Education Reform Appropriations Bill
House File 215

Last Action:

House Floor

February 20, 2013

An Act relating to and providing for education reform involving student, teacher, and administrator programs and activities under the purview of the department of education, the state board of education, the college student aid commission, school districts, and accredited nonpublic schools; making appropriations and providing for the establishment and retention of certain fees; and including transition and effective date provisions.

Fiscal Services Division
Legislative Services Agency

NOTES ON BILLS AND AMENDMENTS (NOBA)

Available on line at http://www.legis.iowa.gov/LSAReports/noba.aspx

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Description

House File 215 provides broad reforms and makes appropriations to the Iowa public education system.

Total Estimated Funding Levels

The appropriation and allocation amounts in HF 215 total $10.2 million in FY 2014, $68.0 million in FY 2015, $110.0 million in FY 2016, and $157.0 million in FY 2017 and subsequent fiscal years. The funding provisions include:

- Direct General Fund appropriations in HF 215 of $5.2 million in FY 2014, $8.0 million in FY 2015, and $1.5 million in FY 2016.
- Allocation amounts specified in Division V of $5.0 million in FY 2014, $60.0 million in FY 2015, FY 2016, FY 2017, and $11.5 million in FY 2018. These allocations are subject to an appropriation through the Student Achievement/Teacher Quality (SATQ) Program.
- The school aid formula funding amounts for the Teacher Leadership Supplement (TLS) are standing General Fund appropriations and subject to the amount of funding appropriated to the Teacher Leadership Grants and Aid initiative through the SATQ Program.

Table 1 on the following page provides the funding and FTE position breakdowns for FY 2014 through FY 2018.

Table 1

Provision	Appropriation and Allocation Amounts as Specified in HF 215 FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FTEs
Initiatives With Appropriations in HF 215						
Iowa Learning Online Initiative	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 0	$ 0	3.0 [1]
Teach Iowa Marketing and Public Outreach Initiative	1,000,000	1,000,000	0	0	0	3.0
Teach Iowa Student Teaching Pilot Program	2,000,000	2,000,000	0	0	0	2.0
Department of Education - Certificate of Distinction Program	200,000	0	0	0	0	0.0
Teacher and Administrator Development System	500,000	3,500,000	0	0	0	3.0 [1]
Extended Learning Time Pilot Project Model	40,000	0	0	0	0	0.0
Total of Appropriations in HF 215	**$ 5,240,000**	**$ 8,000,000**	**$ 1,500,000**	**$ 0**	**$ 0**	**11.0**
Initiatives Allocations Subject to Appropriations in the SATQ Program						
Teacher Leadership Grants and Aid [2]	3,500,000	48,500,000	48,500,000	48,500,000	0	0.0
Teacher Leadership Dept. of Education Support [2]	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7.0 [1]
High Need School Supplemental Aid [2]	0	9,900,000	9,900,000	9,900,000	9,900,000	0.0
High Need School Support [2]		100,000	100,000	100,000	100,000	1.0 [1]
Total Allocation Amounts	**$ 5,000,000**	**$ 60,000,000**	**$ 60,000,000**	**$ 60,000,000**	**$ 11,500,000**	**8.0**
Standing Appropriation for School Aid Formula Funding for TLS						
School Aid Formula - Teacher Leadership Supplement [3]	**N.A.**	**N.A.**	**$ 48,500,000**	**$ 97,000,000**	**$ 145,500,000**	**0.0**
Total Appropriations/Allocation Amounts Specified in HF 215	**$ 10,240,000**	**$ 68,000,000**	**$ 110,000,000**	**$ 157,000,000**	**$ 157,000,000**	**19.0**

[1] FTE position amounts displayed represent maximum authorized levels as a result of administering the specified initiative.

[2] Allocation level based on an appropriation through the Student Achievement/Teacher Quality Program (not appropriated in HF 215).

[3] The school aid formula teacher leadership supplement funding is contingent upon the FY 2015 appropriation amount for the Teacher Leadership Grant and Aid provision within the Student Achievement/Teacher Quality Program.

Designation of Appropriations/Allocations

Based on the appropriations and allocations specified in HF 215, the Department of Education (DE) will receive a direct appropriation, or be allowed to maintain a portion of an allocation, to administer specific initiatives. **Table 2** provides an analysis of the designated funding amounts for FY 2014 through FY 2018. Of note:

- In FY 2014, the DE will receive 65.8% of the total funding and 34.2% is estimated to be allocated to school districts.
- In FY 2015, the DE will receive 14.1% of the total funding and the remaining 85.9% is estimated to be allocated to school districts.

- In FY 2016, the DE will receive 2.8% of the total funding with 97.2% allocated to school districts.
- By FY 2017 (and subsequent fiscal years), the DE will receive 1.0% of the funding with the remaining portion received by school districts.

Table 2

Appropriation/Allocation Amounts by Designee and Program Initiative

	Initiative	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FTEs
Appropriation/ Allocation Amounts to the Department of Education (DE)	Iowa Learning Online	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 0	$ 0	3.0
	Teacher Iowa Marketing	1,000,000	1,000,000	0	0	0	3.0
	Teacher Iowa Student Teaching Pilot Program	2,000,000	2,000,000	0	0	0	2.0
	Certificate of Distinction	200,000	0	0	0	0	0
	Teacher /Administrator Development System	500,000	3,500,000	0	0	0	3.0
	Extended Learning Time Pilot	40,000	0	0	0	0	0
	High Need Schools	0	100,000	100,000	100,000	100,000	1.0
	Teacher Leadership Framework Support	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7.0
	Total to DE	**$ 6,740,000**	**$ 9,600,000**	**$ 3,100,000**	**$ 1,600,000**	**$ 1,600,000**	**19.0**
Appropriation/ Allocation Amounts to School Districts	High Need Schools	$ 0	$ 9,900,000	$ 9,900,000	$ 9,900,000	$ 9,900,000	N.A.
	Teacher Leadership Grants and Aid	3,500,000	48,500,000	48,500,000	48,500,000	0	N.A.
	School Aid Formula - TLS	0	0	48,500,000	97,000,000	145,500,000	N.A.
	Total Aid to School Districts	**$ 3,500,000**	**$ 58,400,000**	**$ 106,900,000**	**$ 155,400,000**	**$ 155,400,000**	N.A.
	Total Appropriation/Allocation Amounts	**$ 10,240,000**	**$ 68,000,000**	**$ 110,000,000**	**$ 157,000,000**	**$ 157,000,000**	**19.0**
	Percentage to DE	**65.8%**	**14.1%**	**2.8%**	**1.0%**	**1.0%**	
	Percentage to School Districts	**34.2%**	**85.9%**	**97.2%**	**99.0%**	**99.0%**	

Description and Fiscal Impact by Division:

Division I – State School Foundation Program

Division I establishes the percentage increase in per pupil funding in FY 2014 and FY 2015 for regular school aid and the State categorical supplements at 2.0%. Additionally, the Division provides that the property tax portion of the per pupil funding (referred to as the second effort) that increases as a result of the establishment of the allowable growth rate will be paid for with additional state aid beginning in FY 2014.

Fiscal Impact
The estimated fiscal impact of this Division is an increase of $76.0 million (2.9%) in State General Fund expenditures for State school aid in FY 2014, and $51.3 million (1.9%) in FY 2015. The following table provides detail of the Statewide school aid totals for FY 2014 and FY 2015. Program funding levels include:

- The State categorical supplements are estimated to increase $7.8 million (2.4%) in FY 2014 and $8.8 million (2.7%) in FY 2015.
- The Statewide Voluntary Preschool Program is estimated to increase $5.0 million (8.3%) in FY 2014 and $4.6 million (7.1%) in FY 2015.
- The total school aid funding amount (Combined District Cost) is estimated to increase $103.0 million (2.6%) in FY 2014 and $103.0 million (2.6%) in FY 2015.
- The provision that provides that the increase in the per pupil funding amount attributable to property tax (referred to as the second effort) is replaced with State aid will increase the General Fund expenditure for the State aid portion of school aid by $8.3 million in FY 2014 and $16.5 million compared to current law FY 2015 estimates). These amounts are included in the overall State General Fund impact noted above.

