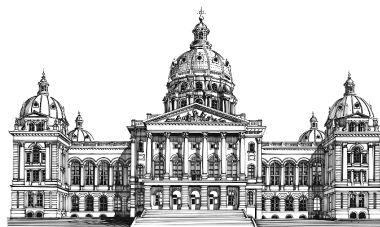

Iowa Legislative Fiscal Bureau

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State Capitol
Des Moines, IA 50319
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Declining Enrollments and Budget Guarantee

ISSUE

This *Issue Review* examines the trend of enrollments of individual school districts and provides a brief history of the budget guarantee.

AFFECTED AGENCIES

Department of Education
Department of Management
Local School Districts

CODE AUTHORITY

Section 257.14, Code of Iowa

BACKGROUND

Section 257.14, Code of Iowa, as amended by the 78th General Assembly in SF 2111 (FY 2001 Budget Guarantee Act), provides that school districts with declining enrollments may receive additional funds that guarantee that the current fiscal year's total regular program district cost is equal to the previous year's total regular program district cost.

Not all school districts with declining enrollments are eligible for the budget guarantee. However, the number of school districts that have been eligible to receive the budget guarantee has increased since FY 1996. Districts in which total regular program district cost is more in the previous fiscal year than the current fiscal year are eligible to receive a budget guarantee. Districts that have received the budget guarantee for a number of years have maintained a constant total regular program district cost amount over those years.

Two important concepts in determining the budget guarantee are the regular program district cost and the total regular program district cost. The following shows how each is determined:

- Regular Program District Cost = Budget Enrollment X District Cost per Pupil
- Total Regular Program District Cost = Regular Program District Cost + Previous Year's Budget Guarantee

Example

School District A's regular program district cost in FY 1996 was \$1.0 million dollars. District A had a budget enrollment of 400 students and the district cost per pupil equals the State cost per pupil of \$2,500. The regular program district cost was:

$$400 \times \$2,500 = \$1.0 \text{ million}$$

(Budget Enrollment X District Cost per Pupil = Regular Program Cost)

The FY 1997 allowable growth was set at 4.0% so the State cost increased by \$100 (1.04 X \$2,500) per pupil and the new district cost per pupil increased to \$2,600 (\$2,500 + \$100). District A's budget enrollment decreased by 5.0% to 380 students. The new regular program district cost was:

$$380 \times \$2,600 = \$988,000$$

(Budget Enrollment X District Cost per Pupil = Regular Program Cost)

The FY 1997 total regular program district cost was:

$$\$988,000 + \$12,000 = \$1.0 \text{ million}$$

(Regular Program District Cost + Budget Guarantee = Total Regular Program District Cost)

Since the regular program district cost was \$12,000 less than the previous year, the budget guarantee allowed the school district to receive the additional \$12,000 and maintain the total regular program district cost at \$1.0 million. This amount is indicated in **Table 1**.

Table 1
School District A's Example Data*

<u>Fiscal Year</u>	<u>Budget Enrollment</u>	<u>State Cost Per Pupil</u>	<u>Regular Program District Cost</u>	<u>100.0% Budget Guarantee Amt.</u>	<u>Total Program District Cost</u>
1996	400	\$ 2,500	\$ 1,000,000		\$ 1,000,000
1997	380	2,600	988,000	\$ 12,000	1,000,000
1998	361	2,704	976,144	23,856	1,000,000
1999	343	2,812	964,516	35,484	1,000,000
2000	326	2,924	953,224	46,766	1,000,000
Overall Change	-74	\$ 424	\$ (46,766)	\$ 46,766	\$ 0

*Note: Figures used in **Table 1** are example data only.

In this example, had this trend continued through FY 2000 (enrollment decreasing by 5.0% each year and allowable growth increasing by 4.0% each year), district cost per student would be \$2,924 and the budget enrollment would be 326. The regular program district cost would be:

$$326 \times \$2,924 = \$953,224$$

(Budget Enrollment X District Cost per Pupil = Regular Program Cost)

Although District A's enrollment decreased each year, the total regular program district cost would still be \$1.0 million.

$$\$953,224 + \$46,766 = \$1.0 \text{ million}$$

(Regular Program District Cost + Budget Guarantee = Total Regular Program District Cost)

The 100.0% budget guarantee provision provides that the total regular program district cost will never decrease. This example demonstrates that despite the district having 74 fewer students, the school district will receive \$1.0 million even though the formula, without the budget guarantee, would generate approximately \$950,000.

Table 1 shows the amount of budget guarantee District A would have received each year in this example.

CURRENT SITUATION**Budget Guarantee**

Since FY 1996, legislation has passed each year that allows school districts to receive a budget guarantee. The legislation normally requires that school districts levy local property taxes for the 100.0% budget guarantee. However, the following deviations from that process have occurred:

- In FY 1996, 68 eligible school districts' were allowed to receive a 101.0% budget guarantee with the initial 100.0% to be funded through local property taxes and the remaining 1.0% to be funded by State aid. The budget guarantee for these districts totaled \$2.8 million of which \$1.9 million was local property tax and \$900,000 was State aid.
- In FY 2000, 105 eligible school districts' received a 100.0% budget guarantee that was entirely funded by State aid. Total cost of the budget guarantee was \$6.2 million.
- In FY 2001, 114 eligible school districts were given the option to levy for a maximum of a 100.0% budget guarantee amount. Eight school districts did not approve the budget guarantee levy. Out of the 106 that did approve a budget guarantee, 105 districts approved the 100.0% budget guarantee levy and one school district approved a budget guarantee of 70.0%. Total cost of the budget guarantee is estimated at \$6.6 million (which is entirely property tax).

Table 2 details the budget guarantee from property tax and State aid and the number of school districts that received the budget guarantee since FY 1996.

Table 2
Budget Guarantee Totals FY 1996 – FY 2001

(Dollars in Millions)

	FY 1996	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001
Local Property Tax	\$ 1.86	\$ 2.15	\$ 2.45	\$ 3.18		\$ 6.63
State Aid	0.90				\$ 6.23	
Budget Guarantee Total	\$ 2.76	\$ 2.15	\$ 2.45	\$ 3.18	\$ 6.23	\$ 6.63
Number of Districts	68	54	60	63	105	106

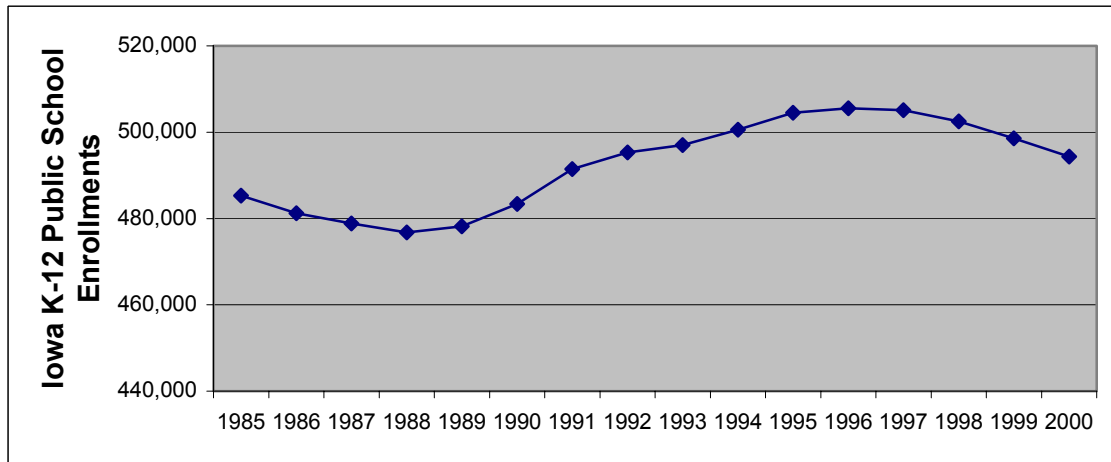
Table 2 indicates a trend of larger dollar amounts for the budget guarantee and a larger number of districts receiving the budget guarantee. **Attachment A** provides budget guarantee information for each existing school district for FY 1996 – FY 2001. The budget guarantee is a function of enrollment declines and allowable growth rates. The combination of a low to moderate allowable growth rate and a decrease in enrollment will increase the number of schools receiving the budget guarantee.

Enrollments

Since 1996, state-wide enrollments in Iowa's K-12 public schools has decreased 11,178 students (2.2%). The Department of Education anticipates enrollments to continue to decline for the next several years. **Chart 1** shows the state-wide enrollment trend taken for each September from 1985 through estimated 2000.

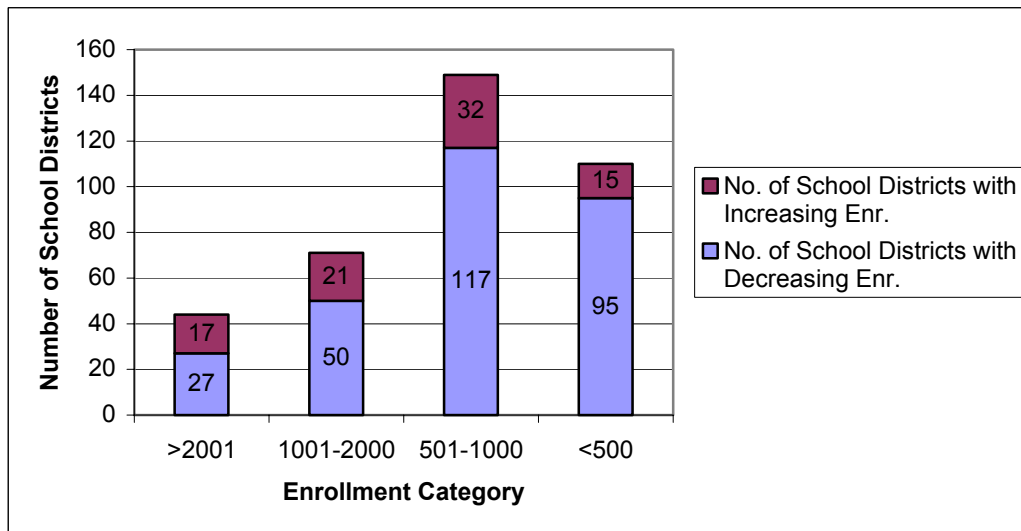
Chart 1
Statewide K-12 Public Enrollment Trends

(Enrollments Reflect September Counts)



Of the current 374 school districts, there are 289 (77.3%) school districts that have seen enrollments decrease since 1996. **Chart 2** divides the school districts into enrollment categories and details enrollment changes since 1996.

Chart 2
School District Enrollment Changes by Enrollment Category



Enrollments in all the categories have decreased since 1996. The following highlights changes by enrollment category:

- In school districts with more than 2,000 students, enrollments have increased by 376 (0.1%) since 1996. Of the 44 school districts in this category, 27 (61.4%) have decreased in size.
- In school districts with less than 2,000 and more than 1,000 students, enrollments have decreased by 2,618 (2.5%) students since 1996. Of the 72 school districts in this category, 50 (69.4%) have decreased in size.

- In school districts with less than 1,000 and more than 500 students, enrollments have decreased by 3,968 (3.7%) students since 1996. Of the 148 school districts in this category, 117 (79.1%) have decreased in size.
- In school districts with less than 500 students, enrollments have decreased by 3,225 (8.1%) students since 1996. Of the 110 school districts in this category, 95 (86.4%) have decreased in size.

Attachment B provides enrollments for existing school districts since 1996. Since 1996:

- School districts that have enrollment losses over 10.0% total 82/374 (21.9%).
- School districts that have enrollment losses over 20.0% total 5/374 (1.3%).
- School districts that have enrollment increases over 10.0% total 25/374 (6.7%).
- School districts that have enrollment increases over 20.0% total 11/374 (2.9%).

ALTERNATIVES AND BUDGET IMPACT

1. Allow school districts that meet the requirements for the 100.0% budget guarantee to receive the budget guarantee. The budget impact of this alternative for FY 2002 is approximately \$7.7 million and the number of eligible school districts is estimated to be 114. The 100.0% budget guarantee would be approximately 0.3% of the FY 2002 Total Regular Program District Cost.
2. Allow school districts that meet the requirements for the 99.0% budget guarantee to receive the budget guarantee. The budget impact of this alternative is approximately \$5.0 million and the number of eligible school districts is estimated to be 85. The 99.0% budget guarantee would be approximately 0.2% of the FY 2002 Total Regular Program District Cost.
3. Implement a two-year rolling average budget guarantee. This would allow school districts with declining enrollments to possibly increase the regular program district cost from the previous year. The estimated impact of this alternative is approximately \$15.7 million for FY 2002 and the number of eligible districts is estimated to be 261. The two-year rolling average budget guarantee would be approximately 0.7% of the FY 2002 Total Regular Program District Cost.
4. Eliminate the budget guarantee program. School districts with declining enrollments would not be allowed to receive funds that guarantee that the total regular program district cost would not decrease from the previous year. There is no fiscal impact to this alternative.

Attachment C provides district-by-district estimates of the alternatives listed above. It also compares the budget guarantee amount to the total regular program district cost for all districts.

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Declining Enrollments and Budget Guarantee

Attachment A
 Budget Guarantee Comparisons
 District-by-District

District Number	DISTRICT NAME	Budget Guarantee Amounts					No. of Years Receiving Budg. Guar. Since 1996	
		FY 1996	FY 1997	FY 1998	FY 1999	FY 2000		FY 2001
9	ACKLEY-GENEVA COMM	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
18	ADAIR-CASEY COMM	0	0	0	7,164	0	125,935	2
27	ADEL-DESOTO-MINBURN	0	0	0	0	40,575	0	1
63	AKRON-WESTFIELD COMM SC	0	0	0	0	0	0	0
72	ALBERT CITY-TRUESDALE	46,260	0	0	87,876	83,817	63,453	4
81	ALBIA COMM SCH DIST	0	0	0	0	0	0	0
99	ALBURNETT COMM SCH DIST	0	0	33,795	0	10,411	0	2
108	ALDEN COMM SCH DIST	0	84,013	0	63,283	67,189	27,172	4
126	ALGONA COMM SCH DIST	0	0	0	0	0	20,572	1
135	ALLAMAKEE COMM SCH DIST	0	0	0	0	0	2,195	1
153	ALLISON-BRISTOW COMM	0	0	0	0	0	0	0
171	ALTA COMM SCH DIST	0	0	7,903	0	0	0	1
225	AMES COMM SCH DIST	0	0	0	0	0	0	0
234	ANAMOSA COMM SCH DIST	0	0	0	0	0	0	0
243	ANDREW COMM SCH DIST	1,304	0	0	0	0	0	1
252	ANITA COMM SCH DIST	0	0	0	58,666	4,151	0	2
261	ANKENY COMM SCH DIST	0	0	0	0	0	0	0
270	ANTHON-OTO COMM SCH DIS	0	0	0	69,693	38,265	0	2
279	APLINGTON COMM SCH DIST	0	0	0	31,090	0	0	1
333	ARMSTRONG-RINGSTED COMM	0	2,270	0	18,820	0	80,614	3
355	AR-WE-VA COMM SCH DIST	0	0	0	0	0	0	0
387	ATLANTIC COMM SCH DIST	0	0	0	0	0	106,997	1
414	AUDUBON COMM SCH DIST	0	0	0	0	0	25,457	1
423	AURELIA COMM SCH DIST	0	0	0	0	0	0	0
441	A-H-S-T	0	0	0	0	0	0	0
472	BALLARD COMM SCH DIST	0	0	0	0	0	0	0
504	BATTLE CREEK-IDA GROVE	0	70,300	0	0	0	0	1
513	BAXTER COMM SCH DIST	0	0	0	0	0	0	0
540	BCL-UW	0	0	0	0	0	0	0
549	BEDFORD COMM SCH DIST	0	0	0	0	0	22,188	1
576	BELLE PLAINE COMM	0	0	0	0	0	163,593	1
585	BELLEVUE COMM SCH DIST	0	0	0	0	0	0	0
594	BELMOND-KLEMME	0	0	0	0	0	0	0
603	BENNETT COMM SCH DIST	0	0	38,109	26,181	12,221	0	3
609	BENTON	0	0	0	0	0	0	0
621	BETTENDORF COMM SCH DIS	0	0	0	0	0	0	0

Attachment A
Budget Guarantee Comparisons
District-by-District

District Number	DISTRICT NAME	Budget Guarantee Amounts					No. of Years Receiving Budg. Guar. Since 1996	
		FY 1996	FY 1997	FY 1998	FY 1999	FY 2000		
657	EDDYVILLE-BLAKESBURG	0	765	0	0	67,310	48,007	3
720	BONDURANT-FARRAR COMM	0	0	0	0	0	0	0
729	BOONE COMM SCH DIST	0	0	0	0	0	0	0
747	BOYDEN-HULL COMM	0	0	0	0	0	0	0
792	BRIDGEWATER-FONTANELLE	0	0	17,174	40,926	0	0	2
819	WEST HANCOCK	30,580	0	0	0	99,185	121,595	3
846	BROOKLYN-GUERNSEY-MALCOM	0	0	0	0	0	0	0
873	NORTH IOWA	85,064	0	0	0	0	0	1
882	BURLINGTON COMM SCH DIST	0	0	0	0	0	0	0
900	BURT COMM SCH DIST	0	0	0	0	40,125	155,219	2
914	C AND M COMM SCH DIST	6,623	24,533	40,538	0	0	8,732	4
916	CAL COMM SCH DIST	0	0	0	0	0	0	0
918	CALAMUS-WHEATLAND (CALAMUS)	10,194	2,217	7,950	0	0	0	3
936	CAMANCHE COMM SCH DIST	0	45,153	0	92,607	129,541	81,508	4
977	CARDINAL COMM SCH DIST	68,976	0	0	0	0	0	1
981	CARLISLE COMM SCH DIST	0	0	0	0	0	0	0
999	CARROLL COMM SCH DIST	0	0	0	0	0	0	0
1044	CEDAR FALLS COMM	0	0	0	0	0	0	0
1053	CEDAR RAPIDS COMM	0	0	0	0	0	0	0
1062	CENTER POINT-URBANA	0	0	0	0	0	0	0
1071	CENTERVILLE COMM	0	0	0	0	8,233	0	1
1079	CENTRAL LEE COMM	0	0	0	0	0	0	0
1080	CENTRAL	0	0	0	0	12,245	0	1
1082	CENTRAL CLINTON COMM	0	0	0	0	0	0	0
1089	CENTRAL CITY COMM	0	35,685	0	15,098	0	0	2
1093	CENTRAL DECATUR COMM	0	6,533	0	0	0	0	1
1095	CENTRAL LYON COMM	0	0	0	0	112,011	34,692	2
1097	SOUTHEAST WEBSTER	0	0	0	0	41,245	0	1
1107	CHARITON COMM SCH DIST	0	0	0	0	0	0	0
1116	CHARLES CITY COMM	0	0	0	0	0	0	0
1134	CHARTER OAK-UTE COMM	0	13,703	130,948	48,315	85,850	83,542	5
1152	CHEROKEE COMM SCH DIST	0	113,014	107,738	0	26,911	14,002	4
1197	CLARINDA COMM SCH DIST	20,897	0	108,870	51,664	0	0	3
1206	CLARION-GOLDFIELD	0	0	0	0	0	0	0
1211	CLARKE COMM SCH DIST	0	0	0	0	0	0	0
1215	CLARKSVILLE COMM	0	0	0	0	26,974	0	1
1218	CLAY CENTRAL-EVERLY	0	0	0	11,557	5,596	30,733	3

