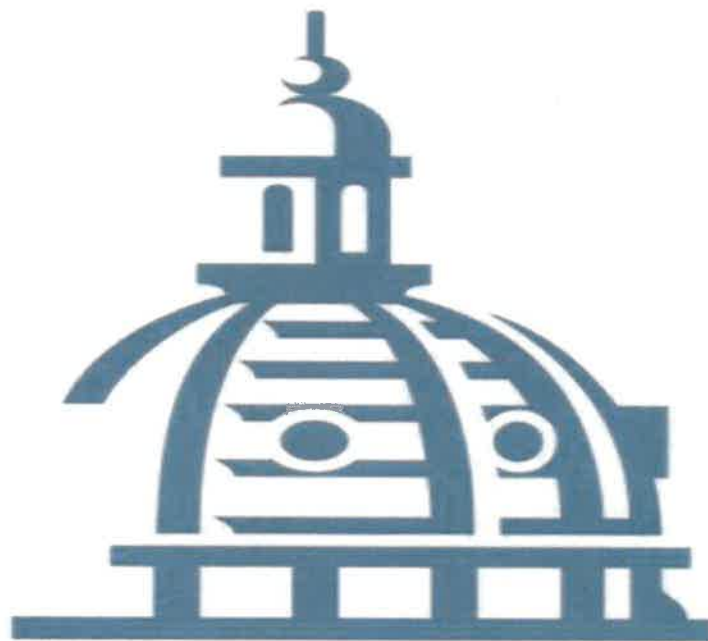


School Finance Formula Review Legislative Service Agency

Open Enrollment Discussion



Documents Prepared By:

Joel Pedersen
Superintendent
Cardinal CSD
Eldon, IA



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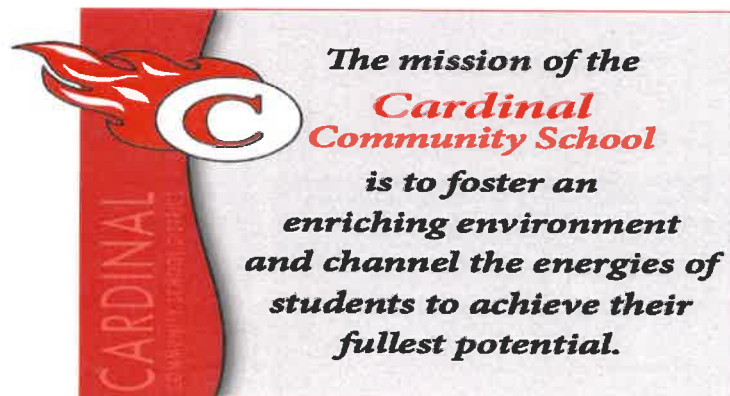
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Current Reality

**Joel Pedersen
Superintendent
Cardinal CSD
Eldon, IA**

Cardinal CSD (Eldon, IA) OPEN ENROLLMENT HISTORY

Section
IA

Year	Enrolled Out	Enrolled In	Net	Cost/Pupil	Loss/Gain
1992	21	12	-9	\$3,336	\$30,024
1993	32	15	-17	\$3,406	\$57,902
1994	50	21	-29	\$3,503	\$101,587
1995	53	27	-26	\$3,626	\$94,276
1996	88	26	-62	\$3,746	\$232,252
1997	80	38	-42	\$3,877	\$162,834
1998	89	33	-56	\$4,013	\$224,728
1999	93	35	-58	\$4,171	\$241,918
2000	87	36	-51	\$4,338	\$221,238
2001	91	35	-56	\$4,512	\$252,672
2002	91	31	-60	\$4,557	\$273,420
2003	70	29	-41	\$4,648	\$190,598
2004	83	32	-51	\$4,741	\$241,791
2005	88	25	-63	\$4,931	\$310,653
2006	82	30	-52	\$5,128	\$266,656
2007	86	51	-36	\$5,333	\$191,988
2008	92	45	-47	\$5,546	\$260,662
2009	90	62	-28	\$5,768	\$161,504
2010	79	64	-15	\$5,883	\$88,245
2011	80.8	66.1	-14.7	\$5,883	\$86,480
2012	73.8	89.8	16	\$5,883	\$94,128
2013	82	102.81	20.81	\$6,001	\$124,880
2014	72.6	145.2	75.4	\$6,121	\$461,523
2015	67.9	165.8	97.9	\$6,366	\$623,231
2016	71.6	241.1	169.5	\$6,446	\$1,092,597
2017	65.8	293.03	227.23	\$6,591	\$1,497,673
2018	49.6	358.1	308.5	\$6,664	\$2,055,844
2019	56.7	394	337.3	\$6,736	\$2,272,052

Updated 6/10/2019

Section
1/B

Year	Category	OE IN	OE OUT	NET (+/-)	Total
2019-2020					\$6,736
	CAM - Online		1		
	Cedar Rapids		1		
	College Community		1		
	Davis County	8	12.3		
	EBF	10	1.8		
	FAIRFIELD	30	17		
	KEOTA	2			
	MORAVIA	1			
	OTTUMWA	328	13.6		
	PEKIN	7	7		
	SIGOURNEY	1			
	SOLOM		1		
	VAN BUREN	7	1		
	TOTAL	394	56.7	337.3	\$2,272,052
2018-2019					\$6,664
	IOWA VALLEY	1	0		
	PELLA	0	1		
	DAVIS CO	13	11.3		
	OTTUMWA	306	11.3		
	FAIRFIELD	20.1	16		
	PEKIN	7	5		
	VAN BUREN	3	5		
	EDDYVILLE	6	0		
	SIGOURNEY	1	0		
	HARMONY	1	0		
	TOTAL	358.1	49.6	308.5	\$2,055,844
2017-2018					\$6,591
	DAVIS CO	12	12.3		
	OTTUMWA	245.2	15		
	FAIRFIELD	18	15		
	PEKIN	4	5		
	VAN BUREN	3	6		
	EDDYVILLE	9	0		
	SIGOURNEY	1	0		
	HARMONY	3	0		
	ALBIA	1	0		
	TOTAL	296.2	53.3	242.72	\$1,599,768
2016-2017					\$6,446
	OE IN				
	OE OUT				
	NET (+/-)				

DAVIS CO	8	17	
OTTUMWA	208	19	
FAIRFIELD	8	25	
PEKIN	3	7	
VAN BUREN	8	5	
EDDYVILLE	7	0	
	241.1	71.6	169.5
			TOTAL \$1,092,597

“The Challenge”

**Joel Pedersen
Superintendent
Cardinal CSD
Eldon, IA**

Challenge to Retain Quality Teachers in Rural Iowa

Ottumwa CSD Starting Teacher Salary (2019)

\$42,800

Cardinal CSD Starting Teacher Salary (2019)

\$33,500

If Teacher Salary Supplement Funds Flowed With Kids

\$35,500

Section 2A

Iowa Association of School Boards

Averages for Full-time Teachers* - Comparison Based on Self-Selected School Districts

