -34,469 |
| ARMSTRONG-RINGSTED | 359.0 | -19.0 | 1,361,218 | -12,901 | 1,106,337 | 26,293 | 44,223 | 18,918 |
| AR-WE-VA | 391.5 | -9.0 | 1,640,493 | 48,461 | 969,523 | -9,111 | 0 | -24,519 |
| ATLANTIC | 1,469.0 | -22.0 | 6,675,213 | 216,486 | 3,024,606 | 61,725 | 0 | 0 |
| AUDUBON | 640.0 | -35.0 | 2,684,653 | -30,145 | 1,464,195 | 66,086 | 86,192 | 61,988 |
| AURELIA | 287.0 | -24.0 | 1,025,879 | -52,619 | 982,671 | 23,859 | 127,585 | 24,827 |
| BALLARD | 1,374.8 | 15.0 | 6,467,053 | 358,408 | 2,310,363 | 78,260 | 0 | 0 |
| BATTLE CREEK-IDA GROVE | 682.3 | -37.0 | 2,908,261 | -24,393 | 1,724,844 | 20,784 | 137,292 | 12,023 |
| BAXTER | 376.6 | 5.0 | 1,735,844 | 102,076 | 698,982 | 23,088 | 0 | 0 |
| BCLUW | 632.6 | 6.0 | 2,469,555 | 156,402 | 1,735,400 | 44,686 | 0 | 0 |
| BEDFORD | 498.7 | -12.0 | 2,256,117 | 54,134 | 1,181,203 | -23,589 | 73,994 | -40,821 |
| BELLE PLAINE | 647.4 | -8.0 | 2,920,378 | 99,954 | 1,317,843 | -59,036 | 89,698 | -79,112 |
| BELLEVUE | 642.0 | -14.0 | 2,750,102 | 69,901 | 1,428,465 | 21,640 | 0 | 0 |
| BELMOND-KLEMME | 732.0 | -22.0 | 3,147,333 | 62,982 | 1,951,251 | -22,580 | 117,225 | -45,531 |
| BENNETT | 225.0 | -5.0 | 789,827 | 23,403 | 715,366 | -13,847 | 45,865 | -21,525 |
| BENTON | 1,676.9 | 0.0 | 7,251,145 | 367,370 | 3,919,848 | 91,651 | 0 | 0 |
| BETTENDORF | 4,049.5 | 12.0 | 16,428,570 | 899,166 | 10,788,920 | 260,702 | 0 | 0 |
| BONDURANT-FARRAR | 1,100.8 | 26.0 | 5,183,437 | 355,440 | 1,887,272 | 72,552 | 0 | 0 |
| BOONE | 2,369.2 | -3.0 | 10,992,261 | 490,709 | 3,977,101 | 103,126 | 0 | 0 |
| BOYDEN-HULL | 621.8 | 13.0 | 2,746,485 | 198,994 | 1,335,711 | -40,733 | 0 | -77,923 |
| BOYER VALLEY | 496.6 | -5.0 | 2,250,337 | 89,115 | 1,052,964 | -16,350 | 0 | -37,179 |
| BROOKLYN-GUERNSEY-MALCOM | 625.5 | -3.0 | 2,674,312 | 121,932 | 1,432,622 | 28,106 | 0 | -3,683 |
| BURLINGTON | 4,562.5 | -74.0 | 21,723,450 | 685,467 | 9,082,198 | 182,696 | 0 | 0 |

Estimated FY 2008 School Foundation Aid with 4.0% Allowable Growth Rate

| District Name | Est. FY 2008 Budget Enrollment | Est. Change in Enrollment | Est. FY 2008 State Aid | Est. Change in State Aid | Est. FY 2008 Foundation Property Taxes | Est. Change in Property Tax | Est. FY 2008 Budget Guarantee Total | Est. Change in Budget Guarantee |
|---------------------------------|--------------------------------------|---------------------------------|---------------------------|-----------------------------|--|--------------------------------|--|---------------------------------------|
| C AND M | 218.6 | -7.0 | 849,555 | 15,239 | 570,688 | -2,245 | 14,766 | -8,703 |
| CAL | 277.9 | -3.0 | 1,041,602 | 45,803 | 895,228 | -14,974 | 9,365 | -30,314 |
| CALAMUS/WHEATLAND | 547.7 | 6.0 | 2,323,048 | 142,711 | 1,172,100 | 32,377 | 0 | 0 |
| CAMANCHE | 961.1 | 5.0 | 4,074,655 | 227,058 | 2,143,115 | 52,592 | 0 | 0 |
| CARDINAL | 675.3 | -1.0 | 3,245,773 | 142,211 | 1,215,726 | 34,099 | 0 | 0 |
| CARLISLE | 1,716.2 | 103.0 | 8,413,071 | 858,244 | 2,905,338 | 165,759 | 0 | 0 |
| CARROLL | 1,827.3 | -7.0 | 7,262,639 | 361,220 | 4,946,801 | 108,909 | 0 | 0 |
| CEDAR FALLS | 4,245.4 | -6.0 | 17,686,956 | 876,671 | 9,982,341 | 224,041 | 0 | 0 |
| CEDAR RAPIDS | 17,808.3 | 54.0 | 80,495,466 | 4,334,628 | 44,524,073 | 1,156,676 | 0 | 0 |
| CENTER POINT-URBANA | 1,221.3 | 32.0 | 5,613,776 | 399,882 | 1,930,947 | 76,903 | 0 | 0 |
| CENTERVILLE | 1,544.4 | -36.0 | 7,670,059 | 184,334 | 3,094,121 | 58,964 | 0 | 0 |
| CENTRAL CITY | 504.7 | -1.0 | 2,413,390 | 106,325 | 926,110 | 23,933 | 0 | 0 |
| CENTRAL CLAYTON | 567.2 | -11.0 | 2,397,639 | 69,519 | 1,299,487 | 16,135 | 0 | -5,563 |
| CENTRAL CLINTON | 1,540.6 | -39.0 | 6,983,389 | 152,942 | 3,189,037 | 50,764 | 0 | 0 |
| CENTRAL DECATUR | 722.7 | 5.0 | 3,722,897 | 198,679 | 1,354,629 | -12,529 | 0 | -54,867 |
| CENTRAL LEE | 984.8 | -8.0 | 4,565,467 | 176,892 | 1,939,389 | 45,573 | 0 | 0 |
| CENTRAL LYON | 712.0 | -10.0 | 3,039,220 | 102,503 | 1,524,691 | 27,845 | 0 | 0 |
| CHARITON | 1,461.5 | 6.0 | 7,116,552 | 355,689 | 2,381,682 | 71,710 | 0 | 0 |
| CHARLES CITY | 1,608.2 | -29.0 | 7,531,408 | 229,273 | 3,561,978 | 68,774 | 0 | 0 |
| CHARTER OAK-UTE | 351.5 | -1.0 | 1,428,593 | 64,607 | 812,816 | 19,413 | 0 | 0 |
| CHEROKEE | 1,020.9 | -32.0 | 4,962,951 | 100,946 | 2,231,829 | -5,135 | 36,470 | -36,568 |
| CLARINDA | 981.6 | -28.0 | 4,225,758 | 69,507 | 1,968,632 | 27,736 | 0 | 0 |
| CLARION-GOLDFIELD | 924.6 | -14.0 | 3,720,463 | 132,439 | 2,349,756 | 43,088 | 0 | 0 |
| CLARKE | 1,380.4 | -10.0 | 6,511,775 | 274,486 | 2,695,016 | 60,787 | 0 | 0 |
| CLARKSVILLE | 343.5 | -7.0 | 1,621,970 | 45,216 | 796,752 | -19,769 | 48,992 | -32,330 |
| CLAY CENTRAL-EVERLY | 456.1 | -11.0 | 1,665,410 | 44,225 | 1,499,378 | -5,524 | 11,965 | -26,973 |
| CLAYTON RIDGE | 669.7 | -11.0 | 2,700,227 | 36,449 | 2,045,776 | 6,175 | 132,843 | -78,049 |
| CLEAR CREEK-AMANA (CLEAR CREEK) | 1,386.8 | 15.0 | 5,805,845 | 361,230 | 3,451,018 | 95,185 | 0 | 0 |
| CLEAR LAKE | 1,383.0 | -22.0 | 5,352,272 | 190,389 | 3,715,791 | 61,447 | 0 | 0 |
| CLEARFIELD | 99.0 | 3.0 | 408,954 | 36,805 | 340,870 | -29,849 | 67,178 | -36,197 |
| CLINTON | 4,313.8 | -111.0 | 22,192,815 | 513,632 | 8,871,786 | 164,834 | 0 | 0 |
| COLFAX-MINGO | 862.7 | -4.0 | 4,054,123 | 172,272 | 1,626,435 | -1,626 | 0 | -42,822 |
| COLLEGE | 3,765.8 | 109.0 | 14,547,459 | 1,293,182 | 10,471,062 | 316,893 | 0 | 0 |
| COLLINS-MAXWELL | 539.7 | 1.0 | 2,385,293 | 119,317 | 1,122,633 | 29,207 | 0 | 0 |
| COLO-NESCO | 552.3 | 4.0 | 2,243,206 | 137,662 | 1,368,474 | -4,416 | 0 | -37,732 |
| COLUMBUS | 1,027.2 | -10.0 | 4,833,200 | 192,104 | 2,137,593 | 50,973 | 0 | 0 |
| COON RAPIDS-BAYARD | 468.7 | -12.0 | 2,087,440 | 48,336 | 1,200,504 | -34,400 | 138,098 | -45,965 |
| CORNING | 508.9 | -27.0 | 2,145,411 | -14,981 | 1,464,779 | 11,864 | 138,178 | 1,751 |
| CORWITH-WESLEY | 183.1 | -7.0 | 780,209 | 12,486 | 701,076 | -4,089 | 74,066 | -12,634 |
| COUNCIL BLUFFS | 9,430.6 | -47.0 | 46,357,114 | 2,020,569 | 20,233,600 | 516,674 | 0 | 0 |
| CRESTON | 1,446.6 | -8.0 | 7,143,580 | 349,271 | 2,968,889 | 79,014 | 0 | 0 |
| DALLAS CENTER-GRIMES | 1,674.5 | 63.0 | 6,707,477 | 630,654 | 4,072,553 | 146,239 | 0 | 0 |
| DANVILLE | 483.6 | 7.0 | 2,094,089 | 130,332 | 995,380 | 31,517 | 0 | 0 |
| DAVENPORT | 16,563.2 | -141.0 | 75,273,589 | 3,036,594 | 38,467,984 | 889,084 | 0 | 0 |

