

Option Increasing Foundation Level Increasing Uniform Levy

Background

Increasing uniform levy:

- Uniform levy is currently \$5.40
- A \$0.10 increase in the uniform levy will increase total statewide property taxes \$10 million and reduce total state foundation aid by \$10 million

Increasing the foundation level:

- Regular education foundation level is 87.5%
- Special education instruction level is 87.5%
- AEA special education instructional support is 79%
- A one-percentage point increase in foundation levels will increase state aid \$28.6 million and decrease property taxes \$28.6 million

Options

1. Increase the uniform levy and foundation level such that the statewide impact is revenue neutral in total. Statewide property taxes and state total foundation aid neither increases nor decreases.
2. Increase the uniform levy, but no district would have a property tax increase due to increasing uniform levy.
3. Immediately increase the foundation level(s) to 100%.
4. Increase the foundation level to 100% over five years.

Increasing Uniform Levy and Foundation Level

FY 06 - Impact of Increasing Foundation Level to 100% and Uniform Levy to \$8.83

	State Aid Impact
Cost of Increasing the Regular and Regular Foundation Levels to 100%:	\$ 346,112,570
Cost of Increasing the Uniform Levy to \$8.83/\$1,000 of Taxable Valuation:	(345,879,420)
Cost of Proposal:	(108,365)
Number of Districts with Property Tax Increase:	214
Number of Districts with Property Tax Decrease:	153
Cost of Holding Districts Harmless (no Property Tax Increase):	\$ 40,032,341

Prepared by: Iowa Department of Education

Notes:

Assumes 2.3% taxable valuation increase for FY 2006.

Districts budgets from the school aid formula will not change as a result of this proposal, only the mix of state aid and property tax funding the budget will change.

Source: Iowa Department of Education, School Aid Estimates.

Incremental Foundation Level and Uniform Levy Increases:

FY 06 - Increase the Uniform Levy to \$6.09 and Foundation Level to 90%

218 Districts will have Higher Foundation Taxes (less State Aid)
149 Districts will have Lower Foundation Taxes (more State Aid)

Cost to Hold Harmless those Districts with Tax Increases: \$8,275,242

FY 07 - Increase the Uniform Levy to \$6.79 and Foundation Level to 92.5%

217 Districts will have Higher Foundation Taxes (less State Aid)
150 Districts will have Lower Foundation Taxes (more State Aid)

Cost to Hold Harmless those Districts with Tax Increases: \$8,289,356

FY 08 - Increase the Uniform Levy to \$7.50 and Foundation Level to 95%

221 Districts will have Higher Foundation Taxes (less State Aid)
146 Districts will have Lower Foundation Taxes (more State Aid)

Cost to Hold Harmless those Districts with Tax Increases: \$8,748,228

FY 09 - Increase the Uniform Levy to \$8.22 and Foundation Level to 97.5%

226 Districts will have Higher Foundation Taxes (less State Aid)
141 Districts will have Lower Foundation Taxes (more State Aid)

Cost to Hold Harmless those Districts with Tax Increases: \$9,219,514

**Iowa Department of Education: Estimated Cost of Increasing the Regular Program and Special Ed.
Regular Program Foundation Levels to 100% and the Uniform Levy to \$8.83/\$1,000 of Taxable
Valuation by School District for FY 2006**

