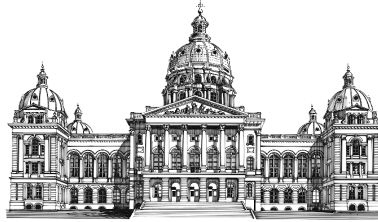

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September 24, 2007

Impact of School Budget Components on Foundation Property Tax Rates

ISSUE

School district Foundation property tax rates vary in FY 2008 from a low of \$7.07 per \$1,000 taxable valuation to a high of \$14.50. This **Review** examines the contribution of each budget component to arrive at the total rate for each school district.

AFFECTED AGENCIES

School districts

CODE AUTHORITY

Sections 257.1 to 257.16, Code of Iowa

BACKGROUND

Public schools in Iowa are funded by a combination of property tax and State aid. Public schools were funded entirely by property taxes until the 1960s. By the early 1970s, the Foundation Formula was in place, shifting part of the cost of public education to the State General Fund. Iowa's public school operations are funded on a per pupil basis, such that the weighted enrollment is multiplied by a cost per pupil to establish the school district's budget. Funding the budget is a three-step process. First, a Uniform Levy of \$5.40 per \$1,000 taxable valuation is applied. Next, State Foundation Aid pays the difference between the amount raised by the Uniform Levy and the Foundation Level. The Foundation Level is a specified percentage of specific budget components. Last, an Additional Levy rate is set to generate the remaining funding.

This **Issue Review** examines only the Foundation budget components and the associated property tax rates. There are other property taxes that schools may levy, such as the Instructional Support Levy, Physical Plant and Equipment Levy, Management Levy, Public Education and Recreational (Playground) Levy, and school bonds. The other property taxes are typically limited either by restriction on use or by requiring electorate approval. They will not be examined here. Likewise, there are other appropriations allocated to school districts that are not part of the State Foundation Aid, such as Instructional Support, Educational

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Excellence, and Student Achievement/Teacher Quality, and they will not be considered in this *Review*.

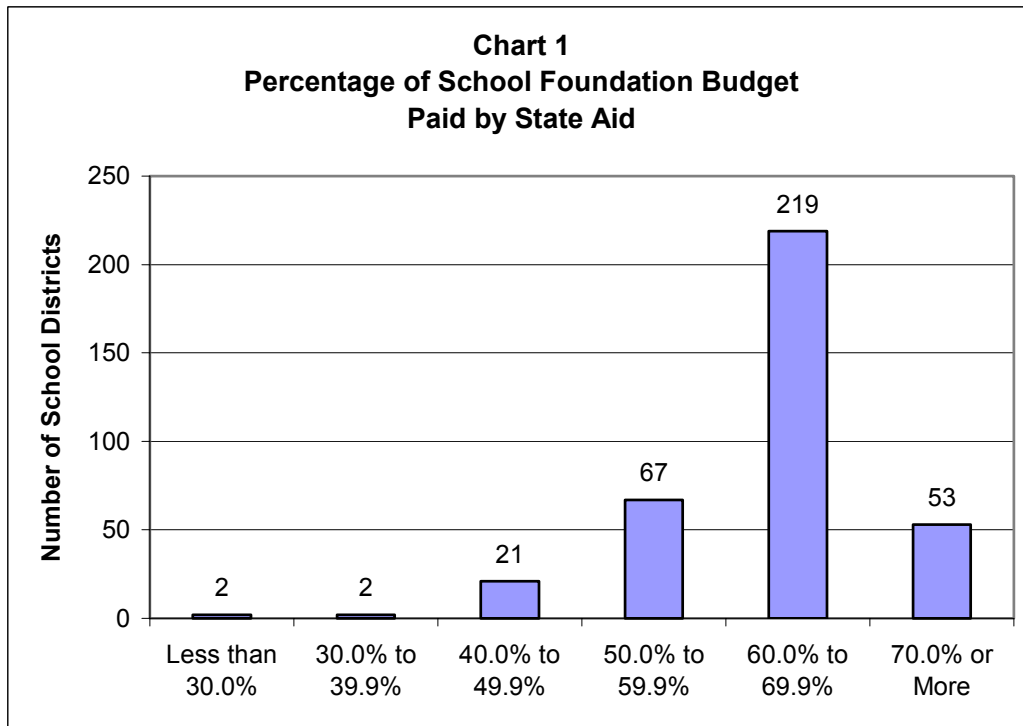
A school district general operating budget, as calculated in the School Foundation Formula, is called the “combined district cost.” The elements of the combined district cost are:

- **State Cost Per Pupil and District Cost Per Pupil** – the State cost per pupil is the basis for calculating the growth in school budgets and is the minimum per pupil spending allowed in setting the school district budget. Due to historical spending patterns, some district costs per pupil exceed the State minimum by an amount limited by statute. Currently, the highest district cost per pupil exceeds the State cost per pupil by 3.3%, but the percentage that a district cost per pupil exceeds the State cost per pupil decreases over time because of the operation of the Formula. The amount the district cost per pupil exceeds the State cost per pupil is funded by property taxes.
- **Regular Program District Cost** – The school district budget enrollment is multiplied by the district cost per pupil. The Uniform Levy funds the first portion of the regular program district cost. State Aid funds the difference between the amount raised by the Uniform Levy and 87.5% of the State cost per pupil multiplied by the budget enrollment. The Additional Levy funds the remainder.
- **Regular Program Budget Adjustment** (more commonly called **Budget Guarantee**) – In general, schools with declining enrollments may, by decision of the local school board, receive additional funding to partially offset the decline in regular program funding. The amount is set by formula and is funded entirely by property taxes through the Additional Levy.
- **Supplemental Weightings** – School districts receive additional weightings for English Language Learners, at-risk students, various sharing arrangements (such as students, teachers and community college courses), sharing administrative functions, and for reorganization and consolidation. Supplemental weightings are funded 87.5% by State aid and 12.5% by the Additional Levy property tax.
- **Special Education Weighting** – The budget enrollment is increased by additional weightings for students receiving special education. Special education students are classified into three categories and receive an additional weighting of 0.72, 1.21, or 2.74. The weighting is based on the severity of the handicap and the associated increased costs. The weighted enrollment is added to the regular program budget enrollment for each special education student. Special education weighting costs are funded 87.5% by State aid and 12.5% by the Additional Levy property tax.
- **Area Education Agency (AEA) Special Education Support** – School districts receive pass-through funding for Area Education Agencies to fund support for special education students. Each AEA has an established special education cost per pupil, ranging from \$226.45 to \$248.71 in FY 2008. There is a State AEA special education cost per pupil of \$234.16 in FY 2008. The AEA special education support amount equals the AEA cost per pupil multiplied by the regular program budget enrollment plus the special education weighting. The Foundation level is 79.0% of the State AEA cost per pupil multiplied by the regular program budget enrollment plus the special education weighting, and is paid by State aid. The remainder is paid by property tax in the Additional Levy.
- **AEA Media Services and AEA Educational Services** – Each service has an AEA cost per pupil that is multiplied by the public school district’s budget enrollment plus the resident accredited nonpublic students and the shared-time nonpublic students. These amounts are funded by property tax in the Additional Levy.
- **Dropout/Dropout Prevention Program** – School districts have the option of establishing programs to help at-risk students remain in school and graduate. The programs are subject to approval and review by the Department of Education. The program funding is paid by property tax in the Additional Levy.
- **Adjusted Additional Property Tax Levy State Aid** – This State aid reduces property taxes for districts with the highest adjusted additional levy rates. The calculation establishes a maximum property tax rate on a specific portion of the school district budgets so that a specified appropriation will be spent to reduce the property taxes in districts with rates above that maximum. The property tax reduction is funded by State Aid.
- **Property tax adjustments** – The Foundation Formula contains various property tax adjustments, such as audit adjustments, utility replacement, property tax adjustment aid, and special education positive balance adjustments that have been added over the years, often to accommodate changes in State policy.

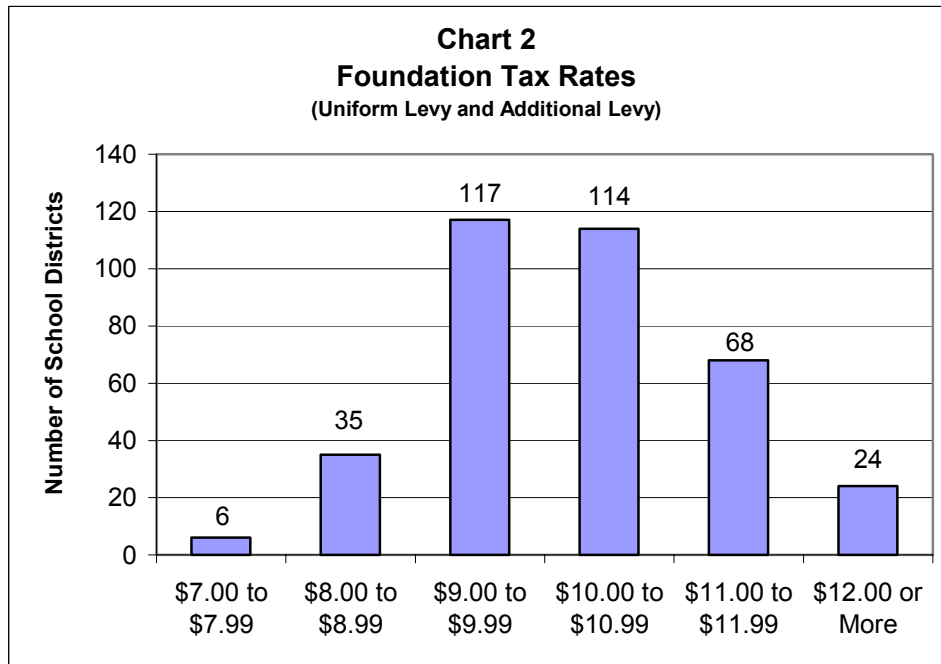
- **AEA Statewide Reduction** – The AEA budgets are reduced by a specified amount, a cost-cutting measure, that comes from State aid. This element is not included in the tables below, since it does not affect property taxes or rates.

CURRENT SITUATION

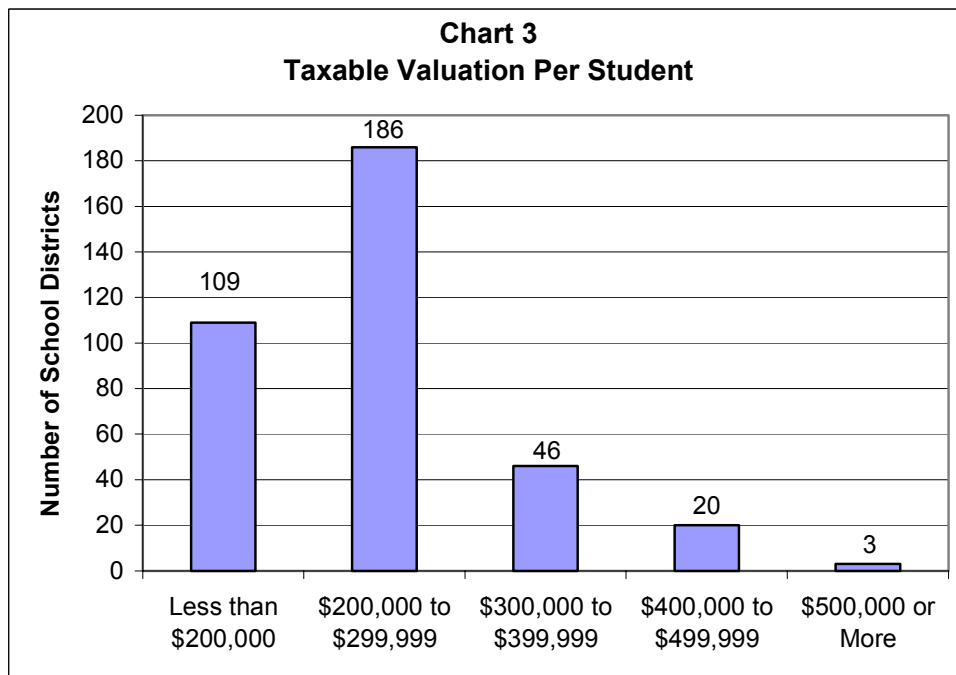
On average, 65.7% of all school district Foundation budgets are funded by State aid from the State General Fund. The portion funded by State aid ranges from a low of 23.4% in the Okoboji School District to a high of 80.0% in the Melcher-Dallas School District. **Chart 1** shows the variation across school districts.



In FY 2008, Foundation Property Tax rates (Uniform Levy plus Additional Levy) vary from a low of \$7.07 per \$1,000 taxable valuation in the Okoboji School District to a high of \$14.50 in the South Page School District. The Statewide rate is \$10.35. **Chart 2** shows the distribution of school districts by Foundation Tax rates. Almost two thirds of the school districts levy between \$9.00 and \$11.00 to cover the property tax portion of the Foundation Formula costs.



Foundation property tax rates vary under the combined influence of the taxable valuation of the property within the school district, the number of students, and the mix of programs provided. In general, the lower the taxable valuation per pupil, the higher the Foundation property tax rates. The taxable valuation per pupil ranges from a low of \$115,411 in the Carlisle School District to a high of \$732,323 in the Okoboji School District. **Chart 3** shows the distribution of the taxable valuation per pupil.



(See **Attachment A** for this information by school district.)

BUDGET IMPACT

The mix of programs affect the size of a school district Foundation budget and therefore how much funding must be raised by Foundation property taxes. The following table shows the impact of each component on Foundation property tax rates. (See **Attachment B** for this information by school district.)

