

FY 2008 School Foundation Allowable Growth Rate House File 2095

Last Action:

**Senate Education
Committee**

February 8, 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)

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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	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
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 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
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

<u>District Name</u>	<u>Est. FY 2008 Budget Enrollment</u>	<u>Est. Change in Enrollment</u>	<u>Est. FY 2008 State Aid</u>	<u>Est. Change in State Aid</u>	<u>Est. FY 2008 Foundation Property Taxes</u>	<u>Est. Change in Property Tax</u>	<u>Est. FY 2008 Budget Guarantee Total</u>	<u>Est. Change in Budget Guarantee</u>
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 add 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.