

### Scenarios for Empowerment Distribution Formula

County	Current FY 2004 Total Formula Funding	FY 03 School Ready Grant	Difference Between Formula & Current Funding	Original percent change 04 formula vs. 03 grants	FY 2004: Either the loss amount for gaining areas or the limited loss from areas not benefiting	FY 2004 With 25% reduct. limit scenario and subtracting from areas gaining	Percent Change 04 w/ 25% reduct. Limit scenario vs. FY 2003	FY 2005: Either the loss amount for gaining areas or the limited loss from areas not benefiting	FY 2005 With 50% reduct limit. Scenario and subtracting from areas gaining	Percent change 05 w/ 50% reduct. Limit scenario vs. FY 2003
1	2	3	4	5	6	7	8	9	10	11
Linn	\$732,648	\$492,956	\$239,692	48.62%	-\$101,982	\$630,667	27.94%	-\$16,847	\$715,802	45.21%
Lee	202,633									
Van Buren	68,075									
	270,709	237,830	32,879	13.82%	-13,989	\$256,720	7.94%	-2,311	\$268,398	12.85%
Appanoose	109,009									
Davis	76,241									
Lucas	69,911									
Monroe	69,717									
	324,879	151,346	173,533	114.66%	-73,833	\$251,046	65.88%	-12,197	\$312,682	106.60%
Scott	764,124	703,707	60,417	8.59%	-25,706	\$738,418	4.93%	-4,246	\$759,878	7.98%
Hardin	103,688	186,683	-82,995	-44.46%	-46,671	\$140,012	-25.00%		\$103,688	-44.46%
Cass	94,703									
Mills	75,850									
Montgomery	78,806									
	249,360	489,455	-240,095	-49.05%	-122,364	\$367,091	-25.00%		\$249,360	-49.05%
Pottawattamie	419,010	744,613	-325,603	-43.73%	-186,153	\$558,460	-25.00%		\$419,010	-43.73%
Jones	108,481	92,618	15,863	17.13%	-6,749	\$101,732	9.84%	-1,115	\$107,366	15.92%
Adams	53,059	60,841	-7,782	-12.79%		\$53,059	-12.79%		\$53,059	-12.79%
Emmet	75,885	110,695	-34,810	-31.45%	-27,674	\$83,021	-25.00%		\$75,885	-31.45%
Dubuque	375,649	155,728	219,921	141.22%	-93,570	\$282,080	81.14%	-15,457	\$360,192	131.30%
Clinton	243,839									
Jackson	119,452									
	363,291	127,639	235,652	184.62%	-100,263	\$263,029	106.07%	-16,563	\$346,728	171.65%
Buchanan	133,092									
Delaware	110,957									
Fayette	131,288									
	375,337	186,329	189,008	101.44%	-80,417	\$294,920	58.28%	-13,284	\$362,053	94.31%
Boone	129,247	152,942	-23,695	-15.49%		\$129,247	-15.49%		\$129,247	-15.49%
Johnson	336,021	256,612	79,409	30.95%	-33,786	\$302,235	17.78%	-5,581	\$330,440	28.77%
Decatur	76,690	224,912	-148,222	-65.90%	-56,228	\$168,684	-25.00%	-112,456	\$112,456	-50.00%
Black Hawk	597,010	392,722	204,288	52.02%	-86,918	\$510,092	29.89%	-14,358	\$582,651	48.36%
Polk	1,412,438	1,513,462	-101,024	-6.68%		\$1,412,438	-6.68%		\$1,412,438	-6.68%