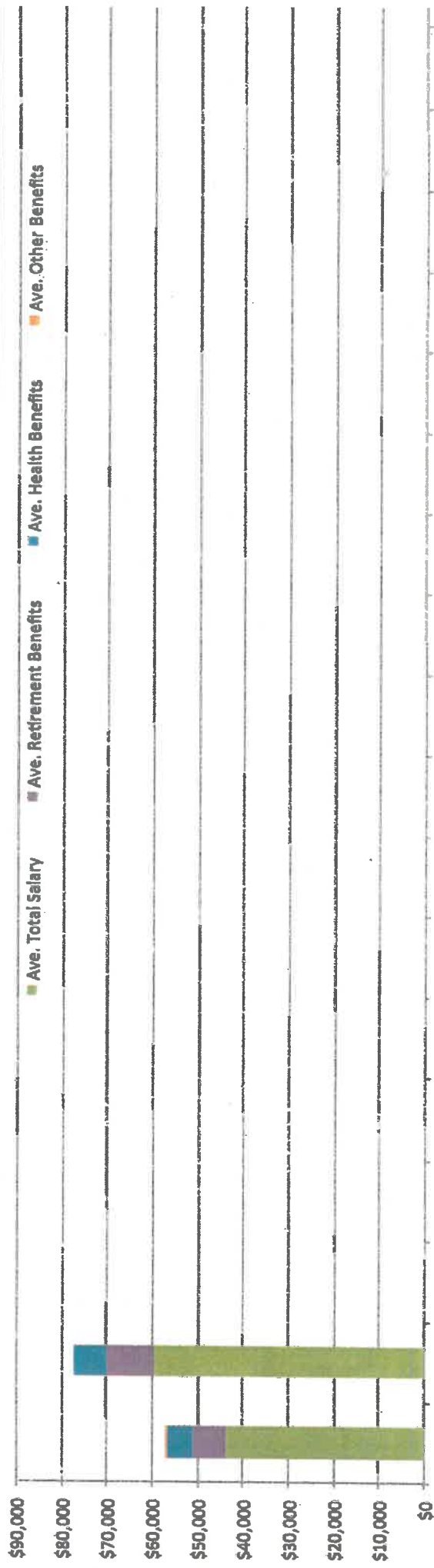
2018-2019

Return to Instructions

Scroll down for graph

District	Certified Enrollment	# of Full-time Positions*	Average Contract Days	Average Total Experience	Average Regular Salary	Ave. Total Salary	Ave. Retirement Benefits	Ave. Health Benefits	Ave. Other Benefits	Ave. Total Compensation
Cardinal	570.9	70	192.0	7.9	39,538.5	\$ 43,689	\$ 7,465	\$ 5,752	\$ 63	\$ 56,966
Ottumwa	4,655.1	291	193.1	13.4	58,141.9	\$ 59,421	\$ 10,794	\$ 7,197	\$ -	\$ 77,402

Select District



Cardinal Ottumwa Select Select Select Select Select Select Select Select Select Select

Section 2B

Year	Certified Enrollment	Served Enrollment	F.T.E.	T.S.S.	T.S.S./TEACHER
2000-2001	698.5	642.4	53.00	\$0	
2001-2002	713.7	646.3	54.25	\$43,287	
2002-2003	666.8	622.3	55.00	\$46,492	
2003-2004	684.9	631.7	58.00	\$52,248	
2004-2005	678.7	630.5	59.00	\$59,074	
2005-2006	676.3	616.2	59.50	\$70,772	
2006-2007	678.7	624.0	57.00	\$113,978	
2007-2008	655.4	617.0	55.00	\$194,691	
2008-2009	631.3	584.0	52.00	\$278,650	
2009-2010	618.7	614.2	50.00	\$332,165	
2010-2011	615.7	598.3	48.00	\$332,165	\$4,952
2011-2012	613.6	598.9	51.00	\$331,685	\$5,291
2012-2013	590.4	598.9	50.00	\$335,173	\$4,835
2013-2014	601	630.0	52.00	\$335,173	\$4,406
2014-2015	556.2	628.8	54.00	\$347,186	\$4,395
2015-2016	562.5	660.4	56.75	\$347,186	\$4,182
2016-2017	567.9	737.4	57.30	\$335,835	\$3,993
2017-2018	573.7	815.6	63.25	\$342,637	\$3,703
2018-2019	570.9	879.4	70.00	\$349,429	*\$3,703

*supplemented with general fund

Section 2C

Cardinal School District

FY	Current Law TSS Allocations				Scenario: TSS Allocations based on Served Enrollment				Scenario vs. Current Law
	Budget Enr.	TSS Per Pupil Amount	TSS Budget Guarantee	Total TSS Amount	Served Enr.	TSS Per Pupil Amount	TSS Budget Guarantee	Total TSS Amount	
2010	631.3	\$ 526.16	\$ -	\$ 332,165	584.0	\$ 526.16	\$ 24,888	\$ 332,165	\$ -
2011	618.7	\$ 536.10	\$ 480	\$ 332,165	614.2	\$ 536.10	-	\$ 329,273	\$ (2,892)
2012	615.7	\$ 536.10	\$ 1,608	\$ 331,685	598.3	\$ 536.10	\$ 8,524	\$ 329,273	\$ (2,412)
2013	613.6	\$ 546.24	-	\$ 335,173	596.9	\$ 546.24	-	\$ 326,051	\$ (9,122)
2014	590.4	\$ 556.58	\$ 6,568	\$ 335,173	598.9	\$ 556.58	-	\$ 333,336	\$ (1,837)
2015	601.0	\$ 577.68	-	\$ 347,186	630.0	\$ 577.68	-	\$ 363,938	\$ 16,752
2016	556.2	\$ 584.54	\$ 22,065	\$ 347,186	628.8	\$ 584.54	-	\$ 367,559	\$ 20,373
2017	562.5	\$ 597.04	-	\$ 335,835	660.4	\$ 597.04	-	\$ 394,285	\$ 58,450
2018	567.9	\$ 603.34	-	\$ 342,637	737.4	\$ 603.34	-	\$ 444,903	\$ 102,266
2019	573.7	\$ 609.08	-	\$ 349,429	815.6	\$ 609.08	-	\$ 496,766	\$ 147,337
2020	570.9	\$ 621.03	-	\$ 354,546	879.4	\$ 621.03	-	\$ 546,134	\$ 191,588

Section Z D

Section 2E

CARDINAL

<u>Year</u>	<u>BA Base</u>	<u>BA Base</u>		<u>Regular Program</u>	
		<u>Increase</u>	<u>Local Settlement</u>	<u>Increase</u>	
2000-01	\$20,600	\$200	4.08%	3.29%	
2001-02	\$21,425	\$825	5.20%	4.18%	
2002-03	\$21,610	\$185	4.40%	3.20%	
2003-04	\$21,750	\$140	4.09%	0.00%	
2004-05	\$21,900	\$150	4.00%	-0.02%	
2005-06	\$22,240	\$340	4.12%	2.92%	
2006-07	\$22,945	\$705	4.32%	3.63%	
¹ 2007-08	\$23,645	\$700	4.96%	4.37%	
2008-09	\$24,525	\$880	4.53%	1.00%	
² 2009-10	\$24,780	\$255	2.39%	0.42%	
³ 2010-11	\$24,930	\$150	2.41%	0.18%	
⁴ 2011-12	\$25,095	\$165	3.32%	-0.04%	
2012-13	\$25,270	\$175	2.55%	0.20%	
2013-14	\$25,795	\$525	3.95%	1.00%	
2014-15	\$26,535	\$740	4.09%	2.88%	
⁵ 2015-16	\$27,250	\$715	4.21%	1.00%	
2016-17	\$27,935	\$685	4.23%	-4.06%	
2017-18	\$28,035	\$100	2.18%	2.08%	
⁶ 2018-19		\$1,000	3.11%	2.04%	
⁷ 2019-20		\$1,000	2.87%	No Data Yet	
Average:		\$482	3.75%	1.49%	

1 - Two-year contract TA'd at 4.65% for Year 1 and 4.45% for Year 2.

2 - TQ dollars included in costing for first time.

3 - Adjusted for removal of 1/2 Phase I dollar loss; Original settlement: \$24,980 base (+455); 3.00% pkg.

NOTE: 2010-11 - TSS (Phase II + TQ) Fully Incorporated into Schedule.

4 - Two-year contract: +\$165 on base in Year 1; +\$175 on base in Year 2.

5 - Two-year contract: 4.21% for each year.

6 - Abandoned traditional salary schedule; Flat-dollar equal amount distribution to all based on 2017-2018 individual salary amount.

7 - Extended contract one year; New expiration date: 6/30/2021.

Solutions

**Joel Pedersen
Superintendent
Cardinal CSD
Eldon, IA**

Open Enrollment - Money Follows the Student

Follows the Student?		Notes		Open Enr. Tuition In FY 2019
Regular Program	YES	Amount is equal to the previous year's State Cost Per Pupil (SCPP)	Amount is the costs incurred for appropriate special education	\$ 6,664.00
Special Education	YES			varies on situation
Teacher Salary Supplement (TSS)	No			
Professional Development Supplement (PDS)	No			
Early Intervention Supplement (EIS)	No			
Teacher Leadership Supplement (TLS)	YES		Amount is equal to the previous year's TLC costs per pupil	\$ 323.27
Secure an Advanced Vision for Education (SAVE)	No			

Notes:

Districts also will pay tuition for supplementary weighting costs resulting from concurrent enrollments and for supplementary weighting costs associated with Limited- English-proficient (LEP) supplementary weighting.

Open enrollment tuition for regular program and TLS is the prior year's state cost per pupil amount.