Estimated FY 2008 School Foundation Aid with 4.0% Allowable Growth Rate

| District Name | Est. FY 2008 Budget Enrollment | Est. Change in Enrollment | Est. FY 2008 State Aid | Est. Change in State Aid | Est. FY 2008 Foundation Property Taxes | Est. Change in Property Tax | Est. FY 2008 Budget Guarantee Total | Est. Change in Budget Guarantee |
|-----------------------------|--------------------------------------|---------------------------------|---------------------------|-----------------------------|--|--------------------------------|--|---------------------------------------|
| DAVIS COUNTY | 1,235.5 | 15.0 | 5,537,840 | 335,305 | 2,707,405 | 83,091 | 0 | 0 |
| DECORAH | 1,435.4 | -10.0 | 5,761,089 | 252,435 | 3,664,835 | 75,683 | 0 | 0 |
| DEEP RIVER-MILLERSBURG | 203.5 | -4.0 | 772,778 | 20,515 | 520,541 | -20,429 | 0 | -27,573 |
| DELWOOD | 242.0 | -2.0 | 1,126,944 | 43,045 | 548,095 | -21,810 | 24,213 | -31,338 |
| DENISON | 1,818.9 | -21.0 | 9,162,993 | 360,397 | 2,974,714 | 73,280 | 0 | -688 |
| DENVER | 707.6 | 14.0 | 3,078,387 | 211,261 | 1,336,890 | 43,531 | 0 | 0 |
| DES MOINES | 31,526.6 | -22.0 | 165,811,860 | 8,126,954 | 69,957,350 | 1,955,856 | 0 | 0 |
| DIAGONAL | 107.0 | 3.0 | 485,408 | 40,800 | 296,322 | -23,808 | 26,108 | -30,498 |
| DIKE-NEW HARTFORD (DIKE) | 816.5 | 5.0 | 3,628,339 | 200,582 | 1,608,391 | 43,727 | 0 | 0 |
| DOWS | 157.2 | -2.0 | 592,294 | 27,398 | 661,175 | -20,819 | 84,085 | -29,159 |
| DUBUQUE | 10,617.4 | 70.0 | 49,560,172 | 2,784,525 | 25,809,530 | 721,215 | 0 | 0 |
| DUNKERTON | 504.0 | -2.0 | 2,323,265 | 103,131 | 1,016,148 | 25,545 | 0 | 0 |
| DURANT | 607.0 | -6.0 | 2,446,929 | 96,030 | 1,447,799 | 27,375 | 0 | 0 |
| EAGLE GROVE | 899.5 | -7.0 | 4,178,290 | 172,656 | 2,063,828 | 47,646 | 0 | 0 |
| EARLHAM | 636.2 | 18.0 | 2,839,626 | 216,617 | 1,242,727 | 46,550 | 0 | 0 |
| EAST BUCHANAN | 578.8 | -4.0 | 2,492,633 | 107,413 | 1,300,824 | 26,522 | 0 | 0 |
| EAST CENTRAL | 380.8 | -12.0 | 1,730,439 | 34,625 | 959,760 | -1,655 | 20,873 | -15,048 |
| EAST GREENE | 380.0 | -17.0 | 1,682,674 | 5,785 | 989,104 | -37,706 | 82,641 | -45,023 |
| EAST MARSHALL | 736.8 | 0.0 | 3,235,548 | 159,183 | 1,778,983 | -26,350 | 0 | -70,286 |
| EAST UNION | 500.0 | -14.0 | 2,232,301 | 45,318 | 1,155,407 | 17,679 | 0 | 0 |
| EASTERN ALLAMAKEE | 442.2 | -15.0 | 1,550,116 | 22,801 | 1,339,407 | -40,997 | 34,174 | -52,193 |
| EDDYVILLE-BLAKESBURG | 797.3 | -7.0 | 2,954,592 | 151,722 | 2,525,282 | 49,151 | 0 | 0 |
| EDGEWOOD-COLESBURG | 523.6 | 8.0 | 2,258,979 | 146,451 | 1,048,517 | -14,134 | 0 | -42,811 |
| ELDORA-NEW PROVIDENCE | 658.3 | -5.0 | 2,976,611 | 124,629 | 1,361,092 | 29,329 | 0 | 0 |
| ELK HORN-KIMBALLTON | 284.2 | -11.0 | 1,287,720 | 6,773 | 568,981 | -2,634 | 34,339 | -5,734 |
| EMMETSBURG | 681.2 | -1.0 | 2,867,503 | 148,992 | 1,872,981 | -75,847 | 75,129 | -106,598 |
| ENGLISH VALLEYS | 450.3 | -8.0 | 1,879,329 | 56,926 | 1,134,495 | 20,588 | 0 | 0 |
| ESSEX | 276.7 | -10.0 | 1,117,650 | 6,956 | 626,534 | 17,049 | 9,258 | 9,258 |
| ESTHERVILLE-LINCOLN CENTRAL | 1,353.4 | -28.0 | 6,355,744 | 174,123 | 2,667,364 | 33,547 | 0 | -14,441 |
| EXIRA | 303.9 | -6.0 | 1,302,336 | 39,304 | 704,168 | -22,432 | 56,187 | -31,436 |
| FAIRFIELD | 1,981.9 | -44.0 | 8,715,057 | 226,773 | 4,720,017 | 87,634 | 0 | 0 |
| FARRAGUT | 289.3 | -18.0 | 1,110,716 | -25,105 | 840,293 | 46,274 | 50,568 | 43,388 |
| FOREST CITY | 1,287.6 | -29.0 | 6,409,187 | 174,183 | 2,473,362 | -121,892 | 0 | -164,134 |
| FORT DODGE | 4,065.2 | -14.0 | 19,101,164 | 864,285 | 9,445,155 | 239,288 | 0 | 0 |
| FORT MADISON | 2,412.6 | -46.0 | 11,407,277 | 339,432 | 5,336,771 | 108,072 | 0 | 0 |
| FREDERICKSBURG | 296.0 | -5.0 | 1,173,614 | 43,016 | 817,723 | -27,473 | 81,595 | -38,127 |
| FREMONT | 201.1 | -2.0 | 834,393 | 34,766 | 437,495 | 8,610 | 0 | 0 |
| FREMONT-MILLS | 454.1 | 5.0 | 1,919,424 | 118,308 | 965,732 | -14,235 | 0 | -38,259 |
| GALVA-HOLSTEIN | 498.0 | -11.0 | 1,876,579 | 47,649 | 1,290,139 | -27,062 | 56,972 | -41,234 |
| GARNER-HAYFIELD | 793.0 | -4.0 | 3,495,127 | 147,876 | 1,540,609 | 35,083 | 0 | 0 |
| GEORGE-LITTLE ROCK | 503.7 | -11.0 | 2,178,498 | 59,481 | 1,213,710 | 19,763 | 0 | 0 |
| GILBERT | 1,091.0 | 19.0 | 4,819,600 | 322,630 | 2,275,979 | 71,852 | 0 | 0 |
| GILMORE CITY-BRADGATE | 148.0 | -11.0 | 474,746 | -23,502 | 693,910 | -14,517 | 203,231 | -14,338 |
| GLADBROOK-REINBECK | 779.1 | -19.0 | 3,330,783 | 74,304 | 1,764,772 | 24,763 | 0 | 0 |