	Regular Program		Funding by the Additional Levy								Prop. Tax Adjust.	Total Found. Rate
	Uniform Levy	Add. Levy	Budget Guar.	Suppl. Wtg	Spec. Ed.	AEA Spec. Ed.	AEA Media	AEA Ed. Serv.	Dropout Prog.	Add. Levy Aid		
Statewide	\$ 5.40	\$ 3.08	\$ 0.10	\$ 0.05	\$ 0.45	\$ 0.26	\$ 0.21	\$ 0.23	\$ 0.82	\$ -0.11	\$ -0.12	\$ 10.36
Maximum	5.40	5.78	3.61	0.48	1.18	0.49	0.38	0.43	1.83	0.00	0.37	14.50
Minimum	4.40	0.93	0.00	0.01	0.08	0.09	0.06	0.07	0.00	-2.32	-1.41	7.06
Range	1.00	4.85	3.61	0.48	1.10	0.40	0.32	0.36	1.83	2.32	1.79	7.43
Average	5.40	3.08	0.25	0.05	0.40	0.27	0.20	0.22	0.68	-0.09	-0.17	10.28
Median	5.40	3.03	0.00	0.03	0.38	0.26	0.20	0.22	0.68	0.00	-0.12	10.19
Number Receiving	364	364	124	364	364	364	364	364	312	50	364	364

On average, the regular program costs generate 81.8% of the Foundation property tax rate. The Dropout/Dropout Prevention Program follows at a distant second with 7.9% of the tax rate. The other program elements contribute much smaller amounts to the rate. The Budget Guarantee can have a sizable impact for those districts receiving this funding, increasing tax rates up to \$3.61. Likewise, the FY 2008 Adjusted Additional Property Tax Levy State Aid reduces tax rates by \$2.32 in the school district that received the most benefit.

ALTERNATIVES

Adjusted Additional Property Tax Levy Aid: Over the past several years the General Assembly has indicated a desire to reduce the variation in Foundation property tax rates across the school districts. Beginning in FY 2007, the Adjusted Additional Property Tax Levy Aid was added to the Foundation Formula. The aid calculation is designed to reduce the Additional Levy portion of the State-funded regular program, special education, and supplemental weighting costs. For FY 2009, \$18.0 million has been appropriated to reduce Foundation property tax rates. An estimated 65 school districts will receive the property tax buydown and rates will be lowered from a high of \$2.66 in the Carlisle School District to a low of \$0.02 in the ADM (Adel-Desoto-Minburn) School District. On average, these 65 school districts received \$0.74 reduction in their Foundation property tax rates. Under this approach, the more funding appropriated for Adjusted Additional Property Tax Levy Aid, the more districts will have Foundation property taxes reduced. In FY 2009, the average Adjusted Additional Property Tax Levy Rate is estimated to be \$3.44 per \$1,000 of taxable valuation. If the 165 school districts with rates above the average were brought to that average, the cost would be an estimated \$52.4 million, instead of the \$18.0 million that was appropriated. The Carlisle School District would have its rates reduced by \$3.54, and the average for those receiving reductions would be \$0.89.

100.0% Foundation Level: A perennial solution to the variation in property tax rates across school districts is to raise the Foundation Level to 100.0%. While this would not entirely eliminate the Additional Levy, it would be significantly reduced. The Additional Levy would still be needed to fund the amount the Regular Program District Cost Per Pupil exceeds the Regular Program State Cost

Per Pupil, the Budget Guarantee, the Dropout/Dropout Prevention Program, and Area Education Agency Media Services and Educational Services. Statewide, Foundation property tax rates would decrease from \$10.38 per \$1,000 taxable valuation to \$6.76, but rates would still vary, ranging from a low of \$5.21 in the Delwood School District, which will not be receiving the budget guarantee and does not have a Dropout/Dropout Prevention Program, to a high of \$9.96 in the South Page School District. The cost to the State General Fund for this solution would be \$399.4 million.

Given the price tag for the 100.0% Foundation Level, the offsetting step is to make a corresponding increase in the Uniform Levy rate so that State Foundation Aid does not change. The net effect of this change is to shift the mix of property taxes and State Aid among the school districts so that some districts receive less from State Aid and more from property taxes while others receive more from State Aid and less from property taxes. Under this scenario in FY 2009, the Uniform Levy would increase from \$5.40 per \$1,000 taxable valuation to \$9.03. This would increase the Foundation property tax rates (Uniform Levy plus Additional Levy) for 194 school districts and reduce Foundation property tax rates for 170 districts. The perennial solution to the tax rate increase in the 194 school districts is to appropriate an amount to pay the difference between their current tax rates and the increased tax rates. For FY 2009, this “hold harmless” solution would cost \$41.7 million. The question then becomes, how long should the “hold harmless” appropriation be maintained. Leaving it in place permanently in effect perpetuates the previous discrepancy in tax rates the change was intended to resolve. Phasing out the “hold harmless” provision will gradually impose the tax rate increase that it was attempting to avoid.

State Cost Per Pupil: There are 177 school districts with a District Cost Per Pupil equal to the State Cost Per Pupil, and there are 187 school districts with a District Cost Per Pupil greater than the State Cost Per Pupil. This variation in per pupil funding is traced back to the original Foundation Formula. The State Cost Per Pupil was set at the average cost per pupil for all school districts. Those below the average were brought up. Those above the average were allowed to continue spending at the higher level, but were required to raise the additional funding locally through the Additional Levy. The Formula allows the original difference between the District and State Cost Per Pupil to continue, but each year the amount becomes a smaller proportion of the cost. Statewide, the higher District Costs Per Pupil generate \$10.7 million in property taxes, raising Foundation property tax rates by an average of \$0.17 per \$1,000 taxable valuation in the 187 affected school districts. The variation in District Costs Per Pupil could be eliminated by increasing all districts to the \$5,721 maximum District Cost (i.e., a new State Cost Per Pupil). In FY 2009, a \$5,721 State Cost Per Pupil would increase State Foundation Aid by an estimated \$85.8 million and decrease Foundation property taxes by an estimated \$3.8 million. Such a change alters a variety of Formula factors. For example, the districts receiving the Budget Guarantee and the Adjusted Additional Levy Aid would change. This alternative would reduce property tax rates in 188 school districts by an average of \$0.28 per \$1,000 taxable valuation, because those school districts above the State Cost Per Pupil would now have 87.5% of what was previously all property tax paid by State Aid. Those with District Costs currently equal to State Cost Per Pupil would see an average property tax increase of \$0.11 to cover 12.5% of the new per pupil funding, but they would also have a larger school district budget.

Budget Guarantee: School districts with declining enrollments, and sometimes those with only slightly increasing enrollments, are eligible to receive additional funding, called a “budget guarantee,” when requested by resolution of the local school board. The budget guarantee is funded entirely with property tax. Eligible school districts receive the higher of two options:

- The scaled-down budget guarantee is based on the FY 2004 total regular program district cost plus the FY 2004 budget guarantee, and the school district can receive the difference between the current regular program budget and a percentage of the FY 2004 budget. Beginning in FY 2005, the scaled-down percentage was 90.0% of the FY 2004

budget. The percentage is reduced by 10.0% each year. In FY 2009, the scaled-down proportion is 50.0% and is completely phased out in FY 2014.

- The 101.0% budget adjustment is based on the previous year's regular program district cost without any previous budget guarantee adjustment. The school district can receive the difference between 101.0% of last year's regular program budget and the current year's regular program budget. The net impact of this option is to delay the proportionate reduction in the school district's regular program budget by one year. The budget declines at the same rate, but does so a year later than without this type of budget guarantee. This option is not scheduled to sunset.

In FY 2009, 114 school districts are projected to receive the budget guarantee at a cost of \$7.3 million in Additional Levy property taxes. The budget guarantee will have the greatest impact on the South Page School District, raising Foundation property taxes by \$2.87 per \$1,000 taxable valuation. The average FY 2009 property tax rate increase for the districts receiving the budget guarantee is estimated to be \$0.59. Dollarwise, the AGWSR School District will receive the most funding from the budget guarantee (\$246,000) and the average amount to be received is \$64,000. Elimination of the budget guarantee would reduce property taxes for those districts with declining enrollments.

The budget guarantee is generally perceived as a cushion for school districts with declining enrollments and the corresponding budget decline and allows them to continue to operate independently. This element of the Foundation Formula works at cross-purposes with the supplemental weightings for student and teacher sharing, which require recipient districts to plan for consolidation with other districts or dissolution into other districts, and with the property tax reduction and supplemental weighting incentives received by school districts that do merge.

The costs and property tax rates presented in this *Issue Review* are based on current budget enrollment and property tax valuation estimates and assumptions. For more detail, contact the Legislative Services Agency.

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FY 2008 Taxable Valuation and Foundation Property Tax Rates

District	Budget Enrollment	Taxable Valuation	Valuation Per Pupil	Effective Property Tax Rate	Percent of Funding from Property Taxes
ADAIR-CASEY	365.6	\$ 100,032,432	\$ 273,612	\$ 9.36	38.6%
ADEL-DESOTO-MINBURN	1,425.9	258,667,208	181,406	11.89	32.0%
AGWSR	719.2	263,626,382	366,555	9.93	48.9%
A-H-S-T	682.0	167,040,120	244,927	9.73	35.8%
AKRON-WESTFIELD	520.0	109,543,734	210,661	10.62	34.0%
ALBERT CITY-TRUESDALE	251.3	87,718,093	349,057	8.78	46.2%
ALBIA	1,245.5	192,265,173	154,368	12.31	28.9%
ALBURNETT	596.9	121,174,008	203,006	10.29	32.3%
ALDEN	276.7	94,367,800	341,047	9.78	47.5%
ALGONA	1,196.1	391,253,440	327,108	9.48	43.3%
ALLAMAKEE	1,395.1	329,413,609	236,122	10.11	35.9%
ALLISON-BRISTOW	302.0	77,751,745	257,456	10.32	38.9%
ALTA	575.4	148,479,026	258,045	9.07	36.9%
AMES	4,320.0	1,858,682,269	430,251	8.31	53.2%
ANAMOSA	1,439.4	239,823,751	166,614	11.83	30.0%
ANDREW	338.0	69,329,063	205,116	10.71	32.1%
ANITA	271.7	74,710,011	274,972	10.31	39.7%
ANKENY	7,355.1	1,733,617,954	235,703	9.85	36.2%
ANTHON-OTO	284.0	76,577,322	269,638	8.87	36.4%
APLINGTON-PARKERSBURG	779.0	164,035,979	210,573	10.90	33.4%
ARMSTRONG-RINGSTED	355.0	125,397,859	353,233	9.15	46.1%
AR-WE-VA	396.6	101,698,789	256,427	9.94	37.8%
ATLANTIC	1,458.8	293,402,960	201,126	11.03	33.2%
AUDUBON	633.3	149,900,022	236,697	9.76	35.5%
AURELIA	300.1	114,225,365	380,624	8.58	48.4%
BALLARD	1,383.7	182,002,106	131,533	12.16	24.9%
BATTLE CREEK-IDA GROVE	702.9	170,042,775	241,916	9.98	36.5%
BAXTER	382.8	52,868,386	138,110	12.28	26.1%
BCLUW	651.1	180,311,511	276,934	9.72	40.6%
BEDFORD	484.8	108,360,050	223,515	11.14	35.9%
BELLE PLAINE	625.4	109,357,052	174,859	13.48	34.3%
BELLEVUE	650.1	150,517,143	231,529	9.43	33.6%
BELMOND-KLEMME	739.6	192,635,481	260,459	10.29	38.6%
BENNETT	230.6	77,813,653	337,440	8.72	44.8%
BENTON	1,667.6	405,512,502	243,171	9.67	35.4%
BETTENDORF	4,094.8	1,022,489,592	249,704	10.42	38.7%
BONDURANT-FARRAR	1,114.6	164,867,612	147,916	11.47	26.1%
BOONE	2,337.3	382,551,700	163,672	10.70	27.5%
BOYDEN-HULL	608.0	132,745,393	218,331	9.66	31.7%
BOYER VALLEY	500.0	107,702,511	215,405	9.75	31.8%
BROOKLYN-GUERNSEY-MALCOM	616.1	150,521,512	244,313	9.45	34.9%
BURLINGTON	4,626.5	726,308,221	156,989	11.64	27.2%
C AND M	214.0	62,099,289	290,184	9.62	42.2%
CAL	293.6	100,024,060	340,681	9.39	45.0%
CALAMUS/WHEATLAND	549.9	132,170,371	240,353	9.10	34.4%
CAMANCHE	981.0	237,461,893	242,061	9.58	36.1%
CARDINAL	678.7	92,599,929	136,437	11.96	24.7%
CARLISLE	1,731.2	199,800,301	115,411	12.78	22.4%
CARROLL	1,817.4	539,427,035	296,812	9.29	40.8%
CEDAR FALLS	4,291.2	1,126,725,623	262,567	9.39	37.3%
CEDAR RAPIDS	17,676.6	4,128,554,614	233,560	10.55	35.4%
CENTER POINT-URBANA	1,221.5	168,119,255	137,633	10.80	24.1%
CENTERVILLE	1,520.0	216,705,318	142,569	13.17	27.1%
CENTRAL CITY	493.4	79,135,643	160,388	11.18	27.2%
CENTRAL CLAYTON	576.9	132,519,624	229,710	9.97	34.5%