Section 3B

Section 30

Proposal: Option of Adding MSA for TSS for Districts with Positive Net Open Enrollment-In

Note this is an estimate for comparison purposes only based on 2018-19 data. See notes at bottom.*

District	Open Enrollment-In	Open Enrollment-Out	Net Open Enrollment	TSS Per Pupil	Proposal* - MSA for TSS
AGWSR	23.0	87.0	(64.0)	\$ 607.78	\$ -
AHSTW	25.0	121.2	(96.2)	\$ 544.19	\$ -
Adair-Casey	15.0	53.0	(38.0)	\$ 632.62	\$ -
Adel-Desoto-Minburn	220.1	127.2	92.9	\$ 591.29	\$ 54,931
Akron-Westfield	35.0	40.0	(5.0)	\$ 621.74	\$ -
Albert City-Truesdale	13.0	48.2	(35.2)	\$ 499.67	\$ -
Albia	57.0	81.2	(24.2)	\$ 566.12	\$ -
Alburnett	212.1	69.6	142.5	\$ 587.34	\$ 83,696
Alden	21.0	29.2	(8.2)	\$ 623.82	\$ -
Algona	115.4	79.4	36.0	\$ 588.20	\$ 21,175
Allamakee	29.0	42.0	(13.0)	\$ 571.13	\$ -
Alta-Aurelia	62.0	104.0	(42.0)	\$ 638.40	\$ -
Ames	432.3	175.3	257.0	\$ 579.94	\$ 149,045
Anamosa	48.4	173.2	(124.8)	\$ 608.14	\$ -
Andrew	36.0	85.3	(49.3)	\$ 624.42	\$ -
Ankeny	143.0	337.1	(194.1)	\$ 528.67	\$ -
Aplington-Parkersburg	39.0	35.0	4.0	\$ 606.54	\$ 2,426
Ar-We-Va	7.0	79.0	(72.0)	\$ 608.60	\$ -
Atlantic	108.1	23.0	85.1	\$ 595.80	\$ 50,703
Audubon	39.9	33.9	6.0	\$ 606.60	\$ 3,640
B-G-M	30.0	26.1	3.9	\$ 609.33	\$ 2,376
BCLUW	70.3	28.8	41.5	\$ 588.99	\$ 24,443
Ballard	149.8	69.7	80.1	\$ 535.55	\$ 42,898
Baxter	119.0	9.0	110.0	\$ 618.89	\$ 68,078
Bedford	29.0	44.0	(15.0)	\$ 621.84	\$ -
Belle Plaine	31.0	34.9	(3.9)	\$ 571.05	\$ -
Bellevue	76.0	16.0	60.0	\$ 601.60	\$ 36,096
Belmond-Klemme	43.0	142.5	(99.5)	\$ 573.33	\$ -
Bennett	6.0	61.3	(55.3)	\$ 543.65	\$ -
Benton	87.5	129.6	(42.1)	\$ 572.15	\$ -
Bettendorf	725.9	236.6	489.3	\$ 564.29	\$ 276,107
Bondurant-Farrar	120.2	61.0	59.2	\$ 551.56	\$ 32,652
Boone	106.1	227.8	(121.7)	\$ 589.16	\$ -
Boyd-Hull	50.0	18.0	32.0	\$ 574.27	\$ 18,377
Boyer Valley	38.1	31.0	7.1	\$ 652.69	\$ 4,634
Burlington	91.6	705.0	(613.4)	\$ 570.19	\$ -
CAL	14.0	68.9	(54.9)	\$ 655.96	\$ -
CAM	643.0	46.6	596.4	\$ 629.21	\$ 375,261
Calamus-Wheatland	71.0	36.0	35.0	\$ 641.10	\$ 22,439
Camanche	188.0	60.0	128.0	\$ 592.45	\$ 75,834
Cardinal	356.1	49.6	306.5	\$ 609.08	\$ 186,683
Carlisle	215.6	55.8	159.8	\$ 562.60	\$ 89,903
Carroll	99.2	78.0	21.2	\$ 562.09	\$ 11,916
Cedar Falls	312.0	98.9	213.1	\$ 568.75	\$ 121,201

Proposal: Option of Adding MSA for TSS for Districts with Positive Net Open Enrollment-In
 Note this is an estimate for comparison purposes only based on 2018-19 data. See notes at bottom.*

District	Open Enrollment-In	Open Enrollment-Out	Net Open Enrollment	TSS Per Pupil	Proposal* - MSA for TSS
Cedar Rapids	358.3	1,372.9	(1,014.6)	\$ 568.96	\$ -
Center Point-Urbana	207.0	47.6	159.4	\$ 574.61	\$ 91,593
Centerville	54.0	97.8	(43.8)	\$ 580.42	\$ -
Central City	49.0	86.3	(37.3)	\$ 624.74	\$ -
Central Clayton	52.0	71.0	(19.0)	\$ 595.71	\$ -
Central De Witt	116.6	67.0	49.6	\$ 594.80	\$ 29,502
Central Decatur	69.1	32.0	37.1	\$ 604.43	\$ 22,424
Central Lee	374.2	30.6	343.6	\$ 607.14	\$ 208,613
Central Lyon	34.0	54.0	(20.0)	\$ 564.12	\$ -
Central Springs	76.0	158.0	(82.0)	\$ 610.70	\$ -
Chariton	18.0	67.8	(49.8)	\$ 570.46	\$ -
Charles City	30.1	34.0	(3.9)	\$ 578.41	\$ -
Charter Oak-Ute	31.0	59.0	(28.0)	\$ 647.16	\$ -
Cherokee	111.0	31.7	79.3	\$ 593.04	\$ 47,028
Clarinda	118.3	44.0	74.3	\$ 560.32	\$ 41,632
Clarion-Goldfield-Dows	56.0	84.0	(28.0)	\$ 590.21	\$ -
Clarke	36.0	125.8	(89.8)	\$ 579.72	\$ -
Clarksville	23.0	41.0	(18.0)	\$ 668.96	\$ -
Clay Central-Everly	13.0	116.0	(103.0)	\$ 636.99	\$ -
Clayton Ridge	455.0	57.0	398.0	\$ 584.31	\$ 232,555
Clear Creek-Amana	243.1	124.4	118.7	\$ 582.50	\$ 69,143
Clear Lake	184.0	79.0	105.0	\$ 558.65	\$ 58,658
Clinton	57.5	380.3	(322.8)	\$ 581.39	\$ -
Colfax-Mingo	32.0	100.2	(68.2)	\$ 579.61	\$ -
College Community	512.0	220.9	291.1	\$ 551.10	\$ 160,425
Collins-Maxwell	21.1	85.4	(64.3)	\$ 598.71	\$ -
Colo-Nesco	22.1	125.3	(103.2)	\$ 629.10	\$ -
Columbus	11.0	117.7	(106.7)	\$ 615.17	\$ -
Coon Rapids-Bayard	21.0	44.0	(23.0)	\$ 656.63	\$ -
Corning	26.3	28.0	(1.7)	\$ 663.02	\$ -
Council Bluffs	265.0	710.3	(445.3)	\$ 557.19	\$ -
Creston	70.0	125.7	(55.7)	\$ 593.42	\$ -
Dallas Center-Grimes	336.4	145.3	191.1	\$ 553.74	\$ 105,820
Danville	224.0	52.0	172.0	\$ 594.96	\$ 102,333
Davenport	96.3	521.0	(424.7)	\$ 567.58	\$ -
Davis County	129.2	38.0	91.2	\$ 584.21	\$ 53,280
Decorah	283.6	17.9	265.7	\$ 587.59	\$ 156,123
Delwood	57.0	49.1	7.9	\$ 514.59	\$ 4,065
Denison	102.0	33.0	69.0	\$ 544.45	\$ 37,567
Denver	76.0	30.0	46.0	\$ 583.96	\$ 26,862
Des Moines	714.5	1,488.1	(773.6)	\$ 608.15	\$ -
Diagonal	44.0	27.0	17.0	\$ 843.14	\$ 14,333
Dike-New Hartford	48.0	42.0	6.0	\$ 602.47	\$ 3,615
Dubuque	47.0	245.9	(198.9)	\$ 599.93	\$ -

Proposal: Option of Adding MSA for TSS for Districts with Positive Net Open Enrollment-In

Note this is an estimate for comparison purposes only based on 2018-19 data. See notes at bottom.*