Attachment A
 Budget Guarantee Comparisons
 District-by-District

District Number	DISTRICT NAME	Budget Guarantee Amounts						No. of Years Receiving Budg. Guar. Since 1996
		FY 1996	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001	
1221	CLEAR CREEK-AMANA	0	0	0	0	0	0	0
1224	CLEARFIELD COMM SCH DIS	11,586	0	14,783	0	72,230	45,168	4
1233	CLEAR LAKE COMM SCH DIST	0	0	0	0	0	68,046	1
1278	CLINTON COMM SCH DIST	0	0	0	0	0	0	0
1332	COLFAX-MINGO COMM SCH DIST	0	0	0	0	0	0	0
1337	COLLEGE COMM SCH DIST	0	0	0	0	0	0	0
1350	COLLINS-MAXWELL	0	0	0	0	0	0	0
1359	COLO (NESCO) COMM	0	0	37,101	0	0	0	1
1368	COLUMBUS COMM SCH DIST	0	0	0	0	0	0	0
1413	COON RAPIDS-BAYARD (COON RAPIDS)	0	0	0	0	0	0	0
1431	CORNING COMM SCH DIST	0	0	0	0	0	0	0
1449	CORWITH-WESLEY COMM	24,193	30,481	0	0	0	0	2
1476	COUNCIL BLUFFS COMM	0	0	0	0	0	0	0
1503	CRESTON COMM SCH DIST	950	0	0	0	33,991	90,924	3
1576	DALLAS CENTER-GRIMES COMM SCH DIST	0	0	0	0	0	0	0
1602	DANVILLE COMM SCH DIST	0	0	0	0	0	139,733	1
1611	DAVENPORT COMM SCH DIST	0	0	0	0	0	0	0
1619	DAVIS COUNTY COMM	1,386	0	0	62,010	41,304	0	3
1638	DECORAH COMM SCH DIST	0	0	0	0	0	0	0
1647	DEEP RIVER-MILLERSBURG	0	0	0	33,679	7,687	0	2
1675	DELWOOD COMM SCH DIST	63,451	53,977	54,801	53,350	0	0	4
1701	DENISON COMM SCH DIST	0	0	0	0	136,017	0	1
1719	DENVER COMM SCH DIST	0	0	0	0	0	0	0
1737	DES MOINES IND COMM	0	0	0	0	0	0	0
1770	DEXFIELD COMM SCH DIST	0	0	0	0	0	0	0
1782	DIAGONAL COMM SCH DIST	0	61,403	22,837	6,325	21,477	49,951	5
1791	DIKE-NEW HARTFORD	208,345	117,705	18,043	0	0	0	3
1854	DOWS COMM SCH DIST	0	42,787	144,275	149,019	184,859	211,861	5
1863	DUBUQUE COMM SCH DIST	0	0	0	0	0	0	0
1908	DUNKERTON COMM SCH DIST	0	0	0	0	15,477	0	1
1917	BOYER VALLEY	36,911	0	0	0	0	0	1
1926	DURANT COMM SCH DIST	0	0	0	0	0	0	0
1935	UNION	0	0	0	0	0	0	0
1944	EAGLE GROVE COMM	0	0	0	0	0	0	0
1953	EARLHAM COMM SCH DIST	0	0	0	0	0	0	0
1963	EAST BUCHANAN COMM	0	7,395	85,117	101,035	28,560	0	4
1965	EAST CENTRAL COMM SCH D	24,840	67,837	0	9,594	0	7,634	4

Attachment A
Budget Guarantee Comparisons
District-by-District

District Number	DISTRICT NAME	Budget Guarantee Amounts						No. of Years Receiving Budg. Guar. Since 1996
		FY 1996	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001	
1967	EAST GREENE COMM	0	0	0	0	0	0	0
1969	EAST MONONA COMM	38,802	66,406	57,790	14,020	25,356	54,680	6
1970	EAST UNION COMM SCH DIS	72,540	0	0	0	0	17,965	2
1972	EASTERN ALLAMAKEE COMM	18,292	0	0	0	0	0	1
1975	RIVER VALLEY	28,630	0	0	5,770	153,879	0	3
1989	EDGEWOOD-COLESBURG COMM	0	0	0	0	19,032	24,272	2
2007	ELDORA-NEW PROVIDENCE C	0	19,191	0	0	0	94,901	2
2016	ELK HORN-KIMBALLTON COM	0	0	0	0	0	0	0
2088	EMMETSBURG COMM SCH DIS	0	0	0	0	0	85,234	1
2097	ENGLISH VALLEYS COMM	0	0	0	0	0	0	0
2113	ESSEX COMM SCH DIST	92,116	73,586	13,793	0	36,213	45,579	5
2124	ESTHERVILLE COMM	0	0	75,121	0	0	94,333	2
2151	EXIRA COMM SCH DIST	38,599	0	0	0	53,966	40,829	3
2169	FAIRFIELD COMM SCH DIST	0	0	0	0	0	0	0
2205	FARRAGUT COMM SCH DIST	10,871	0	36,096	0	0	12,082	3
2295	FOREST CITY COMM	0	0	0	0	0	0	0
2313	FORT DODGE COMM SCH DIS	0	0	0	331,786	377,318	0	2
2322	FORT MADISON COMM	0	0	19,397	0	0	0	1
2327	FOX VALLEY COMM SCH DIS	5,371	0	26,052	0	0	0	2
2349	FREDERICKSBURG COMM	0	0	0	0	0	0	0
2367	FREMONT COMM SCH DIST	0	9,380	0	0	82,911	73,535	3
2369	FREMONT-MILLS COMM	0	0	31,891	0	0	0	1
2376	GALVA-HOLSTEIN COMM SCH	0	0	0	0	144,176	244,821	2
2394	GARNAVILLO COMM SCH DIS	58,396	0	105,089	62,895	88,002	91,661	5
2403	GARNER-HAYFIELD COMM	0	0	0	0	3,898	0	1
2457	GEORGE COMM SCH DIST	0	0	0	48,775	24,180	0	2
2466	GILBERT COMM SCH DIST	0	0	0	0	0	0	0
2493	GILMORE CITY-BRADGATE	0	8,005	8,835	0	21,802	74,222	4
2502	GLADBROOK COMM SCH DIST	0	0	0	0	0	0	0
2511	GLENWOOD COMM SCH DIST	0	0	0	0	0	0	0
2520	GLIDDEN-RALSTON COMM	0	14,922	0	0	0	61,926	2
2556	GRAETTINGER COMM	0	95,979	37,310	45,972	39,571	0	4
2570	GRAND COMM SCH DIST	12,835	0	0	0	38,154	0	2
2664	GREENE COMM SCH DIST	0	0	5,138	0	0	3,308	2
2673	GREENFIELD COMM SCH DIS	0	0	0	0	0	0	0
2682	GMG	0	25,957	0	0	0	0	1
2709	GRINNELL-NEWBURG COMM	0	0	0	0	40,950	0	1

Attachment A
 Budget Guarantee Comparisons
 District-by-District

District Number	DISTRICT NAME	Budget Guarantee Amounts						No. of Years Receiving Budg. Guar. Since 1996
		FY 1996	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001	
2718	GRISWOLD COMM SCH DIST	0	0	0	0	1,901	0	1
2727	GRUNDY CENTER COMM	0	0	0	21,360	0	0	1
2754	GUTHRIE CENTER COMM	29,406	68,589	6,826	0	0	46,687	4
2763	GUTTENBERG COMM SCH DIS	0	0	0	0	10,897	156,011	2
2766	H L V COMM SCH DIST	0	0	0	30,674	0	0	1
2772	HAMBURG COMM SCH DIST	0	0	0	19,727	42,683	33,976	3
2781	HAMPTON-DUMONT	8,251	0	0	0	0	48,264	2
2826	HARLAN COMM SCH DIST	0	0	0	0	0	0	0
2834	HARMONY COMM SCH DIST	0	0	0	0	36,369	58,652	2
2846	HARRIS-LAKE PARK COMM	0	0	0	0	0	0	0
2862	HARTLEY-MELVIN (SANBORN)	0	0	0	0	32,574	0	1
2977	HIGHLAND COMM SCH DIST	0	0	0	0	0	0	0
2988	HINTON COMM SCH DIST	0	0	0	9,244	0	115,924	2
3029	HOWARD-WINNESHIEK COMM	0	0	0	0	0	25,012	1
3033	HUBBARD-RADCLIFFE	0	0	0	0	25,433	0	1
3042	HUDSON COMM SCH DIST	0	0	0	0	0	0	0
3060	HUMBOLDT COMM SCH DIST	0	0	0	0	0	0	0
3105	INDEPENDENCE COMM	0	0	0	0	0	0	0
3114	INDIANOLA COMM SCH DIST	0	0	0	0	0	0	0
3119	INTERSTATE 35 COMM	0	0	0	11,816	0	0	1
3141	IOWA CITY COMM SCH DIST	0	0	0	0	0	0	0
3150	IOWA FALLS COMM SCH DIS	0	0	23,942	44,616	132,655	38,139	4
3154	IOWA VALLEY COMM	0	0	0	0	0	0	0
3186	JANESVILLE COMM SCH DIS	70,463	30,497	0	4,327	0	0	3
3195	JEFFERSON-SCRANTON	0	0	0	0	0	0	0
3204	JESUP COMM SCH DIST	0	0	0	0	0	29,053	1
3231	JOHNSTON COMM SCH DIST	0	0	0	0	0	0	0
3312	KEOKUK COMM SCH DIST	0	0	0	0	0	0	0
3330	KEOTA COMM SCH DIST	0	0	83,086	0	68,190	85,730	3
3348	KINGSLEY-PIERSON COMM	0	0	0	0	4,992	0	1
3375	KNOXVILLE COMM SCH DIST	0	0	0	0	0	0	0
3411	SOUTHERN CAL	0	1,010	5,099	0	17,718	0	3
3420	LAKE MILLS COMM SCH DIS	0	0	0	0	0	25,771	1
3465	LAMONI COMM SCH DIST	33,066	9,584	0	0	5,444	139,342	4
3537	LAURENS-MARATHON COMM S	6,160	0	0	0	0	0	1
3555	LAWTON-BRONSON COMM	0	0	0	0	0	0	0
3582	EAST MARSHAL	23,608	0	0	15,745	0	0	2

Attachment A
 Budget Guarantee Comparisons
 District-by-District

District Number	DISTRICT NAME	Budget Guarantee Amounts						No. of Years Receiving Budg. Guar. Since 1996
		FY 1996	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001	
3600	LE MARS COMM SCH DIST	0	0	0	0	0	0	0
3609	LENOX COMM SCH DIST	63,007	0	18,561	80,880	0	35,341	4
3645	LEWIS CENTRAL COMM	0	0	0	0	0	0	0
3691	NORTH CEDAR	0	0	0	0	50,013	0	1
3705	LINEVILLE-CLIO COMM SCH DIST	0	0	0	0	0	0	0
3715	LINN-MAR COMM SCH DIST	0	0	0	0	0	0	0
3744	LISBON COMM SCH DIST	0	0	0	0	0	0	0
3771	LITTLE ROCK COMM	16,458	0	0	14,018	12,843	0	3
3798	LOGAN-MAGNOLIA COMM	0	0	0	0	0	0	0
3816	LONE TREE COMM SCH DIST	0	0	0	0	0	9,580	1
3841	LOUISA-MUSCATINE COMM	0	0	70,836	0	154,800	60,937	3
3897	LU VERNE COMM SCH DIST	36,627	4,623	14,647	59,379	36,603	43,641	6
3906	LYNNVILLE-SULLY COMM	0	0	0	15,090	0	0	1
3942	MADRID COMM SCH DIST	0	0	0	0	0	0	0
3978	MALVERN COMM SCH DIST	54,795	64,293	50,567	0	0	0	3
3996	IKM	0	0	0	82,224	83,258	101,598	3
4014	MANNING COMM SCH DIST	0	0	0	0	0	0	0
4023	MANSON-NORTHWEST WEBSTER	0	0	0	0	0	0	0
4033	MAPLE VALLEY COMM	0	0	0	0	0	0	0
4041	MAQUOKETA COMM SCH DIST	0	0	0	0	0	0	0
4043	MAQUOKETA VALLEY COMM	0	0	0	0	71,686	37,092	2
4068	MARCUS-MERIDEN-CLEGHORN	0	8,845	7,388	0	0	10,535	3
4086	MARION IND SCH DIST	0	0	0	0	0	0	0
4104	MARSHALLTOWN COMM	0	0	0	0	0	0	0
4122	MARTENSDALE-ST MARYS	0	0	0	0	0	0	0
4131	MASON CITY COMM SCH DIST	0	0	0	0	0	0	0
4149	MOC-FLOYD VALLEY	0	0	0	0	0	0	0
4203	MEDIAPOLIS COMM SCH DIS	0	0	0	0	0	0	0
4212	MELCHER-DALLAS COMM	0	0	0	0	0	0	0
4266	MESERVEY-THORNTON COMM	0	29,143	0	5,245	20,002	58,128	4
4269	MIDLAND	0	0	0	0	64,720	0	1
4271	MID-PRAIRIE COMM	0	0	0	0	0	0	0
4356	MISSOURI VALLEY COMM	0	0	0	0	0	0	0
4419	MFL-MAR MAC	0	0	0	0	0	0	0
4437	MONTEZUMA COMM SCH DIST	0	0	54,255	0	54,509	0	2
4446	MONTICELLO COMM SCH DIS	0	0	0	0	0	0	0
4491	MORAVIA COMM SCH DIST	40,206	20,194	0	122,111	11,499	125,910	5

Attachment A
 Budget Guarantee Comparisons
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District Number	DISTRICT NAME	Budget Guarantee Amounts					No. of Years Receiving Budg. Guar. Since 1996	
		FY 1996	FY 1997	FY 1998	FY 1999	FY 2000		
4505	MORMON TRAIL COMM	0	0	0	0	9,424	34,261	2
4509	MORNING SUN COMM	0	0	0	0	0	0	0
4518	MOULTON-UDELL COMM	0	0	0	0	0	8,460	1
4527	MOUNT AYR COMM SCH DIST	0	0	0	0	0	0	0
4536	MOUNT PLEASANT COMM	25	0	0	0	0	0	1
4554	MOUNT VERNON COMM	0	0	0	0	0	0	0
4572	MURRAY COMM SCH DIST	0	0	0	0	0	0	0
4581	MUSCATINE COMM SCH DIST	0	0	0	0	0	0	0
4599	NASHUA COMM SCH DIST	0	0	0	0	0	0	0
4617	NEVADA COMM SCH DIST	0	0	0	0	0	0	0
4644	NEWELL-FONDA	0	0	0	0	0	67,446	1
4662	NEW HAMPTON COMM	0	0	0	0	120,280	43,427	2
4689	NEW LONDON COMM	31,695	0	3,713	0	0	0	2
4698	NEW MARKET COMM SCH DIS	42,116	0	0	0	49,805	22,286	3
4725	NEWTON COMM SCH DIST	0	0	0	0	0	0	0
4751	NISHNA VALLEY COMM	110,463	0	8,321	0	0	0	2
4761	NORA SPRINGS-ROCK FALLS	16,329	4,438	0	0	58,340	0	3
4772	NORTH CENTRAL COMM	0	0	0	0	0	0	0
4773	NORTHEAST COMM SCH DIST	0	55,520	24,500	0	53,215	0	3
4774	NORTH FAYETTE CO COMM	0	0	0	0	0	794	1
4775	NORTHEAST HAMILTON COMM	0	0	0	25,898	0	0	1
4776	NORTH MAHASKA COMM	0	0	0	0	0	0	0
4777	NORTH LINN COMM SCH DIS	6,376	0	0	0	0	0	1
4778	NORTH KOSSUTH	0	0	0	0	31,665	89,488	2
4779	NORTH POLK COMM SCH DIS	0	0	0	0	0	0	0
4784	NORTH SCOTT COMM	0	0	0	0	0	0	0
4785	NORTH TAMA COUNTY COMM	0	10,803	33,115	0	8,908	37,402	4
4787	NORTH WINNESHIEK COMM	13,411	0	0	0	0	59,104	2
4788	NORTHWOOD-KENSETT COMM	0	0	0	0	0	17,650	1
4797	NORWALK COMM SCH DIST	0	0	0	0	0	0	0
4824	RIVERSIDE	0	0	0	0	0	116,134	1
4860	ODEBOLT-ARTHUR COMM	0	0	0	0	0	0	0
4869	OELWEIN COMM SCH DIST	0	0	0	0	0	0	0
4878	OGDEN COMM SCH DIST	0	0	0	0	0	0	0
4890	OKOBOJI (MILFORD)	0	0	0	0	0	0	0
4905	OLIN CONS SCH DIST	0	0	18,952	0	0	0	1
4978	ORIENT-MACKSBURG COMM	0	0	0	26,444	33,835	41,056	3