FY 2008 Taxable Valuation and Foundation Property Tax Rates

District	Budget Enrollment	Taxable Valuation	Valuation Per Pupil	Effective Property Tax Rate	Percent of Funding from Property Taxes
CENTRAL CLINTON	1,553.1	\$ 342,070,928	\$ 220,250	\$ 10.19	34.0%
CENTRAL DECATUR	705.1	107,613,100	152,621	12.55	28.0%
CENTRAL LEE	959.2	165,418,063	172,454	11.56	30.1%
CENTRAL LYON	721.2	167,537,580	232,304	9.98	35.8%
CHARITON	1,437.1	197,262,478	137,264	10.45	22.0%
CHARLES CITY	1,645.4	350,960,066	213,298	10.47	32.4%
CHARTER OAK-UTE	343.4	93,315,461	271,740	8.76	37.2%
CHEROKEE	1,011.6	192,135,628	189,932	11.39	31.1%
CLARINDA	931.5	168,618,910	181,019	12.56	34.2%
CLARION-GOLDFIELD	910.1	239,301,017	262,939	9.72	38.8%
CLARKE	1,343.7	243,557,269	181,259	10.68	29.1%
CLARKSVILLE	359.8	65,699,325	182,600	11.95	31.3%
CLAY CENTRAL-EVERLY	437.1	179,107,172	409,762	8.96	51.9%
CLAYTON RIDGE	688.0	226,826,736	329,690	8.66	41.6%
CLEAR CREEK-AMANA	1,405.8	383,488,188	272,790	9.24	38.5%
CLEAR LAKE	1,395.3	459,451,155	329,285	8.40	42.5%
CLEARFIELD	104.0	33,872,379	325,696	10.06	44.3%
CLINTON	4,374.9	672,726,144	153,769	12.72	27.0%
COLFAX-MINGO	865.3	132,190,971	152,769	11.57	26.9%
COLLEGE	3,822.5	1,115,877,756	291,924	9.42	41.2%
COLLINS-MAXWELL	534.4	102,133,224	191,118	10.76	31.2%
COLO-NESCO	520.7	135,632,737	260,482	9.78	38.7%
COLUMBUS	1,034.4	199,835,680	193,190	11.15	31.8%
COON RAPIDS-BAYARD	485.7	114,990,449	236,752	10.19	35.7%
CORNING	509.5	132,237,120	259,543	10.77	39.3%
CORWITH-WESLEY	164.0	79,377,879	484,011	9.16	54.4%
COUNCIL BLUFFS	9,407.3	1,671,060,504	177,634	12.50	31.4%
CRESTON	1,431.0	257,140,902	179,693	11.19	28.5%
DALLAS CENTER-GRIMES	1,646.6	453,208,099	275,239	9.56	40.5%
DANVILLE	464.1	83,669,685	180,284	11.59	32.3%
DAVENPORT	16,492.0	3,425,483,920	207,706	11.17	34.1%
DAVIS COUNTY	1,220.2	218,307,700	178,911	11.81	32.0%
DECORAH	1,417.6	386,772,611	272,836	9.41	39.0%
DEEP RIVER-MILLERSBURG	195.0	52,371,979	268,574	10.12	42.1%
DELWOOD	260.1	65,077,964	250,204	8.61	31.1%
DENISON	1,818.6	230,859,840	126,944	10.99	20.8%
DENVER	714.2	140,625,274	196,899	9.88	31.2%
DES MOINES	31,218.4	5,669,375,608	181,604	12.17	29.6%
DIAGONAL	97.0	29,674,865	305,926	10.90	41.4%
DIKE-NEW HARTFORD	803.4	165,818,601	206,396	9.64	31.4%
DOWS	144.2	69,878,974	484,598	9.99	58.5%
DUBUQUE	10,733.6	2,369,951,070	220,797	11.01	34.2%
DUNKERTON	495.6	102,491,467	206,803	9.75	32.2%
DURANT	614.8	157,256,871	255,785	9.56	38.0%
EAGLE GROVE	882.6	182,077,481	206,297	11.36	34.3%
EARLHAM	638.4	119,022,751	186,439	11.12	31.9%
EAST BUCHANAN	570.3	142,060,749	249,098	9.30	35.1%
EAST CENTRAL	398.2	94,776,858	238,013	10.03	33.7%
EAST GREENE	394.0	89,628,242	227,483	10.62	34.9%
EAST MARSHALL	733.7	153,599,188	209,349	11.52	34.9%
EAST UNION	521.0	105,580,876	202,650	11.03	32.5%
EASTERN ALLAMAKEE	450.2	155,350,988	345,071	8.56	45.1%
EDDYVILLE-BLAKESBURG	734.8	292,853,074	398,548	9.16	52.1%
EDGEWOOD-COLESBURG	509.0	108,442,240	213,050	9.49	32.2%
ELDORA-NEW PROVIDENCE	697.4	148,843,158	213,426	10.89	34.1%

FY 2008 Taxable Valuation and Foundation Property Tax Rates

District	Budget Enrollment	Taxable Valuation	Valuation Per Pupil	Effective Property Tax Rate	Percent of Funding from Property Taxes
ELK HORN-KIMBALLTON	291.0	\$ 52,488,706	\$ 180,374	\$ 10.77	30.1%
EMMETSBURG	659.3	206,705,297	313,522	9.73	42.9%
ENGLISH VALLEYS	452.1	106,082,907	234,645	10.53	37.0%
ESSEX	281.8	52,892,802	187,696	11.11	33.3%
ESTHERVILLE-LINCOLN CENTR	1,365.3	249,624,209	182,835	11.03	30.4%
EXIRA	317.4	68,851,498	216,923	10.41	34.2%
FAIRFIELD	1,976.5	458,258,786	231,854	10.38	35.5%
FARRAGUT	291.2	73,663,645	252,966	10.66	39.9%
FOREST CITY	1,278.7	210,150,798	164,347	11.50	27.5%
FORT DODGE	4,035.1	775,016,250	192,069	11.86	32.5%
FORT MADISON	2,406.2	451,524,474	187,650	11.77	32.1%
FREDERICKSBURG	297.1	85,843,703	288,939	10.19	42.7%
FREMONT	210.8	46,261,584	219,457	10.52	35.4%
FREMONT-MILLS	471.0	98,296,547	208,698	10.14	32.9%
GALVA-HOLSTEIN	493.8	139,261,057	282,019	9.20	40.8%
GARNER-HAYFIELD	802.0	171,342,327	213,644	9.94	33.1%
GEORGE-LITTLE ROCK	501.6	140,225,918	279,557	8.89	37.2%
GILBERT	1,086.8	246,843,299	227,129	9.80	35.0%
GILMORE CITY-BRADGATE	146.0	63,923,133	437,830	10.80	58.9%
GLADBROOK-REINBECK	766.6	204,073,272	266,206	8.75	35.8%
GLENWOOD	2,099.8	381,627,257	181,745	11.54	32.0%
GLIDDEN-RALSTON	391.3	88,489,928	226,143	9.78	34.5%
GMG	356.3	102,018,327	286,327	9.65	42.1%
GRAETTINGER	236.0	73,439,231	311,183	10.22	45.9%
GREENE	308.0	94,934,259	308,228	9.49	42.1%
GRINNELL-NEWBURG	1,736.5	400,675,797	230,738	10.51	36.0%
GRISWOLD	654.0	153,492,527	234,698	10.13	36.5%
GRUNDY CENTER	643.5	150,348,153	233,641	10.16	36.3%
GUTHRIE CENTER	537.2	114,082,648	212,365	9.29	31.8%
HAMBURG	311.8	82,340,456	264,081	9.88	38.1%
HAMPTON-DUMONT	1,209.0	266,106,746	220,105	10.85	34.6%
HARLAN	1,583.4	293,469,939	185,342	11.61	32.4%
HARMONY	437.9	70,349,322	160,652	12.36	29.7%
HARRIS-LAKE PARK	290.2	115,808,411	399,064	8.68	51.6%
HARTLEY-MELVIN-SANBORN	701.2	191,420,143	272,989	10.35	39.7%
HIGHLAND	654.6	138,721,001	211,917	10.67	33.1%
HINTON	582.7	133,006,408	228,259	9.67	35.5%
HLV	386.0	123,892,999	320,966	9.47	44.2%
HOWARD-WINNESHIEK	1,423.0	364,009,437	255,804	10.39	37.9%
HUBBARD-RADCLIFFE	461.6	167,078,968	361,956	8.81	47.5%
HUDSON	714.1	137,355,243	192,347	11.15	32.1%
HUMBOLDT	1,205.5	294,647,679	244,419	10.09	37.0%
IKM	442.8	120,578,972	272,310	10.40	41.2%
INDEPENDENCE	1,458.9	291,837,357	200,039	11.16	31.7%
INDIANOLA	3,336.3	569,137,229	170,589	11.80	30.4%
INTERSTATE 35	916.3	158,156,919	172,604	11.31	29.9%
IOWA CITY	11,267.9	3,617,747,539	321,067	9.18	43.3%
IOWA FALLS	1,084.0	205,672,566	189,735	11.49	32.8%
IOWA VALLEY	649.8	118,336,776	182,113	11.08	30.5%
JANESVILLE	355.0	84,746,230	238,722	9.77	35.0%
JEFFERSON-SCRANTON	1,052.0	226,518,366	215,322	11.99	37.4%
JESUP	816.1	186,618,985	228,672	9.43	33.8%
JOHNSTON	5,395.7	1,421,489,970	263,449	9.09	37.9%
KEOKUK	2,318.9	324,992,822	140,150	12.68	25.9%
KEOTA	359.0	148,740,267	414,318	8.34	51.9%

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District	Budget Enrollment	Taxable Valuation	Valuation Per Pupil	Effective Property Tax Rate	Percent of Funding from Property Taxes
KINGSLEY-PIERSON	487.0	\$ 114,195,373	\$ 234,487	\$ 9.60	35.8%
KNOXVILLE	2,045.7	289,152,839	141,347	11.86	25.6%
LAKE MILLS	647.9	166,715,519	257,317	9.46	38.5%
LAMONI	350.9	61,474,045	175,190	11.74	29.9%
LAURENS-MARATHON	401.0	110,585,181	275,774	9.71	40.0%
LAWTON-BRONSON	630.2	135,858,045	215,579	10.19	34.4%
LE MARS	2,264.9	466,664,735	206,042	10.47	33.7%
LENOX	347.1	81,049,163	233,504	9.90	34.2%
LEWIS CENTRAL	2,498.6	682,284,384	273,067	9.22	38.4%
LINEVILLE-CLIO	95.8	28,298,801	295,395	9.40	40.8%
LINN-MAR	6,196.2	1,306,333,613	210,828	9.97	32.9%
LISBON	657.3	99,023,073	150,651	10.84	26.3%
LOGAN-MAGNOLIA	660.3	104,157,502	157,743	10.78	26.2%
LONE TREE	389.0	112,528,579	289,277	9.19	40.5%
LOUISA-MUSCATINE	913.7	213,386,033	233,541	10.03	34.9%
LU VERNE	91.0	56,442,890	620,252	7.88	65.0%
LYNNVILLE-SULLY	479.5	135,064,244	281,677	8.99	39.3%
MADRID	613.4	82,851,324	135,069	10.86	23.6%
MALVERN	349.0	93,374,487	267,549	10.14	39.5%
MANNING	438.0	84,707,085	193,395	11.84	33.5%
MANSON-NORTHWEST WEBSTER	702.6	207,225,535	294,941	9.90	44.1%
MAPLE VALLEY	564.9	141,332,641	250,191	9.12	34.9%
MAQUOKETA	1,519.4	258,588,683	170,191	11.25	27.7%
MAQUOKETA VALLEY	862.3	218,856,288	253,805	9.77	38.1%
MARCUS-MERIDEN CLEGHORN	526.3	188,409,228	357,988	8.91	47.1%
MARION	1,823.9	329,223,582	180,505	10.99	30.0%
MARSHALLTOWN	5,372.5	814,005,751	151,513	12.12	26.6%
MARTENSDALE-ST MARYS	521.2	98,112,292	188,243	10.60	30.6%
MASON CITY	4,012.2	952,191,206	237,324	10.96	35.6%
MEDIAPOLIS	898.5	212,615,693	236,634	9.40	34.3%
MELCHER-DALLAS	400.0	48,193,820	120,485	11.60	20.0%
MFL MAR MAC	909.0	187,222,523	205,965	10.76	33.3%
MIDLAND	624.0	205,921,385	330,002	9.66	44.6%
MID-PRAIRIE	1,236.9	308,084,167	249,078	9.64	36.8%
MISSOURI VALLEY	905.8	183,365,831	202,435	10.05	31.1%
MOC-FLOYD VALLEY	1,322.5	345,640,789	261,354	10.09	39.5%
MONTEZUMA	514.3	168,429,606	327,493	9.01	43.1%
MONTICELLO	1,039.1	252,318,017	242,824	10.01	36.8%
MORAVIA	314.8	66,399,351	210,926	10.77	34.0%
MORMON TRAIL	296.0	67,198,918	227,023	10.43	33.0%
MORNING SUN	228.1	42,710,013	187,242	10.56	30.2%
MOULTON-UDELL	242.0	47,045,032	194,401	11.58	33.4%
MOUNT AYR	669.6	176,745,260	263,956	9.62	37.5%
MOUNT PLEASANT	2,130.1	376,447,115	176,727	10.49	29.0%
MOUNT VERNON	1,072.3	183,234,724	170,880	10.79	29.6%
MURRAY	288.0	52,049,423	180,727	10.79	30.1%
MUSCATINE	5,504.1	934,696,680	169,818	11.50	29.1%
NASHUA-PLAINFIELD	737.0	161,857,383	219,617	10.47	35.1%
NEVADA	1,559.0	246,999,170	158,434	12.21	29.6%
NEW HAMPTON	1,120.5	316,890,940	282,812	9.40	39.9%
NEW LONDON	564.4	75,912,784	134,502	12.09	24.8%
NEW MARKET	158.4	37,862,171	239,029	10.03	35.1%
NEWELL-FONDA	478.0	129,159,432	270,208	8.77	36.9%
NEWTON	3,328.6	576,477,968	173,189	12.10	31.0%
NISHNA VALLEY	231.0	92,889,817	402,120	10.62	53.4%