District Name	FY 2006 Budget Enrollment	Estimated FY 2006 Taxable Valuation Per Pupil	Estimated FY 2006 Change in State Aid	Estimated FY 2006 Property Tax Decrease	Estimated FY 2006 Property Tax Increase
ADAIR-CASEY	346.4	256,381	(64,371)	-	64,371
ADEL-DESOTO-MINBURN	1,414.7	165,778	201,456	201,456	-
AGWSR	832.3	302,632	(278,622)	-	278,622
A-H-S-T	685.8	215,627	(26,488)	-	26,488
AKRON WESTFIELD	550.1	191,187	33,045	33,045	-
ALBERT CITY-TRUESDALE	253.2	340,856	(109,280)	-	109,280
ALBIA	1,296.4	146,241	273,418	273,418	-
ALBURNETT	604.6	191,478	28,607	28,607	-
ALDEN	262.2	340,260	(118,510)	-	118,510
ALGONA	1,251.9	304,265	(350,189)	-	350,189
ALLAMAKEE	1,472.1	219,468	(80,425)	-	80,425
ALLISON-BRISTOW	318.0	241,973	(36,848)	-	36,848
ALTA	611.1	217,403	(28,608)	-	28,608
AMES	4,365.7	402,230	(2,977,281)	-	2,977,281
ANAMOSA	1,369.6	152,369	239,709	239,709	-
ANDREW	323.0	208,814	10,469	10,469	-
ANITA	303.6	214,232	2,799	2,799	-
ANKENY	6,692.1	199,743	(53,735)	-	53,735
ANTHON-OTO	309.3	224,467	(21,199)	-	21,199
APLINGTON-PARKERSBURG	805.0	199,892	8,476	8,476	-
ARMSTRONG-RINGSTED	375.0	325,743	(156,710)	-	156,710
AR-WE-VA	417.3	235,512	(33,721)	-	33,721
ATLANTIC	1,440.6	177,176	127,583	127,583	-
AUDUBON	687.0	209,944	(28,557)	-	28,557
AURELIA	336.3	300,049	(111,724)	-	111,724
BALLARD	1,297.0	125,457	342,908	342,908	-
BATTLE CREEK-IDA GROVE	751.8	219,318	(37,322)	-	37,322
BAXTER	364.4	151,256	60,820	60,820	-
BCLUW	622.2	286,920	(184,714)	-	184,714
BEDFORD	530.0	197,391	26,937	26,937	-
BELLE PLAINE	658.8	165,966	91,576	91,576	-
BELLEVUE	666.8	219,636	(42,810)	-	42,810
BELMOND-KLEMME	765.2	242,102	(85,092)	-	85,092
BENNETT	227.0	338,873	(112,142)	-	112,142
BENTON	1,696.7	227,544	(121,647)	-	121,647
BETTENDORF	4,127.3	233,439	(459,760)	-	459,760
BONDURANT-FARRAR	986.9	143,647	197,253	197,253	-
BOONE	2,393.1	137,640	538,475	538,475	-
BOYDEN-HULL	642.5	205,182	14,620	14,620	-
BOYER VALLEY	505.6	212,381	(3,115)	-	3,115
BROOKLYN-GUERNSEY-MA	647.8	227,515	(55,582)	-	55,582
BURLINGTON	4,644.1	161,722	772,462	772,462	-
C AND M	224.5	266,869	(50,311)	-	50,311
CAL	261.5	363,752	(135,602)	-	135,602
CALAMUS-WHEATLAND	535.7	229,065	(42,188)	-	42,188