Additional information pertaining to this Division is available at:
https://www.legis.iowa.gov/DOCS/FiscalNotes/85_1485HVv0_FN.pdf

Estimates by school district are available at: https://www.legis.iowa.gov/LSAReports/k12Estimates.aspx

Division II – School District Funding Terminology

Division II replaces the term “allowable growth” with “supplemental State aid” when referring to school aid funding.

State School Aid Funding: FY 2012 Through Est. FY 2015
Estimates Based on House Amendment to HF 215
(Dollars in Millions)

	FY 2013 - 2% Allowable Growth	Change from FY 2012	FY 2014 - 2% Allowable Growth	Change from Est. FY 2013	FY 2015 - 2% Allowable Growth	Change from Est. FY 2014
Regular School Aid	$ 2,280.9	$ 23.9	$ 2,337.1	$ 56.2	$ 2,366.7	$ 29.6
Additional State Aid for Property Tax Relief*	NA	NA	8.3	8.3	16.5	8.3
Total Regular School Aid**	**$ 2,280.9**	**$ 23.9**	**$ 2,345.4**	**$ 64.5**	**$ 2,383.3**	**$ 37.9**
Teacher Salary Supplement	260.0	3.2	266.3	6.3	273.4	7.1
Professional Development Supplement	29.5	0.4	30.2	0.7	31.0	0.8
Early Intervention Supplement	30.3	0.4	31.1	0.8	31.9	0.8
Total State Categorical Supplement	**$ 319.8**	**$ 3.9**	**$ 327.5**	**$ 7.8**	**$ 336.3**	**$ 8.8**
Total School Aid w/o Preschool	**$ 2,600.7**	**$ 27.8**	**$ 2,672.9**	**$ 72.2**	**$ 2,719.6**	**$ 46.6**
Preschool Aid	**$ 60.4**	**$ 2.0**	**$ 65.4**	**$ 5.0**	**$ 70.1**	**$ 4.6**
Total State Aid Amount for School Programs	**$ 2,661.1**	**$ 29.9**	**$ 2,738.4**	**$ 77.3**	**$ 2,789.6**	**$ 51.3**
PTER Funding	$ 7.4	$ 0.7	$ 8.7	$ 1.3	$ 8.7	$ 0.0
Total State General Fund Amount for School Aid	**$ 2,653.7**	**$ 29.2**	**$ 2,729.7**	**$ 76.0**	**$ 2,781.0**	**$ 51.3**
Uniform Levy Amount	$ 729.7		$ 760.5	$ 30.8	$ 792.9	$ 32.3
Total Unadjusted Additional Levy Amount	612.4		621.2	$ 8.7	653.4	$ 32.3
Additional State Aid for Property Tax Relief*	NA	NA	-8.3	-8.3	-16.5	-8.3
Property Tax Adjustment Aid (from GF)	-24.0	0.0	-24.0	0.0	-24.0	0.0
Property Tax Adjustment Aid (from PTER)	-7.4	-0.7	-8.7	-1.3	-8.7	-0.0
Total Foundation Property Tax	**$ 1,310.8**	**$ -3.7**	**$ 1,340.8**	**$ 30.0**	**$ 1,397.1**	**$ 56.3**
Combined District Cost	**$ 3,910.7**	**$ 23.4**	**$ 4,013.7**	**$ 103.0**	**$ 4,116.7**	**$ 103.0**
Est. Budget Guarantee Amount			**$ 11.2**		**$ 30.9**	
Number of Districts with Budget Guarantee:			**134**		**186**	

Notes:
*Estimates include the provision that provides property tax relief for any increase resulting in the per pupil increase funded with property tax to be funded with State aid.
**Regular school aid estimate amounts include the restoration of the additional AEA reduction of $20.0 million beginning in FY 2014. Also includes PTER Funds used for property tax relief.
***Based on the current law amount for PTER.
Budget guarantee amounts provided are included in the total foundation property tax amounts displayed.
GF = General Fund
PTER = Property Tax Equity and Relief Fund
FY 2014 and FY 2015 estimates are based on a variety of assumptions that are subject to change. For a complete list of assumptions, contact the LSA.
Combined district cost represents the total school foundation funding amount and is not impacted by a reduction in State school aid.
Totals may not sum due to rounding.
Estimates are not official or final. The Department of Management will provide the official school aid amounts. 18-Feb-13
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Division III – Iowa Learning Online Initiative
This Division directs the DE to establish fees payable by school districts and accredited nonpublic schools to participate in the Iowa Learning Online (ILO) Initiative. The fees will be collected to provide professional development to prepare teachers to participate in the ILO Initiative. The DE indicates the fees will not be charged until FY 2016.

Fiscal Impact
- The estimated cost of 3.0 FTE positions and equipment and material costs associated with the FTE positions is $246,000 in FY 2014. The estimated cost of the 3.0 FTE positions is $226,000 in FY 2015 and $230,000 in FY 2016.
- The DE has indicated the total estimated cost for ILO curriculum will be $415,000 per year for FY 2014, FY 2015, and FY 2016. Curriculum development includes $94,000 for course licensing, $220,000 for course purchasing, $82,000 for course development and revision, and $19,000 for curriculum review alignment.
- Staffing cost estimates for ILO courses include $735,000 for contracting with teachers to teach ILO courses, $30,000 for mentoring and evaluation, and $15,000 for professional development per year for FY 2014, FY 2015, and FY 2016.
- Total fiscal impact is $1.4 million per year in FY 2014, FY 2015, and 2016.

Division IV – Training and Employment of Teachers
This Division directs the DE to develop and implement a Teach Iowa Marketing and Public Outreach Initiative, establish an Online State Education Job Posting System, establish a Teach Iowa Scholar Program administered by the College Student Aid Commission to provide grants to selected high-caliber teachers, and establish a student teaching pilot project to provide students in teacher preparation programs with a one-year student teaching experience.

Fiscal Impact
- The estimated cost of 5.0 FTE positions and equipment and material costs associated with the FTE positions is $410,000 in FY 2014.
- The estimated cost of the 5.0 FTE positions in FY 2015 is $377,000.
- The remaining amount after the cost of the 3.0 FTE positions in FY 2014 and FY 2015 associated with the Teach Iowa Marketing and Public Outreach initiative leaves approximately $750,000 (if appropriated) to contract services with a marketing firm, market research and analysis, advertising purchases, and a social media campaign. The DE will use a portion of the money for an Online State Education Job Posting System for web design, operation, and applicant tracking or contracting with an existing job posting system.

- Development and administration of the Teach Iowa Student Teaching Pilot Program is estimated to cost $1.0 million per year in FY 2014 and FY 2015 according to the DE.
- Repeal of the Teacher Shortage Loan Forgiveness Program, effective July 1, 2014, will save approximately $340,000 in FY 2014 because only renewal applicants will be funded. The repeal will save $390,000 in FY 2015 and subsequent years.
- Total fiscal impact of Division IV is a cost of $2.2 million per year in FY 2014 and FY 2015. The net fiscal impact (with savings for repeal of the Teacher Shortage Loan Forgiveness Program) is a cost of $1.8 million in FY 2014 and $1.7 million in FY 2015.
- For the Teach Iowa Scholar Program Grants, the DE recommends funding the program beginning in FY 2016. The recommended funding levels are $1.5 million in FY 2016, $4.5 million in FY 2017, and $12.5 million in FY 2018. House File 215 does not make any appropriations for the Teach Iowa Scholar Program Grants.

Division V – Assessments – Iowa Certificate of Distinction Program
This Division directs the DE to establish an Iowa Certificate of Distinction Program and create a 22-member Iowa Certificate of Distinction Program Council, appointed by the Governor, within the DE to advise and make recommendations to the Director and the State Board of Education regarding the operation of the Program.

Fiscal Impact
- The estimated cost to the DE for the Iowa Certificate of Distinction Program Council is $45,000 per year in FY 2014 and FY 2015.
- The remaining $155,000 of the appropriation level may be used by the DE to purchase and develop assessments aligned to the Iowa Common Core.
- Total fiscal impact of Division V is $200,000 in FY 2014.

Division VI – Teacher and Administrator Development System
This Division requires the State Board of Education to adopt rules establishing a statewide system of evaluation and performance review requirements for teachers and a statewide system of evaluation requirements for administrators. The Director of the DE is required to establish a 21-member Council on Educator Development to review the current teacher and administrator evaluation requirements and the teacher performance review requirements and make recommendations to the Director regarding improvement of the evaluation and performance review requirements for teachers and the evaluation requirements for administrators.