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District	Budget Enrollment	Taxable Valuation	Valuation Per Pupil	Effective Property Tax Rate	Percent of Funding from Property Taxes
NODAWAY VALLEY	755.2	\$ 169,382,655	\$ 224,288	\$ 10.04	33.8%
NORA SPRINGS-ROCK FALLS	425.0	88,038,174	207,149	10.14	32.3%
NORTH CEDAR	952.5	237,309,013	249,143	9.46	35.4%
NORTH CENTRAL	550.3	135,228,876	245,737	9.31	34.2%
NORTH FAYETTE	1,006.0	209,858,182	208,607	11.19	34.0%
NORTH IOWA	569.7	203,900,750	357,909	8.52	44.9%
NORTH KOSSUTH	370.7	162,504,642	438,372	7.78	51.3%
NORTH LINN	776.3	144,817,882	186,549	10.84	31.3%
NORTH MAHASKA	569.3	141,887,549	249,232	9.86	37.3%
NORTH POLK	1,120.1	203,455,641	181,641	10.59	30.3%
NORTH SCOTT	3,002.1	702,812,685	234,107	10.39	36.7%
NORTH TAMA	548.1	154,448,930	281,790	9.52	40.2%
NORTH WINNESHIEK	330.7	88,786,056	268,479	10.01	38.1%
NORTHEAST	583.6	150,678,762	258,188	10.51	39.6%
NORTHEAST HAMILTON	265.0	107,724,696	406,508	9.07	52.7%
NORTHWOOD-KENSETT	526.8	152,835,696	290,121	9.38	40.1%
NORWALK	2,269.6	282,883,516	124,640	12.13	23.1%
ODEBOLT-ARTHUR	346.7	95,697,623	276,024	10.78	43.6%
OELWEIN	1,414.9	239,068,697	168,965	11.92	29.0%
OGDEN	712.6	167,180,315	234,606	10.30	37.2%
OKOBOJI	908.5	665,315,071	732,323	7.07	76.6%
OLIN	255.7	67,346,023	263,379	10.90	39.7%
ORIENT-MACKSBURG	253.1	90,322,208	356,864	9.46	48.1%
OSAGE	993.2	221,220,759	222,735	9.71	33.4%
OSKALOOSA	2,456.6	438,146,160	178,355	11.78	32.1%
OTTUMWA	4,767.9	598,991,897	125,630	10.87	21.3%
PANORAMA	776.2	237,830,400	306,404	8.79	42.3%
PATON-CHURDAN	226.6	69,265,389	305,673	9.32	42.0%
PCM	998.4	184,046,101	184,341	11.23	31.8%
PEKIN	738.4	170,733,855	231,221	10.03	35.4%
PELLA	2,192.2	478,010,818	218,051	9.73	33.7%
PERRY	1,871.0	261,735,486	139,891	12.31	25.1%
PLEASANT VALLEY	3,371.8	816,372,082	242,118	10.20	38.3%
PLEASANTVILLE	670.9	103,832,495	154,766	11.27	26.9%
POCAHONTAS AREA	618.2	194,044,207	313,886	10.07	43.4%
POMEROY-PALMER	231.5	103,252,197	446,014	9.25	56.7%
POSTVILLE	664.3	132,461,480	199,400	10.87	32.3%
PRAIRIE VALLEY	731.0	231,444,173	316,613	9.11	42.4%
PRESCOTT	104.4	37,391,842	358,159	8.28	44.9%
PRESTON	345.0	67,243,193	194,908	10.53	31.1%
RED OAK	1,328.2	255,173,191	192,120	11.23	32.2%
REMSEN-UNION	411.0	164,474,497	400,181	8.36	49.8%
RICEVILLE	342.0	153,206,694	447,973	9.77	59.4%
RIVER VALLEY	468.5	125,113,789	267,052	9.71	38.9%
RIVERSIDE	660.9	214,818,919	325,040	8.71	42.8%
ROCK VALLEY	536.3	134,433,678	250,669	9.97	36.7%
ROCKWELL CITY-LYTTON	508.0	155,850,604	306,793	8.39	40.4%
ROCKWELL-SWALEDAL	357.6	104,502,886	292,234	9.96	40.6%
ROLAND-STORY	1,013.6	200,664,208	197,972	10.49	32.8%
RUDD-ROCKFORD-MARBLE ROCK	598.0	150,783,909	252,147	9.55	37.6%
RUSSELL	206.1	31,736,224	153,985	10.87	24.9%
RUTHVEN-AYRSHIRE	256.0	69,414,162	271,149	9.54	38.6%
S C M T	501.0	157,057,197	313,487	7.54	35.5%
SAC	447.2	93,342,964	208,728	9.81	32.6%
SAYDEL	1,323.5	518,552,192	391,804	8.44	47.7%

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District	Budget Enrollment	Taxable Valuation	Valuation Per Pupil	Effective Property Tax Rate	Percent of Funding from Property Taxes
SCHALLER-CRESTLAND	419.6	\$ 120,683,411	\$ 287,615	\$ 10.77	43.9%
SCHLESWIG	305.1	71,095,951	233,025	9.16	33.6%
SENTRAL	200.0	82,807,613	414,038	10.92	57.8%
SERGEANT BLUFF-LUTON	1,378.7	444,900,628	322,696	8.96	42.4%
SEYMOUR	291.3	72,658,134	249,427	10.71	38.3%
SHELDON	1,031.3	233,594,332	226,505	10.44	36.2%
SHENANDOAH	1,096.9	188,494,784	171,843	11.58	30.4%
SIBLEY-OCHEYEDAN	858.3	181,965,949	212,007	10.47	33.1%
SIDNEY	385.7	82,405,221	213,651	10.94	33.0%
SIGOURNEY	637.5	127,143,021	199,440	11.90	33.6%
SIOUX CENTER	965.3	247,537,525	256,436	10.22	37.8%
SIOUX CENTRAL	431.0	142,209,995	329,954	9.92	46.7%
SIOUX CITY	14,048.6	1,875,878,355	133,528	11.33	22.7%
SOLOM	1,234.5	245,619,228	198,963	10.27	32.7%
SOUTH CLAY	176.0	75,405,040	428,438	8.52	54.0%
SOUTH HAMILTON	773.3	185,108,921	239,375	9.70	36.4%
SOUTH O'BRIEN	704.1	221,909,787	315,168	9.20	42.2%
SOUTH PAGE	252.8	57,781,941	228,568	14.50	41.8%
SOUTH TAMA	1,672.5	267,612,659	160,008	11.56	27.0%
SOUTH WINNESHIEK	666.5	164,978,563	247,530	9.40	34.9%
SOUTHEAST POLK	5,525.1	918,258,722	166,198	12.30	30.6%
SOUTHEAST WARREN	584.4	100,171,010	171,408	11.99	29.6%
SOUTHEAST WEBSTER-GRAND	619.5	157,835,994	254,780	10.11	36.6%
SOUTHERN CAL	549.2	151,954,335	276,683	10.24	41.3%
SPENCER	1,918.6	433,636,025	226,017	10.75	35.1%
SPIRIT LAKE	1,253.1	601,576,152	480,070	7.78	57.7%
SPRINGVILLE	504.7	85,529,353	169,466	10.97	29.6%
ST ANSGAR	713.2	209,268,495	293,422	8.79	40.6%
STANTON	224.2	44,137,376	196,866	10.92	33.2%
STARMONT	730.1	182,079,965	249,390	10.21	37.0%
STORM LAKE	2,007.4	297,656,065	148,279	12.30	25.6%
STRATFORD	242.0	51,825,677	214,156	10.26	34.1%
SUMNER	616.0	158,049,800	256,574	9.61	38.0%
TERRIL	187.0	77,039,131	411,974	8.86	53.1%
TIPTON	826.7	197,218,923	238,562	9.82	35.6%
TITONKA	193.0	60,392,577	312,915	9.55	43.3%
TREYNOR	598.0	139,258,442	232,874	9.23	34.9%
TRI-CENTER	784.9	140,457,399	178,949	11.37	31.2%
TRI-COUNTY	343.8	82,152,036	238,953	10.25	36.7%
TRIPOLI	504.2	97,837,185	194,044	10.80	32.2%
TURKEY VALLEY	502.7	138,557,870	275,627	10.24	40.4%
TWIN CEDARS	451.0	75,130,045	166,585	11.93	29.6%
TWIN RIVERS	186.0	76,547,288	411,545	9.02	52.6%
UNDERWOOD	714.7	167,672,911	234,606	10.23	37.2%
UNION	1,255.9	284,569,730	226,586	10.25	35.3%
UNITED	354.3	173,543,765	489,822	8.16	61.3%
URBANDALE	3,129.6	946,397,745	302,402	9.11	41.3%
VALLEY	543.4	96,749,112	178,044	11.30	30.5%
VAN BUREN	763.6	152,310,639	199,464	11.50	32.7%
VAN METER	558.3	130,881,718	234,429	9.93	36.7%
VENTURA	280.1	177,686,706	634,369	7.51	72.4%
VILLISCA	399.9	85,610,539	214,080	10.26	33.3%
VINTON-SHELLSBURG	1,884.7	323,538,051	171,666	10.92	28.4%
WACO	571.5	112,472,077	196,802	11.70	33.6%
WALL LAKE VIEW AUBURN	532.5	145,807,536	273,817	9.54	39.5%

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WALNUT	247.0	\$ 68,795,148	\$ 278,523	\$ 9.69	39.4%
WAPELLO	828.9	157,658,390	190,202	11.13	31.7%
WAPSIE VALLEY	694.9	131,857,467	189,750	10.11	29.9%
WASHINGTON	1,800.9	318,625,559	176,926	11.26	29.9%
WATERLOO	10,955.7	2,086,024,545	190,405	11.94	31.4%
WAUKEE	5,075.6	1,467,046,188	289,039	8.80	40.1%
WAVERLY-SHELL ROCK	1,855.3	449,833,917	242,459	9.57	35.8%
WAYNE	585.3	121,694,580	207,918	11.33	34.8%
WEBSTER CITY	1,579.9	347,366,650	219,866	10.91	34.5%
WEST BEND-MALLARD	339.1	131,125,426	386,687	9.31	51.5%
WEST BRANCH	772.7	211,899,063	274,232	9.59	40.1%
WEST BURLINGTON	492.1	86,382,705	175,539	11.79	30.7%
WEST CENTRAL	353.4	113,459,604	321,052	8.97	42.9%
WEST CENTRAL VALLEY	987.2	240,707,985	243,829	10.01	35.6%
WEST DELAWARE CO	1,662.2	390,247,464	234,778	9.74	35.2%
WEST DES MOINES	8,847.2	3,638,985,530	411,315	8.22	51.4%
WEST HANCOCK	621.0	195,427,470	314,698	9.18	43.3%
WEST HARRISON	528.4	138,223,586	261,589	9.46	36.2%
WEST LIBERTY	1,208.6	212,391,496	175,733	11.80	30.6%
WEST LYON	737.5	194,469,184	263,687	9.33	38.5%
WEST MARSHALL	887.8	175,573,426	197,762	9.99	30.9%
WEST MONONA	697.0	155,598,444	223,240	10.25	33.1%
WEST SIOUX	733.8	130,138,807	177,349	12.16	30.9%
WESTERN DUBUQUE CO	2,741.6	830,079,874	302,772	9.37	42.0%
WESTWOOD	598.7	227,584,271	380,131	8.94	47.9%
WHITING	218.0	70,312,807	322,536	9.08	43.7%
WILLIAMSBURG	1,149.8	257,493,691	223,947	9.89	34.2%
WILTON	880.4	179,213,114	203,559	11.09	34.0%
WINFIELD-MT UNION	382.6	87,522,553	228,757	10.61	36.4%
WINTERSET	1,693.9	311,406,677	183,840	11.28	30.8%
WODEN-CRYSTAL LAKE	133.0	58,887,114	442,760	9.97	54.5%
WOODBINE	436.6	96,709,506	221,506	12.37	38.8%
WOODBURY CENTRAL	626.1	112,445,205	179,596	10.36	29.4%
WOODWARD-GRANGER	770.9	154,476,099	200,384	11.31	34.2%
	<u>482,583.9</u>	<u>\$ 108,208,758,732</u>	<u>\$ 224,228</u>	<u>\$ 10.35</u>	<u>34.3%</u>
Maximum	31,218.4	\$ 5,669,375,608	\$ 732,323	\$ 14.50	76.6%
Minimum	91.0	28,298,801	115,411	7.07	20.0%
Average	1,325.8	297,276,810	247,072	10.28	36.6%
Median	658.3	157,457,631	233,551	10.19	35.3%
Range	31,127.4	5,641,076,807	616,911	7.43	56.5%

Notes:

The effective property tax rate is stated in terms of the rate per \$1,000 of taxable valuation. It is calculated by dividing the Foundation Property Taxes (Uniform and Additional Levies) by the taxable value stated in thousands (i.e., taxable value/1,000).