District Name	FY 2006 Enrollment	Estimated FY 2006 Taxable Valuation Per Pupil	Estimated FY 2006 Change in State Aid	Estimated FY 2006 Property Tax Decrease	Estimated FY 2006 Property Tax Increase
CAMANCHE	927.1	229,969	(74,701)	-	74,701
CARDINAL	678.7	134,739	167,750	167,750	-
CARLISLE	1,534.0	118,205	458,263	458,263	-
CARROLL	1,818.1	275,810	(435,738)	-	435,738
CEDAR FALLS	4,267.1	243,011	(530,580)	-	530,580
CEDAR RAPIDS	17,691.1	230,637	(952,086)	-	952,086
CENTER POINT-URBANA	1,140.7	136,621	242,950	242,950	-
CENTERVILLE	1,586.7	129,510	461,748	461,748	-
CENTRAL	587.3	221,341	(30,551)	-	30,551
CENTRAL CITY	514.4	152,188	91,718	91,718	-
CENTRAL CLINTON	1,588.7	182,190	149,927	149,927	-
CENTRAL DECATUR	750.0	145,344	195,724	195,724	-
CENTRAL LEE	999.5	170,652	107,556	107,556	-
CENTRAL LYON	699.0	219,583	(34,095)	-	34,095
CHARITON	1,482.4	138,993	352,891	352,891	-
CHARLES CITY	1,596.6	207,072	33,568	33,568	-
CHARTER OAK-UTE	360.5	245,394	(47,625)	-	47,625
CHEROKEE	1,091.8	180,908	121,070	121,070	-
CLARINDA	970.8	184,525	44,163	44,163	-
CLARION-GOLDFIELD	963.6	246,343	(148,892)	-	148,892
CLARKE	1,387.3	181,639	134,083	134,083	-
CLARKSVILLE	335.5	182,699	32,910	32,910	-
CLAY CENTRAL-EVERLY	484.0	340,858	(234,443)	-	234,443
CLEAR CREEK-AMANA	1,295.6	246,390	(153,652)	-	153,652
CLEAR LAKE	1,422.2	278,275	(338,593)	-	338,593
CLEARFIELD	98.0	333,159	(42,842)	-	42,842
CLINTON	4,423.2	140,860	1,185,292	1,185,292	-
COLFAX-MINGO	901.0	145,902	182,033	182,033	-
COLLEGE	3,525.3	306,234	(1,235,539)	-	1,235,539
COLLINS-MAXWELL	544.5	187,999	31,592	31,592	-
COLO-NESCO	572.0	247,007	(79,360)	-	79,360
COLUMBUS	1,044.2	168,998	131,549	131,549	-
COON RAPIDS-BAYARD	522.5	206,473	2,020	2,020	-
CORNING	554.9	235,025	(42,936)	-	42,936
CORWITH-WESLEY	208.1	359,274	(98,397)	-	98,397
COUNCIL BLUFFS	9,662.2	156,706	1,886,935	1,886,935	-
CRESTON	1,438.6	176,656	200,651	200,651	-
DALLAS CENTER-GRIMES	1,594.6	231,539	(193,597)	-	193,597
DANVILLE	457.9	177,690	31,252	31,252	-
DAVENPORT	16,809.0	190,657	1,024,379	1,024,379	-
DAVIS COUNTY	1,225.3	187,488	100,547	100,547	-
DECORAH	1,451.3	259,624	(286,244)	-	286,244
DEEP RIVER-MILLERSBURC	219.0	242,319	(33,655)	-	33,655
DELWOOD	261.0	235,006	(26,579)	-	26,579
DENISON	1,894.6	119,813	600,365	600,365	-
DENVER	697.7	180,835	48,459	48,459	-
DES MOINES INDEPENDEN	31,873.6	170,421	6,380,828	6,380,828	-
DIAGONAL	93.0	317,690	(25,691)	-	25,691
DIKE-NEW HARTFORD	808.6	193,513	25,114	25,114	-
DOWS	164.1	392,136	(100,719)	-	100,719
DUBUQUE	10,423.5	211,983	150,622	150,622	-