Fiscal Impact

- The estimated cost of 3.0 FTE positions and equipment and material costs associated with the FTE positions is $246,000 in FY 2014. The estimated cost of the 3.0 FTE positions in FY 2015 is $226,000.
- The estimated cost to the DE for the Council on Educator Development is $45,000 per year in FY 2014 and FY 2015.
- The cost to contract with national experts to develop Iowa's evaluation system is estimated at $140,000 per year in FY 2014 and FY 2015.
- The cost of outreach and surveying teachers and administrators is estimated at $40,000 per year for FY 2014 and FY 2015.
- The remaining $3.0 million in the FY 2015 appropriation may be used for the creation of the teacher and administrator development and evaluation system.
- Total fiscal impact of Division VI is $471,000 in FY 2014 and $451,000 in FY 2015 for direct costs to the DE. In FY 2015 the additional $3.0 million (if appropriated) may be used for development purposes of the teacher and administrator development and evaluation system.

Division VII – Iowa Teacher Career and Compensation Matters

This Division establishes a new framework for teacher career paths, leadership roles, compensation, and provides funding allocations to school districts to implement the framework. Included in the Division are allocation levels totaling $5.0 million in FY 2014, $60.0 million in FY 2015, $108.5 million in FY 2016, $157.0 million in FY 2017, and $157.0 million in FY 2018. Included in these allocations is a standing unlimited appropriation to fund the school aid portion of the teacher leadership supplement, which will be implemented beginning in FY 2016. All allocations in this section are subject to appropriations to the Student Achievement /Teacher Quality (SATQ) Program.

High Need Schools – Beginning in FY 2015, this Division annually allocates (if appropriated) $10.0 million for State supplemental assistance for teachers in high need schools. Of that amount, the DE may retain $100,000 and 1.0 FTE position for administrative purposes.

Fiscal Impact: High Need Schools

- The estimated cost of the high need schools will be based on the appropriation level to the SATQ Program, however, based on the requirements of HF 215, the estimated impact will be $10.0 million each fiscal year beginning in FY 2015.
- The estimated cost to the DE will be approximately $100,000 in FY 2015 and $75,000 in future fiscal years.
- The remaining funds (approximately $9.9 million) will be allocated to eligible school districts.
- Total estimated fiscal impact will be approximately $10.0 million annually, beginning in FY 2015.

Teacher Leadership Framework: This Division allocates (if appropriated through the SATQ Program) $5.0 million in FY 2014, $50.0 million in each fiscal year from FY 2015 to FY 2017, and $1.5 million in FY 2018 and future fiscal years. Funding allocations are specified as follows:

- FY 2014: $3.5 million will be used by school districts for framework development planning; the DE will use up to $1.0 million (including 5.0 FTE positions) for development, implementation, and administration of the framework, and up to $0.5 million (and 2.0 FTE positions) to provide technical assistance to school districts and Area Education Agencies (AEAs).
- FY 2015: $48.5 million will be allocated to school districts that were approved to implement the Program; the DE will use up to $1.0 million (including 5.0 FTE positions) for development, implementation, and administration of the framework, and up to $0.5 million (and 2.0 FTE positions) to provide technical assistance to school districts and AEAs.
- FY 2016: $48.5 million will be allocated to school districts that were approved to implement the Program; the DE will use up to $1.0 million (including 5.0 FTE positions) for development, implementation, and administration of the framework, and up to $0.5 million (and 2.0 FTE positions) to provide technical assistance to school districts and AEAs.
- FY 2017: $48.5 million will be allocated to school districts that were approved to implement the Program; the DE will use up to $1.0 million (including 5.0 FTE positions) for development, implementation, and administration of the framework, and up to $0.5 million (and 2.0 FTE positions) to provide technical assistance to school districts and AEAs.
- FY 2018 and future fiscal years: The DE will use up to $1.0 million (including 5.0 FTE positions) for development, implementation, and administration of the framework, and up to $0.5 million (and 2.0 FTE positions) to provide technical assistance to school districts and AEAs.

Beginning in FY 2016, after the initial year of Program approval, school districts will receive funding through the school aid formula on a per pupil basis for the TLS. With full implementation of the program by FY 2017, every school district will receive TLS funding on a per pupil basis through the school aid formula beginning in FY 2018.

Fiscal Impact: Teacher Leadership Framework

- The estimated cost to the DE for 7.0 FTE positions will be approximately $573,000 in FY 2014 and $528,000 in future fiscal years. Additional annual costs include $350,000 in FY 2014 for national consultants, ongoing costs of $350,000 for technical assistance, and $45,000 for the cost of supporting the Commission.
- The Legislative Services Agency (LSA) estimates the total cost to the DE is $1.3 million in FY 2014, $932,000 in FY 2015, $943,000 in FY 2016, $954,000 in FY 2017, and $964,000 in FY 2018.

- The LSA estimates that by FY 2017, a total of $145.5 million will be allocated to school districts (based on a per pupil amount of $305.52) to implement the program. Statewide, the LSA estimates the following:
    - $1.3 million will be required to increase the minimum salary level to $32,000 (current minimum is $28,000).
    - $47.1 million will be required to provide for salary supplements of the model, mentor and lead teacher levels.
    - $75.6 million will be required to replace teaching instruction time for mentor and lead teachers.

  Assuming a 0.0% allowable growth rate for both FY 2016 and FY 2017, approximately 218 districts will have an allocation level that exceeds the estimated cost totaling $23.8 million (about $109,000 per district) and130 districts will have costs that exceed the estimated TLS allocation totaling $2.4 million (about $18,000 per district).

  Assuming a 2.0% allowable growth rate in FY 2016 and FY 2017, the estimated allocation will total $151.4 million. Based on this allocation, 249 districts will have an allocation level that exceeds the estimated cost totaling $29.1 million (about $117,000 per district). And 99 districts will have costs that exceed the estimated TLS allocation totaling $1.8 million (about $18,000 per district).

Attendance Center Performance Rankings – Performance Index: Requires the DE to develop performance goals and evaluate and report on the achievement of each school and specified performance measures for each school. The report is due to the State Board of Education, the Governor, and General Assembly by November 15, 2013.

Fiscal Impact: Attendance Center Performance Rankings – Performance Index – The LSA estimates the DE will use existing resources in FY 2013 and FY 2014 for this provision.

Pilot Program for Extended Learning Opportunities for Students in Need: Requires the Department to develop a pilot program with three school districts to provide students in need with extended learning opportunities. Require the DE to complete a report that is due to the State Board of Education, the Governor, and General Assembly December 16, 2013.

Fiscal Impact: Pilot Program for Extended Learning Opportunities for Students in Need – The LSA estimates the DE will use existing resources in FY 2013 and FY 2014 for this provision.

Division VIII – Competency-Based Instruction Task Force – This Division requires the Task Force, established in SF 2284 (2012 Iowa Acts) to develop a plan and timeline for statewide implementation of competency based learning.

Fiscal Impact: Competency-Based Instruction Task Force – The LSA estimates the DE will use existing resources for this Division.

Division IX – Extended Learning Time Pilot Project Model
This Division requires the Department to develop a proposed model for an extended learning time pilot project and appropriates $40,000 in FY 2014 to the Department to implement the Division.

Fiscal Impact: Extended Learning Time Pilot Project Model – The LSA estimates the costs associated for this pilot project to the DE will be $40,000 in FY 2014.

Division X – Transportation Assistance Aid

Changes the qualification rate that a district's average transportation cost must exceed the statewide average level from 150.0% to 70.0% in order to be eligible to receive transportation assistance aid from the school budget review committee (SBRC).

Fiscal Impact

There is no net fiscal impact resulting from this Division. The allocation provided to school districts from the SBRC is based on the amount of fees collected from the sale of education license plates. In FY 2013, $17,000 was allocated between the 14 districts that met the current law qualification rate. This Division will increase the number of districts (estimated at 87) that will share the funds generated from the education license plate fees.

Division XI – Private Instruction Exemption

Removes the requirement that a parent, guardian, or legal custodian of a child of compulsory attendance age furnish a report provided by the public school district to the district stating the name and age of the child, the period of time the child has been or will be under competent private instruction for the year, an outline of the course of study, texts used, and the name and address of the instructor. This Division removes the reporting requirement for a child under private instruction by a nonlicensed person, but maintains the requirement for the reporting requirement for a child under private instruction by a licensed practitioner.