FY 2008 Foundation Property Tax Rates by School Budget Component

District	Regular Program		Funding by the Additional Levy								Property Tax Adjustments	Total Foundation Prop. Tax
	Uniform Levy	Additional Levy	Budget Guarantee	Suppl. Weighting	Special Education	AEA Spec. Education	AEA Media	AEA Ed. Services	Dropout Program	Additional Levy Aid		
ADAIR-CASEY	\$ 5.40	\$ 2.44	\$ 0.00	\$ 0.01	\$ 0.34	\$ 0.17	\$ 0.16	\$ 0.17	\$ 0.78	\$ 0.00	\$ -0.11	\$ 9.36
ADEL-DESOTO-MINBURN	5.40	3.79	0.00	0.02	0.54	0.26	0.24	0.27	1.48	0.00	-0.10	11.89
AGWSR	5.40	2.12	1.32	0.03	0.34	0.20	0.12	0.14	0.56	0.00	-0.31	9.93
A-H-S-T	5.40	2.95	0.00	0.03	0.40	0.21	0.18	0.20	0.67	0.00	-0.31	9.73
AKRON-WESTFIELD	5.40	3.41	0.12	0.01	0.40	0.30	0.21	0.24	0.94	0.00	-0.41	10.62
ALBERT CITY-TRUESDALE	5.40	2.14	0.67	0.04	0.21	0.26	0.13	0.14	0.00	0.00	-0.22	8.78
ALBIA	5.40	4.32	0.00	0.04	0.48	0.34	0.28	0.31	1.73	-0.40	-0.19	12.31
ALBURNETT	5.40	3.28	0.00	0.01	0.44	0.27	0.23	0.25	0.60	0.00	-0.21	10.28
ALDEN	5.40	1.95	0.91	0.04	0.24	0.21	0.13	0.14	0.78	0.00	-0.03	9.78
ALGONA	5.40	2.15	0.58	0.04	0.39	0.23	0.19	0.21	0.39	0.00	-0.11	9.48
ALLAMAKEE	5.40	3.17	0.00	0.03	0.37	0.30	0.20	0.23	0.81	0.00	-0.41	10.11
ALLISON-BRISTOW	5.40	2.62	0.71	0.01	0.36	0.25	0.17	0.19	0.78	0.00	-0.18	10.32
ALTA	5.40	2.58	0.00	0.07	0.24	0.27	0.18	0.20	0.13	0.00	0.00	9.06
AMES	5.40	1.76	0.00	0.03	0.20	0.11	0.10	0.11	0.63	0.00	-0.03	8.31
ANAMOSA	5.40	4.10	0.00	0.02	0.50	0.33	0.28	0.31	1.19	-0.07	-0.24	11.82
ANDREW	5.40	3.57	0.00	0.04	0.62	0.29	0.22	0.24	0.61	0.00	-0.27	10.71
ANITA	5.40	2.74	0.99	0.04	0.47	0.24	0.16	0.18	0.38	0.00	-0.29	10.31
ANKENY	5.40	2.83	0.00	0.06	0.25	0.19	0.19	0.21	0.74	0.00	-0.02	9.85
ANTHON-OTO	5.40	2.73	0.00	0.01	0.40	0.24	0.16	0.18	0.00	0.00	-0.27	8.87
APLINGTON-PARKERSBURG	5.40	3.17	0.00	0.14	0.41	0.28	0.21	0.24	1.27	0.00	-0.22	10.90
ARMSTRONG-RINGSTED	5.40	2.01	0.52	0.03	0.31	0.20	0.12	0.14	0.52	0.00	-0.12	9.15
AR-WE-VA	5.40	2.60	0.00	0.12	0.26	0.24	0.20	0.22	1.04	0.00	-0.15	9.94
ATLANTIC	5.40	3.33	0.00	0.04	0.46	0.25	0.22	0.24	1.11	0.00	-0.03	11.03
AUDUBON	5.40	3.15	0.82	0.03	0.31	0.21	0.18	0.20	0.00	0.00	-0.54	9.76
AURELIA	5.40	1.93	0.75	0.02	0.24	0.20	0.12	0.13	0.00	0.00	-0.20	8.58
BALLARD	5.40	5.07	0.00	0.03	0.53	0.35	0.33	0.36	1.37	-1.19	-0.10	12.15
BATTLE CREEK-IDA GROVE	5.40	2.76	0.42	0.02	0.36	0.28	0.18	0.20	0.47	0.00	-0.11	9.97
BAXTER	5.40	4.83	0.00	0.02	0.55	0.33	0.32	0.35	1.36	-0.96	0.08	12.28
BCLUW	5.40	2.70	0.00	0.02	0.29	0.21	0.16	0.18	0.98	0.00	-0.22	9.72
BEDFORD	5.40	2.98	1.09	0.03	0.45	0.31	0.20	0.21	0.67	0.00	-0.22	11.14
BELLE PLAINE	5.40	3.84	1.46	0.06	0.44	0.41	0.25	0.27	1.44	0.00	-0.10	13.48
BELLEVUE	5.40	3.13	0.00	0.01	0.42	0.25	0.25	0.27	0.00	0.00	-0.30	9.43
BELMOND-KLEMME	5.40	2.58	0.48	0.05	0.40	0.23	0.17	0.19	0.79	0.00	-0.01	10.29
BENNETT	5.40	2.36	0.35	0.01	0.28	0.17	0.13	0.14	0.00	0.00	-0.13	8.71
BENTON	5.40	3.01	0.00	0.04	0.42	0.23	0.19	0.21	0.33	0.00	-0.17	9.66
BETTENDORF	5.40	2.97	0.00	0.02	0.37	0.23	0.18	0.20	1.08	0.00	-0.03	10.42
BONDURANT-FARRAR	5.40	4.51	0.00	0.03	0.58	0.32	0.30	0.32	0.80	-0.67	-0.11	11.46
BOONE	5.40	4.07	0.00	0.05	0.47	0.28	0.28	0.31	0.00	-0.15	-0.03	10.69
BOYDEN-HULL	5.40	3.05	0.00	0.06	0.47	0.31	0.31	0.35	0.00	0.00	-0.29	9.66
BOYER VALLEY	5.40	3.13	0.00	0.11	0.44	0.24	0.21	0.23	0.00	0.00	0.00	9.75
BROOKLYN-GUERNSEY-MALCOM	5.40	2.79	0.00	0.04	0.39	0.25	0.18	0.20	0.41	0.00	-0.21	9.45
BURLINGTON	5.40	4.25	0.00	0.03	0.71	0.35	0.30	0.32	0.83	-0.54	0.00	11.64
C AND M	5.40	2.30	0.47	0.04	0.23	0.20	0.15	0.17	0.69	0.00	-0.03	9.62
CAL	5.40	2.46	0.00	0.05	0.40	0.18	0.14	0.15	0.67	0.00	-0.07	9.38
CALAMUS/WHEATLAND	5.40	3.02	0.00	0.04	0.33	0.23	0.18	0.20	0.00	0.00	-0.29	9.10

FY 2008 Foundation Property Tax Rates by School Budget Component

District	Regular Program		Funding by the Additional Levy								Property Tax Adjustments	Total Foundation Prop. Tax
	Uniform Levy	Additional Levy	Budget Guarantee	Suppl. Weighting	Special Education	AEA Spec. Education	AEA Media	AEA Ed. Services	Dropout Program	Additional Levy Aid		
CAMANCHE	\$ 5.40	\$ 2.75	\$ 0.00	\$ 0.01	\$ 0.32	\$ 0.23	\$ 0.18	\$ 0.20	\$ 0.52	\$ 0.00	\$ -0.03	\$ 9.58
CARDINAL	5.40	4.89	0.00	0.03	0.68	0.39	0.32	0.35	1.27	-1.15	-0.21	11.96
CARLISLE	5.40	5.78	0.00	0.03	0.76	0.41	0.38	0.42	1.73	-2.13	0.00	12.78
CARROLL	5.40	2.25	0.00	0.05	0.31	0.16	0.22	0.24	0.73	0.00	-0.06	9.29
CEDAR FALLS	5.40	2.57	0.00	0.02	0.36	0.23	0.18	0.20	0.50	0.00	-0.07	9.39
CEDAR RAPIDS	5.40	2.85	0.00	0.02	0.52	0.25	0.21	0.23	1.14	0.00	-0.08	10.55
CENTER POINT-URBANA	5.40	4.84	0.00	0.02	0.45	0.39	0.32	0.35	0.00	-0.87	-0.10	10.80
CENTERVILLE	5.40	5.09	0.39	0.03	0.80	0.38	0.32	0.35	1.83	-1.00	-0.42	13.16
CENTRAL CITY	5.40	4.54	0.00	0.04	0.64	0.35	0.28	0.31	0.41	-0.33	-0.45	11.18
CENTRAL CLAYTON	5.40	2.90	0.00	0.06	0.37	0.31	0.19	0.21	0.72	0.00	-0.21	9.97
CENTRAL CLINTON	5.40	3.03	0.00	0.01	0.42	0.26	0.22	0.24	0.72	0.00	-0.11	10.18
CENTRAL DECATUR	5.40	4.37	0.00	0.05	0.78	0.44	0.29	0.31	1.30	-0.76	0.36	12.54
CENTRAL LEE	5.40	3.87	0.16	0.03	0.54	0.31	0.26	0.28	0.89	0.00	-0.18	11.56
CENTRAL LYON	5.40	2.87	0.00	0.01	0.33	0.27	0.22	0.24	0.74	0.00	-0.11	9.98
CHARITON	5.40	4.86	0.00	0.08	0.71	0.39	0.32	0.35	0.00	-1.20	-0.45	10.45
CHARLES CITY	5.40	3.41	0.00	0.05	0.55	0.29	0.23	0.26	0.84	0.00	-0.56	10.47
CHARTER OAK-UTE	5.40	2.52	0.00	0.06	0.27	0.23	0.16	0.19	0.00	0.00	-0.07	8.76
CHEROKEE	5.40	3.78	0.35	0.11	0.59	0.37	0.23	0.26	0.82	0.00	-0.52	11.38
CLARINDA	5.40	3.68	1.55	0.03	0.37	0.31	0.26	0.29	0.68	0.00	-0.02	12.55
CLARION-GOLDFIELD	5.40	2.59	0.03	0.06	0.28	0.25	0.17	0.19	0.75	0.00	0.00	9.72
CLARKE	5.40	3.68	0.15	0.11	0.55	0.35	0.24	0.26	0.00	0.00	-0.06	10.68
CLARKSVILLE	5.40	3.65	0.00	0.03	0.67	0.34	0.24	0.27	1.46	0.00	-0.12	11.94
CLAY CENTRAL-EVERLY	5.40	1.94	0.52	0.03	0.25	0.19	0.11	0.12	0.67	0.00	-0.26	8.96
CLAYTON RIDGE	5.15	2.30	0.32	0.07	0.31	0.24	0.16	0.17	0.24	0.00	-0.30	8.66
CLEAR CREEK-AMANA	5.40	2.58	0.00	0.02	0.30	0.20	0.16	0.18	0.63	0.00	-0.22	9.24
CLEAR LAKE	5.40	2.02	0.00	0.01	0.28	0.18	0.14	0.15	0.22	0.00	0.00	8.40
CLEARFIELD	5.40	2.08	1.51	0.03	0.44	0.25	0.13	0.15	0.00	0.00	0.06	10.06
CLINTON	5.40	4.63	0.00	0.03	1.04	0.40	0.30	0.32	1.75	-0.89	-0.26	12.72
COLFAX-MINGO	5.40	4.36	0.00	0.05	0.60	0.31	0.29	0.31	0.79	-0.58	0.03	11.56
COLLEGE	5.40	2.28	0.00	0.02	0.30	0.19	0.15	0.17	0.91	0.00	0.00	9.42
COLLINS-MAXWELL	5.40	3.49	0.00	0.06	0.46	0.25	0.23	0.25	0.67	0.00	-0.05	10.76
COLO-NESCO	5.40	2.65	0.47	0.08	0.26	0.21	0.17	0.19	0.36	0.00	0.00	9.78
COLUMBUS	5.40	3.45	0.00	0.14	0.45	0.30	0.23	0.24	1.04	0.00	-0.09	11.15
COON RAPIDS-BAYARD	5.40	3.44	0.71	0.07	0.42	0.20	0.18	0.20	0.00	0.00	-0.44	10.19
CORNING	5.40	2.75	1.03	0.06	0.42	0.33	0.17	0.18	0.68	0.00	-0.25	10.76
CORWITH-WESLEY	5.40	1.74	1.73	0.03	0.30	0.31	0.12	0.13	0.57	0.00	-1.17	9.16
COUNCIL BLUFFS	5.40	4.14	0.00	0.09	0.71	0.30	0.26	0.28	1.52	-0.04	-0.17	12.50
CRESTON	5.40	3.71	0.00	0.34	0.54	0.35	0.26	0.29	0.58	-0.15	-0.13	11.19
DALLAS CENTER-GRIMES	5.40	2.42	0.00	0.02	0.24	0.17	0.16	0.18	0.97	0.00	0.00	9.56
DANVILLE	5.40	3.70	0.00	0.02	0.36	0.29	0.24	0.27	1.40	0.00	-0.09	11.59
DAVENPORT	5.40	3.21	0.00	0.03	0.49	0.28	0.23	0.25	1.28	0.00	0.00	11.17
DAVIS COUNTY	5.40	3.73	0.00	0.03	0.44	0.29	0.24	0.27	1.49	0.00	-0.08	11.81
DECORAH	5.40	2.49	0.00	0.02	0.30	0.26	0.17	0.20	0.69	0.00	-0.13	9.41
DEEP RIVER-MILLERSBURG	5.40	2.74	0.68	0.03	0.15	0.25	0.16	0.18	0.76	0.00	-0.22	10.12
DELWOOD	5.40	3.36	0.00	0.01	0.64	0.24	0.17	0.19	0.00	0.00	-1.41	8.61