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1	2	3	4	5	6	7	8	9	10	11
Story	253,819	206,436	47,383	22.95%	-20,160	\$233,659	13.19%	-3,330	\$250,488	21.34%
Hamilton	87,613									
Humboldt	68,911									
Wright	90,332									
	<u>246,856</u>	491,336	-244,480	-49.76%	-122,834	\$368,502	-25.00%	-245,668	\$245,668	-50.00%
Chickasaw	79,242									
Floyd	103,292									
Mitchell	76,293									
	<u>258,827</u>	292,670	-33,843	-11.56%		\$258,827	-11.56%		\$258,827	-11.56%
Clay	99,831									
Dickinson	78,653									
O'Brien	93,085									
Osceola	60,193									
	<u>331,762</u>	555,189	-223,427	-40.24%	-138,797	\$416,392	-25.00%		\$331,762	-40.24%
Ringgold	55,932	280,856	-224,924	-80.09%	-70,214	\$210,642	-25.00%	-140,428	\$140,428	-50.00%
Union	92,221	171,845	-79,624	-46.34%	-42,961	\$128,884	-25.00%		\$92,221	-46.34%
Audubon	61,738									
Carroll	121,731									
Greene	74,955									
Guthrie	73,459									
	<u>331,883</u>	548,309	-216,426	-39.47%	-137,077	\$411,232	-25.00%		\$331,883	-39.47%
Taylor	65,504	257,912	-192,408	-74.60%	-64,478	\$193,434	-25.00%	-128,956	\$128,956	-50.00%
Marion	142,068	151,436	-9,368	-6.19%		\$142,068	-6.19%		\$142,068	-6.19%
Jasper	139,991	151,326	-11,335	-7.49%		\$139,991	-7.49%		\$139,991	-7.49%
Buena Vista	109,237									
Crawford	105,834									
Sac	83,823									
	<u>298,894</u>	349,477	-50,583	-14.47%		\$298,894	-14.47%		\$298,894	-14.47%
Allamakee	92,940									
Clayton	109,138									
Howard	75,872									
Winneshiek	110,163									
	<u>388,112</u>	660,615	-272,503	-41.25%	-165,154	\$495,461	-25.00%		\$388,112	-41.25%
Mahaska	123,012									
Wapello	202,066									
	<u>325,078</u>	408,859	-83,781	-20.49%		\$325,078	-20.49%		\$325,078	-20.49%

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1	2	3	4	5	6	7	8	9	10	11
Adair	68,117	53,054	15,063	28.39%	-6,409	\$61,708	16.31%	-1,059	\$67,058	26.40%
Benton	123,509	96,198	27,311	28.39%	-11,620	\$111,889	16.31%	-1,920	\$121,589	26.39%
Bremer	103,816									
Butler	89,360									
Franklin	73,337									
Grundy	67,825									
	<u>334,337</u>	260,406	73,931	28.39%	-31,455	\$302,882	16.31%	-5,196	\$329,141	26.40%
Calhoun	74,866									
Pocahontas	69,920									
Webster	229,379									
	<u>374,165</u>	291,427	82,738	28.39%	-35,202	\$338,963	16.31%	-5,815	\$368,350	26.40%
Cedar	92,160	71,781	20,379	28.39%	-8,670	\$83,489	16.31%	-1,432	\$90,727	26.39%
Cerro Gordo	209,458									
Hancock	77,050									
Worth	61,595									
	<u>348,103</u>	271,128	76,975	28.39%	-32,750	\$315,353	16.31%	-5,410	\$342,693	26.40%
Cherokee	80,959									
Lyon	83,074									
Plymouth	114,987									
Sioux	137,818									
	<u>416,837</u>	324,664	92,173	28.39%	-39,217	\$377,621	16.31%	-6,478	\$410,359	26.39%
Clarke	74,070	57,691	16,379	28.39%	-6,969	\$67,101	16.31%	-1,151	\$72,918	26.39%
Dallas	145,554	113,368	32,186	28.39%	-13,694	\$131,860	16.31%	-2,262	\$143,292	26.40%
Des Moines	217,845									
Louisa	78,058									
	<u>295,902</u>	230,471	65,431	28.39%	-27,839	\$268,063	16.31%	-4,599	\$291,304	26.39%
Fremont	64,029									
Page	99,498									
	<u>163,527</u>	127,367	36,160	28.39%	(15,385)	\$148,142	16.31%	(2,542)	\$160,986	26.40%
Harrison	99,330									
Monona	79,704									
Shelby	80,974									
	<u>260,008</u>	202,513	57,495	28.39%	-24,462	\$235,546	16.31%	-4,041	\$255,967	26.40%
Henry	103,884	80,912	22,972	28.39%	-9,774	\$94,110	16.31%	-1,615	\$102,269	26.40%
Ida	65,030	50,650	14,380	28.39%	-6,118	\$58,912	16.31%	-1,011	\$64,019	26.40%