Attachment A
Budget Guarantee Comparisons
District-by-District

District Number	DISTRICT NAME	Budget Guarantee Amounts					No. of Years Receiving Budg. Guar. Since 1996	
		FY 1996	FY 1997	FY 1998	FY 1999	FY 2000		
4995	OSAGE COMM SCH DIST	0	0	0	0	46,732	0	1
5013	OSKALOOSA COMM SCH DIST	0	0	0	0	0	0	0
5049	OTTUMWA COMM SCH DIST	0	0	0	0	0	0	0
5121	PANORAMA (PANORA-LINDEN) SCH	0	0	0	0	0	0	0
5130	PARKERSBURG COMM	0	0	0	0	0	97,703	1
5139	PATON-CHURDAN COMM	69,682	86,998	64,301	2,099	77,753	0	5
5157	SOUTH O BRIEN	0	0	0	58,327	141,808	232,857	3
5163	PEKIN COMM SCH DIST	0	0	0	0	0	0	0
5166	PELLA COMM SCH DIST	0	0	0	0	0	0	0
5184	PERRY COMM SCH DIST	0	0	0	0	0	0	0
5250	PLEASANT VALLEY COMM	0	0	0	0	0	0	0
5256	PLEASANTVILLE COMM	0	0	0	0	0	0	0
5283	POCAHONTAS (POCAHONTAS) SCH DIST	0	0	0	0	0	13,041	1
5301	POMEROY-PALMER	0	0	0	36,232	62,243	21,859	3
5310	POSTVILLE COMM SCH DIST	0	0	0	0	0	0	0
5319	PCM	0	0	0	0	0	0	0
5323	PRAIRIE VALLEY	0	0	0	0	0	108,634	1
5328	PRESCOTT COMM SCH DIST	53,669	23,105	18,493	0	32,268	0	4
5337	PRESTON COMM SCH DIST	190,677	143,157	141,682	149,789	151,092	95,811	6
5463	RED OAK COMM SCH DIST	0	0	0	0	0	0	0
5486	REMSEN-UNION COMM	0	0	0	0	0	0	0
5508	RICEVILLE COMM SCH DIST	62,639	62,732	0	36,700	60,847	7,412	5
5607	ROCK VALLEY COMM	0	0	0	0	0	0	0
5616	ROCKWELL-SWALEDAL COMM	0	0	0	0	0	0	0
5625	ROCKWELL CITY-LYTTON	76,650	0	0	95,204	102,376	101,210	4
5643	ROLAND-STORY COMM	0	0	0	0	0	0	0
5697	RUDD-ROCKFORD-MARBLE RK	756	0	0	0	0	0	1
5715	RUSSELL COMM SCH DIST	38,631	0	0	40,559	0	31,216	3
5724	RUTHVEN-AYRSHIRE CONS SCH DIST	0	0	137,027	71,657	54,897	0	3
5742	SAC COMM SCH DIST	0	0	0	0	0	0	0
5751	ST ANSGAR COMM	0	0	0	0	0	0	0
5805	SAYDEL CONS SCH DIST	0	0	0	0	0	0	0
5823	SCHALLER-CRESTLAND	0	0	0	0	90,624	0	1
5832	SCHLESWIG COMM SCH DIST	0	0	0	0	0	0	0
5868	SENTRAL COMM SCH DIST	0	0	0	0	0	163,312	1
5877	SERGEANT BLUFF-LUTON	49,065	0	0	0	0	33,161	2
5895	SEYMOUR COMM SCH DIST	0	0	55,772	0	35,588	135,899	3

Attachment A
 Budget Guarantee Comparisons
 District-by-District

District Number	DISTRICT NAME	Budget Guarantee Amounts						No. of Years Receiving Budg. Guar. Since 1996
		FY 1996	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001	
5922	SHEFFIELD-CHAPIN COMM	0	2,105	0	3,291	36,352	0	3
5949	SHELDON COMM SCH DIST	0	0	0	0	0	55,235	1
5976	SHENANDOAH COMM SCH DIS	0	0	0	127,554	91,862	25,832	3
5994	SIBLEY-OCHEYEDAN COMM SCH	0	0	0	0	0	0	0
6003	SIDNEY COMM SCH DIST	0	27,467	0	0	0	0	1
6012	SIGOURNEY COMM SCH DIST	0	0	0	0	0	0	0
6030	SIOUX CENTER COMM	0	0	0	0	0	0	0
6039	SIOUX CITY COMM SCH DIS	0	0	0	0	0	0	0
6048	SIOUX CENTRAL	22,256	54,314	0	0	115,753	81,357	4
6092	SOUTH CLAY COMM SCH DIS	77,739	34,811	60,190	63,438	63,187	0	5
6093	OLON COMM SCH DIST	0	0	0	0	0	0	0
6094	SOUTHEAST WARREN COMM	0	0	0	0	67,284	0	1
6095	SOUTH HAMILTON COMM	0	0	0	0	0	0	0
6097	SOUTH PAGE COMM SCH DIS	0	1,285	0	0	103,468	31,032	3
6098	SOUTH TAMA COUNTY COMM	75,815	0	0	0	0	0	1
6100	SOUTH WINNESHIEK COMM	0	0	0	0	0	0	0
6101	SOUTHEAST POLK COMM	0	0	0	0	0	0	0
6102	SPENCER COMM SCH DIST	0	0	0	0	68,527	0	1
6120	SPIRIT LAKE COMM	0	0	0	0	0	0	0
6138	SPRINGVILLE COMM	1,044	0	0	0	19,070	0	2
6165	STANTON COMM SCH DIST	0	0	3,221	0	0	0	1
6175	STARMONT COMM SCH DIST	53,463	0	0	0	0	0	1
6219	STORM LAKE COMM SCH DIST	0	0	0	0	0	0	0
6246	STRATFORD COMM SCH DIST	0	0	0	7,625	0	0	1
6264	STUART MENLO	0	0	65,602	0	0	8,615	2
6273	SUMNER COMM SCH DIST	0	0	0	0	0	0	0
6345	TERRIL COMM SCH DIST	37,657	6,697	0	40,366	2,026	28,192	5
6408	TIPTON COMM SCH DIST	0	0	0	0	0	0	0
6417	TITONKA CONS SCH DIST	0	0	0	3,613	0	0	1
6453	TREYNOR COMM SCH DIST	0	0	0	0	0	0	0
6460	TRI-CENTER COMM SCH DIS	0	0	0	0	0	0	0
6462	TRI-COUNTY COMM SCH DIS	0	0	0	0	46,835	33,256	2
6471	TRIPOLI COMM SCH DIST	0	0	0	0	0	0	0
6509	TURKEY VALLEY COMM	120,065	118,465	22,352	0	0	0	3
6512	TWIN CEDARS COMM	22,121	0	8,969	0	0	0	2
6516	TWIN RIVERS COMM	0	0	0	0	0	16,923	1
6534	UNDERWOOD COMM SCH DIST	0	0	0	0	0	0	0

Attachment A
 Budget Guarantee Comparisons
 District-by-District

District Number	DISTRICT NAME	Budget Guarantee Amounts					No. of Years Receiving Budg. Guar. Since 1996	
		FY 1996	FY 1997	FY 1998	FY 1999	FY 2000		FY 2001
6561	UNITED COMM SCH DIST	0	0	0	0	0	0	0
6579	URBAN DALE COMM SCH DIST	0	0	0	0	0	0	0
6591	VALLEY COMM SCH DIST	0	0	0	0	0	0	0
6592	VAN BUREN COMM SCH DIST	0	0	0	0	0	0	0
6615	VAN METER COMM SCH DIST	0	0	0	0	0	0	0
6633	VENTURA COMM SCH DIST	0	0	0	0	0	0	0
6651	VILLISCA COMM SCH DIST	7,923	0	0	0	18,266	0	2
6660	VINTON-SHELLSBURG	0	0	0	0	0	0	0
6700	WACO COMM SCH DIST	0	30,519	0	0	27,852	0	2
6741	WALL LAKE VIEW AUBURN	0	0	0	70,219	54,539	9,440	3
6750	WALNUT COMM SCH DIST	0	0	0	0	96,040	34,065	2
6759	WAPELLO COMM SCH DIST	0	0	47	0	13,603	0	2
6762	WAPSIE VALLEY COMM	0	0	32,498	0	0	36,165	2
6768	WASHINGTON COMM SCH DIS	0	6,470	0	0	0	0	1
6795	WATERLOO COMM SCH DIST	0	0	0	0	0	0	0
6822	WAUKEE COMM SCH DIST	0	0	0	0	0	0	0
6840	WAVERLY-SHELL ROCK COMM	0	0	0	0	0	124,437	1
6854	WAYNE COMM SCH DIST	41,238	0	0	0	0	0	1
6867	WEBSTER CITY COMM	0	0	15,734	0	0	0	1
6894	WELLSBURG-STEAMBOAT ROCK	0	0	0	0	0	0	0
6921	WEST BEND-MALLARD	13,463	86,081	0	0	69,455	89,272	4
6930	WEST BRANCH COMM	0	0	0	0	0	0	0
6937	WEST BURLINGTON IND	671	0	0	0	0	3,260	2
6943	WEST CENTRAL COMM	0	37,456	63,161	75,221	81,778	57,343	5
6950	WEST DELAWARE CO COMM	0	0	0	0	0	0	0
6957	WEST DES MOINES COMM	0	0	0	0	0	0	0
6961	WESTERN DUBUQUE CO COMM	0	0	0	0	0	0	0
6969	WEST HARRISON COMM	0	0	0	0	16,885	0	1
6975	WEST LIBERTY COMM	0	0	0	0	31,159	0	1
6983	WEST LYON COMM SCH DIST	0	0	0	13,348	0	0	1
6985	WEST MARSHALL COMM	0	0	0	0	0	0	0
6987	WEST MONONA COMM	0	0	0	0	0	0	0
6990	WEST SIOUX COMM SCH DIS	0	0	0	0	0	0	0
6992	WESTWOOD COMM SCH DIST	0	0	0	0	207,394	92,808	2
7002	WHITING COMM SCH DIST	0	0	0	0	0	9,837	1
7029	WILLIAMSBURG COMM	0	0	0	0	0	0	0
7038	WILTON COMM SCH DIST	0	0	0	0	0	69,921	1

Attachment A
Budget Guarantee Comparisons
District-by-District

District Number	DISTRICT NAME	Budget Guarantee Amounts					No. of Years Receiving Budg. Guar. Since 1996	
		FY 1996	FY 1997	FY 1998	FY 1999	FY 2000		FY 2001
7047	WINFIELD-MT UNION COMM	0	0	0	45,283	0	0	1
7056	WINTERSET COMM SCH DIST	0	0	0	0	0	0	0
7083	WODEN-CRYSTAL LAKE COMM	0	0	47,848	102,412	95,292	21,234	4
7092	WOODBINE COMM SCH DIST	0	0	0	0	0	0	0
7098	WOODBURY CENTRAL COMM	0	0	0	0	0	0	0
7110	WOODWARD-GRANGER COMM	0	0	0	0	136,479	87,799	2
Total		<u>\$ 2,759,474</u>	<u>\$ 2,151,807</u>	<u>\$ 2,447,199</u>	<u>\$ 3,179,155</u>	<u>\$ 6,228,766</u>	<u>\$ 6,629,840</u>	
Number of Districts Receiving Guarantee		64	53	57	63	105	106	
		Number of Districts Receiving Guarantee for Six Years:						3
		Number of Districts Receiving Guarantee for Five Years:						11
		Number of Districts Receiving Guarantee for Four Years:						22
		Number of Districts Receiving Guarantee for Three Years:						37
		Number of Districts Receiving Guarantee for Two Years:						47
		Number of Districts Receiving Guarantee for One Years:						82
		Number of Districts Not Receiving Guarantee:						173
								<u>375</u>

Notes:

- (1) Totals for FY 1996 - FY 2001 include districts that have been dissolved or reorganized.
- (2) The budget guarantee percentage for FY 1996 was 101%. The FY 1997 - FY 2000 budget guarantee percentage was 100%.

Attachment B

Enrollment Changes by School District 1996 - 2000

Dist. Name	1996	1997	1998	1999	2000	2000 - 1996 Change	2000 - 1996 % Change
ACKLEY-GENEVA	598.1	598.8	611.8	607.8	586.4	-11.7	-1.96%
ADAIR-CASEY	463.7	446.2	440.8	395.8	383.5	-80.2	-17.30%
ADEL-DESOTO-MINBURN (ADEL-DESOTO)	1,502.7	1,523.8	1,470.0	1,447.5	1,436.5	-66.2	-4.41%
AKRON-WESTFIELD	658.0	646.0	642.0	632.4	616.8	-41.2	-6.26%
ALBERT CITY-TRUESDALE	362.3	328.8	320.4	312.9	301.5	-60.8	-16.78%
ALBIA	1,369.3	1,393.8	1,410.1	1,388.5	1,322.9	-46.4	-3.39%
ALBURNETT	634.2	643.4	622.2	627.2	632.2	-2	-0.32%
ALDEN	414.0	384.2	372.1	367.0	355.0	-59	-14.25%
ALGONA	1,426.1	1,427.3	1,413.4	1,354.8	1,311.6	-114.5	-8.03%
ALLAMAKEE	1,651.8	1,656.4	1,638.4	1,576.0	1,535.1	-116.7	-7.07%
ALLISON-BRISTOW	406.9	399.7	397.3	392.2	376.2	-30.7	-7.54%
ALTA	651.7	650.4	683.9	664.5	637.0	-14.7	-2.26%
AMES	4,944.7	4,970.2	4,896.7	4,839.3	4,751.6	-193.1	-3.91%
ANAMOSA	1,414.6	1,380.2	1,349.0	1,357.0	1,376.7	-37.9	-2.68%
ANDREW	362.6	354.1	352.0	351.0	360.0	-2.6	-0.72%
ANITA	382.8	355.8	358.6	360.6	347.6	-35.2	-9.20%
ANKENY	5,251.0	5,416.9	5,568.4	5,751.1	5,828.4	577.4	11.00%
ANTHON-OTO	356.2	327.2	325.4	311.4	324.8	-31.4	-8.82%
APLINGTON	388.1	367.2	370.2	375.2	375.0	-13.1	-3.38%
ARMSTRONG-RINGSTED	500.0	478.6	472.4	436.0	409.0	-91	-18.20%
AR-WE-VA	466.5	461.8	462.6	464.2	451.1	-15.4	-3.30%
ATLANTIC	1,827.2	1,780.3	1,746.1	1,654.3	1,624.3	-202.9	-11.10%
AUDUBON	814.4	810.4	815.6	779.0	773.1	-41.3	-5.07%
AURELIA	421.2	417.2	408.8	400.1	366.8	-54.4	-12.92%
A-H-S-T	756.2	744.0	735.0	716.1	718.0	-38.2	-5.05%
BALLARD	1,286.8	1,251.8	1,279.2	1,242.9	1,251.9	-34.9	-2.71%
BATTLE CREEK-IDA GROVE	899.0	898.4	887.4	878.4	848.2	-50.8	-5.65%
BAXTER	344.3	349.5	340.3	338.5	341.4	-2.9	-0.84%
BCLUW	700.7	687.7	689.9	699.5	693.7	-7	-1.00%
BEDFORD	644.2	672.2	667.2	636.4	604.6	-39.6	-6.15%
BELLE PLAINE	824.2	840.3	840.4	770.4	799.2	-25	-3.03%
BELLEVUE	699.1	685.8	721.1	717.9	697.7	-1.4	-0.20%
BELMOND-KLEMM	969.6	971.5	950.9	918.2	907.3	-62.3	-6.43%
BENNETT	301.0	294.0	289.0	292.2	271.0	-30	-9.97%
BENTON	1,724.1	1,691.6	1,752.4	1,759.6	1,789.9	65.8	3.82%
BETTENDORF	4,559.0	4,466.0	4,410.5	4,328.5	4,243.6	-315.4	-6.92%
EDDYVILLE-BLAKESBURG	916.0	906.3	863.7	834.9	833.4	-82.6	-9.02%

Attachment B

Enrollment Changes by School District 1996 - 2000

Dist. Name	1996	1997	1998	1999	2000	2000 - 1996 Change	2000 - 1996 % Change
BONDURANT-FARRAR	839.3	853.6	863.3	894.9	890.1	50.8	6.05%
BOONE	2,433.3	2,408.5	2,385.9	2,397.7	2,393.9	-39.4	-1.62%
BOYDEN-HULL	575.0	565.0	585.0	569.8	572.9	-2.1	-0.37%
WEST HANCOCK	805.2	813.1	765.7	731.2	704.8	-100.4	-12.47%
BROOKLYN-GUERNSEY-MALCOLM	655.4	678.0	664.4	673.2	677.6	22.2	3.39%
NORTH IOWA	653.5	642.7	648.1	676.1	648.1	-5.4	-0.83%
BURLINGTON	5,543.0	5,450.1	5,333.6	5,250.7	5,093.9	-449.1	-8.10%
BURT	213.0	209.8	194.0	160.0	144.0	-69	-32.39%
C AND M	289.6	290.0	285.4	272.4	246.8	-42.8	-14.78%
CAL	352.0	352.0	348.4	342.7	307.6	-44.4	-12.61%
CALAMUS/WHEATLAND	508.1	498.1	505.1	516.2	553.0	44.9	8.84%
CAMANCHE	1,060.0	1,001.0	963.0	937.0	920.0	-140	-13.21%
CARDINAL	707.3	720.5	702.2	697.4	699.5	-7.8	-1.10%
CARLISLE	1,276.2	1,278.9	1,291.6	1,296.3	1,299.2	23	1.80%
CARROLL	1,840.2	1,872.2	1,903.5	1,907.1	1,900.4	60.2	3.27%
CEDAR FALLS	4,737.1	4,633.6	4,507.1	4,387.4	4,300.0	-437.1	-9.23%
CEDAR RAPIDS	17,944.0	17,885.5	18,110.0	18,083.0	18,114.2	170.2	0.95%
CENTER POINT-URBANA (CENTER POINT)	965.8	974.2	984.2	1,029.8	1,050.2	84.4	8.74%
CENTERVILLE	1,804.9	1,761.9	1,709.5	1,690.3	1,700.0	-104.9	-5.81%
CENTRAL LEE	1,130.5	1,125.3	1,107.4	1,117.1	1,072.0	-58.5	-5.17%
CENTRAL CLAYTON	752.8	728.0	703.9	682.6	658.9	-93.9	-12.47%
CENTRAL CLINTON	1,595.0	1,639.2	1,659.3	1,669.4	1,684.4	89.4	5.61%
CENTRAL CITY	557.0	534.7	539.7	539.4	535.9	-21.1	-3.79%
CENTRAL DECATUR	626.4	730.0	746.8	747.2	737.8	111.4	17.78%
CENTRAL LYON	814.1	823.1	772.1	760.2	723.2	-90.9	-11.17%
SOUTHEAST WEBSTER(CENTRAL WEBSTER)	580.0	583.3	557.4	553.3	542.2	-37.8	-6.52%
CHARITON	1,443.1	1,436.4	1,400.2	1,352.1	1,363.7	-79.4	-5.50%
CHARLES CITY	1,946.7	1,898.9	1,849.5	1,803.3	1,791.8	-154.9	-7.96%
CHARTER OAK-UTE	317.2	327.0	308.5	297.2	309.6	-7.6	-2.40%
CHEROKEE	1,324.3	1,355.2	1,309.9	1,263.0	1,197.8	-126.5	-9.55%
CLARINDA	1,093.4	1,070.6	1,079.4	1,046.0	1,045.0	-48.4	-4.43%
CLARION-GOLDFIELD (CLARION)	996.1	965.5	949.5	941.9	964.1	-32	-3.21%
CLARKE	1,467.6	1,450.8	1,468.9	1,472.1	1,475.2	7.6	0.52%
CLARKSVILLE	431.3	436.5	417.3	428.0	424.1	-7.2	-1.67%
CLAY CENTRAL-EVERLY	612.3	589.4	574.2	547.1	541.1	-71.2	-11.63%
CLEAR CREEK-AMANA (CLEAR CREEK)	1,124.5	1,132.3	1,147.3	1,215.2	1,187.3	62.8	5.58%
CLEARFIELD	148.2	158.0	136.0	137.0	114.0	-34.2	-23.08%