FY 2008 Foundation Property Tax Rates by School Budget Component

District	Regular Program		Funding by the Additional Levy								Property Tax Adjustments	Total Foundation Prop. Tax
	Uniform Levy	Additional Levy	Budget Guarantee	Suppl. Weighting	Special Education	AEA Spec. Education	AEA Media	AEA Ed. Services	Dropout Program	Additional Levy Aid		
DENISON	\$ 5.40	\$ 5.25	\$ 0.00	\$ 0.42	\$ 0.60	\$ 0.49	\$ 0.38	\$ 0.43	\$ 0.00	\$ -1.83	\$ -0.17	\$ 10.98
DENVER	5.40	3.39	0.00	0.04	0.32	0.29	0.23	0.25	0.00	0.00	-0.05	9.88
DES MOINES	5.40	4.05	0.00	0.12	0.99	0.28	0.26	0.28	1.28	-0.24	-0.25	12.17
DIAGONAL	5.40	2.21	1.96	0.11	0.61	0.32	0.14	0.16	0.00	0.00	-0.02	10.90
DIKE-NEW HARTFORD	5.40	3.23	0.00	0.04	0.36	0.28	0.21	0.24	0.00	0.00	-0.14	9.64
DOWS	5.40	1.72	1.82	0.03	0.38	0.20	0.09	0.10	0.43	0.00	-0.18	9.99
DUBUQUE	5.40	3.05	0.00	0.02	0.62	0.35	0.24	0.26	1.21	0.00	-0.14	11.01
DUNKERTON	5.40	3.22	0.00	0.02	0.45	0.29	0.22	0.25	0.00	0.00	-0.10	9.75
DURANT	5.40	2.79	0.00	0.01	0.29	0.22	0.17	0.18	0.58	0.00	-0.09	9.55
EAGLE GROVE	5.40	3.80	0.00	0.09	0.50	0.33	0.21	0.24	1.32	0.00	-0.54	11.35
EARLHAM	5.40	3.58	0.00	0.01	0.42	0.25	0.24	0.26	1.07	0.00	-0.10	11.12
EAST BUCHANAN	5.40	2.68	0.00	0.01	0.43	0.25	0.18	0.20	0.18	0.00	-0.02	9.30
EAST CENTRAL	5.40	2.80	0.00	0.07	0.57	0.26	0.18	0.20	0.77	0.00	-0.22	10.03
EAST GREENE	5.40	3.15	0.42	0.05	0.50	0.33	0.19	0.22	0.65	0.00	-0.30	10.61
EAST MARSHALL	5.40	3.59	0.00	0.06	0.53	0.29	0.21	0.24	1.29	0.00	-0.09	11.52
EAST UNION	5.40	3.41	0.00	0.07	0.57	0.31	0.22	0.24	0.89	0.00	-0.08	11.03
EASTERN ALLAMAKEE	5.40	1.93	0.06	0.03	0.21	0.21	0.13	0.14	0.59	0.00	-0.14	8.56
EDDYVILLE-BLAKESBURG	5.40	1.67	0.84	0.03	0.20	0.16	0.11	0.12	0.66	0.00	-0.05	9.16
EDGEWOOD-COLESBURG	5.40	3.13	0.00	0.03	0.32	0.33	0.21	0.24	0.00	0.00	-0.18	9.48
ELDORA-NEW PROVIDENCE	5.40	3.12	0.00	0.02	0.50	0.29	0.21	0.23	1.25	0.00	-0.13	10.89
ELK HORN-KIMBALLTON	5.40	4.62	0.23	0.07	0.38	0.27	0.24	0.27	0.29	0.00	-1.00	10.77
EMMETSBURG	5.40	2.52	0.71	0.05	0.40	0.28	0.16	0.18	0.28	0.00	-0.24	9.73
ENGLISH VALLEYS	5.40	3.16	0.00	0.03	0.37	0.23	0.19	0.21	1.15	0.00	-0.20	10.53
ESSEX	5.40	3.55	0.00	0.03	0.20	0.25	0.23	0.26	1.42	0.00	-0.23	11.11
ESTHERVILLE-LINCOLN CENTR	5.40	3.74	0.00	0.07	0.51	0.37	0.24	0.27	0.69	0.00	-0.27	11.02
EXIRA	5.40	3.07	0.19	0.04	0.39	0.22	0.20	0.22	0.74	0.00	-0.06	10.41
FAIRFIELD	5.40	2.88	0.00	0.03	0.41	0.23	0.21	0.23	1.15	0.00	-0.17	10.37
FARRAGUT	5.40	2.98	0.55	0.05	0.32	0.20	0.17	0.19	0.80	0.00	0.00	10.66
FOREST CITY	5.40	4.06	0.00	0.10	0.70	0.39	0.27	0.30	0.78	-0.42	-0.08	11.49
FORT DODGE	5.40	3.61	0.00	0.05	0.64	0.36	0.28	0.31	1.40	0.00	-0.19	11.86
FORT MADISON	5.40	3.55	0.00	0.05	0.57	0.29	0.27	0.29	1.42	0.00	-0.08	11.77
FREDERICKSBURG	5.40	2.31	0.91	0.02	0.28	0.32	0.15	0.17	0.84	0.00	-0.21	10.19
FREMONT	5.40	3.04	0.00	0.09	0.26	0.23	0.20	0.22	1.07	0.00	0.00	10.51
FREMONT-MILLS	5.40	3.19	0.00	0.01	0.40	0.24	0.21	0.23	0.46	0.00	-0.01	10.14
GALVA-HOLSTEIN	5.40	2.47	0.51	0.02	0.22	0.25	0.16	0.18	0.00	0.00	0.00	9.20
GARNER-HAYFIELD	5.40	3.12	0.00	0.03	0.36	0.28	0.21	0.23	0.42	0.00	-0.11	9.93
GEORGE-LITTLE ROCK	5.40	2.38	0.00	0.11	0.29	0.23	0.16	0.18	0.45	0.00	-0.30	8.89
GILBERT	5.40	2.94	0.00	0.02	0.30	0.20	0.20	0.21	0.55	0.00	-0.02	9.80
GILMORE CITY-BRADGATE	5.40	1.90	3.28	0.01	0.21	0.44	0.10	0.11	0.00	0.00	-0.66	10.80
GLADBROOK-REINBECK	5.40	2.88	0.24	0.01	0.35	0.23	0.17	0.19	0.00	0.00	-0.72	8.75
GLENWOOD	5.40	3.67	0.00	0.02	0.44	0.28	0.24	0.27	1.26	0.00	-0.04	11.54
GLIDDEN-RALSTON	5.40	2.96	0.00	0.05	0.31	0.20	0.20	0.21	0.46	0.00	-0.02	9.78
GMG	5.40	2.33	0.21	0.03	0.22	0.23	0.15	0.17	0.93	0.00	-0.03	9.65
GRAETTINGER	5.40	2.14	1.14	0.01	0.24	0.28	0.14	0.16	0.86	0.00	-0.15	10.22
GREENE	5.40	2.71	0.80	0.03	0.32	0.24	0.14	0.16	0.48	0.00	-0.80	9.49

FY 2008 Foundation Property Tax Rates by School Budget Component

District	Regular Program		Funding by the Additional Levy								Property Tax Adjustments	Total Foundation Prop. Tax
	Uniform Levy	Additional Levy	Budget Guarantee	Suppl. Weighting	Special Education	AEA Spec. Education	AEA Media	AEA Ed. Services	Dropout Program	Additional Levy Aid		
GRINNELL-NEWBURG	\$ 5.40	\$ 2.99	\$ 0.00	\$ 0.03	\$ 0.40	\$ 0.26	\$ 0.20	\$ 0.22	\$ 1.16	\$ 0.00	\$ -0.14	\$ 10.51
GRISWOLD	5.40	3.12	0.00	0.05	0.29	0.21	0.19	0.21	0.92	0.00	-0.25	10.13
GRUNDY CENTER	5.40	2.85	0.00	0.01	0.34	0.25	0.19	0.21	0.95	0.00	-0.05	10.16
GUTHRIE CENTER	5.40	3.25	0.00	0.02	0.29	0.21	0.20	0.22	0.00	0.00	-0.33	9.29
HAMBURG	5.40	3.06	0.00	0.05	0.42	0.19	0.17	0.18	0.77	0.00	-0.37	9.88
HAMPTON-DUMONT	5.40	3.03	0.00	0.06	0.48	0.28	0.20	0.23	1.21	0.00	-0.04	10.84
HARLAN	5.40	3.81	0.00	0.05	0.42	0.27	0.26	0.28	1.45	0.00	-0.33	11.61
HARMONY	5.40	4.15	1.61	0.02	0.57	0.35	0.27	0.30	0.00	-0.30	-0.01	12.36
HARRIS-LAKE PARK	5.40	1.85	0.11	0.03	0.20	0.17	0.11	0.13	0.68	0.00	0.00	8.67
HARTLEY-MELVIN-SANBORN	5.40	2.61	0.91	0.05	0.43	0.32	0.18	0.21	0.52	0.00	-0.28	10.35
HIGHLAND	5.40	3.15	0.00	0.05	0.52	0.27	0.21	0.23	0.91	0.00	-0.07	10.67
HINTON	5.40	2.92	0.00	0.05	0.18	0.26	0.20	0.22	0.58	0.00	-0.15	9.67
HLV	5.40	2.39	0.42	0.01	0.31	0.18	0.14	0.15	0.63	0.00	-0.17	9.47
HOWARD-WINNESHIEK	5.40	3.09	0.00	0.04	0.48	0.29	0.19	0.22	1.06	0.00	-0.37	10.39
HUBBARD-RADCLIFFE	5.40	2.15	0.41	0.02	0.26	0.16	0.12	0.14	0.25	0.00	-0.10	8.81
HUDSON	5.40	4.38	0.00	0.05	0.45	0.31	0.23	0.26	1.05	0.00	-0.97	11.15
HUMBOLDT	5.40	2.73	0.00	0.06	0.31	0.27	0.20	0.22	1.07	0.00	-0.17	10.09
IKM	5.40	2.95	0.49	0.07	0.33	0.21	0.16	0.18	0.75	0.00	-0.15	10.40
INDEPENDENCE	5.40	3.33	0.00	0.03	0.69	0.32	0.24	0.27	0.99	0.00	-0.11	11.16
INDIANOLA	5.40	3.91	0.00	0.09	0.47	0.27	0.26	0.28	1.18	-0.02	-0.04	11.79
INTERSTATE 35	5.40	3.86	0.00	0.01	0.52	0.27	0.25	0.28	0.72	0.00	-0.01	11.31
IOWA CITY	5.40	2.13	0.00	0.02	0.31	0.17	0.15	0.16	0.83	0.00	0.00	9.18
IOWA FALLS	5.40	3.54	0.17	0.03	0.42	0.31	0.23	0.26	1.41	0.00	-0.28	11.48
IOWA VALLEY	5.40	3.66	0.00	0.03	0.52	0.30	0.24	0.26	0.79	0.00	-0.13	11.07
JANESVILLE	5.40	3.11	0.00	0.11	0.35	0.25	0.19	0.21	0.47	0.00	-0.33	9.77
JEFFERSON-SCRANTON	5.40	3.48	0.90	0.07	0.37	0.36	0.20	0.23	1.26	0.00	-0.27	11.99
JESUP	5.40	2.92	0.00	0.06	0.32	0.26	0.23	0.26	0.00	0.00	-0.02	9.43
JOHNSTON	5.40	2.53	0.00	0.02	0.24	0.17	0.18	0.20	0.35	0.00	-0.01	9.09
KEOKUK	5.40	4.76	0.00	0.04	0.81	0.39	0.32	0.35	1.76	-1.17	0.01	12.68
KEOTA	5.40	1.72	0.07	0.01	0.21	0.13	0.11	0.12	0.65	0.00	-0.06	8.34
KINGSLEY-PIERSON	5.40	3.28	0.00	0.01	0.26	0.26	0.19	0.21	0.26	0.00	-0.28	9.60
KNOXVILLE	5.40	4.72	0.00	0.03	0.63	0.33	0.31	0.34	1.07	-0.94	-0.03	11.86
LAKE MILLS	5.40	2.59	0.37	0.01	0.23	0.24	0.17	0.19	0.28	0.00	-0.02	9.46
LAMONI	5.40	3.81	0.00	0.05	0.69	0.37	0.25	0.27	1.00	-0.10	0.00	11.73
LAURENS-MARATHON	5.40	2.42	0.43	0.03	0.26	0.27	0.16	0.18	0.97	0.00	-0.41	9.71
LAWTON-BRONSON	5.40	3.09	0.00	0.04	0.28	0.28	0.21	0.24	0.81	0.00	-0.17	10.19
LE MARS	5.40	3.24	0.00	0.05	0.30	0.30	0.25	0.28	0.73	0.00	-0.08	10.47
LENOX	5.40	2.85	0.01	0.10	0.39	0.26	0.19	0.21	0.79	0.00	-0.29	9.90
LEWIS CENTRAL	5.40	2.44	0.00	0.05	0.29	0.18	0.17	0.19	0.49	0.00	-0.01	9.22
LINEVILLE-CLIO	5.40	2.85	0.00	0.15	0.31	0.19	0.15	0.16	0.38	0.00	-0.18	9.40
LINN-MAR	5.40	3.17	0.00	0.02	0.36	0.26	0.23	0.25	0.31	0.00	-0.02	9.96
LISBON	5.40	4.42	0.00	0.02	0.44	0.35	0.29	0.32	0.05	-0.44	-0.02	10.84
LOGAN-MAGNOLIA	5.40	4.26	0.00	0.10	0.57	0.32	0.28	0.31	0.00	-0.44	-0.02	10.77
LONE TREE	5.40	2.30	0.00	0.02	0.28	0.19	0.16	0.17	0.71	0.00	-0.04	9.18
LOUISA-MUSCATINE	5.40	2.85	0.00	0.03	0.42	0.25	0.19	0.20	0.86	0.00	-0.17	10.03