Estimated FY 2008 School Foundation Aid with 4.0% Allowable Growth Rate

| District Name | Est. FY 2008 | Est. Change | Est. FY 2008 | Est. Change in | Est. FY 2008 | Est. Change in | Est. FY 2008 | Est. Change in |
|--------------------------------|-------------------|---------------|--------------|----------------|--------------|---------------------------|--------------|------------------------|
| | Budget Enrollment | in Enrollment | | State Aid | State Aid | Foundation Property Taxes | Property Tax | Budget Guarantee Total |
| GLENWOOD | 2,050.6 | 10.0 | 9,272,463 | 477,284 | 4,134,464 | 119,704 | 0 | 0 |
| GLIDDEN-RALSTON | 367.8 | -18.0 | 1,517,429 | -4,633 | 905,379 | 43,467 | 36,754 | 36,754 |
| GMG | 376.1 | 5.0 | 1,472,538 | 100,587 | 1,009,695 | -33,726 | 0 | -59,739 |
| GRAETTINGER | 250.1 | -9.0 | 1,014,375 | 12,052 | 619,012 | -2,175 | 26,552 | -8,008 |
| GREENE | 315.0 | -14.0 | 1,301,483 | 4,297 | 863,150 | 2,974 | 53,005 | -2,116 |
| GRINNELL-NEWBURG | 1,761.4 | 10.0 | 7,557,933 | 425,060 | 4,086,984 | 105,988 | 0 | 0 |
| GRISWOLD | 648.9 | 0.0 | 2,682,698 | 133,297 | 1,541,195 | 37,223 | 0 | 0 |
| GRUNDY CENTER | 619.5 | 2.0 | 2,578,388 | 138,486 | 1,469,176 | 36,398 | 0 | 0 |
| GUTHRIE CENTER | 522.5 | -1.0 | 2,245,448 | 104,645 | 1,073,739 | 24,571 | 0 | 0 |
| HAMBURG | 311.2 | -2.0 | 1,302,547 | 58,511 | 839,959 | 2,626 | 0 | -15,112 |
| HAMPTON-DUMONT | 1,217.2 | -10.0 | 5,645,608 | 235,175 | 2,811,273 | 66,808 | 0 | 0 |
| HARLAN | 1,577.0 | -27.0 | 7,279,590 | 214,424 | 3,294,988 | 69,997 | 0 | 0 |
| HARMONY | 423.4 | -14.0 | 1,937,615 | 26,131 | 951,439 | -29,706 | 159,827 | -37,141 |
| HARRIS-LAKE PARK | 293.1 | -8.0 | 962,255 | 21,818 | 927,890 | 10,624 | 0 | 0 |
| HARTLEY-MELVIN-SANBORN | 711.5 | -26.0 | 3,071,384 | 40,005 | 1,866,570 | -15,270 | 140,267 | -31,293 |
| HIGHLAND | 651.0 | 0.0 | 2,970,713 | 144,774 | 1,378,206 | 35,602 | 0 | 0 |
| HINTON | 575.6 | -8.0 | 2,258,840 | 75,208 | 1,217,870 | 21,314 | 0 | 0 |
| HLV | 414.0 | 7.0 | 1,609,672 | 118,712 | 1,158,134 | 31,153 | 0 | 0 |
| HOWARD-WINNESHIEK | 1,427.1 | -10.0 | 6,227,031 | 263,661 | 3,677,864 | 79,108 | 0 | -1,871 |
| HUBBARD-RADCLIFFE | 469.8 | -8.0 | 1,702,980 | 57,527 | 1,403,268 | -24,817 | 41,264 | -44,950 |
| HUDSON | 721.0 | -12.0 | 3,305,158 | 97,548 | 1,589,480 | 30,247 | 0 | 0 |
| HUMBOLDT | 1,198.8 | -16.0 | 4,945,806 | 181,643 | 2,973,510 | -5,626 | 0 | -64,588 |
| IKM | 452.0 | -11.0 | 1,898,829 | 47,762 | 1,248,486 | -10,903 | 28,522 | -29,067 |
| INDEPENDENCE | 1,461.3 | -20.0 | 7,044,877 | 248,072 | 3,144,504 | 67,795 | 0 | 0 |
| INDIANOLA | 3,281.7 | 15.0 | 15,004,918 | 782,768 | 6,812,925 | 195,961 | 0 | 0 |
| INTERSTATE 35 | 919.1 | 15.0 | 4,298,913 | 271,990 | 1,688,786 | 55,222 | 0 | 0 |
| IOWA CITY | 11,131.9 | 69.0 | 43,925,250 | 2,710,350 | 31,618,668 | 768,992 | 0 | 0 |
| IOWA FALLS | 1,115.7 | -7.0 | 5,072,952 | 208,745 | 2,292,226 | 55,890 | 0 | 0 |
| IOWA VALLEY | 646.9 | 2.0 | 3,009,374 | 152,137 | 1,393,800 | 13,566 | 0 | -25,278 |
| JANESVILLE | 362.0 | 4.0 | 1,603,795 | 101,420 | 794,815 | 23,425 | 0 | 0 |
| JEFFERSON-SCRANTON (JEFFERSON) | 1,041.1 | -42.0 | 4,532,749 | 31,088 | 2,805,742 | -9,483 | 239,568 | -36,152 |
| JESUP | 823.4 | -6.0 | 3,575,834 | 148,538 | 1,679,468 | 35,944 | 0 | 0 |
| JOHNSTON | 5,405.0 | 219.0 | 22,039,788 | 2,121,764 | 11,877,967 | 443,935 | 0 | 0 |
| KEOKUK | 2,363.6 | 10.0 | 11,761,271 | 589,687 | 4,509,037 | 138,235 | 0 | 0 |
| KEOTA | 364.0 | -7.0 | 1,204,244 | 41,309 | 1,182,040 | -3,568 | 0 | -20,488 |
| KINGSLEY-PIERSON | 484.0 | -2.0 | 1,949,867 | 84,473 | 1,074,430 | 7,301 | 0 | -15,157 |
| KNOXVILLE | 2,030.8 | -36.0 | 9,694,860 | 278,597 | 3,633,499 | 72,520 | 0 | 0 |
| LAKE MILLS | 670.9 | -8.0 | 2,668,426 | 97,852 | 1,559,921 | 28,698 | 0 | 0 |
| LAMONI | 353.5 | 1.0 | 1,696,972 | 86,594 | 716,668 | 19,956 | 0 | 0 |
| LAURENS-MARATHON | 381.0 | -11.0 | 1,542,556 | 29,653 | 1,046,247 | -23,327 | 111,948 | -33,846 |
| LAWTON-BRONSON | 603.1 | -13.0 | 2,540,317 | 64,804 | 1,231,490 | 19,565 | 0 | 0 |
| LE MARS | 2,292.0 | 0.0 | 9,800,034 | 477,261 | 4,813,373 | 120,175 | 0 | 0 |
| LENOX | 349.5 | -8.0 | 1,561,944 | 42,009 | 792,974 | 13,678 | 0 | 0 |
| LEWIS CENTRAL | 2,561.9 | 2.0 | 10,840,403 | 562,975 | 5,907,349 | 142,409 | 0 | 0 |