District Name	FY 2006 Enrollment	Estimated FY 2006 Taxable Valuation Per Pupil	Estimated FY 2006 Change in State Aid	Estimated FY 2006 Property Tax Decrease	Estimated FY 2006 Property Tax Increase
DUNKERTON	502.6	186,367	32,468	32,468	-
DURANT	600.0	247,342	(93,441)	-	93,441
EAGLE GROVE	912.2	191,602	66,806	66,806	-
EARLHAM	609.2	172,273	44,837	44,837	-
EAST BUCHANAN	583.8	232,950	(49,575)	-	49,575
EAST CENTRAL	407.8	221,132	(12,015)	-	12,015
EAST GREENE	434.0	201,202	14,575	14,575	-
EAST MARSHALL	735.6	206,034	(1,593)	-	1,593
EAST UNION	493.0	210,322	(6,139)	-	6,139
EASTERN ALLAMAKEE	488.1	327,296	(211,295)	-	211,295
EDDYVILLE-BLAKESBURG	780.4	367,459	(426,281)	-	426,281
EDGEWOOD-COLESBURG	515.7	202,280	(4,074)	-	4,074
ELDORA-NEW PROVIDENCI	661.6	208,850	8,372	8,372	-
ELK HORN-KIMBALLTON	303.0	167,903	26,285	26,285	-
EMMETSBURG	677.4	283,927	(155,311)	-	155,311
ENGLISH VALLEYS	452.5	231,516	(40,219)	-	40,219
ESSEX	273.4	212,023	(16,460)	-	16,460
ESTHERVILLE LINCOLN	1,382.0	163,605	230,126	230,126	-
EXIRA	331.4	202,335	10,553	10,553	-
FAIRFIELD	2,068.5	201,142	27,888	27,888	-
FARRAGUT	304.3	254,967	(61,253)	-	61,253
FOREST CITY	1,388.6	143,406	344,775	344,775	-
FORT DODGE	4,090.5	191,585	300,527	300,527	-
FORT MADISON	2,445.9	179,104	268,850	268,850	-
FREDERICKSBURG	297.2	278,460	(68,468)	-	68,468
FREMONT	178.2	260,261	(26,109)	-	26,109
FREMONT-MILLS	470.1	205,221	(1,908)	-	1,908
GALVA-HOLSTEIN	528.0	258,200	(104,978)	-	104,978
GARNAVILLO	209.1	408,438	(129,419)	-	129,419
GARNER-HAYFIELD	813.1	170,717	92,137	92,137	-
GEORGE-LITTLE ROCK	503.6	259,384	(76,441)	-	76,441
GILBERT	990.7	194,835	40,243	40,243	-
GILMORE CITY-BRADGATE	168.0	375,781	(97,777)	-	97,777
GLADBROOK-REINBECK	800.4	248,486	(116,662)	-	116,662
GLENWOOD	2,040.3	158,586	307,903	307,903	-
GLIDDEN-RALSTON	386.5	226,191	(34,949)	-	34,949
GMG	394.1	258,556	(78,997)	-	78,997
GRAETTINGER	261.1	246,821	(32,919)	-	32,919
GRAND	166.2	293,806	(51,278)	-	51,278
GREENE	348.0	270,562	(78,354)	-	78,354
GRINNELL-NEWBURG	1,733.8	228,187	(122,979)	-	122,979
GRISWOLD	663.8	223,076	(54,833)	-	54,833
GRUNDY CENTER	633.7	229,657	(54,956)	-	54,956
GUTHRIE CENTER	529.3	208,865	(8,720)	-	8,720
GUTTENBERG	480.0	280,671	(111,817)	-	111,817
HAMBURG	310.3	257,498	(51,811)	-	51,811
HAMPTON-DUMONT	1,228.7	188,073	87,316	87,316	-
HARLAN	1,592.9	169,129	190,957	190,957	-
HARMONY	435.1	165,821	58,708	58,708	-
HARRIS-LAKE PARK	299.0	356,587	(156,026)	-	156,026
HARTLEY-MELVIN-SANBOR	777.8	236,008	(72,307)	-	72,307