FY 2008 Foundation Property Tax Rates by School Budget Component

District	Regular Program		Funding by the Additional Levy								Property Tax Adjustments	Total Foundation Prop. Tax
	Uniform Levy	Additional Levy	Budget Guarantee	Suppl. Weighting	Special Education	AEA Spec. Education	AEA Media	AEA Ed. Services	Dropout Program	Additional Levy Aid		
LU VERNE	\$ 5.40	\$ 1.36	\$ 1.27	\$ 0.03	\$ 0.15	\$ 0.18	\$ 0.08	\$ 0.09	\$ 0.13	\$ 0.00	\$ -0.82	\$ 7.88
LYNNVILLE-SULLY	5.40	2.37	0.00	0.02	0.28	0.16	0.19	0.21	0.39	0.00	-0.02	8.99
MADRID	5.40	4.94	0.00	0.03	0.49	0.34	0.32	0.35	0.00	-1.01	0.00	10.85
MALVERN	5.40	2.49	0.48	0.04	0.34	0.23	0.17	0.19	1.00	0.00	-0.20	10.13
MANNING	5.40	3.76	0.51	0.08	0.45	0.26	0.23	0.25	1.39	0.00	-0.49	11.84
MANSON-NORTHWEST WEBSTER	5.40	2.46	0.51	0.05	0.17	0.25	0.16	0.18	0.87	0.00	-0.17	9.90
MAPLE VALLEY	5.40	3.16	0.00	0.04	0.39	0.25	0.19	0.21	0.00	0.00	-0.53	9.12
MAQUOKETA	5.40	3.92	0.00	0.02	0.82	0.36	0.28	0.30	0.56	-0.31	-0.09	11.24
MAQUOKETA VALLEY	5.40	2.75	0.00	0.05	0.26	0.27	0.18	0.21	0.79	0.00	-0.16	9.76
MARCUS-MERIDEN CLEGHORN	5.40	1.96	0.48	0.01	0.23	0.21	0.12	0.14	0.60	0.00	-0.24	8.91
MARION	5.40	4.26	0.00	0.02	0.60	0.31	0.25	0.28	0.19	0.00	-0.32	10.99
MARSHALLTOWN	5.40	4.67	0.00	0.24	0.62	0.40	0.30	0.34	1.25	-0.77	-0.33	12.12
MARTENSDALE-ST MARYS	5.40	3.54	0.00	0.01	0.50	0.25	0.24	0.26	0.47	0.00	-0.07	10.60
MASON CITY	5.40	3.11	0.00	0.04	0.72	0.27	0.21	0.24	1.01	0.00	-0.03	10.96
MEDIAPOLIS	5.40	2.82	0.00	0.02	0.38	0.23	0.19	0.20	0.25	0.00	-0.09	9.39
MELCHER-DALLAS	5.40	5.53	0.30	0.04	1.18	0.42	0.36	0.40	0.43	-2.32	-0.15	11.60
MFL MAR MAC	5.40	3.42	0.00	0.03	0.46	0.35	0.21	0.24	0.82	0.00	-0.18	10.76
MIDLAND	5.40	2.29	0.75	0.02	0.37	0.23	0.13	0.15	0.63	0.00	-0.31	9.66
MID-PRAIRIE	5.40	2.77	0.00	0.02	0.33	0.22	0.19	0.21	0.63	0.00	-0.13	9.63
MISSOURI VALLEY	5.40	3.29	0.00	0.03	0.49	0.26	0.23	0.25	0.14	0.00	-0.05	10.05
MOC-FLOYD VALLEY	5.40	2.70	0.00	0.06	0.30	0.24	0.25	0.28	0.87	0.00	0.00	10.09
MONTEZUMA	5.40	2.04	0.00	0.06	0.29	0.18	0.13	0.15	0.79	0.00	-0.04	9.01
MONTICELLO	5.40	2.75	0.00	0.01	0.34	0.22	0.19	0.21	0.98	0.00	-0.11	10.01
MORAVIA	5.40	3.16	0.00	0.03	0.42	0.25	0.21	0.23	1.22	0.00	-0.15	10.77
MORMON TRAIL	5.40	3.26	0.00	0.05	0.63	0.29	0.19	0.21	1.00	0.00	-0.61	10.43
MORNING SUN	5.40	3.56	0.27	0.08	0.48	0.28	0.23	0.26	0.00	0.00	0.00	10.56
MOULTON-UDELL	5.40	3.43	1.49	0.04	0.45	0.31	0.22	0.25	0.15	0.00	-0.17	11.58
MOUNT AYR	5.40	2.54	0.70	0.02	0.40	0.30	0.17	0.18	0.00	0.00	-0.09	9.62
MOUNT PLEASANT	5.40	3.77	0.00	0.05	0.47	0.30	0.25	0.27	0.00	0.00	-0.02	10.49
MOUNT VERNON	5.40	3.90	0.00	0.01	0.36	0.31	0.26	0.28	0.34	0.00	-0.08	10.79
MURRAY	5.40	3.69	0.34	0.03	0.48	0.34	0.24	0.26	0.00	0.00	-0.01	10.79
MUSCATINE	5.40	3.93	0.00	0.08	0.58	0.34	0.26	0.28	0.88	-0.14	-0.11	11.50
NASHUA-PLAINFIELD	5.40	3.55	0.46	0.02	0.34	0.27	0.20	0.22	0.64	0.00	-0.62	10.47
NEVADA	5.40	4.21	0.00	0.05	0.44	0.29	0.28	0.30	1.68	-0.25	-0.18	12.21
NEW HAMPTON	5.40	2.36	0.00	0.01	0.31	0.25	0.18	0.20	0.85	0.00	-0.16	9.40
NEW LONDON	5.40	4.96	0.00	0.05	0.64	0.39	0.33	0.36	1.17	-1.20	0.00	12.09
NEW MARKET	5.40	2.81	0.71	0.02	0.49	0.32	0.19	0.20	0.00	0.00	-0.10	10.03
NEWELL-FONDA	5.40	2.80	0.00	0.05	0.28	0.24	0.16	0.19	0.12	0.00	-0.47	8.77
NEWTON	5.40	3.85	0.00	0.05	0.56	0.27	0.26	0.28	1.54	-0.02	-0.09	12.10
NISHNA VALLEY	5.40	2.07	1.80	0.05	0.37	0.23	0.11	0.12	0.68	0.00	-0.22	10.62
NODAWAY VALLEY	5.40	3.14	0.00	0.04	0.43	0.27	0.19	0.21	0.63	0.00	-0.29	10.04
NORA SPRINGS-ROCK FALLS	5.40	3.44	0.00	0.03	0.42	0.29	0.22	0.25	0.38	0.00	-0.29	10.13
NORTH CEDAR	5.40	2.84	0.33	0.05	0.41	0.22	0.18	0.19	0.00	0.00	-0.16	9.46
NORTH CENTRAL	5.40	2.75	0.00	0.05	0.47	0.25	0.18	0.21	0.00	0.00	0.00	9.30
NORTH FAYETTE	5.40	3.78	0.33	0.03	0.53	0.35	0.21	0.24	0.95	0.00	-0.62	11.19

FY 2008 Foundation Property Tax Rates by School Budget Component

District	Regular Program		Funding by the Additional Levy								Property Tax Adjustments	Total Foundation Prop. Tax
	Uniform Levy	Additional Levy	Budget Guarantee	Suppl. Weighting	Special Education	AEA Spec. Education	AEA Media	AEA Ed. Services	Dropout Program	Additional Levy Aid		
NORTH IOWA	\$ 5.40	\$ 2.17	\$ 0.33	\$ 0.06	\$ 0.26	\$ 0.18	\$ 0.12	\$ 0.14	\$ 0.45	\$ 0.00	\$ -0.59	\$ 8.52
NORTH KOSSUTH	5.40	1.61	0.05	0.01	0.25	0.18	0.12	0.13	0.00	0.00	0.03	7.78
NORTH LINN	5.40	3.84	0.00	0.02	0.45	0.29	0.23	0.26	0.50	0.00	-0.15	10.84
NORTH MAHASKA	5.40	3.34	0.00	0.06	0.37	0.21	0.19	0.21	0.26	0.00	-0.17	9.86
NORTH POLK	5.40	3.67	0.00	0.01	0.42	0.25	0.24	0.27	0.40	0.00	-0.07	10.59
NORTH SCOTT	5.40	2.85	0.00	0.02	0.35	0.24	0.19	0.21	1.14	0.00	0.00	10.39
NORTH TAMA	5.40	2.37	0.00	0.01	0.32	0.21	0.16	0.17	0.95	0.00	-0.06	9.52
NORTH WINNESHIEK	5.40	2.88	0.00	0.02	0.50	0.28	0.17	0.19	1.01	0.00	-0.43	10.01
NORTHEAST	5.40	3.05	0.71	0.01	0.36	0.26	0.17	0.19	0.83	0.00	-0.46	10.50
NORTHEAST HAMILTON	5.40	2.06	0.65	0.03	0.21	0.27	0.11	0.12	0.57	0.00	-0.34	9.07
NORTHWOOD-KENSETT	5.40	2.73	0.00	0.03	0.40	0.21	0.15	0.17	0.46	0.00	-0.17	9.38
NORWALK	5.40	5.35	0.00	0.03	0.70	0.38	0.36	0.39	1.19	-1.64	-0.03	12.13
ODEBOLT-ARTHUR	5.40	2.42	1.65	0.03	0.21	0.34	0.16	0.18	0.59	0.00	-0.19	10.78
OELWEIN	5.40	4.19	0.00	0.04	0.75	0.44	0.28	0.31	1.19	-0.25	-0.44	11.92
OGDEN	5.40	2.84	0.42	0.02	0.28	0.21	0.19	0.21	0.78	0.00	-0.05	10.30
OKOBOJI	5.40	0.93	0.10	0.01	0.13	0.09	0.06	0.07	0.28	0.00	-0.01	7.06
OLIN	5.40	2.58	1.12	0.02	0.47	0.33	0.17	0.18	0.83	0.00	-0.19	10.89
ORIENT-MACKSBURG	5.40	1.87	0.86	0.03	0.26	0.21	0.12	0.14	0.56	0.00	0.01	9.46
OSAGE	5.40	3.25	0.00	0.02	0.39	0.27	0.21	0.23	0.31	0.00	-0.36	9.71
OSKALOOSA	5.40	3.74	0.00	0.02	0.40	0.29	0.26	0.29	1.50	0.00	-0.13	11.78
OTTUMWA	5.40	5.31	0.00	0.11	0.65	0.42	0.35	0.39	0.00	-1.62	-0.13	10.87
PANORAMA	5.40	2.18	0.19	0.01	0.21	0.15	0.14	0.16	0.36	0.00	0.00	8.78
PATON-CHURDAN	5.40	2.73	0.00	0.17	0.22	0.21	0.14	0.16	0.55	0.00	-0.26	9.32
PCM	5.40	3.62	0.00	0.01	0.44	0.25	0.24	0.26	1.03	0.00	-0.03	11.23
PEKIN	5.40	2.88	0.00	0.02	0.33	0.23	0.19	0.21	1.06	0.00	-0.28	10.03
PELLA	5.40	3.06	0.00	0.04	0.28	0.21	0.24	0.27	0.32	0.00	-0.08	9.73
PERRY	5.40	4.77	0.00	0.20	0.69	0.34	0.33	0.36	1.43	-1.21	0.00	12.30
PLEASANT VALLEY	5.40	3.30	0.00	0.01	0.29	0.23	0.19	0.20	0.60	0.00	-0.03	10.20
PLEASANTVILLE	5.40	4.31	0.00	0.02	0.57	0.30	0.28	0.31	0.69	-0.46	-0.16	11.27
POCAHONTAS AREA	5.40	2.67	1.37	0.10	0.30	0.32	0.15	0.17	0.50	0.00	-0.91	10.07
POMEROY-PALMER	5.40	1.61	1.76	0.03	0.19	0.27	0.10	0.11	0.00	0.00	-0.22	9.25
POSTVILLE	5.40	3.41	0.00	0.20	0.33	0.35	0.22	0.25	1.01	0.00	-0.30	10.87
PRAIRIE VALLEY	5.40	2.48	0.00	0.03	0.33	0.21	0.14	0.16	0.68	0.00	-0.34	9.11
PRESCOTT	5.40	2.35	0.13	0.04	0.24	0.20	0.12	0.14	0.15	0.00	-0.49	8.28
PRESTON	5.40	3.42	0.00	0.18	0.35	0.29	0.22	0.24	0.68	0.00	-0.26	10.53
RED OAK	5.40	3.47	0.00	0.04	0.48	0.32	0.23	0.25	1.21	0.00	-0.17	11.23
REMSEN-UNION	5.40	1.72	0.27	0.03	0.23	0.16	0.18	0.20	0.18	0.00	0.00	8.36
RICEVILLE	5.40	1.49	1.49	0.02	0.22	0.25	0.10	0.11	0.33	0.00	0.37	9.77
RIVER VALLEY	5.40	2.53	0.68	0.03	0.30	0.25	0.16	0.19	0.36	0.00	-0.19	9.71
RIVERSIDE	5.40	2.05	0.00	0.03	0.27	0.16	0.13	0.15	0.61	0.00	-0.09	8.71
ROCK VALLEY	5.40	2.82	0.00	0.08	0.37	0.25	0.29	0.33	0.68	0.00	-0.26	9.97
ROCKWELL CITY-LYTTON	5.40	2.24	0.11	0.03	0.24	0.22	0.14	0.16	0.00	0.00	-0.16	8.39
ROCKWELL-SWALEDALE	5.40	2.42	0.77	0.12	0.36	0.27	0.16	0.17	0.48	0.00	-0.19	9.95
ROLAND-STORY	5.40	3.37	0.00	0.05	0.31	0.23	0.22	0.24	0.68	0.00	-0.02	10.49
RUDD-ROCKFORD-MARBLE ROCK	5.40	2.64	0.00	0.02	0.28	0.23	0.17	0.20	0.61	0.00	0.00	9.55