District	Open Enrollment-In	Open Enrollment-Out	Net Open Enrollment	TSS Per Pupil	Proposal* - MSA for TSS
Dunkerton	30.2	36.0	(5.8)	\$ 609.48	\$ -
Durant	79.0	32.0	47.0	\$ 683.00	\$ 32,101
Eagle Grove	55.3	52.0	3.3	\$ 594.87	\$ 1,963
Earlham	76.0	72.6	3.4	\$ 614.44	\$ 2,089
East Buchanan	73.0	41.3	31.7	\$ 638.88	\$ 20,252
East Marshall	263.0	53.0	210.0	\$ 628.79	\$ 132,046
East Mills	12.0	132.0	(120.0)	\$ 635.81	\$ -
East Sac County	59.0	44.2	14.8	\$ 618.92	\$ 9,160
East Union	52.0	69.0	(17.0)	\$ 601.38	\$ -
Eastern Allamakee	14.0	19.0	(5.0)	\$ 653.99	\$ -
Easton Valley	24.0	163.2	(139.2)	\$ 591.47	\$ -
Eddyville-Blakesburg-Fremont	236.4	84.5	151.9	\$ 594.21	\$ 90,260
Edgewood-Colesburg	117.0	40.0	77.0	\$ 636.32	\$ 48,997
Eldora-New Providence	37.5	39.4	(1.9)	\$ 608.94	\$ -
Emmetsburg	96.0	22.0	74.0	\$ 580.65	\$ 42,968
English Valleys	35.0	75.7	(40.7)	\$ 680.12	\$ -
Essex	36.0	47.3	(11.3)	\$ 662.60	\$ -
Estherville-Lincoln Cent.	36.0	78.0	(42.0)	\$ 586.51	\$ -
Exira-Elk Horn-Kimballton	17.1	66.9	(49.8)	\$ 667.01	\$ -
Fairfield	116.3	120.4	(4.1)	\$ 596.84	\$ -
Forest City	80.0	75.1	4.9	\$ 614.15	\$ 3,009
Fort Dodge	153.0	234.1	(81.1)	\$ 591.92	\$ -
Fort Madison	24.0	289.9	(265.9)	\$ 553.73	\$ -
Fremont-Mills	49.0	51.0	(2.0)	\$ 581.17	\$ -
GMG	254.1	25.0	229.1	\$ 677.97	\$ 155,323
Galva-Holstein	18.0	35.0	(17.0)	\$ 627.89	\$ -
Garner-Hayfield-Vent.	188.0	98.0	90.0	\$ 615.59	\$ 55,403
George-Little Rock	10.0	43.0	(33.0)	\$ 604.54	\$ -
Gilbert	169.7	180.7	(11.0)	\$ 549.19	\$ -
Gilmore City-Bradgate	21.0	70.0	(49.0)	\$ 654.51	\$ -
Gladbrook-Reinbeck	17.0	156.2	(139.2)	\$ 629.67	\$ -
Glenwood	128.0	109.0	19.0	\$ 555.66	\$ 10,558
Glidden-Ralston	64.0	30.0	34.0	\$ 632.07	\$ 21,490
Graettinger-Terril	33.0	110.0	(77.0)	\$ 615.40	\$ -
Greene County	61.0	103.3	(42.3)	\$ 589.76	\$ -
Grinnell-Newburg	67.0	50.0	17.0	\$ 570.76	\$ 9,703
Griswold	20.0	56.9	(36.9)	\$ 568.78	\$ -
Grundy Center	57.1	14.0	43.1	\$ 632.71	\$ 27,270
Guthrie Center	50.0	14.0	36.0	\$ 607.81	\$ 21,881
HLV	25.1	42.6	(17.5)	\$ 605.21	\$ -
Hamburg	10.0	68.0	(58.0)	\$ 593.63	\$ -
Hampton-Dumont	84.3	67.0	17.3	\$ 604.74	\$ 10,462
Harlan	120.7	44.1	76.6	\$ 580.20	\$ 44,443
Harmony	6.0	128.0	(122.0)	\$ 570.76	\$ -

Proposal: Option of Adding MSA for TSS for Districts with Positive Net Open Enrollment-In

Note this is an estimate for comparison purposes only based on 2018-19 data. See notes at bottom.*

District	Open Enrollment-In	Open Enrollment-Out	Net Open Enrollment	TSS Per Pupil	Proposal* - MSA for TSS
Harris-Lake Park	29.0	23.0	6.0	\$ 607.27	\$ 3,644
Hartley-Melvin-Sanborn	26.0	44.0	(18.0)	\$ 614.09	\$ -
Highland	66.0	120.6	(54.6)	\$ 612.54	\$ -
Hinton	271.0	34.0	237.0	\$ 603.32	\$ 142,987
Howard-Winneshiek	35.0	126.0	(91.0)	\$ 602.29	\$ -
Hubbard-Radcliffe	10.3	115.9	(105.6)	\$ 574.98	\$ -
Hudson	100.0	41.0	59.0	\$ 626.73	\$ 36,977
Humboldt	161.0	42.3	118.7	\$ 595.12	\$ 70,641
IKM-Manning	56.0	82.7	(26.7)	\$ 631.46	\$ -
Independence	82.0	130.6	(48.6)	\$ 606.78	\$ -
Indianola	199.1	128.3	70.8	\$ 538.33	\$ 38,114
Interstate 35	67.2	126.0	(58.8)	\$ 590.14	\$ -
Iowa City	154.6	382.2	(227.6)	\$ 557.81	\$ -
Iowa Falls	79.0	17.3	61.7	\$ 589.71	\$ 36,385
Iowa Valley	36.0	60.1	(24.1)	\$ 552.87	\$ -
Janesville	63.0	96.0	(33.0)	\$ 569.73	\$ -
Jesup	99.0	17.6	81.4	\$ 527.10	\$ 42,906
Johnston	454.7	460.9	(6.2)	\$ 540.45	\$ -
Keokuk	13.0	133.0	(120.0)	\$ 569.60	\$ -
Keota	23.0	63.6	(40.6)	\$ 622.36	\$ -
Kingsley-Pierson	23.0	43.0	(20.0)	\$ 619.52	\$ -
Knoxville	61.2	162.3	(101.1)	\$ 583.12	\$ -
Lake Mills	59.1	24.0	35.1	\$ 616.31	\$ 21,632
Lamoni	33.0	15.0	18.0	\$ 660.60	\$ 11,891
Laurens-Marathon	7.0	89.0	(82.0)	\$ 647.35	\$ -
Lawton-Bronson	103.0	74.0	29.0	\$ 571.05	\$ 16,560
Le Mars	67.0	114.0	(47.0)	\$ 558.18	\$ -
Lenox	71.1	32.0	39.1	\$ 641.22	\$ 25,072
Lewis Central	632.0	284.1	347.9	\$ 562.58	\$ 195,722
Linn-Mar	605.6	648.0	(42.4)	\$ 542.77	\$ -
Lisbon	106.0	117.8	(11.8)	\$ 547.96	\$ -
Logan-Magnolia	112.0	31.0	81.0	\$ 584.12	\$ 47,314
Lone Tree	108.3	18.1	90.2	\$ 653.85	\$ 58,977
Louisa-Muscatine	143.0	43.7	99.3	\$ 629.23	\$ 62,483
Lu Verne	2.0	45.1	(43.1)	\$ 660.37	\$ -
Lynnvile-Sully	76.2	38.0	38.2	\$ 592.13	\$ 22,619
MFL Mar Mac	33.0	29.0	4.0	\$ 596.36	\$ 2,385
Madrid	57.2	61.0	(3.8)	\$ 571.31	\$ -
Manson-Northwest Webster	171.0	80.0	91.0	\$ 612.39	\$ 55,727
Maple Valley-Anthon Oto	51.1	68.4	(17.3)	\$ 591.27	\$ -
Maquoketa	85.0	133.3	(48.3)	\$ 611.41	\$ -
Maquoketa Valley	53.0	60.4	(7.4)	\$ 592.82	\$ -
Marcus-Meriden Cleghorn	11.3	86.0	(74.7)	\$ 618.39	\$ -
Marion	805.8	237.0	568.8	\$ 599.46	\$ 340,973

Proposal: Option of Adding MSA for TSS for Districts with Positive Net Open Enrollment-In

Note this is an estimate for comparison purposes only based on 2018-19 data. See notes at bottom.*