District Name	FY 2006 Budget Enrollment	Estimated FY 2006 Taxable Valuation Per Pupil	Estimated FY 2006 Change in State Aid	Estimated FY 2006 Property Tax Decrease	Estimated FY 2006 Property Tax Increase
HIGHLAND	660.0	184,679	46,431	46,431	-
HINTON	572.1	219,459	(47,728)	-	47,728
H-L-V	418.0	301,213	(134,233)	-	134,233
HOWARD-WINNESHIEK	1,478.7	225,368	(91,514)	-	91,514
HUBBARD-RADCLIFFE	486.3	316,433	(196,846)	-	196,846
HUDSON	707.0	182,897	55,830	55,830	-
HUMBOLDT	1,243.2	239,097	(145,167)	-	145,167
IKM	484.2	241,581	(61,093)	-	61,093
INDEPENDENCE	1,505.6	161,524	256,427	256,427	-
INDIANOLA	3,205.7	167,589	410,423	410,423	-
INTERSTATE 35	816.7	179,266	71,522	71,522	-
IOWA CITY	10,945.3	290,479	(3,136,673)	-	3,136,673
IOWA FALLS	1,094.3	182,810	82,685	82,685	-
IOWA VALLEY	669.1	172,761	77,983	77,983	-
JANESVILLE CONSOLIDATE	364.8	211,531	(7,109)	-	7,109
JEFFERSON-SCRANTON	1,119.7	197,521	34,465	34,465	-
JESUP	814.2	201,990	4,326	4,326	-
JOHNSTON	4,885.6	231,634	(573,537)	-	573,537
KEOKUK	2,397.7	131,713	634,252	634,252	-
KEOTA	371.6	385,239	(231,677)	-	231,677
KINGSLEY-PIERSON	503.0	215,511	(32,498)	-	32,498
KNOXVILLE	2,059.1	138,006	488,762	488,762	-
LAKE MILLS	683.8	238,966	(86,472)	-	86,472
LAMONI	352.7	168,821	45,737	45,737	-
LAURENS-MARATHON	423.0	255,507	(69,484)	-	69,484
LAWTON-BRONSON	605.2	205,901	(16,627)	-	16,627
LE MARS	2,277.9	195,933	22,913	22,913	-
LENOX	326.6	234,597	(23,489)	-	23,489
LEWIS CENTRAL	2,478.8	230,745	(236,321)	-	236,321
LINEVILLE-CLIO	91.9	304,043	(25,407)	-	25,407
LINN-MAR	5,628.2	208,686	(189,045)	-	189,045
LISBON	651.5	143,405	116,132	116,132	-
LOGAN-MAGNOLIA	670.6	152,882	116,165	116,165	-
LONE TREE	398.7	268,801	(98,785)	-	98,785
LOUISA-MUSCATINE	892.4	233,252	(85,869)	-	85,869
LUVERNE	117.0	474,815	(108,199)	-	108,199
LYNNVILLE-SULLY	489.1	276,107	(122,801)	-	122,801
MADRID	587.1	125,074	154,345	154,345	-
MALVERN	374.7	238,344	(36,849)	-	36,849
MANNING	479.0	173,348	55,733	55,733	-
MANSON NORTHWEST WE	773.3	248,659	(134,968)	-	134,968
MAPLE VALLEY	575.0	235,361	(50,530)	-	50,530
MAQUOKETA	1,498.2	172,169	236,786	236,786	-
MAQUOKETA VALLEY	899.1	233,917	(111,960)	-	111,960
MARCUS-MERIDEN-CLEGH	556.3	303,407	(189,172)	-	189,172
MARION INDEPENDENT	1,894.4	169,844	233,150	233,150	-
MARSHALLTOWN	5,198.6	139,745	1,289,983	1,289,983	-
MARTENSDALE-ST MARYS	485.7	183,330	52,648	52,648	-
MASON CITY	4,240.7	211,012	213,895	213,895	-
MEDIAPOLIS	892.8	226,847	(68,432)	-	68,432
MELCHER-DALLAS	408.1	113,311	145,195	145,195	-