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1	2	3	4	5	6	7	8	9	10	11
Iowa	84,603	65,895	18,708	28.39%	-7,960	\$76,643	16.31%	-1,315	\$83,288	26.40%
Jefferson	95,913									
Keokuk	86,109									
	<u>182,022</u>	141,772	40,250	28.39%	-17,125	\$164,897	16.31%	-2,829	\$179,193	26.40%
Kossuth	106,294									
Palo Alto	79,154									
	<u>185,447</u>	144,440	41,007	28.39%	-17,447	\$168,000	16.31%	-2,882	\$182,565	26.40%
Madison	82,782	64,477	18,305	28.39%	-7,788	\$74,994	16.31%	-1,287	\$81,496	26.39%
Marshall	178,027	138,661	39,366	28.39%	-16,749	\$161,278	16.31%	-2,767	\$175,260	26.39%
Muscatine	209,988	163,554	46,434	28.39%	-19,756	\$190,232	16.31%	-3,264	\$206,725	26.40%
Poweshiek	97,123	75,646	21,477	28.39%	-9,138	\$87,985	16.31%	-1,510	\$95,614	26.40%
Tama	101,903	79,370	22,533	28.39%	-9,587	\$92,316	16.31%	-1,584	\$100,319	26.39%
Warren	158,947	123,800	35,147	28.39%	-14,954	\$143,993	16.31%	-2,470	\$156,477	26.39%
Washington	127,884	99,605	28,279	28.39%	-12,032	\$115,852	16.31%	-1,988	\$125,896	26.40%
Wayne	71,220	55,471	15,749	28.39%	-6,701	\$64,519	16.31%	-1,107	\$70,113	26.40%
Winnebago	74,784	58,247	16,537	28.39%	-7,036	\$67,748	16.31%	-1,162	\$73,622	26.40%
Woodbury	549,555	428,034	121,521	28.39%	-51,703	\$497,852	16.31%	-8,541	\$541,014	26.40%
	<u>\$14,667,962</u>	<u>\$14,677,958</u>				<u>\$14,667,962</u>			<u>\$14,667,962</u>	

Cliff Notes for Empowerment Distribution Formula Scenarios

Column 1: County areas

Column 2: The amount the areas would receive in FY 2004 with a \$14.7 million appropriation and the implementation of the funding formula.

Column 3: The FY 2003 distribution of the appropriation.

Column 4: The dollar amount difference between the FY 2003 distribution and the FY 2004 formula distribution.

Column 5: The percentage difference between the FY 2003 distribution and the FY 2004 formula distribution.

Column 6: This is the beginning of the scenario. Column 6 represents EITHER the loss amount for those areas which gain under the FY 2004 formula in Column 4 OR the amount of limited loss for those areas which the FY 2004 formula, limited at a loss of 25% compared to what was received in FY 2003. Limiting losses to 25% in FY 2004 results in a need to recover \$1,104,913 from those areas which gain. Limiting losses to 50% in FY 2005 results in a need to recover \$182,526 from those areas which gain. The areas that gain have a total gain of \$2,596,933. Stay awake...might be a quiz. For example:

- Linn County: An area that gains. For FY 2004, Column 6 represents Linn's share of the \$1,150,931 needed to be recovered based upon the proportion of Linn's gain of \$239,692 in Column 4 compared to the total of all gains of \$2,596,933. Whew...looking at the mathematics instructor's version...

$$\frac{\$239,692}{\$2,596,933} = \frac{x}{\$1,104,913} \quad \begin{array}{l} x = \$239,692 \text{ times } \$1,104,903 \text{ divided by } \$2,596,933 \\ x = \$101,982 \text{ (Column 6)} \end{array}$$

For FY 2005, with \$182,526 needed to be recovered...

$$\frac{\$239,692}{\$2,596,933} = \frac{x}{\$182,526} \quad \begin{array}{l} x = \$239,692 \text{ times } \$182,526 \text{ divided by } \$2,596,933 \\ x = \$16,847 \text{ (Column 9)} \end{array}$$

- Hardin County: An area that is reduced by 44.46%. This results in a lessening of the impact in FY 2004 and not in FY 2005. For FY 2004, the math instructor's method to find the amount would be based upon the amount of loss from the 44.46%:

$$\frac{\$82,995 \text{ (column 4)}}{44.46\%} = \frac{x}{25.0\%} \quad \begin{array}{l} x = \$82,995 \text{ times } 25.0\% \text{ divided by } 44.46\% \\ x = 46,671 \text{ (Column 6)} \end{array}$$

For FY 2005, since the amount of reduction is less than 50.0%, Column 9 is empty since there is no change from the FY 2004 formula driven amount found in Column 2.