District	Open Enrollment-In	Open Enrollment-Out	Net Open Enrollment	TSS Per Pupil	Proposal* - MSA for TSS
Marshalltown	83.0	561.1	(478.1)	\$ 561.61	\$ -
Martensdale-St Marys	110.0	103.4	6.6	\$ 577.85	\$ 3,814
Mason City	133.0	121.0	12.0	\$ 567.15	\$ 6,806
Mediapolis	134.2	53.0	81.2	\$ 588.06	\$ 47,750
Melcher-Dallas	32.0	40.0	(8.0)	\$ 670.13	\$ -
Mid-Prairie	278.2	37.0	241.2	\$ 597.01	\$ 143,999
Midland	44.0	116.2	(72.2)	\$ 626.32	\$ -
Missouri Valley	29.0	75.0	(46.0)	\$ 556.13	\$ -
Moc-Floyd Valley	41.0	50.0	(9.0)	\$ 570.91	\$ -
Montezuma	35.0	44.0	(9.0)	\$ 549.49	\$ -
Monticello	83.0	48.5	34.5	\$ 586.16	\$ 20,223
Moravia	86.0	63.0	23.0	\$ 669.95	\$ 15,409
Mormon Trail	22.0	62.1	(40.1)	\$ 596.34	\$ -
Morning Sun	25.0	48.2	(23.2)	\$ 597.33	\$ -
Moulton-Udell	27.0	58.0	(31.0)	\$ 648.11	\$ -
Mount Ayr	50.0	65.6	(15.6)	\$ 659.24	\$ -
Mount Pleasant	141.0	81.3	59.7	\$ 570.44	\$ 34,055
Mount Vernon	297.6	71.0	226.6	\$ 585.88	\$ 132,760
Murray	55.0	11.0	44.0	\$ 685.33	\$ 30,155
Muscatine	46.9	198.8	(151.9)	\$ 567.61	\$ -
Nashua-Plainfield	21.0	54.8	(33.8)	\$ 567.15	\$ -
Nevada	126.1	106.0	20.1	\$ 576.86	\$ 11,595
New Hampton	55.0	31.9	23.1	\$ 585.04	\$ 13,514
New London	81.0	66.2	14.8	\$ 601.11	\$ 8,896
Newell-Fonda	55.6	20.0	35.6	\$ 590.21	\$ 21,011
Newton	29.0	164.8	(135.8)	\$ 569.21	\$ -
Nodaway Valley	27.0	51.5	(24.5)	\$ 618.38	\$ -
North Butler	67.0	62.6	4.4	\$ 661.57	\$ 2,911
North Cedar	20.0	151.6	(131.6)	\$ 578.23	\$ -
North Fayette Valley	21.0	103.0	(82.0)	\$ 590.52	\$ -
North Iowa	49.3	47.1	2.2	\$ 617.44	\$ 1,358
North Kossuth	56.0	46.8	9.2	\$ 598.01	\$ 5,502
North Linn	28.0	95.2	(67.2)	\$ 570.97	\$ -
North Mahaska	113.1	25.2	87.9	\$ 609.42	\$ 53,568
North Polk	114.9	86.6	28.3	\$ 539.88	\$ 15,279
North Scott	140.0	67.9	72.1	\$ 570.71	\$ 41,148
North Tama	33.0	26.0	7.0	\$ 642.50	\$ 4,498
North Union	21.0	92.3	(71.3)	\$ 677.66	\$ -
North Winneshiek	11.0	156.6	(145.6)	\$ 545.32	\$ -
Northeast	348.4	44.9	303.5	\$ 628.66	\$ 190,798
Northeast Hamilton	13.0	60.4	(47.4)	\$ 666.13	\$ -
Northwood-Kensett	36.0	35.0	1.0	\$ 574.87	\$ 575
Norwalk	119.1	66.7	52.4	\$ 585.63	\$ 30,687
OABCIG	30.9	52.2	(21.3)	\$ 620.32	\$ -

Proposal: Option of Adding MSA for TSS for Districts with Positive Net Open Enrollment-In

Note this is an estimate for comparison purposes only based on 2018-19 data. See notes at bottom.*

District	Open Enrollment-In	Open Enrollment-Out	Net Open Enrollment	TSS Per Pupil	Proposal* - MSA for TSS
Oelwein	25.0	127.8	(102.8)	\$ 588.45	\$ -
Ogden	137.6	35.6	102.0	\$ 603.13	\$ 61,519
Okoboji	146.0	84.1	61.9	\$ 590.99	\$ 36,582
Olin	-	77.0	(77.0)	\$ 715.05	\$ -
Orient-Macksburg	47.0	66.3	(19.3)	\$ 727.91	\$ -
Osage	53.0	36.6	16.4	\$ 580.38	\$ 9,518
Oskaloosa	54.7	258.9	(204.2)	\$ 567.14	\$ -
Ottumwa	52.4	485.3	(432.9)	\$ 559.89	\$ -
PCM	62.0	73.7	(11.7)	\$ 565.62	\$ -
Panorama	48.0	61.0	(13.0)	\$ 566.79	\$ -
Paton-Churdan	63.0	45.6	17.4	\$ 598.22	\$ 10,409
Pekin	130.0	54.9	75.1	\$ 577.87	\$ 43,398
Pella	186.6	24.0	162.6	\$ 551.49	\$ 89,672
Perry	42.2	154.4	(112.2)	\$ 591.95	\$ -
Pleasant Valley	236.6	369.0	(132.4)	\$ 540.49	\$ -
Pleasantville	51.0	30.0	21.0	\$ 579.28	\$ 12,165
Pocahontas Area	55.0	83.2	(28.2)	\$ 682.29	\$ -
Postville	26.0	10.0	16.0	\$ 598.99	\$ 9,584
Prairie Valley	66.0	57.4	8.6	\$ 641.22	\$ 5,514
Red Oak	37.0	67.0	(30.0)	\$ 593.71	\$ -
Remsen-Union	15.0	55.0	(40.0)	\$ 614.91	\$ -
Riceville	61.0	38.0	23.0	\$ 744.34	\$ 17,120
River Valley	48.0	49.2	(1.2)	\$ 631.09	\$ -
Riverside	32.0	105.1	(73.1)	\$ 582.14	\$ -
Rock Valley	61.0	20.0	41.0	\$ 593.55	\$ 24,336
Roland-Story	121.7	44.7	77.0	\$ 566.53	\$ 43,623
Rudd-Rockford-Marble Rock	42.0	42.0	-	\$ 605.92	\$ -
Ruthven-Ayrshire	14.0	57.0	(43.0)	\$ 644.62	\$ -
Saydel	278.1	124.5	153.6	\$ 622.86	\$ 95,671
Schaller-Crestland	18.0	52.0	(34.0)	\$ 619.41	\$ -
Schleswig	24.0	48.0	(24.0)	\$ 512.72	\$ -
Sergeant Bluff-Luton	274.0	88.0	186.0	\$ 587.91	\$ 109,351
Seymour	24.0	54.8	(30.8)	\$ 715.51	\$ -
Sheldon	40.0	43.0	(3.0)	\$ 559.68	\$ -
Shenandoah	61.0	73.6	(12.6)	\$ 611.33	\$ -
Sibley-Ocheyedan	45.0	32.0	13.0	\$ 607.69	\$ 7,900
Sidney	111.6	36.0	75.6	\$ 651.18	\$ 49,229
Sigourney	31.0	47.0	(16.0)	\$ 622.88	\$ -
Sioux Center	80.1	23.0	57.1	\$ 585.51	\$ 33,433
Sioux Central	100.0	24.0	76.0	\$ 700.41	\$ 53,231
Sioux City	165.0	523.5	(358.5)	\$ 563.38	\$ -
Solon	130.0	29.4	100.6	\$ 554.86	\$ 55,819
South Central Calhoun	30.0	104.0	(74.0)	\$ 643.93	\$ -
South Hamilton	158.1	95.2	62.9	\$ 645.14	\$ 40,579

Proposal: Option of Adding MSA for TSS for Districts with Positive Net Open Enrollment-In

Note this is an estimate for comparison purposes only based on 2018-19 data. See notes at bottom.*