District Name	FY 2006 Enrollment	Estimated FY 2006 Taxable Valuation Per Pupil	Estimated FY 2006 Change in State Aid	Estimated FY 2006 Property Tax Decrease	Estimated FY 2006 Property Tax Increase
MESERVEY-THORNTON	176.6	369,804	(98,420)	-	98,420
MFL MARMAC	949.1	192,061	40,835	40,835	-
MIDLAND	635.0	326,113	(229,031)	-	229,031
MID-PRAIRIE	1,240.0	228,540	(119,816)	-	119,816
MISSOURI VALLEY	929.4	185,478	80,589	80,589	-
MOC-FLOYD VALLEY	1,300.6	251,935	(230,160)	-	230,160
MONTEZUMA	538.8	302,376	(171,954)	-	171,954
MONTICELLO	1,024.6	245,351	(149,398)	-	149,398
MORAVIA	321.2	193,218	15,195	15,195	-
MORMON TRAIL	285.7	245,685	(19,063)	-	19,063
MORNING SUN	231.1	173,342	30,648	30,648	-
MOULTON-UDELL	258.1	180,611	27,619	27,619	-
MOUNT AYR	676.6	237,181	(33,517)	-	33,517
MOUNT PLEASANT	2,130.6	178,447	206,135	206,135	-
MOUNT VERNON	1,026.0	152,010	168,992	168,992	-
MURRAY	307.0	169,578	31,259	31,259	-
MUSCATINE	5,569.4	152,286	1,152,683	1,152,683	-
NASHUA-PLAINFIELD	774.1	198,093	1,238	1,238	-
NEVADA	1,531.6	162,386	230,696	230,696	-
NEW HAMPTON	1,111.8	270,467	(264,015)	-	264,015
NEW LONDON	572.7	131,180	130,797	130,797	-
NEW MARKET	175.0	203,327	6,953	6,953	-
NEWELL-FONDA	504.4	243,988	(74,872)	-	74,872
NEWTON	3,389.2	171,418	445,775	445,775	-
NISHNA VALLEY	244.1	364,637	(133,084)	-	133,084
NODAWAY VALLEY	792.4	218,917	(43,014)	-	43,014
NORA SPRINGS-ROCK FALI	424.0	200,713	7,487	7,487	-
NORTH CEDAR	1,007.3	231,131	(101,996)	-	101,996
NORTH CENTRAL	545.1	235,157	(46,719)	-	46,719
NORTH FAYETTE	1,022.6	198,428	6,702	6,702	-
NORTH IOWA	622.6	333,557	(264,829)	-	264,829
NORTH KOSSUTH	356.8	407,720	(226,241)	-	226,241
NORTH LINN	766.8	185,662	45,651	45,651	-
NORTH MAHASKA	563.2	251,223	(93,364)	-	93,364
NORTH POLK	1,007.1	176,670	73,328	73,328	-
NORTH SCOTT	2,973.3	220,408	(176,975)	-	176,975
NORTH TAMA COUNTY	545.0	277,861	(149,209)	-	149,209
NORTH WINNESHIEK	359.2	245,453	(37,040)	-	37,040
NORTHEAST	631.7	219,343	(38,988)	-	38,988
NORTHEAST HAMILTON	319.7	330,734	(133,587)	-	133,587
NORTHWOOD-KENSETT	550.4	242,046	(62,709)	-	62,709
NORWALK	2,185.5	114,550	734,926	734,926	-
ODEBOLT-ARTHUR	384.7	242,228	(55,230)	-	55,230
OELWEIN	1,468.5	163,242	253,966	253,966	-
OGDEN	772.6	199,562	(1,692)	-	1,692
OKOBOJI	938.6	576,691	(1,193,220)	-	1,193,220
OLIN CONSOLIDATED	276.2	245,243	(27,465)	-	27,465
ORIENT-MACKSBURG	286.7	316,560	(110,088)	-	110,088
OSAGE	1,010.5	217,406	(51,370)	-	51,370
OSKALOOSA	2,465.4	172,250	287,543	287,543	-
OTTUMWA	4,889.6	115,957	1,526,287	1,526,287	-