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Dist. Name	1996	1997	1998	1999	2000	2000 - 1996 Change	2000 - 1996 % Change
CLEAR LAKE	1,618.0	1,622.3	1,587.5	1,510.7	1,519.1	-98.9	-6.11%
CLINTON	5,002.2	4,958.9	4,921.0	4,826.7	4,678.4	-323.8	-6.47%
COLFAX-MINGO	907.0	924.7	953.5	956.8	957.8	50.8	5.60%
COLLEGE	2,780.3	2,808.1	2,928.8	2,988.0	3,114.5	334.2	12.02%
COLLINS-MAXWELL	533.6	541.0	573.0	566.4	565.3	31.7	5.94%
COLO-NESCO	695.0	686.2	666.8	649.8	626.6	-68.4	-9.84%
COLUMBUS	989.0	979.6	989.5	1,060.7	1,107.6	118.6	11.99%
COON RAPIDS-BAYARD (COON RAPIDS)	637.2	629.1	621.4	624.0	571.1	-66.1	-10.37%
CORNING	653.6	643.9	632.4	634.4	642.5	-11.1	-1.70%
CORWITH-WESLEY	214.1	219.1	219.1	228.1	210.1	-4	-1.87%
COUNCIL BLUFFS	10,508.1	10,519.5	10,494.6	10,469.2	9,984.1	-524	-4.99%
CRESTON	1,655.2	1,655.8	1,599.5	1,524.8	1,512.5	-142.7	-8.62%
DALLAS CENTER-GRIMES	1,417.2	1,453.9	1,481.5	1,496.4	1,506.0	88.8	6.27%
DANVILLE	532.0	546.2	545.2	492.0	471.5	-60.5	-11.37%
DAVENPORT	17,656.5	17,805.2	17,561.3	17,705.9	17,374.9	-281.6	-1.59%
DAVIS COUNTY	1,385.3	1,322.9	1,289.5	1,277.4	1,285.8	-99.5	-7.18%
DECORAH	1,697.6	1,698.5	1,651.3	1,614.5	1,581.8	-115.8	-6.82%
DEEP RIVER-MILLERSBURG	232.6	216.6	216.6	229.6	215.2	-17.4	-7.48%
DELWOOD	260.1	252.0	282.0	302.0	293.0	32.9	12.65%
DENISON	1,610.2	1,687.3	1,605.4	1,619.8	1,654.0	43.8	2.72%
DENVER	793.0	792.0	776.0	756.1	751.2	-41.8	-5.27%
DES MOINES	32,032.8	32,122.0	32,063.0	32,200.2	32,349.5	316.7	0.99%
DEXFIELD	488.1	485.0	474.2	478.2	449.1	-39	-7.99%
DIAGONAL	151.0	150.0	142.0	130.0	119.0	-32	-21.19%
DIKE-NEW HARTFORD (DIKE)	872.3	855.2	839.1	822.1	825.4	-46.9	-5.38%
DOWS	211.0	203.0	189.0	176.0	173.0	-38	-18.01%
DUBUQUE	10,065.3	9,986.3	9,856.7	9,734.1	9,696.7	-368.6	-3.66%
DUNKERTON	568.5	563.3	543.2	540.4	501.4	-67.1	-11.80%
BOYER VALLEY	649.3	637.1	641.7	605.0	581.0	-68.3	-10.52%
DURANT	636.5	646.0	653.3	636.4	628.4	-8.1	-1.27%
UNION	1,223.7	1,244.9	1,230.4	1,251.8	1,210.0	-13.7	-1.12%
EAGLE GROVE	1,007.7	1,010.5	1,006.6	1,005.0	974.7	-33	-3.27%
EARLHAM	480.3	497.8	520.9	536.4	527.4	47.1	9.81%
EAST BUCHANAN	664.9	638.4	637.4	650.6	628.8	-36.1	-5.43%
EAST CENTRAL	507.8	488.2	484.2	463.8	457.8	-50	-9.85%
EAST GREENE	489.0	490.7	501.6	492.6	479.6	-9.4	-1.92%
EAST MONONA	212.8	216.4	207.6	193.2	178.7	-34.1	-16.02%

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Dist. Name	1996	1997	1998	1999	2000	2000 - 1996 Change	2000 - 1996 % Change
EAST UNION	585.1	601.2	605.5	578.2	580.3	-4.8	-0.82%
EASTERN ALLAMAKEE	542.0	536.0	532.1	523.1	515.0	-27	-4.98%
RIVER VALLEY	649.6	626.2	572.3	597.0	563.8	-85.8	-13.21%
EDGEWOOD-COLESBURG	682.0	668.0	644.0	618.0	588.0	-94	-13.78%
ELDORA-NEW PROVIDENCE	788.4	769.4	769.5	718.0	703.3	-85.1	-10.79%
ELK HORN-KIMBALLTON	325.0	316.0	330.0	347.0	345.0	20	6.15%
EMMETSBURG	903.6	907.1	894.7	842.1	799.8	-103.8	-11.49%
ENGLISH VALLEYS	476.0	488.6	502.0	491.0	486.2	10.2	2.14%
ESSEX	310.6	304.4	286.8	273.6	286.4	-24.2	-7.79%
ESTHERVILLE-LINCOLN CENTRAL	1,659.0	1,679.0	1,665.3	1,579.8	1,572.9	-86.1	-5.19%
EXIRA	386.6	394.1	369.6	358.4	364.4	-22.2	-5.74%
FAIRFIELD	2,199.4	2,165.3	2,180.2	2,150.8	2,077.7	-121.7	-5.53%
FARRAGUT	368.0	383.0	378.0	361.0	351.7	-16.3	-4.43%
FOREST CITY	1,478.0	1,473.0	1,446.7	1,440.8	1,419.9	-58.1	-3.93%
FORT DODGE	4,811.6	4,567.5	4,424.8	4,429.8	4,286.3	-525.3	-10.92%
FORT MADISON	2,808.7	2,799.4	2,800.6	2,723.4	2,658.6	-150.1	-5.34%
FOX VALLEY	202.0	222.0	218.2	216.0	205.0	3	1.49%
FREDERICKSBURG	405.0	397.0	395.0	388.0	380.0	-25	-6.17%
FREMONT	226.0	239.0	212.0	206.0	195.4	-30.6	-13.54%
FREMONT-MILLS	502.9	495.8	498.4	508.6	460.6	-42.3	-8.41%
GALVA-HOLSTEIN	672.7	675.8	621.7	574.9	563.6	-109.1	-16.22%
GARNAVILLO	307.3	307.4	292.4	280.3	249.8	-57.5	-18.71%
GARNER-HAYFIELD	913.1	894.0	867.1	857.1	849.4	-63.7	-6.98%
GEORGE	402.8	377.0	372.0	364.6	335.4	-67.4	-16.73%
GILBERT	798.4	827.3	875.3	886.2	885.2	86.8	10.87%
GILMORE CITY-BRADGATE	262.5	273.4	260.7	239.4	226.4	-36.1	-13.75%
GLADBROOK-REINBECK	361.4	860.4	856.4	862.3	857.5	496.1	137.27%
GLENWOOD	2,016.1	2,067.1	2,071.4	2,045.6	2,065.7	49.6	2.46%
GLIDDEN-RALSTON	442.0	433.0	435.0	404.0	415.2	-26.8	-6.06%
GRAETTINGER	296.3	284.1	277.4	285.4	299.2	2.9	0.98%
GRAND	209.0	217.2	201.8	209.8	187.7	-21.3	-10.19%
GREENE	403.2	404.0	404.0	388.3	389.1	-14.1	-3.50%
GREENFIELD	603.0	610.0	614.0	586.0	883.0	280	46.43%
GMG	414.4	413.3	408.3	406.3	388.3	-26.1	-6.30%
GRINNELL-NEWBURG	1,978.0	1,958.4	1,892.0	1,887.4	1,854.6	-123.4	-6.24%
GRISWOLD	738.7	729.3	708.0	725.3	715.4	-23.3	-3.15%
GRUNDY CENTER	672.1	644.0	640.7	639.6	663.6	-8.5	-1.26%

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Dist. Name	1996	1997	1998	1999	2000	2000 - 1996 Change	2000 - 1996 % Change
GUTHRIE CENTER	520.4	532.0	540.6	509.2	511.3	-9.1	-1.75%
GUTTENBERG	608.0	609.2	589.5	535.0	529.6	-78.4	-12.89%
H-L-V	503.3	479.2	480.2	466.5	445.5	-57.8	-11.48%
HAMBURG	374.2	357.2	341.8	331.0	328.4	-45.8	-12.24%
HAMPTON-DUMONT	1,365.1	1,341.7	1,329.3	1,267.0	1,238.2	-126.9	-9.30%
HARLAN	1,689.7	1,684.4	1,706.2	1,689.3	1,684.3	-5.4	-0.32%
HARMONY	620.5	623.4	596.5	568.4	554.6	-65.9	-10.62%
HARRIS-LAKE PARK	368.0	360.0	358.0	352.0	339.0	-29	-7.88%
HARTLEY-MELVIN-SANBORN	979.1	951.2	916.1	902.2	885.1	-94	-9.60%
HIGHLAND	623.6	619.7	632.9	648.7	649.7	26.1	4.19%
HINTON	616.6	593.4	654.0	602.1	606.4	-10.2	-1.65%
HOWARD-WINNESHIEK	1,654.9	1,647.3	1,618.6	1,552.4	1,569.4	-85.5	-5.17%
HUBBARD-RADCLIFFE (HUBBARD)	608.4	612.3	589.0	590.3	557.1	-51.3	-8.43%
HUDSON	785.0	802.0	826.0	814.0	767.1	-17.9	-2.28%
HUMBOLDT	1,419.9	1,406.1	1,431.2	1,420.1	1,401.9	-18	-1.27%
INDEPENDENCE	1,727.8	1,730.0	1,727.6	1,693.7	1,615.7	-112.1	-6.49%
INDIANOLA	3,237.3	3,272.5	3,276.0	3,243.6	3,236.1	-1.2	-0.04%
INTERSTATE 35	842.6	811.1	797.2	758.3	756.6	-86	-10.21%
IOWA CITY	10,442.1	10,562.3	10,591.6	10,619.0	10,674.9	232.8	2.23%
IOWA FALLS	1,266.1	1,218.1	1,161.5	1,138.6	1,130.1	-136	-10.74%
IOWA VALLEY	720.2	723.2	716.2	714.8	699.0	-21.2	-2.94%
JANESVILLE	386.0	372.1	368.1	358.0	369.2	-16.8	-4.35%
JEFFERSON-SCRANTON (JEFFERSON)	1,310.5	1,346.7	1,374.1	1,365.8	1,300.4	-10.1	-0.77%
JESUP	981.2	962.6	943.0	900.0	849.0	-132.2	-13.47%
JOHNSTON	3,195.6	3,369.8	3,657.7	3,810.6	3,984.8	789.2	24.70%
KEOKUK	2,571.9	2,532.6	2,479.3	2,425.7	2,322.1	-249.8	-9.71%
KEOTA	442.0	476.0	446.0	425.0	415.6	-26.4	-5.97%
KINGSLEY-PIERSON	532.2	523.2	507.2	507.0	501.2	-31	-5.82%
KNOXVILLE	2,128.0	2,184.0	2,176.4	2,120.1	2,121.0	-7	-0.33%
SOUTHERN CAL (LAKE CITY)	721.4	719.5	694.6	679.7	679.2	-42.2	-5.85%
LAKE MILLS	812.4	794.3	804.2	767.3	743.2	-69.2	-8.52%
LAMONI	400.3	419.6	406.1	359.6	350.4	-49.9	-12.47%
LAURENS-MARATHON	539.1	522.3	512.4	511.4	479.5	-59.6	-11.06%
LAWTON-BRONSON	623.8	611.1	614.1	638.0	645.1	21.3	3.41%
EAST MARSHALL	866.3	833.7	851.1	855.5	857.4	-8.9	-1.03%
LE MARS	2,243.6	2,261.8	2,284.6	2,226.0	2,258.6	15	0.67%
LENOX	438.8	408.4	419.6	395.3	391.5	-47.3	-10.78%

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LEWIS CENTRAL	2,531.4	2,557.7	2,585.5	2,615.1	2,559.2	27.8	1.10%
NORTH CEDAR	985.7	1,016.3	975.1	998.4	1,013.4	27.7	2.81%
LINEVILLE-CLIO	115.7	114.3	113.4	113.2	102.5	-13.2	-11.41%
LINN-MAR	4,311.9	4,495.6	4,667.6	4,881.1	4,999.0	687.1	15.93%
LISBON	604.5	614.6	630.3	620.3	634.0	29.5	4.88%
LITTLE ROCK	192.0	182.0	177.0	190.0	183.0	-9	-4.69%
LOGAN-MAGNOLIA	679.4	671.5	665.4	681.5	652.4	-27	-3.97%
LONE TREE	406.1	418.1	410.2	392.2	429.1	23	5.66%
LOUISA-MUSCATINE	997.7	1,010.7	943.9	929.2	899.4	-98.3	-9.85%
LU VERNE	133.0	118.0	120.0	114.0	112.0	-21	-15.79%
LYNNVILLE-SULLY	538.2	516.2	527.2	522.8	521.4	-16.8	-3.12%
MADRID	595.7	580.3	590.2	625.1	615.3	19.6	3.29%
MALVERN	365.0	374.3	379.6	394.2	400.3	35.3	9.67%
IKM	622.4	582.2	565.6	540.4	523.1	-99.3	-15.95%
MANNING	553.0	548.0	545.0	535.3	530.0	-23	-4.16%
MANSON-NORTHWEST WEBSTER (MANSON)	866.0	867.0	884.0	884.0	855.1	-10.9	-1.26%
MAPLE VALLEY	635.9	632.3	623.3	616.3	617.8	-18.1	-2.85%
MAQUOKETA	1,654.7	1,634.7	1,602.0	1,606.3	1,579.5	-75.2	-4.54%
MAQUOKETA VALLEY	1,065.6	1,058.2	1,010.5	979.8	989.2	-76.4	-7.17%
MARCUS-MERIDEN CLEGHORN (MARCUS)	666.3	658.5	654.4	627.0	622.5	-43.8	-6.57%
MARION	1,720.0	1,737.8	1,715.7	1,706.4	1,770.9	50.9	2.96%
MARSHALLTOWN	5,000.8	5,052.9	4,991.8	5,105.3	5,087.8	87	1.74%
MARTENSDALE-ST MARYS	541.8	550.2	540.5	536.3	531.4	-10.4	-1.92%
MASON CITY	4,831.9	4,729.5	4,667.2	4,583.6	4,482.1	-349.8	-7.24%
MOC-FLOYD VALLEY (MOC)	1,467.8	1,423.4	1,428.6	1,417.2	1,409.8	-58	-3.95%
MEDIAPOLIS	1,022.6	1,022.4	1,000.6	978.0	963.1	-59.5	-5.82%
MELCHER-DALLAS	506.1	499.2	500.4	474.0	468.0	-38.1	-7.53%
MESERVEY-THORNTON	227.0	218.0	208.1	191.3	180.3	-46.7	-20.57%
MIDLAND	857.0	868.0	828.0	812.1	792.0	-65	-7.58%
MID-PRAIRIE	1,239.0	1,271.7	1,250.7	1,255.6	1,244.3	5.3	0.43%
MISSOURI VALLEY	974.0	985.9	980.6	969.9	994.4	20.4	2.09%
MFL MAR MAC (M-F-L)	1,128.0	1,128.3	1,099.0	1,104.1	1,066.0	-62	-5.50%
MONTEZUMA	592.4	585.9	555.7	558.2	551.4	-41	-6.92%
MONTICELLO	1,122.5	1,102.8	1,096.5	1,114.9	1,076.7	-45.8	-4.08%
MORAVIA	415.2	370.7	386.7	333.0	334.2	-81	-19.51%
MORMON TRAIL	373.0	363.2	350.6	331.7	313.4	-59.6	-15.98%
MORNING SUN	252.0	257.0	256.1	259.1	255.2	3.2	1.27%

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MOULTON-UDELL	301.9	311.3	318.2	304.0	312.0	10.1	3.35%
MOUNT AYR	841.6	914.8	905.3	859.2	838.1	-3.5	-0.42%
MOUNT PLEASANT	2,183.8	2,182.5	2,189.3	2,211.7	2,150.4	-33.4	-1.53%
MOUNT VERNON	1,028.5	1,047.2	1,045.8	1,057.4	1,059.4	30.9	3.00%
MURRAY	321.0	349.6	358.4	354.2	340.2	19.2	5.98%
MUSCATINE	5,623.2	5,569.2	5,525.1	5,510.6	5,580.3	-42.9	-0.76%
NASHUA-PLAINFIELD (NASHUA)	897.2	877.6	874.6	845.4	850.1	-47.1	-5.25%
NEVADA	1,626.8	1,627.4	1,626.4	1,641.7	1,627.5	0.7	0.04%
NEWELL-FONDA (NEWELL-PROVIDENCE)	538.1	531.5	531.9	496.6	487.9	-50.2	-9.33%
NEW HAMPTON	1,420.2	1,394.8	1,325.2	1,291.9	1,230.6	-189.6	-13.35%
NEW LONDON	555.0	558.4	569.6	560.1	577.2	22.2	4.00%
NEW MARKET	214.0	219.6	201.2	199.8	194.4	-19.6	-9.16%
NEWTON	3,621.7	3,589.2	3,619.2	3,557.7	3,552.6	-69.1	-1.91%
NISHNA VALLEY	345.7	346.5	341.3	343.9	302.9	-42.8	-12.38%
NORA SPRINGS-ROCK FALLS	512.0	524.0	495.0	491.2	477.0	-35	-6.84%
NORTH CENTRAL	614.2	596.5	614.0	594.1	599.0	-15.2	-2.47%
NORTHEAST	768.0	765.1	731.0	718.3	688.0	-80	-10.42%
NORTH FAYETTE	1,214.2	1,244.2	1,237.1	1,190.6	1,167.5	-46.7	-3.85%
NORTHEAST HAMILTON	363.2	345.2	345.6	337.0	324.0	-39.2	-10.79%
NORTH MAHASKA	615.0	614.0	602.0	607.0	587.1	-27.9	-4.54%
NORTH LINN	762.5	777.2	782.9	804.9	805.8	43.3	5.68%
NORTH KOSSUTH	493.2	490.2	468.5	437.4	432.5	-60.7	-12.31%
NORTH POLK	899.8	894.6	897.2	912.2	913.2	13.4	1.49%
NORTH SCOTT	3,076.9	3,085.5	3,068.4	3,011.7	2,935.6	-141.3	-4.59%
NORTH TAMA	584.6	583.6	564.5	536.2	547.4	-37.2	-6.36%
NORTH WINNESHIEK	403.0	404.0	402.0	373.6	381.4	-21.6	-5.36%
NORTHWOOD-KENSETT	597.0	617.0	600.0	573.6	576.3	-20.7	-3.47%
NORWALK	1,981.0	1,972.3	1,999.6	2,022.7	2,084.7	103.7	5.23%
RIVERSIDE	846.1	855.6	830.2	772.0	741.0	-105.1	-12.42%
ODEBOLT-ARTHUR	505.6	506.6	501.2	487.0	452.0	-53.6	-10.60%
OELWEIN	1,694.5	1,685.1	1,638.1	1,650.1	1,633.4	-61.1	-3.61%
OGDEN	757.1	764.0	753.0	735.0	733.0	-24.1	-3.18%
OKOBOJI	1,035.2	1,040.4	1,047.9	1,032.7	1,030.0	-5.2	-0.50%
OLIN	325.8	325.8	336.8	333.2	330.8	5	1.53%
ORIENT-MACKSBURG	378.0	358.6	346.4	331.4	313.6	-64.4	-17.04%
OSAGE	1,168.4	1,146.9	1,102.9	1,096.6	1,073.0	-95.4	-8.17%
OSKALOOSA	2,725.8	2,691.0	2,656.0	2,645.0	2,656.4	-69.4	-2.55%