District	Open Enrollment-In	Open Enrollment-Out	Net Open Enrollment	TSS Per Pupil	Proposal* - MSA for TSS
South O'Brien	13.0	32.6	(19.6)	\$ 597.30	\$ -
South Page	15.0	92.0	(77.0)	\$ 675.52	\$ -
South Tama	27.0	99.0	(72.0)	\$ 598.88	\$ -
South Winneshiek	39.0	73.0	(34.0)	\$ 600.02	\$ -
Southeast Polk	337.8	315.6	22.2	\$ 546.15	\$ 12,125
Southeast Warren	55.1	105.0	(49.9)	\$ 591.74	\$ -
Southeast Webster-Grand	37.0	106.7	(69.7)	\$ 641.78	\$ -
Spencer	141.0	72.0	69.0	\$ 588.16	\$ 40,583
Spirit Lake	128.1	72.0	56.1	\$ 582.94	\$ 32,703
Springville	71.0	79.1	(8.1)	\$ 627.17	\$ -
St Ansgar	38.3	52.0	(13.7)	\$ 569.14	\$ -
Stanton	71.0	10.0	61.0	\$ 671.43	\$ 40,957
Starmont	60.0	76.0	(16.0)	\$ 635.81	\$ -
Storm Lake	128.2	41.6	86.6	\$ 566.44	\$ 49,054
Stratford	22.0	28.0	(6.0)	\$ 558.83	\$ -
Sumner-Fredericksburg	49.0	49.2	(6.2)	\$ 597.51	\$ -
Tipton	72.0	41.8	30.2	\$ 569.68	\$ 17,204
Treynor	273.4	65.0	208.4	\$ 587.19	\$ 122,370
Tri-Center	88.2	70.0	18.2	\$ 584.36	\$ 10,635
Tri-County	14.4	60.8	(46.4)	\$ 671.38	\$ -
Tripoli	21.0	58.0	(37.0)	\$ 632.70	\$ -
Turkey Valley	45.0	66.0	(21.0)	\$ 626.93	\$ -
Twin Cedars	53.0	56.7	(3.7)	\$ 635.73	\$ -
Twin Rivers	4.0	30.0	(26.0)	\$ 656.86	\$ -
Underwood	160.1	91.0	69.1	\$ 552.52	\$ 38,179
Union	39.0	66.1	(27.1)	\$ 598.60	\$ -
United	143.0	173.5	(30.5)	\$ 503.29	\$ -
Urbandale	800.3	193.2	607.1	\$ 587.83	\$ 356,872
Van Buren	29.0	92.2	(63.2)	\$ 584.80	\$ -
Van Meter	186.0	41.9	144.1	\$ 598.11	\$ 86,188
Villisca	13.2	40.0	(26.8)	\$ 593.90	\$ -
Vinton-Shellsburg	59.3	113.6	(54.3)	\$ 601.78	\$ -
Waco	86.5	88.7	(2.2)	\$ 652.91	\$ -
Wapello	14.0	88.0	(74.0)	\$ 614.89	\$ -
Wapsie Valley	69.2	39.0	30.2	\$ 630.66	\$ 19,046
Washington	91.1	163.6	(72.5)	\$ 582.30	\$ -
Waterloo	27.4	316.9	(289.5)	\$ 570.15	\$ -
Waukee	220.0	527.8	(307.8)	\$ 511.76	\$ -
Waverly-Shell Rock	174.0	57.0	117.0	\$ 621.51	\$ 72,717
Wayne	59.3	25.0	34.3	\$ 682.63	\$ 23,414
Webster City	39.0	48.9	(9.9)	\$ 587.66	\$ -
West Bend-Mallard	48.0	48.0	-	\$ 658.55	\$ -
West Branch	57.0	51.8	5.2	\$ 575.18	\$ 2,991
West Burlington	523.0	43.0	480.0	\$ 709.23	\$ 340,430

Proposal: Option of Adding MSA for TSS for Districts with Positive Net Open Enrollment-In

Note this is an estimate for comparison purposes only based on 2018-19 data. See notes at bottom.*

District	Open Enrollment-In	Open Enrollment-Out	Net Open Enrollment	TSS Per Pupil	Proposal* - MSA for TSS
West Central	52.0	45.0	7.0	\$ 621.15	\$ 4,348
West Central Valley	28.0	172.2	(144.2)	\$ 594.77	\$ -
West Delaware Co	58.0	109.3	(51.3)	\$ 580.26	\$ -
West Des Moines	666.0	650.2	15.8	\$ 553.40	\$ 8,744
West Fork	38.0	84.0	(46.0)	\$ 640.92	\$ -
West Hancock	54.0	43.0	11.0	\$ 585.21	\$ 6,437
West Harrison	17.0	67.6	(50.6)	\$ 596.82	\$ -
West Liberty	43.0	56.2	(13.2)	\$ 586.80	\$ -
West Lyon	11.0	34.0	(23.0)	\$ 546.18	\$ -
West Marshall	157.0	58.0	99.0	\$ 580.73	\$ 57,492
West Monona	33.0	48.0	(15.0)	\$ 601.94	\$ -
West Sioux	5.0	52.1	(47.1)	\$ 612.30	\$ -
Western Dubuque Co	270.1	63.1	207.0	\$ 575.32	\$ 119,091
Westwood	82.0	57.5	24.5	\$ 615.55	\$ 15,081
Whiting	50.0	53.0	(3.0)	\$ 715.92	\$ -
Williamsburg	99.1	52.7	46.4	\$ 581.27	\$ 26,971
Wilton	95.0	43.0	52.0	\$ 595.29	\$ 30,955
Winfield-Mt Union	71.0	26.2	44.8	\$ 608.15	\$ 27,245
Winterset	96.0	126.4	(30.4)	\$ 562.09	\$ -
Woodbine	28.0	48.0	(20.0)	\$ 631.96	\$ -
Woodbury Central	56.0	31.6	24.4	\$ 583.29	\$ 14,232
Woodward-Granger	158.0	144.8	13.2	\$ 576.19	\$ 7,606
Totals	33,591.1	33,591.1	(0.0)		\$ 8,421,106

*Proposal amounts are estimated and subject to change. Proposal specifies that districts with a positive net open enrollment-in may be eligible to receive a modified supplemental amount (MSA) for Teacher Salary Supplement (TSS) funds. The potential amount would be an amount not to exceed the net open enrollment-in amount multiplied by the district's TSS per pupil amount.

Proposal and amounts are for comparison purposes only.

The IASB does not currently have a position on this proposal.

Sources:

Iowa Department of Management, School Aid file

Iowa Department of Education, Certified Enrollment file

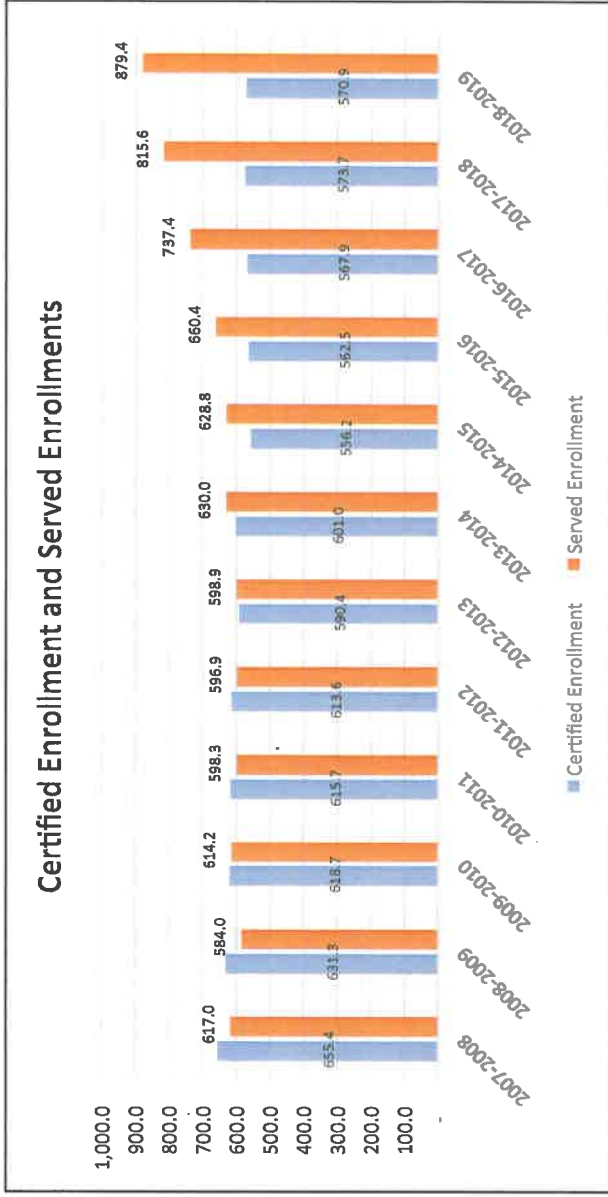
IASB analysis and calculations

Open Enrollment Basic Information and Explanation

Section 4 A

Iowa Association of School Boards: Certified and Served Enrollments
 Cardinal Community School District