District Name	FY 2006 Enrollment	Estimated FY 2006 Taxable Valuation Per Pupil	Estimated FY 2006 Change in State Aid	Estimated FY 2006 Property Tax Decrease	Estimated FY 2006 Property Tax Increase
PANORAMA	810.8	267,213	(193,751)	-	193,751
PATON-CHURDAN	233.6	292,000	(70,861)	-	70,861
PCM	974.4	190,110	67,536	67,536	-
PEKIN	729.8	233,219	(73,709)	-	73,709
PELLA	2,086.1	224,646	(184,696)	-	184,696
PERRY	1,838.4	132,718	481,479	481,479	-
PLEASANT VALLEY	3,208.4	234,570	(421,366)	-	421,366
PLEASANTVILLE	635.9	155,434	124,308	124,308	-
POCAHONTAS AREA	664.3	285,473	(158,272)	-	158,272
POMEROY-PALMER	258.2	374,887	(151,034)	-	151,034
POSTVILLE	653.8	210,968	(1,692)	-	1,692
PRAIRIE VALLEY	743.0	290,535	(206,654)	-	206,654
PRESCOTT	113.3	311,788	(40,110)	-	40,110
PRESTON	335.0	192,763	24,171	24,171	-
RED OAK	1,371.6	181,767	114,390	114,390	-
REMSEN-UNION	424.6	371,224	(248,855)	-	248,855
RICEVILLE	399.3	373,977	(237,526)	-	237,526
RIVER VALLEY	498.1	235,251	(55,703)	-	55,703
RIVERSIDE	677.4	274,572	(147,346)	-	147,346
ROCK VALLEY	535.8	236,091	(59,721)	-	59,721
ROCKWELL CITY-LYTTON	548.3	263,107	(112,415)	-	112,415
ROCKWELL-SWALEDAL	391.4	260,748	(63,610)	-	63,610
ROLAND-STORY	1,051.9	174,908	87,736	87,736	-
RUDD-ROCKFORD-MARBLE	614.7	235,504	(80,478)	-	80,478
RUSSELL	220.1	144,853	47,400	47,400	-
RUTHVEN-AYRSHIRE	248.1	268,034	(56,817)	-	56,817
SAC	476.3	187,954	9,721	9,721	-
SAYDEL	1,409.9	319,034	(488,070)	-	488,070
SCHALLER-CRESTLAND	465.5	234,903	(48,990)	-	48,990
SCHLESWIG	289.3	237,037	(38,480)	-	38,480
SENTRAL	224.0	356,039	(113,346)	-	113,346
SERGEANT BLUFF-LUTON	1,339.3	314,585	(491,466)	-	491,466
SEYMOUR	338.9	210,471	(6,019)	-	6,019
SHEFFIELD-CHAPIN	339.6	239,795	(37,681)	-	37,681
SHELDON	1,036.7	224,306	(71,039)	-	71,039
SHENANDOAH	1,066.3	186,537	68,633	68,633	-
SIBLEY-OCHEYEDAN	882.3	203,614	13,957	13,957	-
SIDNEY	376.7	218,113	(6,299)	-	6,299
SIGOURNEY	644.0	193,230	60,187	60,187	-
SIOUX CENTER	934.0	238,431	(92,527)	-	92,527
SIOUX CENTRAL	442.0	301,637	(142,318)	-	142,318
SIOUX CITY	14,276.1	127,462	4,119,030	4,119,030	-
SOLO	1,181.8	193,551	25,110	25,110	-
SOUTH CLAY	190.6	362,696	(104,579)	-	104,579
SOUTH HAMILTON	768.8	231,535	(75,863)	-	75,863
SOUTH O'BRIEN	735.6	303,567	(247,728)	-	247,728
SOUTH PAGE	278.9	226,601	(23,127)	-	23,127
SOUTH TAMA COUNTY	1,692.8	157,463	313,931	313,931	-
SOUTH WINNESHIEK	643.1	249,140	(76,694)	-	76,694
SOUTHEAST POLK	5,067.2	156,603	849,721	849,721	-
SOUTHEAST WARREN	577.2	173,354	87,724	87,724	-