Fiscal Impact – The LSA estimates this Division will not have a fiscal impact.

Division XII – Independent Accreditation of Nonpublic Schools

This Division allows nonpublic schools to be accredited by an approved independent accrediting agency instead of by the State Board of Education. The State Board is to maintain a list of approved independent accrediting agencies comprised of at least six regional or national nonprofit, nongovernmental agencies recognized as reliable authorities concerning the quality of education. The list of independent accrediting agencies is to be posted on the DE's internet site.

Fiscal Impact – The LSA estimates this Division will not have a fiscal impact.

Division XIII – School District Exercise of Powers

This Division grants school districts home rule power and authority. Additionally, the Division specifies that school districts cannot levy any tax without authorization of the General Assembly.

Currently, school districts in Iowa operate under Dillon's rule. In general, Dillon's rule limits power and authority of the school districts to those expressly given in Iowa Code.

Home rule applies to municipal corporations and counties in Iowa and has been granted to those local governments in the Iowa Constitution (home rule for municipal corporations was approved in 1968 and for counties in 1978). In general, home rule provides those local government entities the power or authority not expressly prohibited by the Iowa Constitution or the Iowa Code.

Although the Division will provide school districts home rule power and authority (if enacted), districts will still be limited in specified areas based on Iowa law and any federal laws.

Fiscal Impact

The overall estimated fiscal impact of the Division for school districts cannot be determined. The LSA estimates that there will be no increased levy authority as a result of the Division, but is uncertain how this may impact each school district's decision to levy cash reserve. Additionally, there may be school district fee increases not specifically prohibited under Iowa Code, but that amount is unknown.

The DE will require an additional FTE position for duties related to rewriting Iowa Code and administrative rules at an estimated cost of approximately $72,000 in FY 2014 and $37,000 in FY 2015 (reflecting a 0.5 FTE position for the second year).

Division XIV – Independent Private Instruction

This Division allows students receiving independent private instruction to access the concurrent enrollment program through the school district where the private instruction is located. Independent private instruction is defined in this Division and included in Iowa Code sections involving compulsory attendance (including criminal proceedings), driver's license requirements, defining "truant," and confidential student records.

Fiscal Impact – The LSA estimates this Division will not have a fiscal impact.

Division XV – Driver Education by Teaching Parent

This Division allows a teaching parent to instruct a student in a driver education course.

Fiscal Impact – The LSA estimates this Division will not have a fiscal impact.

Attachments include:

- **Appendix A** – A list of assumptions used in the calculation of the fiscal impact of HF 215.
- **Appendix B** – General Fund appropriations and FTE positions for each program in HF 215.
- **Appendix C** – An estimate of the teacher leadership supplement amounts and estimated costs by school district, based on full implementation of the Program.

Sources:
Iowa Department of Education
Department of Management, School Aid file
Iowa Department of Revenue
LSA Fiscal Note for HF 260 (2011 Legislative Session)
LSA analysis and calculations

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Appendix A – Assumptions

General Assumptions used throughout this summary:

- The estimated cost per FTE position is $72,000 per year for salary and benefits.
- The DE will incur a cost of $10,000 per new FTE position for equipment and materials in the initial year of implementation. Software licenses and other ongoing costs are estimated at $2,000 per year.
- Salary levels are estimated to increase 2.0% annually.

Division III – Iowa Learning Online Initiative

- The 3.0 FTE positions will be for FY 2014, FY 2015, and FY 2016.

Division IV – Training and Employment of Teachers

- The 5.0 FTE positions will be for FY 2014 and FY 2015.
- The Online State Education Job Posting System will use current DE staff to develop and maintain the System.
- The DE has indicated an estimated $1.0 million cost per year in FY 2014 and FY 2015 associated with the Teach Iowa marketing and public outreach to contract services with a marketing firm, market research and analysis, advertising purchases and a social media campaign. The DE will use a portion of the money for an Online State Education Job Posting System for web design, operation, and applicant tracking or contracting with an existing job posting system.
  - The Teach Iowa Scholar Program is subject to an appropriation by the General Assembly, and the number of scholarships will depend on the appropriation level.
  - Development and administration of the Teach Iowa Student Teaching Pilot Program is estimated to cost $1.0 million per year in FY 2014 and FY 2015 according to the DE.
  - With the repeal of the Teacher Shortage Loan Forgiveness Program effective July 1, 2014, the College Student Aid Commission will accept no new applicants in FY 2014 and fund only renewal applicants through FY 2016. The Commission estimates that an appropriation of $50,000 will be needed in FY 2014 to establish enough funding, combined with repayments from the previous Teacher Shortage Forgivable Loan Program, to meet the needs of current participants through FY 2016. No additional funding will be needed after FY 2014.

Division V – Assessments – Iowa Certificate of Distinction Program

- The cost to provide staffing, administrative support, travel, and materials for the Iowa Certificate of Distinction Program Council will be funded with current DE resources is estimated at $45,000 annually.
- The DE may incur additional costs to purchase and develop assessments aligned to the Iowa Common Core.

Division VI – Teacher and Administrator Development System

- The 3.0 FTE positions will be for FY 2014 and FY 2015.
- The cost to provide staffing, administrative support, travel, and materials for the Council on Educator Development will be funded with current DE resources is estimated at $45,000 annually.
- The DE will incur costs associated with the Council on Educator Development.
- Contracting with national experts to develop an evaluation system will be a part of the development process.
- Surveying teachers and administrators will be a component of developing the evaluation system.
- The DE will use $3.0 million in the FY 2015 appropriation for the creation of the teacher and administrator development and evaluation system.

Division VII – Iowa Teacher Career and Compensation Matters

- **High Need Schools**
  - The DE administrative costs and FTE position will begin in FY 2015 and be maintained in future fiscal years.
  - Specifics for the supplemental assistance for teachers in high need schools will be based on specific criteria yet to be determined. Additionally, the level of appropriations for the SATQ Program will have an impact on the amount of funding provided for the program. Assuming a $10.0 million allocation level and $4,000 in supplemental assistance per teacher, $9.9 million will be distributed annually to 2,475 eligible teachers.
- **Career Paths, Leadership Roles, and Compensation Framework**
  - The DE administrative costs and FTE position will begin in FY 2014 and be maintained in future fiscal years.
  - The DE has indicated outside consulting will be required for the development and assistance in developing teacher leadership roles and estimates a cost of approximately $350,000. This cost is estimated to be incurred in FY 2014.
  - The DE will contract with outside consultants (including AEAs) to provide technical assistance for the Program with an estimated annual cost of $350,000.
  - The cost to provide staffing, administrative support, travel, and materials for the Commission on Educator Leadership and Compensation will be funded with current DE resources and is estimated at $45,000 annually.

- School district funding levels for the TLS are based on the $48.5 million allocation level in FY 2015. The estimate assumes a 0.0% allowable growth rate in both FY 2016 and FY 2017. The establishment of an allowable growth rate will increase the funding levels for the specific fiscal year.
- Leadership pathway salary supplement costs assume at least 10.0% of teachers will be designated as model teachers, 10.0% will be designated as mentor teachers, and 5.0% would be designated as lead teachers (and at least one of each for each district).
- School district cost estimates include the amount required to replace mentor, lead, and initial teachers for time outside of classroom instructional time. The estimate is based on a salary level of $38,500 for each 1.0 FTE teaching position. However, districts may use other alternatives to address this issue. The cost estimates are based on the initial year of Program implementation (designated for FY 2017).
- Salary cost estimates include 16.58% for Social Security and retirement (FICA and IPERS) amounts paid by the employer.
- Allocations are based on October 2012 enrollments, and salary levels are based on the DE School District FY 2012 staff file.