Attachment B

Enrollment Changes by School District 1996 - 2000

Dist. Name	1996	1997	1998	1999	2000	2000 - 1996 Change	2000 - 1996 % Change
OTTUMWA	4,968.9	4,924.4	4,921.6	4,904.9	4,923.1	-45.8	-0.92%
PANORAMA	789.2	781.6	769.5	755.0	771.6	-17.6	-2.23%
PARKERSBURG	573.6	567.7	557.9	513.9	496.1	-77.5	-13.51%
PATON-CHURDAN	233.0	240.3	216.0	235.0	235.4	2.4	1.03%
SOUTH O'BRIEN	973.3	926.4	879.9	825.7	803.9	-169.4	-17.40%
PEKIN	794.6	788.8	801.0	781.0	771.8	-22.8	-2.87%
PELLA	2,032.5	2,045.7	2,071.9	2,069.7	2,126.8	94.3	4.64%
PERRY	1,745.8	1,788.1	1,769.2	1,790.8	1,825.8	80	4.58%
PLEASANT VALLEY	3,090.1	3,125.5	3,135.0	3,116.8	3,105.9	15.8	0.51%
PLEASANTVILLE	703.0	713.0	703.2	728.0	712.0	9	1.28%
POCAHONTAS AREA	862.5	886.7	885.6	849.9	805.7	-56.8	-6.59%
POMEROY-PALMER	391.0	369.0	352.2	348.0	339.0	-52	-13.30%
POSTVILLE	681.6	696.8	694.2	674.6	657.1	-24.5	-3.59%
PCM	1,044.0	1,042.0	1,059.1	1,046.8	1,048.5	4.5	0.43%
PRAIRIE VALLEY (PRAIRIE)	934.5	922.4	913.8	855.2	858.2	-76.3	-8.16%
PRESCOTT	125.0	126.0	115.0	127.0	110.3	-14.7	-11.76%
PRESTON	383.0	368.0	357.0	356.0	343.7	-39.3	-10.26%
RED OAK	1,436.2	1,454.3	1,424.7	1,415.6	1,407.5	-28.7	-2.00%
REMSEN-UNION	495.3	484.8	518.9	514.7	501.3	6	1.21%
RICEVILLE	553.4	525.5	504.4	497.3	452.5	-100.9	-18.23%
ROCK VALLEY	562.4	554.0	552.4	567.2	536.4	-26	-4.62%
ROCKWELL-SWALEDALE	450.1	443.5	472.2	463.3	451.4	1.3	0.29%
ROCKWELL CITY-LYTTON (ROCKWELL CITY	678.9	632.4	612.4	589.2	578.5	-100.4	-14.79%
ROLAND-STORY	1,113.0	1,100.9	1,127.7	1,140.8	1,137.7	24.7	2.22%
RUDD-ROCKFORD-MARBLE ROCK	690.2	696.2	697.4	696.6	656.3	-33.9	-4.91%
RUSSELL	227.0	209.2	223.5	207.7	197.3	-29.7	-13.08%
RUTHVEN-AYRSHIRE	303.0	309.0	304.1	304.2	288.4	-14.6	-4.82%
SAC	546.0	575.0	570.0	561.7	530.6	-15.4	-2.82%
ST ANSGAR	755.0	745.0	768.0	775.3	803.6	48.6	6.44%
SAYDEL	1,502.9	1,501.4	1,528.2	1,514.2	1,457.7	-45.2	-3.01%
SCHALLER-CRESTLAND (SCHALLER)	622.8	602.8	564.0	557.3	516.4	-106.4	-17.08%
SCHLESWIG	336.1	330.0	327.8	333.0	308.0	-28.1	-8.36%
SENTRAL	320.6	315.4	331.0	282.0	271.0	-49.6	-15.47%
SERGEANT BLUFF-LUTON	1,151.3	1,194.1	1,243.1	1,187.6	1,210.0	58.7	5.10%
SEYMOUR	426.4	433.6	412.4	373.4	367.5	-58.9	-13.81%
SHEFFIELD-CHAPIN	387.0	373.4	355.0	367.0	352.0	-35	-9.04%
SHELDON	1,193.1	1,161.3	1,134.3	1,077.9	1,087.0	-106.1	-8.89%

Attachment B

Enrollment Changes by School District 1996 - 2000

Dist. Name	1996	1997	1998	1999	2000	2000 - 1996 Change	2000 - 1996 % Change
SHENANDOAH	1,242.7	1,168.8	1,143.5	1,114.7	1,094.0	-148.7	-11.97%
SIBLEY-OCHEYEDAN	1,023.3	1,020.2	993.8	961.2	939.6	-83.7	-8.18%
SIDNEY	444.1	447.5	448.0	447.2	414.4	-29.7	-6.69%
SIGOURNEY	798.3	789.3	769.7	768.7	743.5	-54.8	-6.86%
SIOUX CENTER	904.3	894.0	908.5	898.0	874.2	-30.1	-3.33%
SIOUX CITY	14,737.6	14,781.9	14,767.0	14,644.7	14,671.9	-65.7	-0.45%
SIOUX CENTRAL (SR-R & SV)	640.1	622.0	576.1	561.9	533.2	-106.9	-16.70%
SOUTH CLAY	219.0	211.0	205.1	206.0	207.0	-12	-5.48%
SOLOM	1,021.0	1,077.6	1,065.0	1,080.3	1,112.5	91.5	8.96%
SOUTHEAST WARREN	696.1	679.2	643.2	634.2	606.0	-90.1	-12.94%
SOUTH HAMILTON	815.8	806.2	820.6	819.4	779.3	-36.5	-4.47%
SOUTH PAGE	399.2	419.0	381.8	383.8	367.6	-31.6	-7.92%
SOUTH TAMA	1,713.2	1,707.7	1,702.0	1,694.7	1,692.0	-21.2	-1.24%
SOUTH WINNESHIEK	750.6	738.0	747.1	737.0	733.4	-17.2	-2.29%
SOUTHEAST POLK	4,043.0	4,145.4	4,268.1	4,381.5	4,486.6	443.6	10.97%
SPENCER	2,247.7	2,256.6	2,174.5	2,150.5	2,089.7	-158	-7.03%
SPIRIT LAKE	1,294.1	1,297.2	1,282.8	1,265.9	1,255.9	-38.2	-2.95%
SPRINGVILLE	504.0	523.0	503.4	489.5	489.9	-14.1	-2.80%
STANTON	287.1	294.0	288.0	293.0	279.0	-8.1	-2.82%
STARMONT	945.8	961.7	945.8	927.9	901.8	-44	-4.65%
STORM LAKE	1,703.8	1,828.3	1,843.8	1,873.4	1,859.0	155.2	9.11%
STRATFORD	218.0	209.1	211.6	217.4	219.6	1.6	0.73%
STUART-MENLO	617.3	629.3	616.0	590.3	585.2	-32.1	-5.20%
SUMNER	736.0	733.0	749.3	739.1	710.0	-26	-3.53%
TERRIL	269.0	250.0	252.0	236.4	221.7	-47.3	-17.58%
TIPTON	958.0	956.2	952.0	930.2	899.2	-58.8	-6.14%
TITONKA	239.0	230.0	231.0	242.0	231.0	-8	-3.35%
TREYNOR	496.0	504.2	504.1	502.4	518.1	22.1	4.46%
TRI-CENTER	784.2	768.2	746.2	759.8	758.4	-25.8	-3.29%
TRI-COUNTY	450.2	443.2	419.0	406.0	379.0	-71.2	-15.82%
TRIPOLI	505.0	510.0	509.0	506.0	511.0	6	1.19%
TURKEY VALLEY	593.3	599.6	607.2	635.7	637.7	44.4	7.48%
TWIN CEDARS	485.0	488.1	477.1	485.2	475.3	-9.7	-2.00%
TWIN RIVERS	276.0	280.0	277.0	263.0	256.0	-20	-7.25%
UNDERWOOD	659.2	707.0	708.0	709.1	705.6	46.4	7.04%
UNITED	412.4	417.8	420.2	448.2	464.7	52.3	12.68%
URBANDALE	3,307.9	3,344.3	3,317.7	3,243.4	3,223.3	-84.6	-2.56%

Attachment B

Enrollment Changes by School District 1996 - 2000

Dist. Name	1996	1997	1998	1999	2000	2000 - 1996 Change	2000 - 1996 % Change
VALLEY	593.9	604.9	589.1	606.5	617.5	23.6	3.97%
VAN BUREN	683.8	696.6	690.4	677.1	684.3	0.5	0.07%
VAN METER	499.6	504.0	520.1	522.3	520.2	20.6	4.12%
VENTURA	318.0	316.3	323.0	320.1	301.0	-17	-5.35%
VILLISCA	491.3	488.4	469.8	468.5	464.7	-26.6	-5.41%
VINTON-SHELLSBURG	1,993.6	2,021.4	1,995.8	1,968.0	1,987.1	-6.5	-0.33%
WACO	637.6	626.4	602.2	597.9	611.2	-26.4	-4.14%
WALL LAKE VIEW AUBURN	730.4	688.4	672.3	656.9	623.8	-106.6	-14.59%
WALNUT	306.0	301.8	269.8	273.7	277.4	-28.6	-9.35%
WAPELLO	834.0	825.2	798.1	802.0	795.0	-39	-4.68%
WAPSIE VALLEY	794.0	778.0	781.0	743.0	725.0	-69	-8.69%
WASHINGTON	1,815.8	1,799.8	1,778.4	1,736.0	1,739.6	-76.2	-4.20%
WATERLOO	11,124.2	11,180.7	11,100.8	10,926.9	10,914.2	-210	-1.89%
WAUKEE	1,564.9	1,695.9	1,876.7	2,083.0	2,385.4	820.5	52.43%
WAVERLY-SHELL ROCK	2,169.0	2,169.2	2,143.4	2,032.2	1,981.8	-187.2	-8.63%
WAYNE	728.5	706.1	701.8	679.7	705.5	-23	-3.16%
WEBSTER CITY	1,738.6	1,750.1	1,700.3	1,681.3	1,705.0	-33.6	-1.93%
WELLSBURG-STEAMBOAT ROCK	403.9	393.7	389.4	402.8	372.6	-31.3	-7.75%
WEST BEND-MALLARD (WEST BEND)	495.9	484.9	454.4	432.6	431.6	-64.3	-12.97%
WEST BRANCH	828.9	833.8	829.7	829.5	807.1	-21.8	-2.63%
WEST BURLINGTON	478.0	489.1	500.0	480.0	501.0	23	4.81%
WEST CENTRAL	410.0	393.1	380.1	371.1	353.1	-56.9	-13.88%
WEST DELAWARE CO	2,067.9	2,062.2	2,028.0	1,997.4	1,952.3	-115.6	-5.59%
WEST DES MOINES	8,493.6	8,577.3	8,693.8	8,680.3	8,731.4	237.8	2.80%
WESTERN DUBUQUE CO	2,769.9	2,757.7	2,749.0	2,680.0	2,648.4	-121.5	-4.39%
WEST HARRISON	508.5	515.5	497.2	493.6	505.0	-3.5	-0.69%
WEST LIBERTY	1,268.5	1,242.0	1,198.4	1,228.4	1,198.4	-70.1	-5.53%
WEST LYON	887.4	854.0	852.6	840.1	811.3	-76.1	-8.58%
WEST MARSHALL	857.2	862.0	858.3	848.7	863.2	6	0.70%
WEST MONONA	742.8	746.8	725.6	728.6	693.0	-49.8	-6.70%
WEST SIOUX	843.0	833.1	818.3	796.1	777.1	-65.9	-7.82%
WESTWOOD	801.8	803.6	730.6	728.9	731.4	-70.4	-8.78%
WHITING	268.0	260.0	263.2	250.8	248.4	-19.6	-7.31%
WILLIAMSBURG	976.8	1,020.5	1,061.1	1,086.7	1,131.2	154.4	15.81%
WILTON	955.8	938.1	1,004.8	950.0	920.7	-35.1	-3.67%
WINFIELD-MT UNION	457.8	431.2	432.1	432.7	424.7	-33.1	-7.23%
WINTERSET	1,616.9	1,660.3	1,719.4	1,692.0	1,610.7	-6.2	-0.38%

Attachment B

Enrollment Changes by School District 1996 - 2000

<u>Dist. Name</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2000 - 1996 Change</u>	<u>2000 - 1996 % Change</u>
WODEN-CRYSTAL LAKE	220.1	199.4	195.4	204.8	196.3	-23.8	-10.81%
WOODBINE	620.0	608.2	621.0	636.1	578.0	-42	-6.77%
WOODBURY CENTRAL	626.0	625.2	622.4	625.0	628.1	2.1	0.34%
WOODWARD-GRANGER	704.2	742.8	689.4	674.4	684.6	-19.6	-2.78%

Attachment C
FY 2002 Budget Guarantee Alternatives

District No.	School District Name	Alternative 1			Alternative 2			Alternative 3		
		FY 2002 Total Reg. Cost	100% Bdg. Guar. Percentage of Total Reg. Cost	FY 2002 100% Budget Guarantee w/ Bdg. Guar.	FY 2002 Total Reg. Cost	99% Bdg. Guar. Percentage of Total Reg. Cost	FY 2002 99% Budget Guarantee w/ Bdg. Guar.	FY 2002 Total Reg. Cost	Rolling Ave. Budget Guarantee	Rolling Ave. Bdg. Guar. Percentage of Total Reg. Cost
9	ACKLEY-GENEVA	\$ 2,720,896	0.00%	\$ 0	\$ 2,720,896	0.00%	\$ 0	\$ 49,648	\$ 2,770,544	1.79%
18	ADAIR-CASEY	1,730,352	5.89%	108,225	1,838,577	6.72%	89,840	25,493	1,755,845	1.45%
27	ADEL-DESOTO-MINBURN (ADEL-DESOTO)	6,510,218	0.00%	0	6,510,218	0.00%	0	24,926	6,535,144	0.38%
63	AKRON-WESTFIELD	2,814,458	0.00%	0	2,814,458	0.00%	0	35,591	2,850,050	1.25%
72	ALBERT CITY-TRUESDALE	1,384,790	4.24%	61,369	1,446,158	4.85%	46,907	26,180	1,410,970	1.86%
81	ALBIA	5,968,925	0.90%	54,388	6,023,313	0.90%	0	147,994	6,116,918	2.42%
99	ALBURNETT	2,852,486	0.00%	0	2,852,486	0.00%	0	0	2,852,486	0.00%
108	ALDEN	1,601,760	1.08%	17,458	1,619,218	1.08%	1,266	27,072	1,628,832	1.66%
126	ALGONA	5,971,715	0.00%	0	5,971,715	0.00%	0	98,345	6,070,060	1.62%
135	ALLAMAKEE	7,052,249	0.00%	0	7,052,249	0.00%	0	93,947	7,146,197	1.31%
153	ALLISON-BRISTOW	1,700,048	0.24%	4,061	1,704,109	0.24%	0	36,152	1,736,200	2.08%
171	ALTA	2,874,144	0.29%	8,457	2,882,601	0.29%	0	62,040	2,936,184	2.11%
225	AMES	21,866,863	0.00%	0	21,866,863	0.00%	0	201,798	22,068,661	0.91%
234	ANAMOSA	6,235,074	0.00%	0	6,235,074	0.00%	0	0	6,235,074	0.00%
243	ANDREW	1,647,720	0.00%	0	1,647,720	0.00%	0	0	1,647,720	0.00%
252	ANITA	1,598,960	0.00%	0	1,598,960	0.00%	0	29,900	1,628,860	1.84%
261	ANKENY	26,297,741	0.00%	0	26,297,741	0.00%	0	0	26,297,741	0.00%
270	ANTHON-OTO	1,488,234	0.00%	0	1,488,234	0.00%	0	0	1,488,234	0.00%
279	APLINGTON	1,692,000	0.00%	0	1,692,000	0.00%	0	451	1,692,451	0.03%
333	ARMSTRONG-RINGSTED	1,863,404	6.42%	127,762	1,991,166	6.42%	107,850	61,506	1,924,910	3.20%
355	AR-WE-VA	2,035,363	0.00%	0	2,035,363	0.00%	0	29,554	2,064,917	1.43%
387	ATLANTIC	7,335,339	0.00%	0	7,335,339	0.00%	0	67,740	7,403,079	0.92%
414	AUDUBON	3,549,302	0.00%	0	3,549,302	0.00%	0	13,543	3,562,846	0.38%
423	AURELIA	1,679,577	4.70%	82,863	1,762,441	4.70%	65,239	76,240	1,755,818	4.34%
441	A-H-S-T	3,280,542	0.00%	0	3,280,542	0.00%	0	0	3,280,542	0.00%
472	BALLARD	5,648,573	0.00%	0	5,648,573	0.00%	0	0	5,648,573	0.00%
504	BATTLE CREEK-IDA GROVE	3,827,078	0.00%	0	3,827,078	0.00%	0	68,131	3,895,210	1.75%
513	BAXTER	1,540,397	0.00%	0	1,540,397	0.00%	0	0	1,540,397	0.00%
540	BCLUW	3,186,164	0.00%	0	3,186,164	0.00%	0	13,320	3,199,484	0.42%
549	BEDFORD	2,727,955	1.97%	54,936	2,782,891	1.97%	27,107	71,741	2,799,696	2.56%
576	BELLE PLAINE	3,609,187	0.00%	0	3,609,187	0.00%	0	0	3,609,187	0.00%
585	BELLEVUE	3,187,791	0.00%	0	3,187,791	0.00%	0	46,147	3,233,938	1.43%
594	BELMOND-KLEMME	4,098,274	0.00%	0	4,098,274	0.00%	0	24,618	4,122,892	0.60%
603	BENNETT	1,258,253	3.64%	47,589	1,305,842	3.64%	34,530	49,216	1,307,469	3.76%
609	BENTON	8,192,372	0.00%	0	8,192,372	0.00%	0	0	8,192,372	0.00%
621	BETTENDORF	19,461,150	0.00%	0	19,461,150	0.00%	0	194,676	19,655,825	0.99%
657	EDDYVILLE-BLAKESBURG	3,760,301	0.00%	0	3,760,301	0.00%	0	3,384	3,763,685	0.09%
720	BONDURANT-FARRAR	4,016,131	0.00%	0	4,016,131	0.00%	0	10,829	4,026,960	0.27%
729	BOONE	10,801,277	0.00%	0	10,801,277	0.00%	0	8,573	10,809,850	0.08%
747	BOYDEN-HULL	2,584,925	0.00%	0	2,584,925	0.00%	0	0	2,584,925	0.00%
819	WEST HANCOCK	3,192,744	3.45%	113,958	3,306,702	3.45%	80,891	59,796	3,252,540	1.84%
846	BROOKLYN-GUERNSEY-MALCOLM	3,067,495	0.00%	0	3,067,495	0.00%	0	0	3,067,495	0.00%
873	NORTH IOWA	2,994,870	0.39%	11,747	3,006,617	0.39%	0	64,694	3,059,564	2.11%
882	BURLINGTON	22,983,677	0.00%	0	22,983,677	0.00%	0	353,741	23,337,418	1.52%
900	BURT	649,728	23.50%	199,571	849,299	23.50%	191,078	36,096	865,824	5.26%
914	C AND M	1,113,562	6.48%	76,842	1,190,403	6.48%	64,938	57,754	1,171,315	4.93%
916	CAL	1,440,183	6.78%	104,708	1,544,892	6.78%	89,259	82,169	1,522,352	5.40%
918	CALAMUS/WHEATLAND	2,527,763	0.00%	0	2,527,763	0.00%	0	0	2,527,763	0.00%
936	CAMANCHE	4,151,040	0.00%	0	4,151,040	0.00%	0	38,352	4,189,392	0.92%
977	CARDINAL	3,156,144	0.00%	0	3,156,144	0.00%	0	0	3,156,144	0.00%
981	CARLISLE	5,861,990	0.00%	0	5,861,990	0.00%	0	0	5,861,990	0.00%
999	CARROLL	8,574,605	0.00%	0	8,574,605	0.00%	0	15,115	8,589,720	0.18%
1044	CEDAR FALLS	19,431,700	0.00%	0	19,431,700	0.00%	0	197,460	19,629,160	1.01%
1053	CEDAR RAPIDS	81,731,270	0.00%	0	81,731,270	0.00%	0	0	81,731,270	0.00%
1062	CENTER POINT-URBANA (CENTER POINT)	4,738,502	0.00%	0	4,738,502	0.00%	0	0	4,738,502	0.00%
1071	CENTERVILLE	7,770,700	0.00%	0	7,770,700	0.00%	0	0	7,770,700	0.00%
1079	CENTRAL LEE	4,836,864	0.19%	9,116	4,845,980	0.19%	0	101,746	4,938,610	2.06%
1080	CENTRAL CLAYTON	2,972,957	0.00%	0	2,972,957	0.00%	0	53,467	3,026,424	1.77%
1082	CENTRAL CLINTON	7,600,013	0.00%	0	7,600,013	0.00%	0	0	7,600,013	0.00%
1089	CENTRAL CITY	2,450,671	0.00%	0	2,450,671	0.00%	0	8,003	2,458,673	0.33%