Estimated FY 2008 School Foundation Aid with 4.0% Allowable Growth Rate

| District Name | Est. FY 2008 | Est. Change | Est. FY 2008 | Est. Change in | Est. FY 2008 | Est. Change in | Est. FY 2008 | Est. Change in |
|--------------------------|-------------------|---------------|--------------|----------------|--------------|---------------------------|--------------|------------------------|
| | Budget Enrollment | in Enrollment | | State Aid | State Aid | Foundation Property Taxes | Property Tax | Budget Guarantee Total |
| LINEVILLE-CLIO | 88.1 | 2.0 | 342,303 | 29,084 | 269,169 | -16,649 | 15,370 | -22,628 |
| LINN-MAR | 5,910.9 | 131.0 | 25,189,346 | 1,844,516 | 12,609,384 | 404,335 | 0 | 0 |
| LISBON | 641.2 | 7.0 | 2,865,020 | 164,322 | 1,104,165 | 33,761 | 0 | 0 |
| LOGAN-MAGNOLIA | 669.8 | -3.0 | 3,179,066 | 138,397 | 1,191,834 | 29,450 | 0 | 0 |
| LONE TREE | 400.6 | 9.0 | 1,551,661 | 123,021 | 992,383 | 28,957 | 0 | 0 |
| LOUISA-MUSCATINE | 884.2 | -6.0 | 3,759,067 | 160,360 | 2,101,909 | 46,731 | 0 | 0 |
| LU VERNE | 103.0 | -4.0 | 287,061 | -355 | 401,942 | -25,934 | 5,771 | -30,184 |
| LYNNVILLE-SULLY | 484.9 | -4.0 | 1,925,122 | 83,807 | 1,239,806 | 24,388 | 0 | 0 |
| MADRID | 603.1 | 9.0 | 2,816,213 | 168,507 | 945,532 | 32,719 | 0 | 0 |
| MALVERN | 357.1 | -11.0 | 1,547,060 | 29,027 | 895,788 | 14,930 | 2,079 | 2,079 |
| MANNING | 450.0 | -9.0 | 2,076,530 | 58,518 | 943,771 | -15,934 | 0 | -33,304 |
| MANSON-NORTHWEST WEBSTER | 679.7 | -28.0 | 2,574,434 | 8,998 | 2,076,126 | -26,838 | 180,782 | -45,806 |
| MAPLE VALLEY | 559.6 | -5.0 | 2,507,708 | 105,538 | 1,294,903 | 26,777 | 0 | 0 |
| MAQUOKETA | 1,510.4 | -11.0 | 7,379,452 | 300,389 | 2,972,157 | 70,268 | 0 | 0 |
| MAQUOKETA VALLEY | 847.1 | -11.0 | 3,399,573 | 122,099 | 2,066,207 | -42,718 | 0 | -79,060 |
| MARCUS-MERIDEN CLEGHORN | 548.1 | -11.0 | 2,050,046 | 60,790 | 1,589,871 | 25,904 | 0 | 0 |
| MARION | 1,854.1 | 40.0 | 8,541,814 | 586,134 | 3,658,682 | -18,900 | 0 | -142,117 |
| MARSHALLTOWN | 5,379.1 | 76.0 | 26,903,434 | 1,655,153 | 10,190,398 | 360,935 | 0 | 0 |
| MARTENSDALE-ST MARYS | 492.5 | -17.0 | 2,308,558 | 31,907 | 1,016,746 | 25,161 | 12,341 | 12,341 |
| MASON CITY | 4,100.6 | -12.0 | 19,909,938 | 954,344 | 10,421,564 | 206,433 | 0 | -42,864 |
| MEDIAPOLIS | 900.4 | -7.0 | 3,837,865 | 157,902 | 1,985,883 | 41,523 | 0 | 0 |
| MELCHER-DALLAS | 398.7 | -16.0 | 2,085,072 | 20,612 | 677,259 | 23,725 | 21,580 | 16,460 |
| MESERVEY-THORNTON | 165.2 | -4.0 | 578,563 | 16,687 | 530,291 | -5,061 | 9,631 | -10,953 |
| MFL MAR MAC | 911.3 | -23.0 | 4,038,307 | 89,493 | 1,958,024 | 10,238 | 0 | -16,502 |
| MIDLAND | 601.7 | -22.0 | 2,387,879 | 34,005 | 2,159,643 | -21,505 | 226,460 | -43,746 |
| MID-PRAIRIE | 1,270.4 | 1.0 | 5,244,392 | 263,425 | 2,930,264 | 70,091 | 0 | 0 |
| MISSOURI VALLEY | 909.6 | -21.0 | 4,135,426 | 103,711 | 1,830,183 | 29,479 | 0 | 0 |
| MOC-FLOYD VALLEY (MOC) | 1,307.6 | -8.0 | 5,236,756 | 238,985 | 3,438,521 | 72,792 | 0 | 0 |
| MONTEZUMA | 511.6 | -5.0 | 2,005,801 | 90,270 | 1,530,942 | -4,102 | 0 | -34,266 |
| MONTICELLO | 1,008.4 | -19.0 | 4,189,361 | 125,405 | 2,495,655 | 44,518 | 0 | 0 |
| MORAVIA | 313.7 | -2.0 | 1,389,472 | 57,607 | 649,032 | 14,595 | 0 | 0 |
| MORMON TRAIL | 288.3 | 1.0 | 1,381,381 | 75,029 | 668,818 | 14,592 | 0 | -2,230 |
| MORNING SUN | 232.1 | -5.0 | 1,083,273 | 32,081 | 439,131 | 7,742 | 0 | 0 |
| MOULTON-UDELL | 239.2 | 2.0 | 1,005,039 | 58,672 | 548,844 | -44,673 | 79,254 | -54,713 |
| MOUNT AYR | 654.0 | 3.0 | 2,886,667 | 162,414 | 1,695,145 | -104,606 | 173,858 | -133,600 |
| MOUNT PLEASANT | 2,150.7 | -25.0 | 9,645,153 | 343,907 | 4,066,537 | 81,732 | 0 | 0 |
| MOUNT VERNON | 1,061.1 | 21.0 | 4,726,887 | 312,954 | 1,859,731 | 64,982 | 0 | 0 |
| MURRAY | 300.0 | 0.0 | 1,337,506 | 63,388 | 562,510 | 13,567 | 0 | 0 |
| MUSCATINE | 5,523.8 | -33.0 | 26,803,657 | 1,149,458 | 10,812,097 | 277,577 | 0 | 0 |
| NASHUA-PLAINFIELD | 744.2 | -28.0 | 3,185,048 | 18,596 | 1,660,191 | 49,941 | 34,622 | 34,622 |
| NEVADA | 1,522.7 | -24.0 | 6,962,985 | 215,136 | 3,107,920 | 67,579 | 0 | 0 |
| NEW HAMPTON | 1,088.6 | -25.0 | 4,206,006 | 106,000 | 2,916,035 | 45,934 | 0 | 0 |
| NEW LONDON | 537.1 | -5.0 | 2,552,431 | 94,221 | 986,984 | -49,664 | 0 | -72,335 |
| NEW MARKET | 160.8 | -5.0 | 734,422 | 13,208 | 366,005 | -4,552 | 19,023 | -8,276 |