Education

General Fund

	House Action FY 2014 (1)	House Action FY 2015 (2)	House Action FY 2014 FTEs (3)	House Action FY 2015 FTEs (4)
Education, Dept. of				
Education, Dept. of				
Iowa On-Line Initiative	$ 1,500,000	$ 1,500,000	0.00	0.00
Teach Iowa Marketing & Public Outreach	1,000,000	1,000,000	3.00	3.00
Teach Iowa Student Teaching Pilot	2,000,000	2,000,000	2.00	2.00
Iowa Certificate of Distinction	200,000	0	0.00	0.00
Iowa Educator Development System	500,000	3,500,000	0.00	0.00
Learning Time Pilot	40,000	0	0.00	0.00
Total Education, Dept. of	$ 5,240,000	$ 8,000,000	5.00	5.00
Total Education	$ 5,240,000	$ 8,000,000	5.00	5.00

Note: Amounts reflect appropriations in HF 215

Legislative Services Agency: Estimated Fiscal Impact of the Teacher Career Paths and Teacher Leadership Supplements (TLS) in HF 215*

District Name	State Funding for TLS Allocations	Est. Cost of Leadership Pathways Salary Supplements	Total Cost to Increase Minimum Salary to $32,000	State Funding vs. Cost of Salary Supplement and Min. Sal. Level	Est. Cost of Replacing Mentor and Lead Teachers	Est. Total Cost of Implementation	State Funding vs. Est. Total Cost of Implementation
Adair-Casey	$ 109,162	$ 47,798	$ 23,224	$ 38,141	$ 78,546	$ 149,567	$ -40,405
Adel DeSoto Minburn	445,968	148,057	0	297,911	235,637	383,694	62,274
AGWSR	188,445	64,119	0	124,326	100,987	165,106	23,338
A-H-S-T	181,112	55,958	0	125,154	89,767	145,725	35,387
Akron Westfield	156,365	64,119	0	92,246	100,987	165,106	-8,741
Albert City-Truesdale	65,076	19,819	0	45,257	33,662	53,481	11,595
Albia	361,369	120,077	2,611	238,680	190,754	313,443	47,926
Alburnett	170,602	55,958	5,050	109,594	89,767	150,775	19,827
Alden	80,810	27,979	0	52,831	44,883	72,863	7,948
Algona	366,349	131,735	1,172	233,442	213,196	346,103	20,246
Allamakee	369,038	92,098	8,450	268,490	145,871	246,419	122,619
Alta	153,615	55,958	0	97,657	89,767	145,725	7,890
Ames	1,291,952	411,527	0	880,425	662,029	1,073,556	218,396
Anamosa	378,264	139,896	0	238,368	224,417	364,313	13,952
Andrew	83,499	19,819	0	63,680	33,662	53,481	30,018
Ankeny	2,867,702	699,480	0	2,168,222	1,122,083	1,821,563	1,046,140
Aplington-Parkersburg	257,248	64,119	0	193,129	100,987	165,106	92,141
Armstrong-Ringsted	91,106	36,140	546	54,421	56,104	92,790	-1,683
Ar-We-Va	91,534	36,140	522	54,872	56,104	92,766	-1,232
Atlantic	436,527	148,057	0	288,470	235,637	383,694	52,833
Audubon	162,873	64,119	0	98,754	100,987	165,106	-2,234
Aurelia	78,549	27,979	5,424	45,146	44,883	78,287	262
Ballard	470,776	148,057	0	322,719	235,637	383,694	87,082
Battle Creek-Ida Grove	197,794	75,777	0	122,017	123,429	199,206	-1,412
Baxter	107,940	47,798	1,359	58,783	78,546	127,703	-19,763
BCLUW	178,027	55,958	0	122,068	89,767	145,725	32,302
Bedford	151,630	55,958	941	94,730	89,767	146,666	4,964
Belle Plaine	176,132	55,958	0	120,174	89,767	145,725	30,407
Bellevue	173,719	64,119	627	108,972	100,987	165,734	7,985
Belmond-Klemme	233,876	75,777	1,373	156,725	123,429	200,579	33,296
Bennett	59,882	19,819	9,035	31,028	33,662	62,516	-2,634
Benton	456,019	159,715	0	296,305	258,079	417,794	38,226
Bettendorf	1,236,073	371,890	268	863,914	594,704	966,862	269,211
Bondurant-Farrar	448,106	131,735	903	315,467	213,196	345,835	102,272
Boone	667,317	204,015	0	463,302	325,404	529,419	137,898
Boyden-Hull	192,142	64,119	2,559	125,464	100,987	167,665	24,476
Boyer Valley	135,468	55,958	0	79,509	89,767	145,725	-10,257
Brooklyn-Guernsey-Malcom	158,076	55,958	0	102,118	89,767	145,725	12,351
Burlington	1,422,471	391,709	19,623	1,011,139	628,366	1,039,698	382,773
CAL	84,140	36,140	0	48,000	56,104	92,244	-8,104

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District Name	State Funding for TLS Allocations	Est. Cost of Leadership Pathways Salary Supplements	Total Cost to Increase Minimum Salary to $32,000	State Funding vs. Cost of Salary Supplement and Min. Sal. Level	Est. Cost of Replacing Mentor and Lead Teachers	Est. Total Cost of Implementation	State Funding vs. Est. Total Cost of Implementation
Calamus-Wheatland	142,800	55,958	484	86,358	89,767	146,209	-3,409
CAM	134,765	55,958	0	78,806	89,767	145,725	-10,960
Camanche	273,135	111,917	31,838	129,380	179,533	323,288	-50,153
Cardinal	180,379	64,119	7,718	108,542	100,987	172,824	7,555
Carlisle	546,056	159,715	0	386,341	258,079	417,794	128,262
Carroll	516,482	167,875	0	348,606	269,300	437,175	79,307
Cedar Falls	1,485,560	455,828	0	1,029,733	729,354	1,185,181	300,379
Cedar Rapids	5,087,244	1,574,996	0	3,512,248	2,524,686	4,099,681	987,563
Center Point-Urbana	402,553	139,896	0	262,657	224,417	364,313	38,241
Centerville	422,504	167,875	0	254,628	269,300	437,175	-14,671
Central	144,236	55,958	0	88,278	89,767	145,725	-1,489
Central City	149,552	55,958	1,225	92,368	89,767	146,950	2,602
Central Clinton	454,492	159,715	3,312	291,465	258,079	421,106	33,386
Central Decatur	205,523	83,938	32,642	88,943	134,650	251,230	-45,707
Central Lee	254,376	92,098	0	162,278	145,871	237,969	16,407
Central Lyon	212,795	75,777	612	136,406	123,429	199,818	12,977
Central Springs	264,336	83,938	1,474	178,925	134,650	220,061	44,275
Chariton	415,843	139,896	695	275,252	224,417	365,007	50,836
Charles City	482,630	148,057	0	334,573	235,637	383,694	98,936
Charter Oak-Ute	93,061	47,798	5,850	39,414	78,546	132,194	-39,132
Cherokee	293,055	103,756	0	189,299	168,312	272,069	20,986
Clarinda	289,389	120,077	19,520	149,791	190,754	330,352	-40,963
Clarion-Goldfield	243,988	83,938	0	160,051	134,650	218,588	25,401
Clarke	438,605	139,896	178	298,530	224,417	364,491	74,114
Clarksville	103,816	47,798	15,654	40,364	78,546	141,998	-38,182
Clay Central-Everly	105,404	27,979	3,606	73,819	44,883	76,468	28,936
Clayton Ridge	192,111	64,119	1,914	126,078	100,987	167,021	25,090
Clear Creek Amana	510,616	167,875	162	342,578	269,300	437,337	73,279
Clear Lake	385,994	120,077	3,585	262,332	190,754	314,416	71,578
Clearfield	25,053	19,819	0	5,234	33,662	53,481	-28,428
Clinton	1,211,540	419,688	2,048	789,803	673,250	1,094,986	116,554
Colfax-Mingo	223,488	83,938	2,115	137,436	134,650	220,702	2,786
College	1,395,615	427,849	0	967,767	684,470	1,112,319	283,296
Collins-Maxwell	143,594	64,119	7,795	71,681	100,987	172,901	-29,307
Colo-NESCO School	152,882	47,798	0	105,084	78,546	126,344	26,539
Columbus	252,421	103,756	256	148,408	168,312	272,325	-19,904
Coon Rapids-Bayard	120,253	55,958	0	64,294	89,767	145,725	-25,472
Corning	128,929	55,958	6,808	66,163	89,767	152,533	-23,604
Corwith-Wesley	35,135	27,979	9,057	-1,902	44,883	81,920	-46,785
Council Bluffs	2,732,754	791,578	0	1,941,176	1,267,953	2,059,531	673,223
Creston	429,928	148,057	0	281,871	235,637	383,694	46,234
Dallas Center-Grimes	653,752	195,854	0	457,897	314,183	510,038	143,714
Danville	147,566	55,958	4,882	86,725	89,767	150,607	-3,041