Attachment C
FY 2002 Budget Guarantee Alternatives

District No.	School District Name	FY 2002 Reg. Prog. District Cost	Alternative 1			Alternative 2			Alternative 3		
			FY 2002 100% Budget Guarantee	FY 2002 Total Reg. Cost w/ Bdg. Guar.	100% Bdg. Guar. Percentage of Total Reg. Prog. Dist.	FY 2002 99% Budget Guarantee	FY 2002 Total Reg. Cost w/ Bdg. Guar.	99% Bdg. Guar. Percentage of Total Reg. Prog. Dist.	FY 2002 Rolling Ave. Budget Guarantee	FY 2002 Total Reg. Cost w/ Bdg. Guar.	Rolling Ave. Bdg. Guar. Percentage of Total Reg. Prog. Dist.
1093	CENTRAL DECATUR	3,328,954	0	3,328,954	0.00%	0	3,328,954	0.00%	21,206	3,350,160	0.63%
1095	CENTRAL LYON	3,263,078	69,361	3,332,440	2.08%	36,037	3,299,115	1.09%	83,472	3,346,550	2.49%
1097	SOUTHEAST WEBSTER(CENTRAL WEBSTER)	2,534,243	0	2,534,243	0.00%	0	2,534,243	0.00%	25,941	2,560,184	1.01%
1107	CHARITON	6,153,014	0	6,153,014	0.00%	0	6,153,014	0.00%	0	6,153,014	0.00%
1116	CHARLES CITY	8,192,110	0	8,192,110	0.00%	0	8,192,110	0.00%	26,289	8,218,399	0.32%
1134	CHARTER OAK-UTE	1,402,178	0	1,402,178	0.00%	0	1,402,178	0.00%	0	1,402,178	0.00%
1152	CHEROKEE	5,465,561	91,748	5,557,309	1.65%	36,175	5,501,736	0.66%	148,754	5,614,315	2.65%
1197	CLARINDA	4,715,040	0	4,715,040	0.00%	0	4,715,040	0.00%	2,256	4,717,296	0.05%
1206	CLARION-GOLDFIELD (CLARION)	4,363,517	0	4,363,517	0.00%	0	4,363,517	0.00%	0	4,363,517	0.00%
1211	CLARKE	6,656,102	0	6,656,102	0.00%	0	6,656,102	0.00%	0	6,656,102	0.00%
1215	CLARKSVILLE	1,913,539	0	1,913,539	0.00%	0	1,913,539	0.00%	8,798	1,922,338	0.46%
1218	CLAY CENTRAL-EVERLY	2,510,704	0	2,510,704	0.00%	0	2,510,704	0.00%	13,920	2,524,624	0.55%
1221	CLEAR CREEK-AMANA (CLEAR CREEK)	5,399,840	0	5,399,840	0.00%	0	5,399,840	0.00%	63,445	5,463,285	1.16%
1224	CLEARFIELD	515,736	125,382	641,118	19.56%	118,971	634,707	18.74%	52,026	567,762	9.16%
1233	CLEAR LAKE	6,854,179	0	6,854,179	0.00%	0	6,854,179	0.00%	0	6,854,179	0.00%
1278	CLINTON	21,324,147	0	21,324,147	0.00%	0	21,324,147	0.00%	337,976	21,662,123	1.56%
1332	COLFAX-MINGO	4,321,594	0	4,321,594	0.00%	0	4,321,594	0.00%	0	4,321,594	0.00%
1337	COLLEGE	14,052,624	0	14,052,624	0.00%	0	14,052,624	0.00%	0	14,052,624	0.00%
1350	COLLINS-MAXWELL	2,550,634	0	2,550,634	0.00%	0	2,550,634	0.00%	2,482	2,553,115	0.10%
1359	COLO-NESCO	2,841,631	0	2,841,631	0.00%	0	2,841,631	0.00%	52,606	2,894,237	1.82%
1368	COLUMBUS	4,997,491	0	4,997,491	0.00%	0	4,997,491	0.00%	0	4,997,491	0.00%
1413	COON RAPIDS-BAYARD (COON RAPIDS)	2,660,755	137,885	2,798,640	4.93%	109,899	2,770,654	3.97%	123,231	2,783,985	4.43%
1431	CORNING	2,929,158	0	2,929,158	0.00%	0	2,929,158	0.00%	0	2,929,158	0.00%
1449	CORWITH-WESLEY	984,739	44,677	1,029,416	4.34%	34,382	1,019,121	3.37%	42,183	1,026,922	4.11%
1476	COUNCIL BLUFFS	45,737,162	400,602	46,137,764	0.87%	0	45,737,162	0.00%	1,111,122	46,848,284	2.37%
1503	CRESTON	6,824,400	0	6,824,400	0.00%	0	6,824,400	0.00%	27,749	6,852,149	0.40%
1576	DALLAS CENTER-GRIMES	6,795,072	0	6,795,072	0.00%	0	6,795,072	0.00%	0	6,795,072	0.00%
1602	DANVILLE	2,127,408	146,621	2,274,029	6.45%	123,881	2,251,289	5.50%	46,248	2,173,656	2.13%
1611	DAVENPORT	78,395,549	0	78,395,549	0.00%	0	78,395,549	0.00%	746,736	79,142,285	0.94%
1619	DAVIS COUNTY	5,801,530	0	5,801,530	0.00%	0	5,801,530	0.00%	0	5,801,530	0.00%
1638	DECORAH	7,159,227	0	7,159,227	0.00%	0	7,159,227	0.00%	74,000	7,233,227	1.02%
1647	DEEP RIVER-MILLERSBURG	985,831	26,016	1,011,847	2.57%	15,898	1,001,729	1.59%	32,983	1,018,814	3.24%
1675	DELWOOD	1,373,291	0	1,373,291	0.00%	0	1,373,291	0.00%	21,092	1,394,383	1.51%
1701	DENISON	7,462,848	0	7,462,848	0.00%	0	7,462,848	0.00%	0	7,462,848	0.00%
1719	DENVER	3,389,414	0	3,389,414	0.00%	0	3,389,414	0.00%	11,054	3,400,469	0.33%
1737	DES MOINES	148,160,710	0	148,160,710	0.00%	0	148,160,710	0.00%	0	148,160,710	0.00%
1770	DEXFIELD	2,092,806	52,399	2,145,205	2.44%	30,947	2,123,753	1.46%	67,803	2,160,809	3.14%
1782	DIAGONAL	536,237	77,084	613,321	12.53%	70,931	609,168	11.64%	24,877	563,114	4.42%
1791	DIKE-NEW HARTFORD (DIKE)	3,724,205	0	3,724,205	0.00%	0	3,724,205	0.00%	0	3,724,205	0.00%
1854	DOWS	809,467	195,274	1,004,741	19.44%	185,227	994,694	18.62%	7,019	816,486	0.86%
1863	DUBUQUE	43,819,387	0	43,819,387	0.00%	0	43,819,387	0.00%	84,505	43,903,893	0.19%
1908	DUNKERTON	2,262,317	81,938	2,344,255	3.50%	58,496	2,320,813	2.52%	87,984	2,350,301	3.74%
1917	BOYER VALLEY	2,626,120	3,210	2,629,330	0.12%	0	2,626,120	0.00%	54,240	2,680,360	2.02%
1926	DURANT	2,864,247	0	2,864,247	0.00%	0	2,864,247	0.00%	18,232	2,882,479	0.63%
1935	UNION	5,558,740	0	5,558,740	0.00%	0	5,558,740	0.00%	96,015	5,654,755	1.70%
1944	EAGLE GROVE	4,512,861	0	4,512,861	0.00%	0	4,512,861	0.00%	70,145	4,583,006	1.53%
1953	EARLHAM	2,379,629	0	2,379,629	0.00%	0	2,379,629	0.00%	20,304	2,399,933	0.85%
1963	EAST BUCHANAN	2,837,146	0	2,837,146	0.00%	0	2,837,146	0.00%	49,181	2,886,326	1.70%
1965	EAST CENTRAL	2,065,594	0	2,065,594	0.00%	0	2,065,594	0.00%	13,536	2,079,130	0.65%
1967	EAST GREENE	2,187,456	0	2,187,456	0.00%	0	2,187,456	0.00%	29,647	2,217,102	1.34%
1969	EAST MONONA	825,237	88,024	913,261	9.64%	78,892	904,128	8.73%	33,441	858,717	3.90%
1970	EAST UNION	2,632,241	0	2,632,241	0.00%	0	2,632,241	0.00%	0	2,632,241	0.00%
1972	EASTERN ALLAMAKEE	2,323,680	0	2,323,680	0.00%	0	2,323,680	0.00%	18,274	2,341,954	0.78%
1975	RIVER VALLEY	2,548,940	46,219	2,595,159	1.78%	20,268	2,569,207	0.79%	75,049	2,623,988	2.86%
1989	EDGEWOOD-COLESBURG	2,853,056	52,100	2,705,156	1.93%	25,048	2,678,104	0.94%	67,680	2,720,736	2.49%
2007	ELDORA-NEW PROVIDENCE	3,173,290	36,295	3,209,585	1.13%	4,200	3,177,489	0.13%	33,163	3,206,453	1.03%
2016	ELK HORN-KIMBALLTON	1,614,255	0	1,614,255	0.00%	0	1,614,255	0.00%	4,679	1,618,934	0.29%
2088	EMMETSBURG	3,707,073	134,789	3,841,862	3.51%	96,351	3,803,424	2.53%	98,030	3,805,103	2.58%
2097	ENGLISH VALLEYS	2,229,713	0	2,229,713	0.00%	0	2,229,713	0.00%	11,006	2,240,720	0.49%
2113	ESSEX	1,292,237	0	1,292,237	0.00%	0	1,292,237	0.00%	0	1,292,237	0.00%

Attachment C
FY 2002 Budget Guarantee Alternatives

District No.	School District Name	Alternative 1			Alternative 2			Alternative 3			
		FY 2002 Reg. Prog. District Cost	FY 2002 100% Budget Guarantee	FY 2002 Total Reg. Prog. Dist. Cost w/ Bdgt. Guar.	100% Bdgt. Guar. Percentage of Total Reg. Prog. Dist.	FY 2002 99% Budget Guarantee	FY 2002 Total Reg. Prog. Dist. Cost w/ Bdgt. Guar.	98% Bdgt. Guar. Percentage of Total Reg. Prog. Dist.	FY 2002 Rolling Ave. Budget Guarantee	FY 2002 Total Reg. Prog. Dist. Cost w/ Bdgt. Guar.	Rolling Ave. Bdgt. Guar. Percentage of Total Reg. Prog. Dist.
2124	ESTHERVILLE-LINCOLN CENTRAL	7,125,237	0	7,125,237	0.00%	0	7,125,237	0.00%	15,629	7,140,866	0.22%
2151	EXIRA	1,644,173	0	1,644,173	0.00%	0	1,644,173	0.00%	0	1,644,173	0.00%
2169	FAIRFIELD	9,374,582	0	9,374,582	0.00%	0	9,374,582	0.00%	164,914	9,539,496	1.73%
2205	FARRAGUT	1,617,117	0	1,617,117	0.00%	0	1,617,117	0.00%	21,381	1,638,497	1.30%
2295	FOREST CITY	6,406,589	0	6,406,589	0.00%	0	6,406,589	0.00%	47,150	6,453,739	0.73%
2313	FORT DODGE	19,455,516	0	19,455,516	0.00%	0	19,455,516	0.00%	325,673	19,781,189	1.65%
2322	FORT MADISON	11,995,603	0	11,995,603	0.00%	0	11,995,603	0.00%	146,189	12,141,792	1.20%
2327	FOX VALLEY	925,985	12,103	938,088	1.29%	2,722	928,707	0.29%	24,844	950,829	2.61%
2349	FREDERICKSBURG	1,714,560	0	1,714,560	0.00%	0	1,714,560	0.00%	18,048	1,732,608	1.04%
2367	FREMONT	881,645	85,518	967,163	8.84%	75,847	957,491	7.92%	23,914	905,558	2.64%
2369	FREMONT-MILLS	2,078,227	128,080	2,206,307	5.81%	106,017	2,184,244	4.85%	108,288	2,186,515	4.95%
2376	GALVA-HOLSTEIN	2,560,435	196,124	2,756,559	7.11%	168,559	2,728,994	6.18%	25,668	2,586,103	0.99%
2394	GARNAVILLO	1,127,098	180,505	1,307,602	13.80%	167,429	1,294,526	12.93%	68,808	1,195,906	5.75%
2403	GARNER-HAYFIELD	3,832,493	0	3,832,493	0.00%	0	3,832,493	0.00%	17,371	3,849,864	0.45%
2457	GEORGE	1,513,325	68,310	1,581,635	4.32%	52,494	1,565,818	3.36%	65,875	1,579,200	4.17%
2466	GILBERT	3,994,022	0	3,994,022	0.00%	0	3,994,022	0.00%	2,256	3,996,278	0.06%
2493	GILMORE CITY-BRADGATE	1,059,326	93,393	1,152,719	8.10%	81,866	1,141,192	7.17%	30,414	1,089,739	2.79%
2502	GLADBROOK-REINBECK	3,954,790	0	3,954,790	0.00%	0	3,954,790	0.00%	11,069	3,965,859	0.28%
2511	GLENWOOD	9,320,438	0	9,320,438	0.00%	0	9,320,438	0.00%	0	9,320,438	0.00%
2520	GLIDDEN-RALSTON	1,874,628	0	1,874,628	0.00%	0	1,874,628	0.00%	0	1,874,628	0.00%
2556	GRAETTINGER	1,349,990	0	1,349,990	0.00%	0	1,349,990	0.00%	0	1,349,990	0.00%
2570	GRAND	853,847	64,028	917,875	6.98%	54,849	908,696	6.04%	50,266	904,114	5.56%
2664	GREENE	1,821,766	0	1,821,766	0.00%	0	1,821,766	0.00%	0	1,821,766	0.00%
2673	*NODAWAY VALLEY	4,018,175	0	4,018,175	0.00%	0	4,018,175	0.00%	0	4,018,175	0.00%
2682	GMG	1,752,010	10,520	1,762,529	0.60%	0	1,752,010	0.00%	40,608	1,792,618	2.27%
2709	GRINNELL-NEWBURG	8,410,611	0	8,410,611	0.00%	0	8,410,611	0.00%	74,374	8,484,985	0.88%
2718	GRISWOLD	3,274,386	0	3,274,386	0.00%	0	3,274,386	0.00%	22,656	3,297,042	0.69%
2727	GRUNDY CENTER	2,994,163	0	2,994,163	0.00%	0	2,994,163	0.00%	0	2,994,163	0.00%
2754	GUTHRIE CENTER	2,319,257	0	2,319,257	0.00%	0	2,319,257	0.00%	0	2,319,257	0.00%
2763	GUTTENBERG	2,458,933	87,993	2,546,926	3.45%	62,524	2,521,457	2.48%	12,536	2,471,469	0.51%
2786	H-L-V	2,054,646	15,681	2,070,327	0.76%	0	2,054,646	0.00%	48,426	2,103,072	2.30%
2772	HAMBURG	1,528,045	0	1,528,045	0.00%	0	1,528,045	0.00%	6,049	1,534,094	0.39%
2781	HAMPTON-DUMONT	5,586,758	0	5,586,758	0.00%	0	5,586,758	0.00%	64,973	5,651,731	1.15%
2826	HARLAN	7,666,934	0	7,666,934	0.00%	0	7,666,934	0.00%	11,380	7,678,314	0.15%
2834	HARMONY	2,502,355	22,016	2,524,371	0.87%	0	2,502,355	0.00%	31,133	2,533,488	1.23%
2846	HARRIS-LAKE PARK	1,553,637	0	1,553,637	0.00%	0	1,553,637	0.00%	29,790	1,583,427	1.88%
2862	HARTLEY-MELVIN-SANBORN	4,035,171	0	4,035,171	0.00%	0	4,035,171	0.00%	38,979	4,074,150	0.96%
2977	HIGHLAND	2,931,446	0	2,931,446	0.00%	0	2,931,446	0.00%	0	2,931,446	0.00%
2988	HINTON	2,736,077	0	2,736,077	0.00%	0	2,736,077	0.00%	0	2,736,077	0.00%
3029	HOWARD-WINNESHIEK	7,274,169	0	7,274,169	0.00%	0	7,274,169	0.00%	0	7,274,169	0.00%
3033	HUBBARD-RADCLIFFE (HUBBARD)	2,576,030	50,805	2,626,835	1.93%	24,536	2,600,568	0.94%	76,758	2,652,789	2.89%
3042	HUDSON	3,595,393	78,184	3,673,582	2.13%	41,448	3,636,846	1.14%	109,910	3,705,308	2.97%
3060	HUMBOLDT	6,325,373	0	6,325,373	0.00%	0	6,325,373	0.00%	41,059	6,366,432	0.64%
3105	INDEPENDENCE	7,290,038	57,232	7,347,271	0.78%	0	7,290,038	0.00%	175,968	7,466,006	2.36%
3114	INDIANOLA	14,601,283	0	14,601,283	0.00%	0	14,601,283	0.00%	16,920	14,618,203	0.12%
3119	INTERSTATE 35	3,413,779	0	3,413,779	0.00%	0	3,413,779	0.00%	3,835	3,417,614	0.11%
3141	IOWA CITY	48,346,622	0	48,346,622	0.00%	0	48,346,622	0.00%	0	48,346,622	0.00%
3150	IOWA FALLS	5,104,662	0	5,104,662	0.00%	0	5,104,662	0.00%	19,197	5,123,859	0.37%
3154	IOWA VALLEY	3,153,888	0	3,153,888	0.00%	0	3,153,888	0.00%	35,645	3,189,533	1.12%
3186	JANESVILLE	1,693,520	0	1,693,520	0.00%	0	1,693,520	0.00%	0	1,693,520	0.00%
3195	JEFFERSON-SCRANTON (JEFFERSON)	5,974,038	62,798	6,036,836	1.04%	2,430	5,976,468	0.04%	150,224	6,124,261	2.45%
3204	JESUP	3,830,688	102,565	3,933,253	2.61%	63,232	3,893,920	1.62%	115,056	3,945,744	2.92%
3231	JOHNSTON	17,979,418	0	17,979,418	0.00%	0	17,979,418	0.00%	0	17,979,418	0.00%
3312	KEOKUK	10,477,315	45,371	10,522,687	0.43%	0	10,477,315	0.00%	233,722	10,711,037	2.18%
3330	KEOTA	1,893,474	54,606	1,948,080	2.80%	35,126	1,928,599	1.82%	21,413	1,914,887	1.12%
3348	KINGSLEY-PIERSON	2,313,038	0	2,313,038	0.00%	0	2,313,038	0.00%	13,384	2,326,422	0.58%
3375	KNOXVILLE	9,569,952	0	9,569,952	0.00%	0	9,569,952	0.00%	0	9,569,952	0.00%
3411	SOUTHERN CAL (LAKE CITY)	3,095,794	0	3,095,794	0.00%	0	3,095,794	0.00%	1,140	3,096,933	0.04%
3420	LAKE MILLS	3,353,318	1,000	3,354,318	0.03%	0	3,353,318	0.00%	54,370	3,407,688	1.60%
3465	LAMONI	1,581,005	118,282	1,699,287	6.96%	101,289	1,682,294	6.02%	20,755	1,601,760	1.30%