Estimated FY 2008 School Foundation Aid with 4.0% Allowable Growth Rate

| District Name | Est. FY 2008 Budget Enrollment | Est. Change in Enrollment | Est. FY 2008 State Aid | Est. Change in State Aid | Est. FY 2008 Foundation Property Taxes | Est. Change in Property Tax | Est. FY 2008 Budget Guarantee Total | Est. Change in Budget Guarantee |
|-----------------------------|--------------------------------------|---------------------------------|---------------------------|-----------------------------|--|--------------------------------|--|---------------------------------------|
| NEWELL-FONDA | 471.3 | -7.0 | 1,929,395 | 64,391 | 1,096,916 | -45,181 | 0 | -62,118 |
| NEWTON | 3,399.7 | 3.0 | 15,832,671 | 770,245 | 7,175,761 | 197,604 | 0 | 0 |
| NISHNA VALLEY | 226.1 | -5.0 | 802,609 | 27,005 | 1,014,374 | -33,882 | 183,432 | -44,485 |
| NODAWAY VALLEY (GREENFIELD) | 758.7 | 11.0 | 3,268,973 | 212,724 | 1,753,422 | -70,988 | 0 | -114,139 |
| NORA SPRINGS-ROCK FALLS | 407.0 | -5.0 | 1,791,576 | 64,777 | 847,661 | -13,711 | 0 | -29,780 |
| NORTH CEDAR | 1,005.6 | 10.0 | 4,300,321 | 261,526 | 2,220,600 | 59,089 | 0 | 0 |
| NORTH CENTRAL | 539.4 | -12.0 | 2,294,692 | 60,735 | 1,242,248 | 19,842 | 0 | 0 |
| NORTH FAYETTE | 1,013.9 | -34.0 | 4,525,476 | 57,228 | 2,244,591 | 48,839 | 25,665 | 25,665 |
| NORTH IOWA | 592.8 | -6.0 | 2,260,393 | 101,738 | 1,736,114 | -3,116 | 0 | -33,367 |
| NORTH KOSSUTH | 336.0 | -15.0 | 1,082,716 | 1,466 | 1,325,021 | -4,347 | 119,276 | -13,863 |
| NORTH LINN | 756.1 | -1.0 | 3,306,183 | 152,315 | 1,565,581 | 37,432 | 0 | 0 |
| NORTH MAHASKA | 565.3 | -6.0 | 2,359,415 | 94,269 | 1,422,215 | 25,725 | 0 | 0 |
| NORTH POLK | 1,069.1 | 21.0 | 4,698,205 | 318,934 | 2,134,904 | 71,167 | 0 | 0 |
| NORTH SCOTT | 2,975.6 | -31.0 | 12,537,039 | 482,407 | 7,209,279 | 153,163 | 0 | 0 |
| NORTH TAMA | 559.8 | 1.0 | 2,215,387 | 120,472 | 1,455,402 | 33,991 | 0 | 0 |
| NORTH WINNESHIEK | 326.3 | -3.0 | 1,424,188 | 58,809 | 813,014 | -89,834 | 0 | -103,861 |
| NORTHEAST | 618.5 | -2.0 | 2,677,878 | 119,960 | 1,477,957 | 23,125 | 0 | -10,297 |
| NORTHEAST HAMILTON | 276.6 | -9.0 | 942,212 | 14,328 | 951,876 | -118,392 | 6,110 | -127,879 |
| NORTHWOOD-KENSETT | 549.4 | 9.0 | 2,253,195 | 155,796 | 1,369,323 | 37,528 | 0 | 0 |
| NORWALK | 2,263.0 | 25.0 | 11,036,029 | 613,620 | 3,754,007 | 128,543 | 0 | 0 |
| ODEBOLT-ARTHUR | 359.7 | -22.0 | 1,448,786 | -27,829 | 1,011,897 | 12,936 | 116,596 | 7,922 |
| OELWEIN | 1,389.1 | -55.0 | 6,845,888 | 67,683 | 2,880,460 | 104,376 | 74,175 | 74,175 |
| OGDEN | 736.3 | -11.0 | 3,128,166 | 101,317 | 1,629,197 | 16,193 | 0 | -15,633 |
| OKOBOJI | 932.6 | -16.0 | 2,024,258 | 106,034 | 4,129,859 | 57,725 | 0 | 0 |
| OLIN | 256.6 | -6.0 | 1,124,627 | 30,052 | 742,789 | -17,528 | 72,293 | -27,283 |
| ORIENT-MACKSBURG | 267.6 | 5.0 | 956,402 | 78,981 | 840,317 | -44,400 | 30,935 | -61,504 |
| OSAGE | 989.6 | -16.0 | 4,224,855 | 130,655 | 2,179,896 | 38,582 | 0 | 0 |
| OSKALOOSA | 2,482.2 | 16.0 | 10,888,531 | 587,005 | 5,251,249 | 152,084 | 0 | 0 |
| OTTUMWA | 4,837.7 | -22.0 | 23,598,178 | 978,380 | 7,543,030 | 198,677 | 0 | 0 |
| PANORAMA | 818.8 | 11.0 | 3,099,128 | 212,638 | 2,025,899 | 52,594 | 0 | 0 |
| PATON-CHURDAN | 228.6 | -3.0 | 883,537 | 35,419 | 634,366 | 10,850 | 0 | 0 |
| PCM | 991.5 | 0.0 | 4,507,972 | 217,162 | 2,078,671 | 53,068 | 0 | 0 |
| PEKIN | 722.7 | 7.0 | 3,018,240 | 182,479 | 1,549,393 | 41,408 | 0 | 0 |
| PELLA | 2,102.9 | 2.0 | 8,596,733 | 438,247 | 4,486,126 | 105,483 | 0 | 0 |
| PERRY | 1,933.6 | 44.0 | 9,735,770 | 675,587 | 3,691,410 | 145,559 | 0 | 0 |
| PLEASANT VALLEY | 3,315.4 | 20.0 | 13,143,170 | 750,066 | 8,177,061 | 196,420 | 0 | 0 |
| PLEASANTVILLE | 666.9 | -4.0 | 3,214,528 | 128,220 | 1,186,212 | 30,383 | 0 | 0 |
| POCAHONTAS AREA | 605.8 | -40.0 | 2,538,577 | -51,698 | 2,031,835 | 16,810 | 306,404 | 10,344 |
| POMEROY-PALMER | 227.6 | -13.0 | 731,247 | -13,432 | 963,491 | -13,842 | 194,300 | -17,915 |
| POSTVILLE | 656.6 | 2.0 | 2,954,816 | 163,307 | 1,396,559 | 37,481 | 0 | 0 |
| PRAIRIE VALLEY (PRAIRIE) | 741.0 | -5.0 | 2,973,100 | 135,452 | 1,949,777 | 1,093 | 0 | -35,637 |
| PRESCOTT | 103.3 | -5.0 | 400,606 | -1,442 | 309,714 | 2,583 | 11,082 | 1,102 |
| PRESTON | 337.0 | 1.0 | 1,538,632 | 84,420 | 707,945 | 19,854 | 0 | 0 |
| RED OAK | 1,313.1 | -15.0 | 6,083,381 | 224,609 | 2,813,418 | 42,109 | 0 | -20,496 |