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Davenport	4,870,050	1,446,758	1,998	3,421,294	2,322,711	3,771,467	1,098,583
Davis County	365,310	131,735	7,219	226,356	213,196	352,150	13,161
Decorah Community	433,563	159,715	17,326	256,523	258,079	435,120	-1,556
Delwood	62,418	19,819	2,191	40,409	33,662	55,672	6,746
Denison	631,999	187,694	0	444,305	302,962	490,656	141,343
Denver	219,088	64,119	0	154,969	100,987	165,106	53,982
Des Moines Independent	9,795,613	3,161,650	2,313	6,631,650	5,071,813	8,235,775	1,559,837
Diagonal	34,218	27,979	6,352	-113	44,883	79,215	-44,997
Dike-New Hartford	258,684	64,119	0	194,565	100,987	165,106	93,577
Dows	37,976	19,819	0	18,158	33,662	53,481	-15,505
Dubuque	3,212,023	1,035,230	14,974	2,161,819	1,660,682	2,710,886	501,137
Dunkerton	145,611	55,958	10,533	79,119	89,767	156,258	-10,647
Durant	172,741	83,938	0	88,803	134,650	218,588	-45,846
Eagle Grove	254,865	83,938	0	170,927	134,650	218,588	36,277
Earlham	188,598	64,119	350	124,129	100,987	165,456	23,141
East Buchanan	170,602	55,958	0	114,644	89,767	145,725	24,877
East Central	103,266	19,819	0	83,447	33,662	53,481	49,785
East Greene	98,133	36,140	6,126	55,867	56,104	98,370	-237
East Marshall	199,382	92,098	269	107,015	145,871	238,238	-38,856
East Mills	169,900	64,119	11,405	94,376	100,987	176,511	-6,612
East Sac County	279,979	111,917	0	168,062	179,533	291,450	-11,471
East Union	149,980	55,958	2,430	91,592	89,767	148,155	1,825
Eastern Allamakee	115,181	55,958	34,307	24,915	89,767	180,032	-64,851
Eddyville-Blakesburg-Fremont	270,691	103,756	3,539	163,395	168,312	275,608	-4,917
Edgewood-Colesburg	131,404	55,958	14,026	61,420	89,767	159,751	-28,347
Eldora-New Providence	197,274	64,119	0	133,155	100,987	165,106	32,168
Elk Horn-Kimballton	68,284	27,979	0	40,305	44,883	72,863	-4,579
Emmetsburg	203,935	83,938	276	119,721	134,650	218,864	-14,929
English Valleys	142,647	55,958	7,107	79,582	89,767	152,832	-10,184
Essex	65,748	27,979	3,725	34,044	44,883	76,587	-10,839
Estherville Lincoln	412,758	139,896	18,135	254,726	224,417	382,448	30,310
Exira	68,223	27,979	2,576	37,667	44,883	75,439	-7,216
Fairfield	517,734	167,875	0	349,859	269,300	437,175	80,559
Farragut	64,526	27,979	6,995	29,552	44,883	79,857	-15,331
Forest City	303,901	131,735	32,135	140,030	213,196	377,066	-73,166
Fort Dodge	1,134,029	363,730	0	770,300	583,483	947,213	186,817
Fort Madison	692,980	204,015	0	488,965	325,404	529,419	163,562
Fredericksburg	77,908	27,979	0	49,928	44,883	72,863	5,045
Fremont-Mills	136,445	36,140	897	99,409	56,104	93,140	43,305
Galva-Holstein	135,651	36,140	628	98,883	56,104	92,872	42,779
Garner-Hayfield	239,833	83,938	7,884	148,011	134,650	226,472	13,361
George-Little Rock	139,317	55,958	0	83,359	89,767	145,725	-6,408
Gilbert	396,046	111,917	3,868	280,261	179,533	295,318	100,727

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Gilmore City-Bradgate	39,412	19,819	1,838	17,755	33,662	55,320	-15,907
Gladbrook-Reinbeck	186,612	55,958	0	130,653	89,767	145,725	40,887
Glenwood	618,220	187,694	9,513	421,013	302,962	500,169	118,051
Glidden-Ralston	93,214	47,798	0	45,416	78,546	126,344	-33,129
GMG	97,247	55,958	0	41,289	89,767	145,725	-48,478
Graettinger-Terril	106,932	47,798	58	59,076	78,546	126,402	-19,470
Grinnell-Newburg	510,432	167,875	6,995	335,562	269,300	444,170	66,262
Griswold	181,296	64,119	141	117,036	100,987	165,247	16,048
Grundy Center	194,738	75,777	0	118,961	123,429	199,206	-4,468
Guthrie Center	142,647	55,958	27,413	59,276	89,767	173,138	-30,490
Hamburg	79,130	27,979	9,501	41,649	44,883	82,364	-3,234
Hampton-Dumont	366,318	139,896	4,094	222,328	224,417	368,407	-2,088
Harlan	442,698	139,896	0	302,802	224,417	364,313	78,386
Harmony	109,987	36,140	15,658	58,190	56,104	107,902	2,085
Harris-Lake Park	99,111	36,140	7,224	55,746	56,104	99,468	-358
Hartley-Melvin-Sanborn	193,180	75,777	0	117,403	123,429	199,206	-6,026
Highland	201,521	83,938	15,082	102,501	134,650	233,669	-32,148
Hinton	161,865	64,119	0	97,746	100,987	165,106	-3,242
H-L-V	95,842	36,140	0	59,702	56,104	92,244	3,598
Howard-Winneshiek	403,531	111,917	2,519	289,095	179,533	293,969	109,562
Hubbard-Radcliffe	130,365	36,140	7,652	86,573	56,104	99,896	30,469
Hudson	211,420	55,958	0	155,461	89,767	145,725	65,695
Humboldt	355,778	120,077	6,246	229,454	190,754	317,078	38,700
IKM-Manning	223,488	83,938	2,551	137,000	134,650	221,138	2,350
Independence	421,954	139,896	0	282,058	224,417	364,313	57,641
Indianola	1,041,640	299,611	127	741,902	482,495	782,233	259,407
Interstate 35	277,626	83,938	0	193,688	134,650	218,588	59,039
Iowa City	3,902,835	1,015,412	0	2,887,423	1,627,020	2,642,431	1,260,403
Iowa Falls	332,100	111,917	0	220,183	179,533	291,450	40,650
Iowa Valley	171,275	55,958	0	115,316	89,767	145,725	25,550
Janesville Consolidated	109,529	27,979	16	81,533	44,883	72,879	36,650
Jefferson-Scranton	306,131	111,917	2,332	191,883	179,533	293,782	12,349
Jesup	275,396	83,938	0	191,458	134,650	218,588	56,808
Johnston	1,915,305	551,423	0	1,363,881	886,445	1,437,869	477,436
Keokuk	610,093	187,694	0	422,399	302,962	490,656	119,437
Keota	104,427	36,140	25,648	42,639	56,104	117,892	-13,465
Kingsley-Pierson	140,936	55,958	0	84,978	89,767	145,725	-4,789
Knoxville	555,710	167,875	0	387,835	269,300	437,175	118,535
Lake Mills	180,807	64,119	576	116,112	100,987	165,682	15,124
Lamoni	94,681	55,958	0	38,722	89,767	145,725	-51,044
Laurens-Marathon	98,072	36,140	2,534	59,398	56,104	94,778	3,294
Lawton-Bronson	190,950	55,958	0	134,992	89,767	145,725	45,225
Le Mars	639,453	187,694	0	451,760	302,962	490,656	148,797