Attachment C
FY 2002 Budget Guarantee Alternatives

District No.	School District Name	FY 2002 Reg. Prog. District Cost	Alternative 1			Alternative 2			Alternative 3			Rolling Ave. Bdg. Guar. Percentage of Total Reg. Prog. Dist.
			FY 2002 100% Budget Guarantee	FY 2002 Total Reg. Prog. Dist. Cost w/ Bdg. Guar.	100% Bdg. Guar. Percentage of Total Reg. Prog. Dist.	FY 2002 99% Budget Guarantee	FY 2002 Total Reg. Prog. Dist. Cost w/ Bdg. Guar.	99% Bdg. Guar. Percentage of Total Reg. Prog. Dist.	FY 2002 Rolling Ave. Budget Guarantee	FY 2002 Total Reg. Prog. Dist. Cost w/ Bdg. Guar.		
3537	LAURENS-MARATHON	2,163,504	54,949	2,218,453	2.48%	32,765	2,196,269	1.49%	71,966	2,235,470	3.22%	
3555	LAWTON-BRONSON	2,910,691	0	2,910,691	0.00%	0	2,910,691	0.00%	0	2,910,691	0.00%	
3582	EAST MARSHALL	3,940,610	0	3,940,610	0.00%	0	3,940,610	0.00%	0	3,940,610	0.00%	
3600	LE MARS	10,190,803	0	10,190,803	0.00%	0	10,190,803	0.00%	0	10,190,803	0.00%	
3609	LENOX	1,766,448	0	1,766,448	0.00%	0	1,766,448	0.00%	8,573	1,775,021	0.48%	
3645	LEWIS CENTRAL	11,547,110	0	11,547,110	0.00%	0	11,547,110	0.00%	126,110	11,673,221	1.08%	
3691	NORTH CEDAR	4,614,010	0	4,614,010	0.00%	0	4,614,010	0.00%	0	4,614,010	0.00%	
3705	LINEVILLE-CLIO	480,418	30,454	510,872	5.96%	25,345	505,763	5.01%	25,075	505,493	4.96%	
3715	LINN-MAR	22,560,487	0	22,560,487	0.00%	0	22,560,487	0.00%	0	22,560,487	0.00%	
3744	LISBON	2,860,608	0	2,860,608	0.00%	0	2,860,608	0.00%	0	2,860,608	0.00%	
3771	LITTLE ROCK	825,696	0	825,696	0.00%	0	825,696	0.00%	15,792	841,488	1.86%	
3798	LOGAN-MAGNOLIA	2,947,543	12,893	2,960,436	0.44%	0	2,947,543	0.00%	65,737	3,013,280	2.18%	
3816	LONE TREE	1,936,099	0	1,936,099	0.00%	0	1,936,099	0.00%	0	1,936,099	0.00%	
3841	LOUISA-MUSCATINE	4,058,093	33,714	4,091,807	0.82%	0	4,058,093	0.00%	67,229	4,125,322	1.63%	
3897	LU VERNE	524,944	33,179	558,123	5.94%	27,598	552,542	4.99%	4,687	529,631	0.88%	
3906	LYNNVILLE-SULLY	2,352,557	0	2,352,557	0.00%	0	2,352,557	0.00%	3,158	2,355,715	0.13%	
3942	MADRID	2,776,234	0	2,776,234	0.00%	0	2,776,234	0.00%	22,109	2,798,342	0.79%	
3978	MALVERN	1,806,154	0	1,806,154	0.00%	0	1,806,154	0.00%	0	1,806,154	0.00%	
3996	IKM	2,432,415	88,013	2,520,428	3.49%	62,809	2,495,224	2.52%	40,223	2,472,638	1.63%	
4014	MANNING	2,423,160	0	2,423,160	0.00%	0	2,423,160	0.00%	12,116	2,435,276	0.50%	
4023	MANSON-NORTHWEST WEBSTER (MANSON)	3,909,517	0	3,909,517	0.00%	0	3,909,517	0.00%	66,065	3,975,583	1.66%	
4033	MAPLE VALLEY	2,864,739	0	2,864,739	0.00%	0	2,864,739	0.00%	0	2,864,739	0.00%	
4041	MAQUOKETA	7,126,704	0	7,126,704	0.00%	0	7,126,704	0.00%	60,461	7,187,165	0.84%	
4043	MAQUOKETA VALLEY	4,494,925	0	4,494,925	0.00%	0	4,494,925	0.00%	0	4,494,925	0.00%	
4068	MARCUS-MERIDEN CLEGHORN (MARCUS)	2,830,508	0	2,830,508	0.00%	0	2,830,508	0.00%	10,231	2,840,738	0.36%	
4086	MARION	8,170,933	0	8,170,933	0.00%	0	8,170,933	0.00%	0	8,170,933	0.00%	
4104	MARSHALLTOWN	23,164,753	0	23,164,753	0.00%	0	23,164,753	0.00%	39,839	23,204,592	0.17%	
4122	MARTENSDALE-ST MARYS	2,397,677	0	2,397,677	0.00%	0	2,397,677	0.00%	11,054	2,408,731	0.46%	
4131	MASON CITY	20,545,946	0	20,545,946	0.00%	0	20,545,946	0.00%	232,638	20,778,584	1.12%	
4149	MOC-FLOYD VALLEY (MOC)	6,417,410	0	6,417,410	0.00%	0	6,417,410	0.00%	16,842	6,434,252	0.26%	
4203	MEDIAPOLIS	4,345,507	0	4,345,507	0.00%	0	4,345,507	0.00%	33,614	4,379,122	0.77%	
4212	MELCHER-DALLAS	2,111,616	0	2,111,616	0.00%	0	2,111,616	0.00%	13,536	2,125,152	0.64%	
4266	MESERVEY-THORNTON	813,514	74,474	887,987	8.39%	65,594	879,108	7.46%	24,816	838,330	2.96%	
4289	MIDLAND	3,643,992	0	3,643,992	0.00%	0	3,643,992	0.00%	46,240	3,690,232	1.25%	
4271	MID-PRAIRIE	5,644,145	0	5,644,145	0.00%	0	5,644,145	0.00%	25,628	5,669,773	0.45%	
4356	MISSOURI VALLEY	4,486,733	0	4,486,733	0.00%	0	4,486,733	0.00%	0	4,486,733	0.00%	
4419	MFL MAR MAC (M-F-L)	4,849,234	0	4,849,234	0.00%	0	4,849,234	0.00%	86,658	4,935,892	1.76%	
4437	MONTEZUMA	2,487,917	0	2,487,917	0.00%	0	2,487,917	0.00%	15,341	2,503,258	0.61%	
4446	MONTECELLO	4,858,070	0	4,858,070	0.00%	0	4,858,070	0.00%	86,179	4,944,250	1.74%	
4491	MORAVIA	1,507,910	62,554	1,570,464	3.98%	46,849	1,554,759	3.01%	0	1,507,910	0.00%	
4505	MORMON TRAIL	1,437,252	60,469	1,497,721	4.04%	45,492	1,482,744	3.07%	41,962	1,479,214	2.84%	
4509	MORNING SUN	1,151,462	0	1,151,462	0.00%	0	1,151,462	0.00%	8,798	1,160,261	0.76%	
4518	MOULTON-UDELL	1,407,744	0	1,407,744	0.00%	0	1,407,744	0.00%	0	1,407,744	0.00%	
4527	MOUNT AYR	3,784,022	0	3,784,022	0.00%	0	3,784,022	0.00%	47,633	3,831,655	1.24%	
4536	MOUNT PLEASANT	9,702,605	0	9,702,605	0.00%	0	9,702,605	0.00%	138,293	9,840,898	1.41%	
4554	MOUNT VERNON	4,780,013	0	4,780,013	0.00%	0	4,780,013	0.00%	0	4,780,013	0.00%	
4572	MURRAY	1,534,982	1,537	1,536,520	0.10%	0	1,534,982	0.00%	31,584	1,566,566	2.02%	
4581	MUSCATINE	25,178,314	0	25,178,314	0.00%	0	25,178,314	0.00%	0	25,178,314	0.00%	
4599	NASHUA-PLAINFIELD (NASHUA)	3,930,862	0	3,930,862	0.00%	0	3,930,862	0.00%	0	3,930,862	0.00%	
4617	NEVADA	7,343,280	0	7,343,280	0.00%	0	7,343,280	0.00%	32,035	7,375,315	0.43%	
4644	NEWELL-FONDA (NEWELL-PROVIDENCE)	2,244,828	21,066	2,265,894	0.93%	0	2,244,828	0.00%	20,014	2,264,842	0.88%	
4662	NEW HAMPTON	5,552,467	95,222	5,647,689	1.69%	38,745	5,591,212	0.89%	138,293	5,690,760	2.43%	
4689	NEW LONDON	2,604,326	0	2,604,326	0.00%	0	2,604,326	0.00%	0	2,604,326	0.00%	
4698	NEW MARKET	878,299	11,918	890,217	1.34%	3,016	881,315	0.34%	12,199	890,498	1.37%	
4725	NEWTON	16,029,331	0	16,029,331	0.00%	0	16,029,331	0.00%	11,506	16,040,837	0.07%	
4751	NISHNA VALLEY	1,417,269	132,000	1,549,270	8.52%	116,508	1,533,777	7.60%	95,920	1,513,189	6.34%	
4761	NORA SPRINGS-ROCK FALLS	2,174,643	0	2,174,643	0.00%	0	2,174,643	0.00%	32,369	2,207,012	1.47%	
4772	NORTH CENTRAL	2,707,480	0	2,707,480	0.00%	0	2,707,480	0.00%	0	2,707,480	0.00%	
4773	NORTHEAST	3,186,816	15,365	3,202,181	0.48%	0	3,186,816	0.00%	70,175	3,256,991	2.15%	
4774	NORTH FAYETTE	5,410,195	0	5,410,195	0.00%	0	5,410,195	0.00%	53,523	5,463,718	0.98%	