School Year	Certified Enrollment	Served Enrollment
2007-2008	617.0	617.0
2008-2009	655.4	584.0
2009-2010	631.3	614.2
2010-2011	618.7	598.3
2011-2012	615.7	596.9
2012-2013	613.6	598.9
2013-2014	590.4	630.0
2014-2015	601.0	628.8
2015-2016	556.2	660.4
2016-2017	562.5	737.4
2017-2018	567.9	815.6
2018-2019	573.7	879.4



Sources:
 Iowa Department of Education, Certified Enrollment files
 IASB analysis

Open Enrollment Fiscal Impact Primer

When a student open enrolls into a district, the following funds follow the student:

- Tuition equal to the prior year's regular program district cost of the sending district.
- Formula Supplements per pupil (TSS, PD, Class size and TLC)
- Weightings generated by the formula for special education, English-language learners, Home school assistance, concurrent enrollment, etc.
- Any additional funds necessary to pay for costs of delivering the services in the student's Individualized Education Plan that exceed the special education weightings (i.e., the resident district is responsible for the full cost of special education services.)

The following funds do not follow the student to the new district (stay with district of residence)

- Infrastructure funds such as SAVE/Sales tax, PPEL, Debt Levy for bonded debt (often obligated at the resident district level)
- Federal Funds
- Other local levies not related to student enrollment (management fund, cash reserve, Instructional support levy, public education recreation levy, dropout prevention/at-risk)

Which district has authority in an open enrollment decision? See DE Web page, open enrollment nuts and bolts, for additional detail: <https://www.educateiowa.gov/resources/laws-and-regulations/legal-lessons/open-enrollment-nuts-and-bolts>

- OE filed on or before March 1: Receiving district takes action and may deny based on a policy of class size or lack of required services for the student without hiring additional staff.
- OE filed after March 1: Receiving district takes action and may deny based on lack of space or insufficient services.
- OE filed after March 1 in which the student alleges pervasive harassment or severe health need (good cause): Resident district takes action
- Regardless of when OE filed, if the resident district has a diversity plan: Resident district takes action
- Resident district may appeal receiving district admitting OE student after the March 1 deadline if they don't believe there was good cause.

For many districts, open enrollment in or out is a significant financial consideration in planning, in staffing and in providing opportunities for their resident students.

Considerations when open enrollment in significantly exceeds open enrollment out:

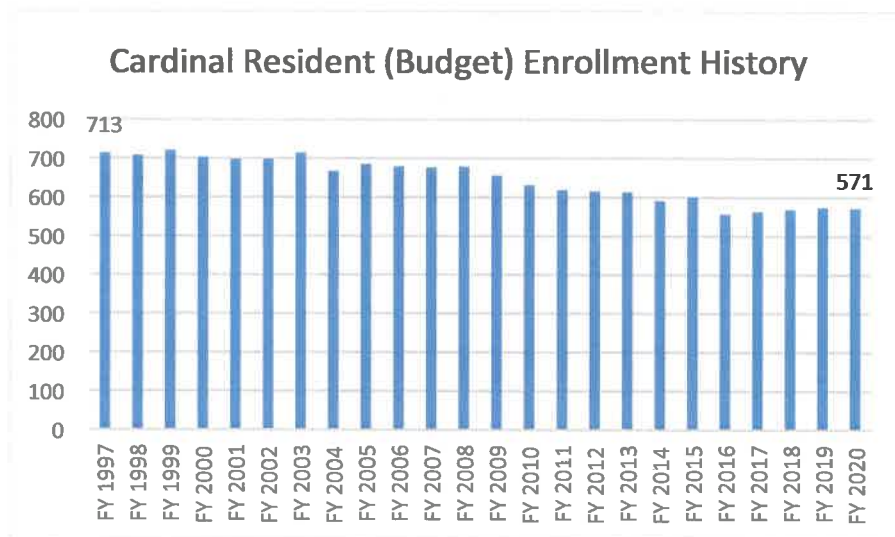
- Does the influx of nonresident students allow our district to retain staff or increase course offerings relative to what would otherwise be the case?
- Does the net positive open enrollment into the district increase our opportunities to provide – curricular activities and co-curricular courses to students?
- Does the net positive open enrollment into the district allow a sufficiently larger number of staff that offers collaborative or team work that would otherwise not be available?
- Does the net positive open enrollment into the district lessen the number of preparations of content that would otherwise be required for our teachers?
- Do our facilities have sufficient space to accommodate the number of students open enrolling into the district?

Considerations when open enrollment out significantly exceeds open enrollment in?

- Are there certain grades or ages at which open enrollment is initiated?
- Do we know why parents and students prefer open enrolling to a neighboring district?
- Can open enrollment trends help us plan for future staffing? Are the trends predictable?
- Are there policy decisions at the board table or procedures and practices at the district level that could slow the open enrollment out trend?
- Are our facilities, programs, course offerings and quality competitive with neighboring school districts? How do we know and is this an accurate or possibly false perception?
- What strategies should be undertaken to welcome new families and encourage families to return to school here in the future?

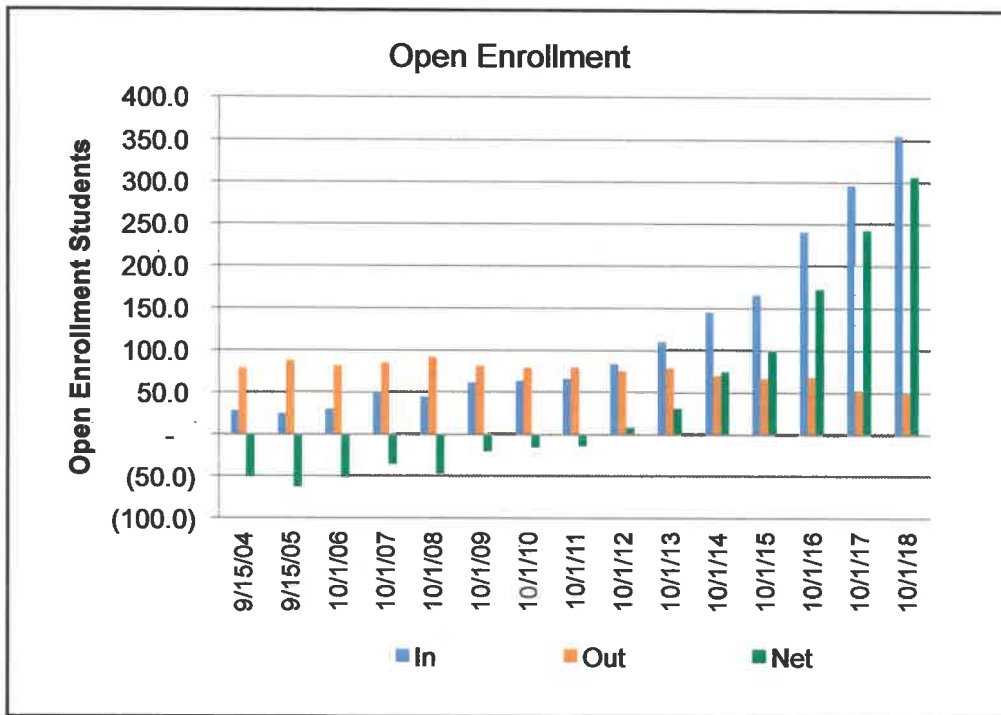
For Cardinal Community School District, open enrollment in has exceeded open enrollment out for several years. The following data and analysis show trends related to open enrollment:

Cardinal's Budget Enrollment, initially at 713 students in the 1996-97 school year, is now at 571 in the 2018-19 school year. That is the resident enrollment counted on October 1, 2017 and forms the basis of the regular program budget for the 2018-19 school year.