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Lenox	123,277	55,958	0	67,319	89,767	145,725	-22,448
Lewis Central	793,008	259,973	0	533,034	415,171	675,144	117,864
Linn-Mar	2,101,947	579,403	0	1,522,544	931,328	1,510,731	591,216
Lisbon	207,295	55,958	644	150,693	89,767	146,369	60,927
Logan-Magnolia	173,841	75,777	0	98,064	123,429	199,206	-25,365
Lone Tree	129,877	55,958	0	73,918	89,767	145,725	-15,848
Louisa-Muscatine	232,226	92,098	0	140,128	145,871	237,969	-5,743
LuVerne	23,220	19,819	0	3,401	33,662	53,481	-30,262
Lynnville-Sully	133,146	47,798	4,712	80,636	78,546	131,056	2,090
Madrid	206,562	64,119	0	142,443	100,987	165,106	41,456
Manson Northwest Webster	193,119	75,777	13,190	104,152	123,429	212,396	-19,277
Maple Valley-Anthon Oto	212,398	83,938	673	127,787	134,650	219,260	-6,863
Maquoketa	420,884	167,875	15,978	237,031	269,300	453,153	-32,269
Maquoketa Valley	219,822	75,777	6,584	137,460	123,429	205,791	14,031
Marcus-Meriden-Cleghorn	137,912	47,798	21,132	68,981	78,546	147,476	-9,564
Marion Independent	569,734	204,015	0	365,719	325,404	529,419	40,315
Marshalltown	1,621,761	475,646	0	1,146,115	763,016	1,238,663	383,099
Martensdale-St Marys	162,353	55,958	0	106,395	89,767	145,725	16,628
Mason City	1,146,036	371,890	0	774,146	594,704	966,594	179,442
Mediapolis	230,454	92,098	14,054	124,302	145,871	252,023	-21,569
Melcher-Dallas	96,239	36,140	0	60,099	56,104	92,244	3,995
MFL MarMac	243,530	83,938	5,407	154,185	134,650	223,994	19,536
Midland	169,564	55,958	4,442	109,164	89,767	150,167	19,397
Mid-Prairie	373,498	139,896	0	233,602	224,417	364,313	9,186
Missouri Valley	267,941	83,938	0	184,003	134,650	218,588	49,354
MOC-Floyd Valley	410,405	139,896	336	270,173	224,417	364,648	45,757
Montezuma	161,345	55,958	0	105,387	89,767	145,725	15,620
Monticello	310,256	111,917	8,805	189,533	179,533	300,255	10,000
Moravia	104,030	47,798	5,116	51,116	78,546	131,459	-27,430
Mormon Trail	73,141	27,979	6,035	39,127	44,883	78,898	-5,756
Morning Sun	67,245	19,819	0	47,426	33,662	53,481	13,764
Moulton-Udell	68,436	27,979	1,756	38,702	44,883	74,618	-6,182
Mount Ayr	188,506	75,777	5,369	107,360	123,429	204,575	-16,069
Mount Pleasant	619,808	215,673	0	404,135	347,846	563,519	56,290
Mount Vernon	325,104	111,917	5,169	208,018	179,533	296,619	28,485
Murray	86,004	47,798	1,807	36,399	78,546	128,151	-42,147
Muscatine	1,619,103	511,786	5,946	1,101,371	819,120	1,336,852	282,251
Nashua-Plainfield	199,321	64,119	0	135,202	100,987	165,106	34,215
Nevada	459,960	139,896	0	320,064	224,417	364,313	95,648
New Hampton	306,467	111,917	7,694	186,856	179,533	299,144	7,323
New London	159,390	64,119	14,656	80,614	100,987	179,763	-20,373
Newell-Fonda	139,378	55,958	0	83,420	89,767	145,725	-6,347
Newton	918,363	299,611	0	618,752	482,495	782,106	136,256

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Nodaway Valley	205,371	83,938	7,033	114,400	134,650	225,621	-20,250
North Butler	186,367	75,777	0	110,590	123,429	199,206	-12,839
North Cedar	261,189	83,938	6,434	170,817	134,650	225,022	36,167
North Fayette	252,512	83,938	0	168,575	134,650	218,588	33,925
North Iowa	138,951	55,958	0	82,992	89,767	145,725	-6,775
North Kossuth	91,962	27,979	2,463	61,519	44,883	75,326	16,636
North Linn	207,906	75,777	15,125	117,004	123,429	214,331	-6,425
North Mahaska	163,575	55,958	0	107,617	89,767	145,725	17,850
North Polk	415,752	120,077	0	295,674	190,754	310,831	104,920
North Scott	909,991	279,792	0	630,199	448,833	728,625	181,366
North Tama County	159,879	55,958	5,520	98,400	89,767	151,245	8,634
North Winneshiek	89,609	27,979	2,790	58,840	44,883	75,652	13,957
Northeast	167,792	75,777	1,926	90,089	123,429	201,132	-33,340
Northeast Hamilton	70,270	27,979	3,285	39,005	44,883	76,148	-5,878
Northwood-Kensett	152,577	55,958	1,280	95,338	89,767	147,005	5,572
Norwalk	743,636	251,813	0	491,823	403,950	655,763	87,873
Odebolt-Arthur	102,746	47,798	0	54,949	78,546	126,344	-23,597
Oelwein	392,563	111,917	0	280,646	179,533	291,450	101,113
Ogden	186,062	83,938	2,787	99,337	134,650	221,375	-35,313
Okoboji	287,617	103,756	0	183,860	168,312	272,069	15,548
Olin Consolidated	70,270	27,979	776	41,514	44,883	73,639	-3,369
Orient-Macksburg	58,385	27,979	15,980	14,426	44,883	88,842	-30,457
Osage	285,814	83,938	0	201,876	134,650	218,588	67,226
Oskaloosa	729,582	223,834	0	505,748	359,066	582,900	146,682
Ottumwa	1,384,372	447,667	6,617	930,088	718,133	1,172,417	211,955
Panorama	228,896	83,938	0	144,958	134,650	218,588	10,308
Paton-Churdan	55,177	19,819	1,746	33,612	33,662	55,227	-51
PCM	313,311	111,917	0	201,394	179,533	291,450	21,861
Pekin	192,722	55,958	0	136,764	89,767	145,725	46,997
Pella	669,180	195,854	1,565	471,762	314,183	511,602	157,578
Perry	564,693	176,036	3,064	385,593	280,521	459,620	105,072
Pleasant Valley	1,292,350	355,569	821	935,960	572,262	928,652	363,698
Pleasantville	194,372	83,938	5,620	104,814	134,650	224,208	-29,836
Pocahontas Area	214,933	83,938	0	130,996	134,650	218,588	-3,654
Postville	185,817	55,958	2,768	127,091	89,767	148,493	37,325
Prairie Valley	185,145	64,119	10,566	110,460	100,987	175,672	9,473
Prescott	27,375	19,819	8,744	-1,188	33,662	62,225	-34,850
Preston	101,891	36,140	12,506	53,246	56,104	104,749	-2,859
Red Oak	368,702	131,735	17,972	218,994	213,196	362,903	5,798
Remsen-Union	119,886	55,958	11,142	52,786	89,767	156,867	-36,981
Riceville	89,090	36,140	0	52,950	56,104	92,244	-3,154
River Valley	128,227	55,958	0	72,268	89,767	145,725	-17,498
Riverside	207,356	55,958	0	151,398	89,767	145,725	61,631