FY 2008 Foundation Property Tax Rates by School Budget Component

District	Regular Program		Funding by the Additional Levy								Property Tax Adjustments	Total Foundation Prop. Tax
	Uniform Levy	Additional Levy	Budget Guarantee	Suppl. Weighting	Special Education	AEA Spec. Education	AEA Media	AEA Ed. Services	Dropout Program	Additional Levy Aid		
RUSSELL	\$ 5.40	\$ 4.33	\$ 0.00	\$ 0.04	\$ 0.77	\$ 0.36	\$ 0.28	\$ 0.31	\$ 0.47	\$ -0.70	\$ -0.39	\$ 10.87
RUTHVEN-AYRSHIRE	5.40	2.51	0.00	0.04	0.31	0.25	0.17	0.19	0.97	0.00	-0.30	9.53
S C M T	4.40	2.34	0.00	0.01	0.38	0.20	0.14	0.16	0.03	0.00	-0.12	7.54
SAC	5.40	3.19	0.36	0.09	0.23	0.35	0.22	0.25	0.00	0.00	-0.27	9.81
SAYDEL	5.40	1.87	0.00	0.03	0.33	0.12	0.11	0.12	0.69	0.00	-0.25	8.44
SCHALLER-CRESTLAND	5.40	2.55	1.21	0.08	0.28	0.29	0.16	0.18	0.70	0.00	-0.07	10.77
SCHLESWIG	5.40	2.86	0.00	0.08	0.29	0.27	0.19	0.22	0.00	0.00	-0.14	9.16
SENTRAL	5.40	1.91	2.39	0.03	0.22	0.31	0.11	0.12	0.66	0.00	-0.23	10.92
SERGEANT BLUFF-LUTON	5.40	2.07	0.00	0.03	0.33	0.20	0.14	0.16	0.66	0.00	-0.02	8.96
SEYMOUR	5.40	2.67	1.71	0.03	0.41	0.31	0.17	0.19	0.00	0.00	-0.19	10.71
SHELDON	5.40	2.94	0.00	0.06	0.29	0.27	0.24	0.27	0.97	0.00	0.00	10.44
SHENANDOAH	5.40	3.88	0.00	0.06	0.46	0.29	0.26	0.28	1.09	0.00	-0.14	11.58
SIBLEY-OCHEYEDAN	5.40	3.29	0.00	0.05	0.48	0.30	0.21	0.24	0.75	0.00	-0.25	10.46
SIDNEY	5.40	3.18	0.00	0.09	0.62	0.25	0.20	0.23	0.94	0.00	0.03	10.94
SIGOURNEY	5.40	3.38	0.64	0.04	0.59	0.28	0.22	0.24	1.34	0.00	-0.23	11.90
SIOUX CENTER	5.40	2.60	0.00	0.07	0.39	0.25	0.26	0.30	1.04	0.00	-0.09	10.22
SIOUX CENTRAL	5.40	2.07	0.94	0.08	0.23	0.30	0.13	0.15	0.65	0.00	-0.02	9.92
SIOUX CITY	5.40	4.99	0.00	0.16	0.74	0.48	0.36	0.40	0.29	-1.44	-0.05	11.33
SOLOM	5.40	3.35	0.00	0.01	0.29	0.27	0.22	0.24	0.49	0.00	-0.01	10.26
SOUTH CLAY	5.40	1.83	0.21	0.01	0.20	0.17	0.11	0.12	0.63	0.00	-0.14	8.52
SOUTH HAMILTON	5.40	3.04	0.00	0.06	0.26	0.27	0.18	0.21	0.36	0.00	-0.09	9.70
SOUTH O'BRIEN	5.40	2.28	0.18	0.02	0.35	0.22	0.16	0.18	0.65	0.00	-0.25	9.20
SOUTH PAGE	5.40	2.92	3.61	0.03	0.58	0.40	0.20	0.22	1.17	0.00	-0.04	14.50
SOUTH TAMA	5.40	4.29	0.00	0.08	0.72	0.39	0.27	0.31	0.93	-0.50	-0.33	11.56
SOUTH WINNESHIEK	5.40	2.69	0.00	0.03	0.43	0.30	0.24	0.26	0.17	0.00	-0.12	9.40
SOUTHEAST POLK	5.40	4.01	0.00	0.04	0.53	0.28	0.27	0.30	1.60	-0.13	0.00	12.29
SOUTHEAST WARREN	5.40	3.89	0.00	0.02	0.72	0.29	0.25	0.28	1.56	-0.19	-0.23	11.98
SOUTHEAST WEBSTER-GRAND	5.15	3.12	0.26	0.15	0.42	0.26	0.17	0.20	0.67	0.00	-0.30	10.11
SOUTHERN CAL	5.40	2.58	0.56	0.06	0.32	0.24	0.16	0.18	0.73	0.00	0.01	10.24
SPENCER	5.40	2.95	0.00	0.07	0.47	0.30	0.21	0.24	1.18	0.00	-0.08	10.74
SPIRIT LAKE	5.40	1.39	0.00	0.01	0.13	0.14	0.09	0.10	0.56	0.00	-0.04	7.78
SPRINGVILLE	5.40	4.18	0.00	0.01	0.39	0.31	0.26	0.29	0.37	0.00	-0.26	10.97
ST ANSGAR	5.40	2.36	0.00	0.02	0.24	0.20	0.15	0.17	0.30	0.00	-0.04	8.79
STANTON	5.40	3.39	1.02	0.01	0.37	0.36	0.22	0.24	0.00	0.00	-0.10	10.92
STARMONT	5.40	2.73	0.59	0.02	0.41	0.34	0.18	0.20	0.80	0.00	-0.44	10.21
STORM LAKE	5.40	4.50	0.00	0.48	0.57	0.45	0.33	0.37	1.35	-1.10	-0.05	12.30
STRATFORD	5.40	3.93	0.00	0.01	0.29	0.30	0.21	0.23	0.83	0.00	-0.95	10.25
SUMNER	5.40	2.60	0.00	0.01	0.30	0.23	0.17	0.19	0.77	0.00	-0.07	9.61
TERRIL	5.40	1.71	0.45	0.03	0.19	0.20	0.11	0.12	0.65	0.00	-0.01	8.86
TIPTON	5.40	3.01	0.00	0.01	0.42	0.23	0.18	0.20	0.37	0.00	0.00	9.82
TITONKA	5.40	2.13	0.71	0.02	0.31	0.26	0.14	0.16	0.51	0.00	-0.10	9.55
TREYNOR	5.40	2.86	0.00	0.02	0.23	0.21	0.20	0.22	0.12	0.00	-0.04	9.23
TRI-CENTER	5.40	3.90	0.00	0.02	0.46	0.28	0.25	0.28	0.90	0.00	-0.13	11.37
TRI-COUNTY	5.40	2.79	0.04	0.03	0.35	0.26	0.18	0.20	1.11	0.00	-0.11	10.25
TRIPOLI	5.40	3.64	0.00	0.02	0.41	0.30	0.23	0.26	0.88	0.00	-0.32	10.80

FY 2008 Foundation Property Tax Rates by School Budget Component

District	Regular Program		Funding by the Additional Levy								Property Tax Adjustments	Total Foundation Prop. Tax
	Uniform Levy	Additional Levy	Budget Guarantee	Suppl. Weighting	Special Education	AEA Spec. Education	AEA Media	AEA Ed. Services	Dropout Program	Additional Levy Aid		
TURKEY VALLEY	\$ 5.40	\$ 3.02	\$ 0.95	\$ 0.01	\$ 0.36	\$ 0.31	\$ 0.18	\$ 0.20	\$ 0.65	\$ 0.00	\$ -0.83	\$ 10.24
TWIN CEDARS	5.40	4.30	0.00	0.02	0.63	0.29	0.27	0.29	1.23	-0.16	-0.33	11.93
TWIN RIVERS	5.40	2.05	1.41	0.01	0.20	0.26	0.12	0.13	0.00	0.00	-0.56	9.02
UNDERWOOD	5.40	2.84	0.00	0.03	0.25	0.21	0.20	0.22	1.14	0.00	-0.06	10.22
UNION	5.40	3.30	0.00	0.04	0.36	0.26	0.20	0.22	0.85	0.00	-0.37	10.25
UNITED	5.40	1.36	0.72	0.02	0.08	0.18	0.09	0.10	0.21	0.00	0.00	8.16
URBANDALE	5.40	2.20	0.00	0.09	0.24	0.15	0.17	0.18	0.73	0.00	-0.05	9.11
VALLEY	5.40	3.87	0.00	0.03	0.48	0.40	0.25	0.28	0.98	0.00	-0.40	11.30
VAN BUREN	5.40	3.35	0.21	0.06	0.61	0.28	0.22	0.24	1.21	0.00	-0.08	11.49
VAN METER	5.40	2.84	0.00	0.01	0.25	0.19	0.19	0.21	0.86	0.00	-0.03	9.93
VENTURA	5.40	1.25	0.19	0.01	0.13	0.09	0.07	0.08	0.43	0.00	-0.14	7.51
VILLISCA	5.40	3.11	0.61	0.02	0.44	0.33	0.20	0.22	0.00	0.00	-0.07	10.26
VINTON-SHELLSBURG	5.40	3.88	0.00	0.07	0.58	0.33	0.26	0.28	0.28	-0.09	-0.07	10.92
WACO	5.40	4.02	0.00	0.03	0.62	0.27	0.22	0.25	0.98	0.00	-0.09	11.70
WALL LAKE VIEW AUBURN	5.40	2.52	0.09	0.14	0.18	0.25	0.17	0.19	0.74	0.00	-0.15	9.54
WALNUT	5.40	2.39	0.31	0.13	0.28	0.18	0.16	0.17	0.72	0.00	-0.05	9.69
WAPELLO	5.40	3.63	0.33	0.07	0.50	0.29	0.23	0.25	0.44	0.00	-0.01	11.12
WAPSIE VALLEY	5.40	3.76	0.00	0.06	0.43	0.31	0.25	0.28	0.00	0.00	-0.37	10.11
WASHINGTON	5.40	3.77	0.00	0.05	0.55	0.31	0.26	0.29	0.88	0.00	-0.24	11.26
WATERLOO	5.40	3.50	0.00	0.06	0.77	0.34	0.27	0.30	1.38	0.00	-0.09	11.93
WAUKEE	5.40	2.31	0.00	0.04	0.22	0.16	0.16	0.18	0.34	0.00	0.00	8.80
WAVERLY-SHELL ROCK	5.40	2.75	0.00	0.01	0.35	0.25	0.20	0.22	0.48	0.00	-0.07	9.57
WAYNE	5.40	3.21	0.39	0.02	0.44	0.26	0.21	0.23	1.27	0.00	-0.10	11.32
WEBSTER CITY	5.40	3.03	0.23	0.11	0.47	0.31	0.22	0.24	0.95	0.00	-0.05	10.90
WEST BEND-MALLARD	5.40	1.86	0.74	0.01	0.24	0.21	0.12	0.14	0.68	0.00	-0.08	9.31
WEST BRANCH	5.40	2.55	0.00	0.02	0.29	0.20	0.16	0.18	0.81	0.00	-0.01	9.59
WEST BURLINGTON	5.40	3.80	0.00	0.06	0.51	0.30	0.25	0.28	1.52	0.00	-0.34	11.78
WEST CENTRAL	5.40	2.08	0.00	0.06	0.24	0.22	0.14	0.15	0.80	0.00	-0.13	8.96
WEST CENTRAL VALLEY	5.40	3.00	0.00	0.06	0.48	0.20	0.18	0.20	0.68	0.00	-0.18	10.01
WEST DELAWARE CO	5.40	2.85	0.00	0.05	0.33	0.30	0.21	0.23	0.45	0.00	-0.08	9.74
WEST DES MOINES	5.40	1.62	0.00	0.02	0.17	0.11	0.13	0.14	0.62	0.00	0.00	8.21
WEST HANCOCK	5.40	2.18	0.06	0.03	0.26	0.20	0.14	0.16	0.85	0.00	-0.09	9.18
WEST HARRISON	5.40	3.20	0.00	0.12	0.41	0.19	0.17	0.18	0.40	0.00	-0.60	9.46
WEST LIBERTY	5.40	3.79	0.00	0.12	0.52	0.33	0.25	0.27	1.23	0.00	-0.11	11.80
WEST LYON	5.40	2.53	0.00	0.01	0.25	0.25	0.20	0.22	0.59	0.00	-0.13	9.33
WEST MARSHALL	5.40	3.41	0.00	0.02	0.41	0.30	0.23	0.25	0.24	0.00	-0.26	9.99
WEST MONONA	5.40	3.03	0.00	0.04	0.59	0.30	0.20	0.22	0.46	0.00	0.01	10.25
WEST SIOUX	5.40	3.89	0.00	0.11	0.62	0.37	0.28	0.31	1.51	-0.02	-0.30	12.16
WESTERN DUBUQUE CO	5.40	2.38	0.00	0.03	0.30	0.24	0.23	0.26	0.69	0.00	-0.17	9.37
WESTWOOD	5.40	1.83	0.28	0.02	0.33	0.17	0.12	0.13	0.70	0.00	-0.04	8.94
WHITING	5.40	2.07	0.00	0.02	0.28	0.20	0.14	0.15	0.83	0.00	0.00	9.08
WILLIAMSBURG	5.40	3.05	0.00	0.01	0.37	0.24	0.22	0.24	0.48	0.00	-0.13	9.88
WILTON	5.40	3.27	0.00	0.02	0.42	0.28	0.22	0.24	1.31	0.00	-0.07	11.09
WINFIELD-MT UNION	5.40	3.05	0.00	0.08	0.33	0.23	0.19	0.21	1.12	0.00	0.00	10.60
WINTERSET	5.40	3.63	0.00	0.01	0.60	0.26	0.24	0.26	0.95	0.00	-0.07	11.28

FY 2008 Foundation Property Tax Rates by School Budget Component

District	Regular Program		Funding by the Additional Levy								Property Tax Adjustments	Total Foundation Prop. Tax
	Uniform Levy	Additional Levy	Budget Guarantee	Suppl. Weighting	Special Education	AEA Spec. Education	AEA Media	AEA Ed. Services	Dropout Program	Additional Levy Aid		
WODEN-CRYSTAL LAKE	\$ 5.40	\$ 1.66	\$ 2.09	\$ 0.04	\$ 0.30	\$ 0.28	\$ 0.10	\$ 0.11	\$ 0.61	\$ 0.00	\$ -0.63	\$ 9.97
WOODBINE	5.40	3.01	2.67	0.12	0.32	0.43	0.20	0.22	0.00	0.00	0.00	12.37
WOODBURY CENTRAL	5.40	3.71	0.00	0.12	0.34	0.34	0.25	0.28	0.00	0.00	-0.07	10.36
WOODWARD-GRANGER	5.40	3.79	0.00	0.04	0.43	0.23	0.24	0.26	1.01	0.00	-0.09	11.31
STATEWIDE	\$ 5.40	\$ 3.08	\$ 0.10	\$ 0.05	\$ 0.45	\$ 0.26	\$ 0.21	\$ 0.23	\$ 0.82	\$ -0.11	\$ -0.12	\$ 10.36
Maximum	\$ 5.40	\$ 5.78	\$ 3.61	\$ 0.48	\$ 1.18	\$ 0.49	\$ 0.38	\$ 0.43	\$ 1.83	\$ 0.00	\$ 0.37	\$ 14.50
Minimum	4.40	0.93	0.00	0.01	0.08	0.09	0.06	0.07	0.00	-2.32	-1.41	7.06
Average	5.40	3.08	0.25	0.05	0.40	0.27	0.20	0.22	0.68	-0.09	-0.17	10.28
Median	5.40	3.03	0.00	0.03	0.38	0.26	0.20	0.22	0.68	0.00	-0.12	10.19
Range	1.00	4.85	3.61	0.48	1.10	0.40	0.32	0.36	1.83	2.32	1.79	7.43
Number receiving	364	364	124	364	364	364	364	364	312	50	364	364

Notes:

The tax rate for each component was determined by dividing the cost of that component paid by property tax divided by taxable valuation in thousands.

The Uniform Levy is \$5.40 per \$1,000 taxable valuation and charged to all taxable property. Three districts experienced Uniform Levy rate reductions as a result of having merged with another district. They are Clayton-Ridge (\$5.15), Southeast Webster-Grand (\$5.15), and SCMT (Sheffield-Chapin-Meservey-Thornton) (\$4.40).

The Uniform Levy funds the first portion of the Regular Program budget. State Aid funds the difference between the amount covered by the Uniform Levy and 87.5% of the budget. The Additional Levy funds the remainder of the Regular Program budget.

Supplemental Weightings and Special Education are funded by State Foundation Aid (87.5%) and the Additional Levy (12.5%).

Area Education Agency (AEA) Special Education is funded by State Foundation Aid (79.0%) and the Additional Levy (21.0%).

The Budget Guarantee, AEA Media Services, AEA Educational Services, and Dropout Program costs are funded entirely with property taxes through the Additional Levy.

Additional Levy Aid reduces the Additional Levy rates for districts with the highest adjusted additional levy rates and is funded with State Foundation Aid from the State General Fund.

Property Tax Adjustments are the various adjustments, such as audit adjustments, utility replacement, property tax adjustment aid, and special education positive balance adjustments. Some of the rate adjustments were less than \$0.005 and appear to be \$0.00 when rounded to the nearest cent.