Estimated FY 2008 School Foundation Aid with 4.0% Allowable Growth Rate

| District Name | Est. FY 2008 | Est. Change | Est. FY 2008 | Est. Change in | Est. FY 2008 | Est. Change in | Est. FY 2008 | Est. Change in |
|---------------------------|-------------------|---------------|--------------|----------------|--------------|---------------------------|--------------|------------------------|
| | Budget Enrollment | in Enrollment | | State Aid | State Aid | Foundation Property Taxes | Property Tax | Budget Guarantee Total |
| REMSEN-UNION | 414.7 | -13.0 | 1,401,999 | 25,087 | 1,359,243 | -2,020 | 32,886 | -18,134 |
| RICEVILLE | 387.1 | -9.0 | 1,328,042 | 39,130 | 1,269,579 | -19,036 | 60,177 | -33,272 |
| RIVER VALLEY | 482.8 | -16.0 | 2,003,728 | 27,183 | 1,121,983 | -1,105 | 9,625 | -13,352 |
| RIVERSIDE | 665.4 | -9.0 | 2,764,342 | 104,401 | 1,757,938 | 29,460 | 0 | -4,723 |
| ROCK VALLEY | 559.5 | 25.0 | 2,362,351 | 235,752 | 1,344,535 | 54,047 | 0 | 0 |
| ROCKWELL CITY-LYTTON | 505.3 | -21.0 | 1,960,721 | 6,431 | 1,305,272 | 9,331 | 31,615 | -772 |
| ROCKWELL-SWALEDALE | 372.3 | -6.0 | 1,596,392 | 59,662 | 963,299 | -23,594 | 32,738 | -37,167 |
| ROLAND-STORY | 1,033.4 | -2.0 | 4,477,737 | 210,021 | 2,140,803 | 51,606 | 0 | 0 |
| RUDD-ROCKFORD-MARBLE ROCK | 581.6 | -14.0 | 2,350,973 | 55,077 | 1,333,839 | -1,957 | 0 | -19,497 |
| RUSSELL | 216.4 | 5.0 | 1,077,844 | 73,418 | 391,773 | 2,910 | 0 | -12,107 |
| RUTHVEN-AYRSHIRE | 241.0 | -3.0 | 915,452 | 33,536 | 599,637 | -18,891 | 21,151 | -27,310 |
| SAC | 431.3 | -25.0 | 1,790,766 | -30,324 | 944,865 | 16,174 | 84,046 | 13,841 |
| SAYDEL | 1,342.1 | -16.0 | 5,181,395 | 216,318 | 4,206,612 | 16,076 | 0 | -61,883 |
| SCHALLER-CRESTLAND | 443.7 | -16.0 | 1,855,555 | 23,712 | 1,117,747 | -909 | 35,356 | -11,380 |
| SCHLESWIG | 292.2 | -3.0 | 1,334,009 | 61,242 | 652,417 | 14,384 | 0 | 0 |
| SENTRAL | 192.0 | -10.0 | 645,288 | -6,570 | 928,450 | -22,809 | 224,257 | -28,171 |
| SERGEANT BLUFF-LUTON | 1,409.0 | 33.0 | 5,644,874 | 466,953 | 4,043,902 | 117,312 | 0 | 0 |
| SEYMOUR | 320.0 | -4.0 | 1,400,307 | 50,192 | 704,757 | -25,743 | 29,489 | -36,476 |
| SHEFFIELD-CHAPIN | 327.7 | -7.0 | 1,438,524 | 43,482 | 825,315 | 12,123 | 0 | 0 |
| SHELDON | 1,040.8 | -14.0 | 4,396,044 | 154,401 | 2,431,789 | 51,562 | 0 | 0 |
| SHENANDOAH | 1,081.4 | -13.0 | 4,926,475 | 176,599 | 2,240,926 | 48,991 | 0 | 0 |
| SIBLEY-OCHEYEDAN | 842.4 | -7.0 | 3,767,736 | 155,118 | 1,874,948 | 79 | 0 | -39,656 |
| SIDNEY | 360.6 | -5.0 | 1,648,120 | 63,938 | 845,192 | -19,610 | 10,748 | -35,547 |
| SIGOURNEY | 645.0 | -27.0 | 3,071,602 | 21,903 | 1,447,290 | 57,546 | 40,961 | 40,961 |
| SIOUX CENTER | 970.1 | 13.0 | 4,230,279 | 281,025 | 2,512,583 | 73,364 | 0 | 0 |
| SIOUX CENTRAL | 420.0 | -13.0 | 1,579,745 | 32,132 | 1,439,804 | -25,718 | 168,689 | -41,584 |
| SIOUX CITY | 14,141.7 | 3.0 | 70,042,094 | 3,318,898 | 23,976,584 | 682,016 | 0 | 0 |
| SOLON | 1,240.7 | 48.0 | 5,354,217 | 480,261 | 2,510,259 | 99,693 | 0 | 0 |
| SOUTH CLAY | 182.0 | -2.0 | 611,964 | 26,785 | 566,426 | 1,871 | 0 | -6,682 |
| SOUTH HAMILTON | 755.4 | -26.0 | 3,089,661 | 38,031 | 1,807,925 | 39,096 | 20,638 | 20,638 |
| SOUTH O'BRIEN | 693.6 | -13.0 | 2,711,209 | 87,998 | 2,121,249 | -34,529 | 73,666 | -64,662 |
| SOUTH PAGE | 233.9 | -18.0 | 979,560 | -32,476 | 877,779 | -12,641 | 269,140 | -13,809 |
| SOUTH TAMA | 1,634.4 | 5.0 | 7,980,519 | 402,414 | 3,173,654 | 15,121 | 0 | -76,712 |
| SOUTH WINNESHIEK | 645.1 | -6.0 | 2,749,342 | 114,375 | 1,556,307 | 27,876 | 0 | 0 |
| SOUTHEAST POLK | 5,413.8 | 131.0 | 25,352,919 | 1,792,105 | 10,784,249 | 401,634 | 0 | 0 |
| SOUTHEAST WARREN | 560.0 | -22.0 | 2,744,926 | 28,783 | 1,241,245 | 44,616 | 27,861 | 27,861 |
| SOUTHEAST WEBSTER-GRAND | 614.8 | -9.0 | 2,777,138 | 60,579 | 1,544,575 | 909 | 56,448 | -64,513 |
| SOUTHERN CAL | 528.3 | -20.0 | 2,152,838 | 20,483 | 1,576,399 | -13,574 | 152,441 | -28,782 |
| SPENCER | 1,876.1 | -31.0 | 8,453,619 | 279,831 | 4,545,382 | 92,369 | 0 | 0 |
| SPIRIT LAKE | 1,230.0 | 7.0 | 3,649,162 | 268,952 | 4,325,512 | 90,612 | 0 | 0 |
| SPRINGVILLE | 497.8 | 0.0 | 2,258,904 | 104,859 | 952,877 | 24,420 | 0 | 0 |
| ST ANSGAR | 737.5 | 5.0 | 2,810,079 | 171,398 | 1,871,805 | 43,894 | 0 | 0 |
| STANTON | 224.2 | -5.0 | 952,222 | 22,535 | 487,993 | -16,297 | 45,225 | -21,762 |
| STARMONT | 719.4 | -27.0 | 3,086,008 | 29,607 | 1,919,074 | -9,881 | 140,949 | -29,542 |