Attachment C
FY 2002 Budget Guarantee Alternatives

District No.	School District Name	Alternative 1				Alternative 2				Alternative 3			
		FY 2002 Reg. District Cost	FY 2002 100% Budget Guarantee	FY 2002 Total Reg. Prog. Dist. Cost w/ Bdgt. Guar.	100% Bdgt. Guar. Percentage of Total Reg. Prog. Dist.	FY 2002 99% Budget Guarantee	FY 2002 Total Reg. Prog. Dist. Cost w/ Bdgt. Guar.	99% Bdgt. Guar. Percentage of Total Reg. Prog. Dist.	FY 2002 Rolling Ave. Budget Guarantee	FY 2002 Total Reg. Prog. Dist. Cost w/ Bdgt. Guar.	Rolling Ave. Bdgt. Guar. Percentage of Total Reg. Prog. Dist.		
4775	NORTHEAST HAMILTON	1,516,968	2,228	1,519,196	0.15%	0	1,516,968	0.00%	30,433	1,547,401	1.97%		
4776	NORTH MAHASKA	2,747,041	0	2,747,041	0.00%	0	2,747,041	0.00%	46,556	2,793,597	1.67%		
4777	NORTH LINN	3,675,254	0	3,675,254	0.00%	0	3,675,254	0.00%	0	3,675,254	0.00%		
4778	NORTH KOSSUTH	1,967,443	35,671	2,003,113	1.78%	15,639	1,983,082	0.79%	11,145	1,978,588	0.56%		
4779	NORTH POLK	4,120,358	0	4,120,358	0.00%	0	4,120,358	0.00%	0	4,120,358	0.00%		
4784	NORTH SCOTT	13,245,427	0	13,245,427	0.00%	0	13,245,427	0.00%	171,662	13,417,109	1.28%		
4785	NORTH TAMA	2,469,869	0	2,469,869	0.00%	0	2,469,869	0.00%	0	2,469,869	0.00%		
4787	NORTH WINNESHIEK	1,761,687	0	1,761,687	0.00%	0	1,761,687	0.00%	0	1,761,687	0.00%		
4788	NORTHWOOD-KENSSETT	2,672,879	0	2,672,879	0.00%	0	2,672,879	0.00%	0	2,672,879	0.00%		
4797	NORWALK	9,406,166	0	9,406,166	0.00%	0	9,406,166	0.00%	0	9,406,166	0.00%		
4824	RIVERSIDE	3,343,392	121,678	3,465,070	3.51%	87,027	3,430,419	2.54%	69,936	3,413,328	2.05%		
4860	ODEBOLT-ARTHUR	2,039,424	73,182	2,112,606	3.46%	52,056	2,091,480	2.49%	78,960	2,118,388	3.73%		
4869	OELWEIN	7,436,870	0	7,436,870	0.00%	0	7,436,870	0.00%	38,018	7,474,884	0.51%		
4878	OGDEN	3,307,296	0	3,307,296	0.00%	0	3,307,296	0.00%	4,512	3,311,808	0.14%		
4890	OKOBOJI	4,661,780	0	4,661,780	0.00%	0	4,661,780	0.00%	6,110	4,667,890	0.13%		
4905	OLIN	1,496,539	0	1,496,539	0.00%	0	1,496,539	0.00%	5,429	1,501,968	0.36%		
4978	ORIENT-MACKSBURG	1,414,963	63,706	1,478,669	4.31%	48,919	1,463,883	3.34%	40,157	1,455,120	2.76%		
4995	OSAGE	4,902,537	0	4,902,537	0.00%	0	4,902,537	0.00%	53,914	4,956,451	1.09%		
5013	OSKALOOSA	11,985,677	0	11,985,677	0.00%	0	11,985,677	0.00%	0	11,985,677	0.00%		
5049	OTTUMWA	22,213,027	0	22,213,027	0.00%	0	22,213,027	0.00%	0	22,213,027	0.00%		
5121	PANORAMA	3,481,459	0	3,481,459	0.00%	0	3,481,459	0.00%	0	3,481,459	0.00%		
5130	PARKERSBURG	2,238,403	88,598	2,327,001	3.81%	65,328	2,303,731	2.84%	40,157	2,278,560	1.76%		
5139	FATON-CHURDAN	1,101,437	0	1,101,437	0.00%	0	1,101,437	0.00%	0	1,101,437	0.00%		
5157	SOUTH O'BRIEN	3,669,804	188,702	3,858,506	4.89%	150,117	3,819,921	3.93%	49,759	3,719,562	1.34%		
5163	PEKIN	3,482,362	0	3,482,362	0.00%	0	3,482,362	0.00%	20,755	3,503,117	0.59%		
5166	PELLA	9,596,122	0	9,596,122	0.00%	0	9,596,122	0.00%	0	9,596,122	0.00%		
5184	FERRY	8,239,835	0	8,239,835	0.00%	0	8,239,835	0.00%	0	8,239,835	0.00%		
5250	PLEASANT VALLEY	14,426,906	0	14,426,906	0.00%	0	14,426,906	0.00%	25,315	14,452,221	0.18%		
5256	PLEASANTVILLE	3,212,544	0	3,212,544	0.00%	0	3,212,544	0.00%	36,096	3,248,640	1.11%		
5283	POCAHONTAS AREA	3,772,287	72,103	3,844,390	1.88%	33,659	3,805,946	0.88%	103,472	3,875,760	2.67%		
5301	POMEROY-PALMER	1,546,857	2,374	1,549,231	0.15%	0	1,546,857	0.00%	20,534	1,567,391	1.31%		
5310	POSTVILLE	2,973,378	0	2,973,378	0.00%	0	2,973,378	0.00%	39,584	3,012,971	1.31%		
5319	PCM	4,730,832	0	4,730,832	0.00%	0	4,730,832	0.00%	0	4,730,832	0.00%		
5323	PRAIRIE VALLEY (PRAIRIE)	3,975,182	0	3,975,182	0.00%	0	3,975,182	0.00%	0	3,975,182	0.00%		
5328	PRESCOTT	518,976	56,175	573,151	9.80%	50,443	567,419	8.89%	39,136	556,113	7.04%		
5337	PRESTON	1,550,774	89,365	1,640,139	5.45%	72,963	1,623,738	4.49%	27,749	1,578,523	1.76%		
5463	RED OAK	6,350,640	0	6,350,640	0.00%	0	6,350,640	0.00%	18,274	6,368,914	0.29%		
5486	REMSEN-UNION	2,272,393	0	2,272,393	0.00%	0	2,272,393	0.00%	30,371	2,302,764	1.32%		
5508	RICEVILLE	2,041,680	123,019	2,164,699	5.68%	101,372	2,143,052	4.73%	101,069	2,142,749	4.72%		
5607	ROCK VALLEY	2,442,229	41,540	2,483,769	1.67%	16,702	2,468,931	0.68%	70,116	2,512,345	2.79%		
5616	ROCKWELL-SWALEDALE	2,055,676	0	2,055,676	0.00%	0	2,055,676	0.00%	27,096	2,082,772	1.30%		
5625	ROCKWELL CITY-LYTTON (ROCKWELL CITY)	2,621,762	47,162	2,668,944	1.77%	20,492	2,642,254	0.78%	24,246	2,646,008	0.92%		
5643	ROLAND-STORY	5,133,302	0	5,133,302	0.00%	0	5,133,302	0.00%	6,994	5,140,296	0.14%		
5697	RUDD-ROCKFORD-MARBLE ROCK	2,961,226	60,625	3,021,851	2.01%	30,407	2,991,632	1.02%	90,917	3,052,142	2.98%		
5715	RUSSELL	890,218	42,001	932,219	4.51%	32,679	922,896	3.54%	23,462	913,680	2.57%		
5724	RUTHVEN-AYRSHIRE	1,305,298	18,580	1,323,878	1.40%	5,341	1,310,640	0.41%	35,755	1,341,054	2.67%		
5742	SAC	2,394,067	42,587	2,436,655	1.75%	18,221	2,412,288	0.76%	70,162	2,464,229	2.85%		
5751	ST ANSGAR	3,646,737	0	3,646,737	0.00%	0	3,646,737	0.00%	0	3,646,737	0.00%		
5805	SAYDEL	6,676,266	0	6,676,266	0.00%	0	6,676,266	0.00%	129,385	6,805,651	1.90%		
5823	SCHALLER-CRESTLAND (SCHALLER)	2,364,596	90,311	2,454,907	3.68%	65,762	2,430,357	2.71%	93,641	2,458,236	3.81%		
5832	SCHLESWIG	1,389,696	54,858	1,444,554	3.80%	40,412	1,430,108	2.83%	56,400	1,446,096	3.90%		
5868	SENTRAL	1,256,085	165,229	1,421,314	11.63%	151,016	1,407,101	10.73%	25,493	1,281,578	1.99%		
5877	SERGEANT BLUFF-LUTON	5,459,520	0	5,459,520	0.00%	0	5,459,520	0.00%	0	5,459,520	0.00%		
5895	SEYMOUR	1,658,160	97,548	1,755,708	5.56%	79,991	1,738,151	4.60%	13,310	1,671,470	0.80%		
5922	SHEFFIELD-CHAPIN	1,623,072	5,307	1,628,379	0.33%	0	1,623,072	0.00%	34,583	1,657,655	2.08%		
5949	SHELDON	4,904,544	0	4,904,544	0.00%	0	4,904,544	0.00%	0	4,904,544	0.00%		
5976	SHENANDOAH	4,936,128	0	4,936,128	0.00%	0	4,936,128	0.00%	46,699	4,982,827	0.94%		
5994	SIBLEY-OCHEYEDAN	4,267,663	0	4,267,663	0.00%	0	4,267,663	0.00%	49,054	4,316,717	1.14%		
6003	SIDNEY	1,874,748	70,574	1,945,320	3.63%	51,121	1,925,867	2.65%	74,194	1,948,939	3.81%		
6012	SIGOURNEY	3,360,620	0	3,360,620	0.00%	0	3,360,620	0.00%	56,952	3,417,572	1.67%		

Attachment C
FY 2002 Budget Guarantee Alternatives

District No.	School District Name	FY 2002 Reg. Prog. District Cost	Alternative 1			Alternative 2			Alternative 3		
			FY 2002 100% Budget Guarantee	FY 2002 Total Reg. Prog. Dist. Cost w/ Bdg. Guar.	100% Bdg. Guar. Percentage of Total Reg. Prog. Dist.	FY 2002 99% Budget Guarantee	FY 2002 Total Reg. Prog. Dist. Cost w/ Bdg. Guar.	99% Bdg. Guar. Percentage of Total Reg. Prog. Dist.	FY 2002 Rolling Ave. Budget Guarantee	FY 2002 Total Reg. Prog. Dist. Cost w/ Bdg. Guar.	Rolling Ave. Bdg. Guar. Percentage of Total Reg. Prog. Dist.
6030	SIoux CENTER	3,944,390	0	3,944,390	0.00%	0	3,944,390	0.00%	53,693	3,998,083	1.34%
6039	SIoux CITY	66,199,613	0	66,199,613	0.00%	0	66,199,613	0.00%	0	66,199,613	0.00%
6048	SIoux CENTRAL (SR-R & SV)	2,413,796	113,511	2,527,308	4.49%	88,238	2,502,035	3.53%	64,962	2,478,759	2.62%
6092	SOUTH CLAY	957,996	0	957,996	0.00%	0	957,996	0.00%	0	957,996	0.00%
6093	SOLON	5,019,600	0	5,019,600	0.00%	0	5,019,600	0.00%	0	5,019,600	0.00%
6094	SOUTHEAST WARREN	2,734,272	16,888	2,751,160	0.61%	0	2,734,272	0.00%	63,619	2,797,891	2.27%
6095	SOUTH HAMILTON	3,564,518	40,842	3,605,360	1.13%	4,788	3,569,306	0.13%	91,709	3,656,227	2.51%
6097	SOUTH PAGE	1,658,611	37,345	1,695,956	2.20%	20,386	1,678,997	1.21%	36,547	1,695,158	2.16%
6098	SOUTH TAMA	7,668,144	0	7,668,144	0.00%	0	7,668,144	0.00%	6,118	7,674,262	0.08%
6100	SOUTH WINNESHIEK	3,309,101	0	3,309,101	0.00%	0	3,309,101	0.00%	8,122	3,317,222	0.24%
6101	SOUTHEAST POLK	20,243,539	0	20,243,539	0.00%	0	20,243,539	0.00%	0	20,243,539	0.00%
6102	SPENCER	9,428,726	0	9,428,726	0.00%	0	9,428,726	0.00%	137,165	9,565,891	1.43%
6120	SPIRIT LAKE	5,666,621	0	5,666,621	0.00%	0	5,666,621	0.00%	22,560	5,689,181	0.40%
6138	SPRINGVILLE	2,231,005	0	2,231,005	0.00%	0	2,231,005	0.00%	0	2,231,005	0.00%
6165	STANTON	1,258,848	12,186	1,271,034	0.96%	0	1,258,848	0.00%	31,564	1,290,432	2.45%
6175	STARMONT	4,081,547	0	4,081,547	0.00%	0	4,081,547	0.00%	59,064	4,140,611	1.43%
6219	STORM LAKE	8,387,808	0	8,387,808	0.00%	0	8,387,808	0.00%	32,486	8,420,294	0.39%
6246	STRATFORD	1,029,265	0	1,029,265	0.00%	0	1,029,265	0.00%	0	1,029,265	0.00%
6264	STUART-MENLO	2,640,422	0	2,640,422	0.00%	0	2,640,422	0.00%	11,506	2,651,928	0.43%
6273	SUMNER	3,203,520	2,696	3,206,216	0.08%	0	3,203,520	0.00%	65,650	3,269,170	2.01%
6345	TERRIL	1,008,513	53,929	1,062,442	5.08%	43,304	1,051,818	4.12%	33,435	1,041,948	3.21%
6408	TIPTON	4,103,050	0	4,103,050	0.00%	0	4,103,050	0.00%	70,727	4,173,776	1.69%
6417	TITONKA	1,042,272	7,524	1,049,796	0.72%	0	1,042,272	0.00%	24,816	1,067,088	2.33%
6453	TREYNOR	2,337,667	0	2,337,667	0.00%	0	2,337,667	0.00%	0	2,337,667	0.00%
6460	TRI-CENTER	3,446,170	0	3,446,170	0.00%	0	3,446,170	0.00%	3,181	3,449,350	0.09%
6462	TRI-COUNTY	1,710,048	84,436	1,794,484	4.71%	66,491	1,776,539	3.74%	60,912	1,770,960	3.44%
6471	TRIPOLI	2,325,561	0	2,325,561	0.00%	0	2,325,561	0.00%	0	2,325,561	0.00%
6509	TURKEY VALLEY	2,983,798	0	2,983,798	0.00%	0	2,983,798	0.00%	0	2,983,798	0.00%
6512	TWIN CEDARS	2,168,319	0	2,168,319	0.00%	0	2,168,319	0.00%	22,582	2,190,901	1.03%
6516	TWIN RIVERS	1,199,872	3,970	1,203,842	0.33%	0	1,199,872	0.00%	16,405	1,216,277	1.35%
6534	UNDERWOOD	3,183,667	0	3,183,667	0.00%	0	3,183,667	0.00%	7,896	3,191,563	0.25%
6561	UNITED	2,096,726	0	2,096,726	0.00%	0	2,096,726	0.00%	0	2,096,726	0.00%
6579	URBANDALE	14,543,530	0	14,543,530	0.00%	0	14,543,530	0.00%	45,346	14,588,875	0.31%
6591	VALLEY	2,800,363	0	2,800,363	0.00%	0	2,800,363	0.00%	0	2,800,363	0.00%
6592	VAN BUREN	3,087,562	0	3,087,562	0.00%	0	3,087,562	0.00%	0	3,087,562	0.00%
6615	VAN METER	2,347,142	0	2,347,142	0.00%	0	2,347,142	0.00%	4,738	2,351,880	0.20%
6633	VENTURA	1,996,941	32,946	1,429,887	2.30%	18,647	1,415,588	1.32%	44,322	1,441,263	3.08%
6651	VILLISCA	2,096,726	0	2,096,726	0.00%	0	2,096,726	0.00%	8,573	2,105,299	0.41%
6660	VINTON-SHELLSBURG	8,965,795	0	8,965,795	0.00%	0	8,965,795	0.00%	0	8,965,795	0.00%
6700	WACO	2,833,523	0	2,833,523	0.00%	0	2,833,523	0.00%	0	2,833,523	0.00%
6741	WALL LAKE VIEW AUBURN	2,829,557	45,281	2,874,838	1.58%	16,533	2,846,089	0.58%	75,071	2,904,628	2.58%
6750	WALNUT	1,251,629	0	1,251,629	0.00%	0	1,251,629	0.00%	0	1,251,629	0.00%
6759	WAPELLO	3,605,325	0	3,605,325	0.00%	0	3,605,325	0.00%	15,873	3,621,198	0.44%
6762	WAPSIE VALLEY	3,304,550	0	3,304,550	0.00%	0	3,304,550	0.00%	41,022	3,345,572	1.23%
6768	WASHINGTON	7,849,075	0	7,849,075	0.00%	0	7,849,075	0.00%	0	7,849,075	0.00%
6795	WATERLOO	49,244,870	0	49,244,870	0.00%	0	49,244,870	0.00%	28,651	49,273,522	0.06%
6822	WAUKEE	10,762,925	0	10,762,925	0.00%	0	10,762,925	0.00%	0	10,762,925	0.00%
6840	WAVERLY-SHELL ROCK	8,941,882	0	8,941,882	0.00%	0	8,941,882	0.00%	113,702	9,055,584	1.26%
6854	WAYNE	3,183,216	0	3,183,216	0.00%	0	3,183,216	0.00%	0	3,183,216	0.00%
6867	WEBSTER CITY	7,692,960	0	7,692,960	0.00%	0	7,692,960	0.00%	0	7,692,960	0.00%
6894	WELLSBURG-STEAMBOAT ROCK	1,712,097	68,682	1,780,779	3.86%	50,874	1,762,971	2.89%	69,385	1,781,482	3.89%
6921	WEST BEND-MALLARD (WEST BEND)	1,969,822	18,564	1,988,386	0.93%	0	1,969,822	0.00%	2,282	1,972,104	0.12%
6930	WEST BRANCH	3,667,462	0	3,667,462	0.00%	0	3,667,462	0.00%	50,893	3,718,355	1.37%
6937	WEST BURLINGTON	2,260,512	0	2,260,512	0.00%	0	2,260,512	0.00%	0	2,260,512	0.00%
6943	WEST CENTRAL	1,593,187	73,988	1,667,175	4.44%	57,316	1,650,503	3.47%	40,608	1,633,795	2.49%
6950	WEST DELAWARE CO	8,814,635	0	8,814,635	0.00%	0	8,814,635	0.00%	101,813	8,916,448	1.14%
6957	WEST DES MOINES	39,396,077	0	39,396,077	0.00%	0	39,396,077	0.00%	0	39,396,077	0.00%
6961	WESTERN DUBUQUE CO	12,095,243	0	12,095,243	0.00%	0	12,095,243	0.00%	72,159	12,167,401	0.59%
6969	WEST HARRISON	2,364,410	0	2,364,410	0.00%	0	2,364,410	0.00%	0	2,364,410	0.00%
6975	WEST LIBERTY	5,407,181	0	5,407,181	0.00%	0	5,407,181	0.00%	67,680	5,474,861	1.24%

Attachment C
FY 2002 Budget Guarantee Alternatives

District No.	School District Name	Alternative 1				Alternative 2				Alternative 3			
		FY 2002 Reg. Prog. District Cost	FY 2002 100% Budget Guarantee	FY 2002 Total Reg. Prog. Dist. Cost w/ Bdgt. Guar.	100% Bdgt. Guar. Percentage of Total Reg. Prog. Dist.	FY 2002 99% Budget Guarantee	FY 2002 Total Reg. Prog. Dist. Cost w/ Bdgt. Guar.	99% Bdgt. Guar. Percentage of Total Reg. Prog. Dist.	FY 2002 Rolling Ave. Budget Guarantee	FY 2002 Total Reg. Prog. Dist. Cost w/ Bdgt. Guar.	Rolling Ave. Bdgt. Guar. Percentage of Total Reg. Prog. Dist.		
6983	WEST LYON	3,660,586	0	3,660,586	0.00%	0	3,660,586	0.00%	64,973	3,725,558	1.74%		
6985	WEST MARSHALL	3,900,801	0	3,900,801	0.00%	0	3,900,801	0.00%	0	3,900,801	0.00%		
6987	WEST MONONA	3,133,053	34,171	3,167,224	1.08%	2,499	3,135,552	0.08%	80,474	3,213,527	2.50%		
6990	WEST SIOUX	3,524,149	0	3,524,149	0.00%	0	3,524,149	0.00%	43,083	3,567,231	1.21%		
6992	WESTWOOD	3,321,287	0	3,321,287	0.00%	0	3,321,287	0.00%	0	3,321,287	0.00%		
7002	WHITING	1,120,781	0	1,120,781	0.00%	0	1,120,781	0.00%	5,414	1,126,195	0.48%		
7029	WILLIAMSBURG	5,122,074	0	5,122,074	0.00%	0	5,122,074	0.00%	0	5,122,074	0.00%		
7038	WILTON	4,154,198	36,823	4,191,021	0.88%	0	4,154,198	0.00%	66,101	4,220,299	1.57%		
7047	WINFIELD-MT UNION	1,928,987	0	1,928,987	0.00%	0	1,928,987	0.00%	18,168	1,947,155	0.93%		
7056	WINTERSET	7,267,478	72,418	7,339,896	0.99%	0	7,267,478	0.00%	183,413	7,450,891	2.46%		
7083	WODEN-CRYSTAL LAKE	899,250	24,537	923,788	2.66%	15,299	914,550	1.67%	19,469	918,720	2.12%		
7092	WOODBINE	2,607,936	151,466	2,759,402	5.49%	123,872	2,731,808	4.53%	131,074	2,739,010	4.79%		
7098	WOODBURY CENTRAL	2,833,987	0	2,833,987	0.00%	0	2,833,987	0.00%	0	2,833,987	0.00%		
7110	WOODWARD-GRANGER	3,151,898	0	3,151,898	0.00%	0	3,151,898	0.00%	0	3,151,898	0.00%		
ALL SCHOOL DISTRICT/ OR STATEWIDE		\$2,242,989,476	\$ 7,740,922	\$2,260,730,398	0.34%	\$ 5,047,509	\$2,248,036,985	0.22%	\$ 15,668,427	\$2,258,657,804	0.69%		
NO. OF DISTRICTS w/ GUARANTEE			114			85			261				
			Highest Percentage		23.50%	Highest Percentage		22.73%	Highest Percentage		9.16%		
			Average Percentage		1.15%	Average Percentage		0.89%	Average Percentage		1.16%		
			Median Percentage		0.00%	Median Percentage		0.00%	Median Percentage		0.74%		