The loss of 142 students over that time period equates to a FY 2019 regular program reduction of \$6,731 per student, or roughly \$955,802 in FY 2019 dollars. Without another source of revenue, such as funds that accompany open enrollment in, the district would have had to reduce staff and programs to balance the budget.

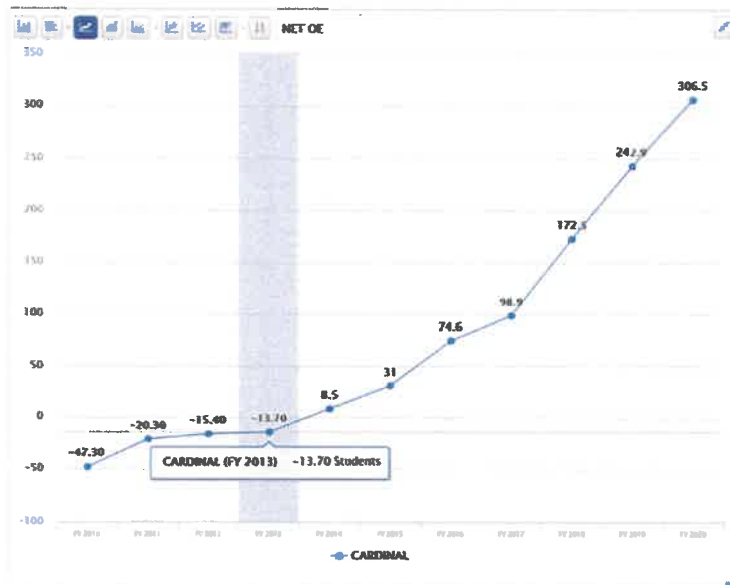
The net loss of 50 students open enrolling out of the Cardinal district in the 2004-05 school year had a similar effect. In FY 2019 terms, a 50-student net loss would equate to \$336,550. The following chart shows the history of open enrollment into and out of the Cardinal Community School District, with the green bar providing the net impact.



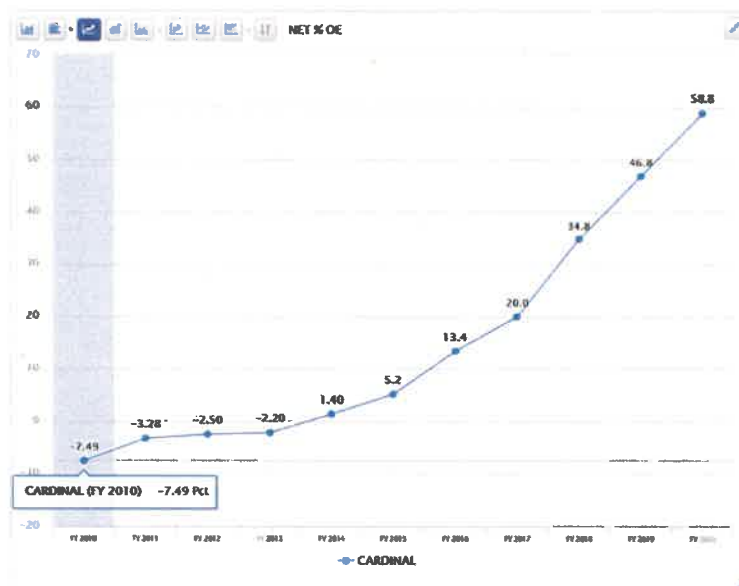
Through the last nine out of ten years, the legislature has set record low increases in the state cost per pupil, which is currently \$6,880 for the 2019-20 school year. Current conditions and politics of the state budget indicate low increases are likely to continue. So even with significant open enrollment into the district, it is possible that the school board will have to consider some cost saving measures. The net open enrollment into the district of 306.5 students in the 2018-19 school year brought with those students an estimated \$2.1 million, which paid for staff, technology, programs, textbooks and materials.

Supplemental funds: the per pupil supplements in the school aid formula, for teacher salary, early literacy, professional development and teacher leadership add up to just over \$1,000 per student. Only the teacher leadership supplement accompanies the open enrolled students into the district. These funds provide about \$333 per pupil, or another \$102,000 to combine with local resources to elevate instruction and support Cardinal CSD teachers.

The following chart shows the significant change in the net open enrollment count for Cardinal CSD since FY 2010.



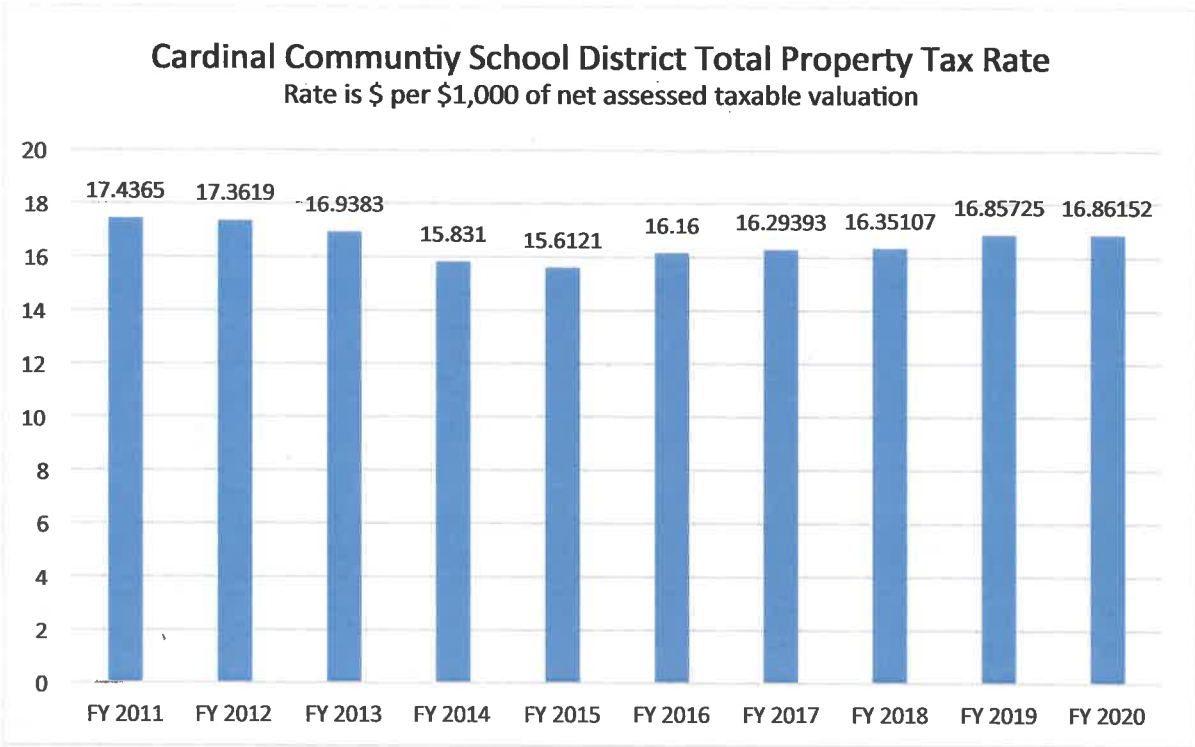
The net open enrollment into Cardinal CSD has also increased dramatically as a percentage of the total enrolled population. This chart shows that measure:



Local constituents will sometimes ponder whether there is a local tax burden associated with educating students from a neighboring district. There is no automatic property tax increase or savings due to open enrollment in or out of a district. A district with significant open enrollment in may have to consider facilities costs at some point, but the cost of educating students from a neighboring district is paid by the local property taxes of that neighboring district plus state foundation aid associate with each student.

A look at the property tax rate history in Cardinal proves the point. The tax rate was slightly higher at the historical extreme of open enrollment net loss and lower in more recent years as open enrollment in has increased. The tax rate is mostly due to the operations of the formula and school board decisions to replenish cash reserve used to pay for across-the-board cuts or special education deficits, which would occur irrespective of any open enrollment in or out.

The following chart shows the total property tax rate for Cardinal Community School District since the 2010-11 school year (FY 2011) which was the last year of negative net open enrollment into the district.



All of the data in the above charts was provided by Iowa School Finance Information Services, which captures data that local districts report to the Iowa Department of Education and the property tax information comes from the Iowa Department of Management which oversees implementation of the Iowa School Aid Formula.

Contact: Margaret Buckton, Partner, ISFIS margaret@iowaschoolfinance.com