District Name	FY 2006 Enrollment	Estimated FY 2006 Taxable Valuation Per Pupil	Estimated FY 2006 Change in State Aid	Estimated FY 2006 Property Tax Decrease	Estimated FY 2006 Property Tax Increase
SOUTHEAST WEBSTER	470.6	216,127	(7,515)	-	7,515
SOUTHERN CAL	568.6	246,462	(80,910)	-	80,910
SPENCER	1,923.1	210,690	(15,141)	-	15,141
SPIRIT LAKE	1,259.0	405,857	(886,888)	-	886,888
SPRINGVILLE	498.3	161,892	69,311	69,311	-
ST ANSGAR	734.4	269,211	(174,838)	-	174,838
STANTON	232.4	189,222	7,030	7,030	-
STARMONT	778.4	232,843	(53,207)	-	53,207
STORM LAKE	1,894.5	161,514	370,623	370,623	-
STRATFORD	242.0	201,538	456	456	-
SUMNER	645.0	243,733	(84,555)	-	84,555
TERRIL	209.1	338,951	(89,300)	-	89,300
TIPTON	823.0	225,874	(65,758)	-	65,758
TITONKA CONSOLIDATED	211.0	276,535	(46,224)	-	46,224
TREYNOR	552.1	201,266	(10,487)	-	10,487
TRI-CENTER	772.8	169,315	77,653	77,653	-
TRI-COUNTY	339.5	242,355	(31,941)	-	31,941
TRIPOLI	491.0	191,706	11,163	11,163	-
TURKEY VALLEY	567.5	237,773	(79,566)	-	79,566
TWIN CEDARS	466.6	156,539	76,856	76,856	-
TWIN RIVERS	196.0	395,893	(131,114)	-	131,114
UNDERWOOD	727.1	198,837	513	513	-
UNION	1,244.3	224,399	(96,390)	-	96,390
UNITED	396.1	380,776	(247,942)	-	247,942
URBANDALE	3,089.8	267,335	(684,537)	-	684,537
VALLEY	567.7	172,648	59,819	59,819	-
VAN BUREN	842.2	188,284	58,236	58,236	-
VAN METER	546.9	212,508	(28,960)	-	28,960
VENTURA	286.9	554,028	(349,588)	-	349,588
VILLISCA	430.3	195,822	13,713	13,713	-
VINTON-SHELLSBURG	1,964.6	166,195	279,845	279,845	-
WACO	560.2	192,582	29,858	29,858	-
WALL LAKE VIEW AUBURN	564.3	249,134	(90,547)	-	90,547
WALNUT	260.8	237,469	(34,565)	-	34,565
WAPELLO	849.0	175,563	83,811	83,811	-
WAPSIE VALLEY	678.1	189,601	33,082	33,082	-
WASHINGTON	1,800.8	179,707	193,801	193,801	-
WATERLOO	11,056.3	183,629	1,282,940	1,282,940	-
WAUKEE	4,031.1	214,295	(230,200)	-	230,200
WAVERLY-SHELL ROCK	1,847.6	218,595	(110,357)	-	110,357
WAYNE	578.0	213,365	(8,939)	-	8,939
WEBSTER CITY	1,646.3	199,860	66,484	66,484	-
WEST DES MOINES	8,773.9	379,375	(5,358,850)	-	5,358,850
WEST BEND-MALLARD	353.1	362,146	(183,354)	-	183,354
WEST BRANCH	774.6	241,618	(108,344)	-	108,344
WEST BURLINGTON IND	500.1	177,304	38,551	38,551	-
WEST CENTRAL	347.3	332,930	(148,031)	-	148,031
WEST CENTRAL VALLEY	995.5	233,442	(87,542)	-	87,542
WEST DELAWARE COUNTY	1,663.4	222,577	(106,576)	-	106,576
WEST HANCOCK	657.0	261,131	(112,784)	-	112,784
WEST HARRISON	534.8	253,175	(82,561)	-	82,561

District Name	FY 2006 Budget Enrollment	Estimated FY 2006 Taxable Valuation Per Pupil	Estimated FY 2006 Change in State Aid	Estimated FY 2006 Property Tax Decrease	Estimated FY 2006 Property Tax Increase
WEST LIBERTY	1,197.3	164,678	163,724	163,724	-
WEST LYON	772.1	223,903	(57,658)	-	57,658
WEST MARSHALL	860.1	200,743	4,751	4,751	-
WEST MONONA	728.4	195,362	53,976	53,976	-
WEST SIOUX	736.2	172,395	82,967	82,967	-
WESTERN DUBUQUE	2,766.9	282,601	(745,605)	-	745,605
WESTWOOD	643.9	340,433	(300,253)	-	300,253
WHITING	206.0	328,265	(83,579)	-	83,579
WILLIAMSBURG	1,136.9	223,214	(80,791)	-	80,791
WILTON	904.0	200,564	4,925	4,925	-
WINFIELD-MT UNION	366.9	216,014	(16,162)	-	16,162
WINTERSET	1,674.6	172,749	201,517	201,517	-
WODEN-CRYSTAL LAKE	154.8	362,230	(79,957)	-	79,957
WOODBINE	490.6	198,664	9,530	9,530	-
WOODBURY CENTRAL	595.5	169,588	70,376	70,376	-
WOODWARD-GRANGER	701.2	190,513	32,441	32,441	-
State	483,335.2	208,839	(108,365)	39,923,976	40,032,341

Number of Districts with Property Tax Decreases: 153

Number of Districts with Property Tax Increases: 214

Mean	208,839	
Median	219,343	
Maximum	576,691	6,380,828
Minimum	113,311	(5,358,850)
Range	463,380	