Estimated FY 2008 School Foundation Aid with 4.0% Allowable Growth Rate

| District Name | Est. FY 2008 Budget Enrollment | Est. Change in Enrollment | Est. FY 2008 State Aid | Est. Change in State Aid | Est. FY 2008 Foundation Property Taxes | Est. Change in Property Tax | Est. FY 2008 Budget Guarantee Total | Est. Change in Budget Guarantee |
|-----------------------|--------------------------------------|---------------------------------|---------------------------|-----------------------------|--|--------------------------------|--|---------------------------------------|
| STORM LAKE | 1,962.9 | 17.0 | 9,843,357 | 599,275 | 4,000,034 | 132,553 | 0 | 0 |
| STRATFORD | 238.8 | -1.0 | 1,050,669 | 42,301 | 503,660 | 12,248 | 0 | 0 |
| SUMNER | 602.0 | -9.0 | 2,462,809 | 92,471 | 1,536,182 | -52,298 | 0 | -79,092 |
| TERRIL | 178.1 | -7.0 | 633,779 | 9,188 | 639,426 | -24,204 | 63,627 | -29,528 |
| TIPTON | 785.6 | -21.0 | 3,207,462 | 64,588 | 1,847,741 | 23,926 | 0 | 0 |
| TITONKA | 194.0 | -13.0 | 781,902 | -17,894 | 594,568 | 40,736 | 37,509 | 37,509 |
| TREYNOR | 585.7 | 21.0 | 2,453,122 | 215,204 | 1,142,852 | 43,859 | 0 | 0 |
| TRI-CENTER | 780.4 | 6.0 | 3,518,327 | 191,438 | 1,540,898 | 44,928 | 0 | 0 |
| TRI-COUNTY | 334.8 | -4.0 | 1,451,259 | 55,253 | 852,100 | -24,840 | 31,683 | -38,966 |
| TRIPOLI | 490.1 | -4.0 | 2,199,332 | 85,401 | 1,028,875 | 23,054 | 0 | 0 |
| TURKEY VALLEY | 515.8 | -22.0 | 2,100,835 | 913 | 1,306,619 | -764 | 88,139 | -7,164 |
| TWIN CEDARS | 428.8 | -12.0 | 2,012,633 | 37,556 | 882,049 | -51,648 | 1,032 | -63,882 |
| TWIN RIVERS | 178.0 | -13.0 | 564,607 | -26,396 | 737,160 | 422 | 134,051 | 373 |
| UNDERWOOD | 730.6 | 2.0 | 3,064,952 | 158,551 | 1,463,917 | 36,281 | 0 | 0 |
| UNION | 1,241.2 | 1.0 | 5,276,644 | 260,308 | 2,918,476 | 71,801 | 0 | 0 |
| UNITED | 362.5 | 0.0 | 1,022,013 | 68,147 | 1,325,329 | -49,617 | 98,108 | -68,370 |
| URBANDALE | 3,138.5 | 21.0 | 12,485,977 | 779,438 | 8,167,638 | 205,444 | 0 | 0 |
| VALLEY | 532.8 | -15.0 | 2,423,865 | 44,410 | 1,066,175 | -3,612 | 0 | -18,792 |
| VAN BUREN (VAN BUREN) | 760.9 | -10.0 | 3,579,240 | 108,580 | 1,860,363 | -139,572 | 41,343 | -199,978 |
| VAN METER | 566.7 | 4.0 | 2,341,598 | 132,737 | 1,266,378 | 34,146 | 0 | 0 |
| VENTURA | 304.6 | 10.0 | 697,872 | 101,144 | 1,181,819 | 28,167 | 0 | 0 |
| VILLISCA | 406.8 | -15.0 | 1,845,955 | 20,570 | 856,010 | 23,770 | 15,156 | 15,156 |
| VINTON-SHELLSBURG | 1,901.9 | -6.0 | 8,894,050 | 395,663 | 3,664,275 | 89,681 | 0 | -606 |
| WACO | 561.0 | -10.0 | 2,568,183 | 78,273 | 1,318,134 | 23,055 | 0 | 0 |
| WALL LAKE VIEW AUBURN | 538.0 | -7.0 | 2,199,149 | 87,040 | 1,362,522 | -22,113 | 0 | -46,899 |
| WALNUT | 259.4 | 1.0 | 1,107,261 | 66,166 | 643,598 | 17,013 | 0 | 0 |
| WAPELLO | 857.3 | -6.0 | 3,956,911 | 163,766 | 1,790,446 | 41,830 | 0 | 0 |
| WAPSIE VALLEY | 674.2 | -9.0 | 2,988,439 | 100,248 | 1,301,053 | 25,064 | 0 | 0 |
| WASHINGTON | 1,828.8 | 13.0 | 8,529,418 | 468,564 | 3,729,438 | 108,366 | 0 | 0 |
| WATERLOO | 10,896.1 | -60.0 | 53,617,943 | 2,360,259 | 24,743,293 | 630,396 | 0 | 0 |
| WAUKEE | 5,025.0 | 497.0 | 21,237,941 | 3,349,164 | 10,341,488 | 632,582 | 0 | 0 |
| WAVERLY-SHELL ROCK | 1,855.2 | -18.0 | 7,806,883 | 300,514 | 4,134,375 | 84,520 | 0 | 0 |
| WAYNE | 571.2 | 7.0 | 2,470,651 | 154,799 | 1,444,896 | -90,863 | 92,503 | -122,512 |
| WEBSTER CITY | 1,636.9 | -5.0 | 7,420,905 | 347,312 | 3,651,052 | 91,259 | 0 | 0 |
| WEST BEND-MALLARD | 317.1 | -14.0 | 1,068,101 | 345 | 1,297,875 | -11,765 | 168,482 | -22,820 |
| WEST BRANCH | 783.5 | 2.0 | 3,243,203 | 175,731 | 1,972,375 | 47,712 | 0 | 0 |
| WEST BURLINGTON | 482.1 | -6.0 | 2,176,168 | 75,679 | 1,035,540 | 23,422 | 0 | 0 |
| WEST CENTRAL | 338.3 | -9.0 | 1,258,869 | 31,654 | 1,042,922 | 15,773 | 0 | 0 |
| WEST CENTRAL VALLEY | 985.8 | -1.0 | 4,421,117 | 220,340 | 2,393,423 | 57,567 | 0 | 0 |
| WEST DELAWARE CO | 1,628.7 | -46.0 | 6,980,498 | 148,260 | 3,882,412 | -31,381 | 74,335 | -80,889 |
| WEST DES MOINES | 8,798.9 | 0.0 | 28,806,954 | 1,788,388 | 28,524,872 | 579,069 | 0 | 0 |
| WEST HANCOCK | 634.5 | -7.0 | 2,633,793 | 106,935 | 1,716,969 | 30,606 | 0 | -3,880 |
| WEST HARRISON | 526.1 | 0.0 | 2,275,594 | 111,192 | 1,327,816 | 35,895 | 0 | 0 |
| WEST LIBERTY | 1,234.1 | 8.0 | 5,719,644 | 315,405 | 2,470,313 | 74,866 | 0 | 0 |