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District Name	State Funding for TLS Allocations	Est. Cost of Leadership Pathways Salary Supplements	Total Cost to Increase Minimum Salary to $32,000	State Funding vs. Cost of Salary Supplement and Min. Sal. Level	Est. Cost of Replacing Mentor and Lead Teachers	Est. Total Cost of Implementation	State Funding vs. Est. Total Cost of Implementation
Rock Valley	210,289	64,119	0	146,170	100,987	165,106	45,183
Rockwell City-Lytton	144,236	55,958	2,040	86,237	89,767	147,765	-3,529
Roland-Story	295,255	92,098	0	203,156	145,871	237,969	57,286
Rudd-Rockford-Marble Rk	144,236	55,958	0	88,278	89,767	145,725	-1,489
Ruthven-Ayrshire	74,547	27,979	394	46,174	44,883	73,257	1,290
Saydel	366,991	139,896	0	227,095	224,417	364,313	2,678
Schaller-Crestland	116,159	47,798	1,934	66,427	78,546	128,278	-12,119
Schleswig	91,778	27,979	0	63,799	44,883	72,863	18,916
Sentral	45,553	19,819	5,132	20,603	33,662	58,613	-13,060
Sergeant Bluff-Luton	410,283	139,896	3,787	266,600	224,417	368,099	42,184
Seymour	72,530	27,979	14,951	29,600	44,883	87,814	-15,283
Sheldon	300,112	92,098	4,470	203,544	145,871	242,439	57,674
Shenandoah	301,334	111,917	0	189,418	179,533	291,450	9,884
Sibley-Ocheyedan	230,698	83,938	3,067	143,693	134,650	221,655	9,043
Sidney	99,966	47,798	0	52,168	78,546	126,344	-26,377
Sigourney	161,926	55,958	42,423	63,544	89,767	188,148	-26,223
Sioux Center	324,340	111,917	0	212,423	179,533	291,450	32,890
Sioux Central	147,597	75,777	0	71,820	123,429	199,206	-51,609
Sioux City	4,255,863	1,287,043	4,381	2,964,439	2,064,632	3,356,056	899,807
Solon	384,619	111,917	0	272,702	179,533	291,450	93,169
South Hamilton	202,346	75,777	0	126,569	123,429	199,206	3,140
South O'Brien	200,971	64,119	0	136,852	100,987	165,106	35,865
South Page	65,870	27,979	0	37,891	44,883	72,863	-6,992
South Tama County	446,670	159,715	1,983	284,973	258,079	419,777	26,894
South Winneshiek	175,185	55,958	0	119,227	89,767	145,725	29,460
Southeast Polk	1,955,236	559,584	3,995	1,391,657	897,666	1,461,245	493,991
Southeast Warren	168,219	55,958	0	112,261	89,767	145,725	22,494
Southeast Webster Grand	161,498	55,958	7,081	98,458	89,767	152,806	8,692
Southern Cal	143,411	55,958	1,110	86,343	89,767	146,835	-3,424
Spencer	588,645	187,694	6,002	394,950	302,962	496,658	91,988
Spirit Lake	356,572	111,917	0	244,656	179,533	291,450	65,122
Springville	115,181	47,798	2,485	64,898	78,546	128,829	-13,648
St Ansgar	196,113	55,958	0	140,155	89,767	145,725	50,388
Stanton	55,605	27,979	0	27,625	44,883	72,863	-17,258
Starmont	194,005	64,119	1,624	128,262	100,987	166,730	27,275
Storm Lake	662,612	215,673	0	446,939	347,846	563,519	99,093
Stratford	48,975	19,819	0	29,156	33,662	53,481	-4,506
Sumner	175,216	47,798	0	127,418	78,546	126,344	48,872
Tipton	258,531	83,938	0	174,593	134,650	218,588	39,944
Titonka Consolidated	44,300	19,819	0	24,482	33,662	53,481	-9,181
Treynor	182,090	64,119	11,847	106,124	100,987	176,953	5,137
Tri-Center	207,204	83,938	0	123,266	134,650	218,588	-11,384
Tri-County	82,796	36,140	30,777	15,879	56,104	123,021	-40,225

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Tripoli	135,651	55,958	0	79,692	89,767	145,725	-10,074
Turkey Valley	116,495	47,798	5,300	63,397	78,546	131,643	-15,149
Twin Cedars	114,814	55,958	27,331	31,525	89,767	173,056	-58,242
Twin Rivers	51,633	19,819	554	31,261	33,662	54,035	-2,402
Underwood	220,402	75,777	6,797	137,829	123,429	206,003	14,399
Union	370,565	111,917	4,723	253,926	179,533	296,173	74,393
United	99,936	19,819	1,160	78,957	33,662	54,641	45,295
Urbandale	1,034,735	363,730	0	671,006	583,483	947,213	87,523
Valley	125,874	47,798	539	77,538	78,546	126,882	-1,008
Van Buren	191,989	64,119	5,890	121,980	100,987	170,996	20,993
Van Meter	180,287	55,958	0	124,329	89,767	145,725	34,562
Ventura	69,567	27,979	1,329	40,259	44,883	74,192	-4,625
Villisca	102,044	36,140	0	65,904	56,104	92,244	9,800
Vinton-Shellsburg	503,589	167,875	0	335,713	269,300	437,175	66,414
Waco	152,149	55,958	23,316	72,875	89,767	169,041	-16,892
Walnut	58,110	27,979	0	30,131	44,883	72,863	-14,753
Wapello	221,930	83,938	0	137,992	134,650	218,588	3,342
Wapsie Valley	217,927	64,119	0	153,808	100,987	165,106	52,821
Washington	540,007	167,875	10,725	361,406	269,300	447,900	92,106
Waterloo	3,300,746	1,063,210	5,405	2,232,132	1,705,565	2,774,180	526,567
Waukee	2,359,012	623,703	0	1,735,309	998,653	1,622,356	736,655
Waverly-Shell Rock	601,538	167,875	3,893	429,771	269,300	441,068	160,471
Wayne	170,755	64,119	0	106,636	100,987	165,106	5,649
Webster City	480,461	159,715	0	320,746	258,079	417,794	62,667
West Bend-Mallard	95,322	36,140	36,301	22,882	56,104	128,545	-33,222
West Branch	248,877	83,938	954	163,985	134,650	219,541	29,335
West Burlington Ind	147,841	75,777	0	72,064	123,429	199,206	-51,365
West Central	90,495	27,979	3,641	58,875	44,883	76,503	13,992
West Central Valley	284,531	111,917	0	172,614	179,533	291,450	-6,919
West Delaware County	481,561	148,057	2,116	331,388	235,637	385,810	95,751
West Des Moines	2,781,118	775,257	298	2,005,563	1,245,512	2,021,067	760,051
West Fork CSD	216,614	75,777	2,287	138,549	123,429	201,493	15,120
West Hancock	187,100	64,119	3,809	119,173	100,987	168,915	18,185
West Harrison	126,791	47,798	10,384	68,609	78,546	136,727	-9,937
West Liberty	366,318	139,896	0	226,422	224,417	364,313	2,006
West Lyon	262,442	75,777	0	186,665	123,429	199,206	63,236
West Marshall	262,350	83,938	56,373	122,039	134,650	274,961	-12,611
West Monona	213,528	83,938	0	129,590	134,650	218,588	-5,060
West Sioux	225,504	75,777	3,307	146,420	123,429	202,513	22,991
Western Dubuque	909,594	279,792	2,031	627,771	448,833	730,656	178,938
Westwood	166,264	64,119	0	102,145	100,987	165,106	1,158
Whiting	59,912	27,979	1,212	30,721	44,883	74,075	-14,162
Williamsburg	348,812	120,077	4,336	224,399	190,754	315,167	33,645

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Wilton	236,045	83,938	0	152,107	134,650	218,588	17,457
Winfield-Mt Union	114,570	47,798	3,191	63,581	78,546	129,534	-14,964
Winterset	521,156	167,875	3,530	349,751	269,300	440,705	80,451
Woden-Crystal Lake	34,829	19,819	2,336	12,674	33,662	55,817	-20,988
Woodbine	132,137	47,798	838	83,501	78,546	127,182	4,956
Woodbury Central	179,982	55,958	3,174	120,849	89,767	148,899	31,082
Woodward-Granger	259,753	103,756	17,968	138,028	168,312	290,037	-30,284
Statewide Totals	**$ 145,502,372**	**$ 47,135,626**	**$ 1,316,987**	**$ 97,049,760**	**$ 75,628,361**	**$ 124,080,973**	**$ 21,421,400**
			Number of Districts with Allocations Above Estimated Costs:	**345**			**218**
			Number of Districts with Est. Costs Above Est. Allocations:	**3**			**130**

Notes:

*All estimates are based on the following assumptions and variations in the assumptions will impact results. Estimates reflect full implementation of the proposal (slated for FY 2017).

State funding allocations are based on an initial year allocation amount of $48.5 million and divided by one-third of the statewide budget enrollment figure. The LSA used the FY 2014 budget enrollment totaling 476,245 with one-third equaling 158,748. Based on this, the LSA calculated a per pupil allocation of $305.52. No allowable growth rate was applied for FY 2016 or FY 2017 to the per pupil funding amounts.

Leadership pathway salary supplement costs assume at least 10.0% of teachers will be designated as model teachers, 10.0% will be designated as mentor teachers, and 5.0% will be designated as lead teachers (and at least one of each for each district).

Minimum salary level cost estimates are based on current staff salary levels (FY 2012 Staff file).

Cost of replacing teachers is estimated and based on replacing instruction time for mentor and lead teachers. The salary level used for replacement costs is $38,500 based on a full-time equivalent teacher.

In place of replacement costs, other options may be implemented by the district including increasing class sizes to reduce teacher replacement costs.

TLS = Teacher Leadership Supplement

Sources:
Iowa Department of Education, FY 2012 Staff file
Iowa Department of Management, School aid file
LSA analysis and calculations