- Adams County: An area original reduced by less than 25.0% in Column 5. This results in no changes to place in Column 6 or Column 9 and for FY 2004 and FY 2005 under the scenarios would be equal to what is in Column 2 from the FY 2004 formula driven amount.
- Decatur County: An area reduced by greater than 50.0%. The same occurs for FY 2004 and FY 2005 as occurred for the example for Hardin in FY 2004. The only difference is the 25.0% in the example is replaced by 50.0%, so the result for FY 2005 is:

$$\frac{\$148,222 \text{ (column 4)}}{65.90\%} = \frac{x}{50.0\%} \quad \begin{array}{l} x = \$148,222 \text{ times } 50.0\% \text{ divided by } 65.90\% \\ x = \$112,456 \text{ (column 9)} \end{array}$$

Column 7: What the areas would receive in FY 2004 if a 25% loss limit would take place. Column 7 totals EITHER the sum of Column 2 and Column 6 for counties which originally gained OR the sum of Column 3 and Column 6, depending on whether an area gains or doesn't OR the formula driven FY 2004. Using those four areas which boldly volunteered for the examples:

- Linn: Column 7 = \$732,648 (Column 2) plus -\$101,982 (Column 6) = \$630,667 (Column 7). This reduces the amount of original gain, and Column 8 shows the respective percentage of increase for FY 2004 under the 25% loss limit compared to the FY 2003.
- Hardin: Column 7 = \$186,683 (Column 3) plus -\$46,671 (Column 6) = \$140,012 (Column 7). This decreases the original amount of loss of \$82,995 found in Column 4 by \$36,324 (Column 4 plus Column 6, not represented in a specific column, only information).
- Adams: Column 7 = Column 2. Since this area is not triggered by a loss of greater than 25.0%, nothing appears in Column 6, so it would equal the amount under the FY 2004 formula driven amount.
- Decatur: Column 7 would be calculated the same as for Hardin in FY 2004. This example is only different for FY 2005, so stay tuned.

Column 8: Represents the percentage difference between Column 3 and Column 7, or the difference between FY 2003 and what would occur under the 25.0% limit loss scenario in FY 2004. For example:

- Linn: Instead of a 48.62% increase (Column 5) in FY 2004 if the formula driven amount took place, Linn would receive a 27.94% increase (Column 8).
- Hardin: Instead of a 44.46% decrease (Column 5), in FY 2004, Hardin would receive a 25.0% decrease. This would hopefully make sense since the loss limitation was to be 25.0%.
- Adams: Column 5 and Column 8 equal each other at a decrease of 12.79%. This would make sense since Adams was not expected to receive an increase and therefore would not receive less than expected, as well as having a decrease of 12.79% which results in not being impacted by the 25.0% loss limit.
- Decatur: Column 8 would be the same as for Hardin. Decatur is unique for FY 2005 in the four area examples being used.

Hang on we are almost finished.

Column 9: Is calculated in the same method as Column 6, other than only \$182,526 needs to be recovered from those areas gaining for FY 2005. The explanation for Column 6 explains Column 9. Notice that Hardin has no amount, since Column 5 is less than 50.0% and Hardin would incur the impact of this phased scenario in FY 2004. Our friends in Decatur though would receive an additional year of the softening impact of the phased scenario since Column 5 is greater than 50.0%.

Column 10: Is calculated in the same manner as Column 7. Notice that Hardin Column 7 now equals Column 2 since the original percent change in Column 5 is less than 50.0% and therefore Hardin is not impacted any differently for FY 2005 under the phased scenario than the original formula driven amount...Hardin is only impacted in FY 2004 as a result of the scenario.

Column 11: Yeah, last one... This column is calculated by comparing Column 10 to Column 3, showing the percentage of change for what would occur under the 50.0% loss limit scenario and the FY 2003 amount. For those areas gaining in Column 5 (as does Linn), the percentage would be just a tad less, essentially the percent needed to make up for Linn's share of the \$182,526 which needed to be recovered for FY 2005. For those areas losing less than 25.0% (as does Adams) Columns 5, 8, and 11 are all the same. For those areas losing more than 25.0% and less than 50% (Hardin), Column 11 equals Column 5. Last but not least, Decatur, with Column 11 equaling 50.0% shows the impact of the 50.0% loss limit for FY 2005.

What about FY 2006? FY 2006 would equal for all of the areas, Column 2 for the amount, Column 4 for the difference between FY 2003 and FY 2006, and Column 5 for the percentage of change.

Calculations and specific percentages which are not shown in Columns 1 through 11 in this visual chart result in rounding of numbers.

Whew! You made it!!! Congratulations.