Estimated FY 2008 School Foundation Aid with 4.0% Allowable Growth Rate

| District Name | Est. FY 2008 Budget Enrollment | Est. Change in Enrollment | Est. FY 2008 State Aid | Est. Change in State Aid | Est. FY 2008 Foundation Property Taxes | Est. Change in Property Tax | Est. FY 2008 Budget Guarantee Total | Est. Change in Budget Guarantee |
|---|--------------------------------------|---------------------------------|---------------------------|-----------------------------|--|--------------------------------|--|---------------------------------------|
| WEST LYON | 732.6 | -8.0 | 3,006,749 | 113,619 | 1,670,225 | -18,301 | 0 | -47,501 |
| WEST MARSHALL | 877.0 | 13.0 | 3,926,878 | 248,798 | 1,776,562 | 54,462 | 0 | 0 |
| WEST MONONA | 708.1 | 21.0 | 3,196,125 | 254,930 | 1,581,237 | -51,348 | 0 | -104,646 |
| WEST SIOUX | 717.0 | -8.0 | 3,521,540 | 138,803 | 1,591,931 | 38,902 | 0 | 0 |
| WESTERN DUBUQUE CO | 2,818.3 | 47.0 | 11,067,992 | 813,484 | 7,990,519 | 221,240 | 0 | 0 |
| WESTWOOD | 621.8 | -5.0 | 2,321,727 | 109,929 | 1,803,515 | -26,943 | 0 | -59,037 |
| WHITING | 201.0 | -4.0 | 736,608 | 23,882 | 602,700 | -12,155 | 29,309 | -19,370 |
| WILLIAMSBURG | 1,147.3 | -3.0 | 4,900,956 | 225,791 | 2,510,623 | 57,756 | 0 | 0 |
| WILTON | 891.0 | -8.0 | 3,864,439 | 151,030 | 2,005,432 | 44,395 | 0 | 0 |
| WINFIELD-MT UNION | 372.3 | -8.0 | 1,571,664 | 43,410 | 926,364 | 16,167 | 0 | 0 |
| WINTERSET | 1,718.8 | 39.0 | 8,050,869 | 564,723 | 3,463,682 | 122,309 | 0 | 0 |
| WODEN-CRYSTAL LAKE | 138.8 | -10.0 | 572,296 | -13,709 | 572,422 | 2,099 | 104,394 | -938 |
| WOODBINE | 462.2 | -6.0 | 2,066,316 | 77,849 | 1,140,723 | -58,974 | 176,694 | -74,237 |
| WOODBURY CENTRAL | 597.7 | 1.0 | 2,716,845 | 137,945 | 1,100,620 | 29,353 | 0 | 0 |
| WOODWARD-GRANGER | 737.7 | -10.0 | 3,306,752 | 112,193 | 1,640,729 | 32,605 | 0 | 0 |
| STATE-WIDE TOTAL | 482,255.8 | -849.0 | \$ 2,151,874,833 | \$ 103,237,860 | \$ 1,111,615,318 | \$ 21,528,088 | \$ 8,677,433 | \$ -5,221,366 |
| Maximum | 31,526.6 | 497.0 | 165,811,860 | 8,126,954 | 69,957,350 | 1,955,856 | 306,404 | 74,175 |
| Minimum | 88.1 | -141.0 | 287,061 | -52,619 | 269,169 | -139,572 | 0 | -199,978 |
| Range | 31,438.50 | 638.00 | 165,524,799 | 8,179,573 | 69,688,181 | 2,095,428 | 306,404 | 274,153 |
| Median | 651.0 | -6.0 | 2,810,079 | 109,929 | 1,540,609 | 25,725 | 0 | 0 |
| Average | 1,321.2 | -2.3 | 5,895,547 | 282,843 | 3,045,521 | 58,981 | 23,774 | -14,305 |
| Number of Districts with Increases | | 104 | | 346 | | 256 | | 24 |
| Number of Districts with Decreases | | 249 | | 19 | | 109 | | 142 |
| | | | | | | | 20 | |
| | | | | | | | 87 | |
| | | | | | | | 107 | |

FY 2006 to FY 2008 Funding Components for the Total Foundation Budget
(Dollars in Millions)

| Statewide Total Information | FY 2006 | FY 2007 | FY 2008 | FY 2006 vs FY 2007 | FY 2007 vs FY 2008 |
|---|-------------------|-------------------|-------------------|-------------------------------|-------------------------------|
| Budget Enrollment: | 483,335.2 | 483,104.8 | 482,255.8 | -230.4 | -849.0 |
| Foundation Funding Sources: | | | | | |
| State Foundation Aid | \$ 1,963.9 | \$ 2,048.6 | \$ 2,151.9 | \$ 84.7 | \$ 103.2 |
| Property Taxes | 1,049.6 | 1,090.1 | 1,111.6 | 40.4 | 21.5 |
| Total Foundation Budget | \$ 3,013.6 | \$ 3,138.7 | \$ 3,263.5 | \$ 125.2 | \$ 124.8 |
| Budget Components: | | | | | |
| Regular Program District Cost | \$ 2,395.2 | \$ 2,489.1 | \$ 2,583.5 | \$ 93.9 | \$ 94.4 |
| Regular Program Budget Adjustment (Budget Guarantee) | 19.5 | 13.9 | 8.7 | -5.6 | -5.2 |
| Total Supplemental Weighting | 33.6 | 36.7 | 40.8 | 3.1 | 4.1 |
| District Special Education | 347.8 | 360.9 | 382.8 | 13.2 | 21.9 |
| AEA Special Education with Adj. | 120.9 | 125.4 | 130.3 | 4.5 | 4.9 |
| AEA Media Services | 21.0 | 21.8 | 22.6 | 0.8 | 0.8 |
| AEA Education Services | 23.2 | 24.1 | 25.0 | 0.9 | 0.9 |
| AEA Reduction | -19.3 | -7.5 | -7.5 | 11.8 | 0.0 |
| Dropout and Dropout Prevention | 72.1 | 75.0 | 78.0 | 2.9 | 3.0 |
| Enrollment Audit Adjustment | -0.2 | -0.6 | -0.6 | -0.3 | 0.0 |
| Total Foundation Budget | \$ 3,013.6 | \$ 3,138.7 | \$ 3,263.5 | \$ 125.2 | \$ 124.8 |

Notes and Assumptions:

Totals may not sum due to rounding.

Budget enrollments are based on Department of Education 2005 projections and may be updated if new projections become available. Each school district's spending authority is determined by multiplying the district cost per pupil by the weighted enrollment, yielding the combined district cost. The combined district cost has three components. First, the school district receives funding from the Uniform Levy (\$5.40 per \$1,000 taxable valuation). Next an appropriation from the State General Fund pays the difference between the amount raised by the Uniform Levy and the Foundation Level (87.5% of the regular program costs and special education costs and 79.0% of the AEA special education costs). The Additional Levy property tax makes up the remainder.

The Budget Guarantee is a mechanism to provide additional funding for school districts with declining enrollments. It is funded with property taxes and is included in the Foundation Property Taxes. A phase out of the Budget Guarantee began in FY 2005.

The \$7.5 million AEA reduction is applied to FY 2007 and FY 2008, rather than the \$19.3 million reduction applied in FY 2006.

FY 2006 valuations increased by 2.3%; FY 2007 valuations are estimated to increase 4.74%; and FY 2008 valuations are projected to increase by 2.00%.

Foundation Property Taxes include the Uniform Levy and the Additional Levy with adjustments for Utility Tax Replacement.

The Department of Education has provided by-district estimates for special education and supplementary weightings for FY 2007.

Weighting increases include:

| | FY 2006 | FY 2007 | FY 2008 |
|--------------------------|---------|---------|---------|
| Special Education | 1.10% | 0.00% | 2.00% |
| Shared Teacher and Pupil | 10.00% | 10.00% | 10.00% |
| ESL | 10.00% | 10.00% | 10.00% |
| At-Risk | 0.00% | 0.00% | 0.00% |

To the extent that the individual school district differs from the state-wide assumption, the final amounts will be differ from this estimate.

Please contact the LSA if there are any questions regarding this information.