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Our Children's Future:

A Plan for Funding Elementary and Secondary Education in Iowa



**District Cost Simulations
1990-91**

Prepared by the Iowa Department of Education

3-761

The attached simulation comparing the current finance plan for school district as defined under Chapter 442 of the Iowa Code is provided to provide relative comparisons to the Governor's recommendation on financing Iowa school districts. These comparisons are based upon estimates which are defined below. The comparisons focus on three areas: property taxes, state aid and total budgets with respect to those areas which are recommended to change.

This simulation for the 1990-91 school year is an estimate of how the formula could be implemented in the 1990-91 school year through a transition process. The basic goals of the first year of the transition were to 1) guarantee regular program budgets at the level they would have been in 1990-91 under current law (increased by at least one percent over 1989-90 budgets); 2) not increase property taxes and; 3) stay within the current estimates of state aid for the current formula.

The definitions and assumption are a very important element in interpreting the simulation, and should be studied prior to comparing the current law to the proposed changes.

To the extent possible, the estimates of current law to proposed changes are comparing amounts similarly defined. Since some of the recommendations will result in supplementary and special education weighting changes but not total dollars generated, the property tax and state aid estimates were derived based upon current code.

Phase II amounts of the Educational Excellence fund have not been included in this simulation since the net effects would be zero in FY91.

Assumptions and definitions

Allowable growth was estimated based upon a 5 percent increase for the 1990-91 school year.

Taxable valuations are estimated to increase 1 percent for the 1989-90 school year and 1.5 percent for the 1990-91 school year.

Grand Total District Cost, commonly referred to as the controlled budget, is the sum of:

- (1) regular program cost
- (2) district cost for supplementary weighting
- (3) special education instruction cost
- (4) district cost for shared administrators
- (5) AEA special education support cost
- (6) media and education support services cost
- (7) additional allowable growth granted by the SBRC for one year and
- (8) semi-annual apportionment monies

For the purposes of the simulation and as intended in the recommendation current law, estimates for the total amount and state aid/property taxes were used for items 2, 3, 4, 5 and 6 above.

Printout definitions

Column 1 - "State Aid Current Law" - Total state aid under the current law.

This includes state foundation aid for school districts, area education agencies and "state replacement" dollars. State replacement dollars include frozen livestock credits and property tax credits. This does not include advanced state aid for increasing enrollments.

Column 2 - "Property Tax Current Law" - Total property taxes under the current law. This is the grand total district cost minus the state aid current law. However, only the TAG additional allowable growth is included. Excluded from additional allowable growth are educational program improvement and dropout allowable growth amounts.

Column 3 - "FY91 Total Current Law" - Grand total district cost not including the additional allowable growth for dropout and dropout prevention programs or educational improvement programs. This is the sum of state aid and property taxes in the "controlled" budget. Not included is the Phase II dollar amount.

Column 4 - "State Aid Governor's Proposal" - Total state aid as defined in the proposal under a recalculated state cost, and 82 percent foundation level. For talented and gifted programs an additional \$20 per pupil has been added and the "property tax adjustment" has also been included. Property tax adjustments will ensure that property taxes will not increase in FY91.

Column 5 - "Property Tax Governor's Proposal" - Total property taxes to fund grand total district cost (controlled budget). Not included is the additional allowable growth associated with the dropout and dropout prevention programs. This amount has also been reduced by the property tax adjustment amount.

Column 6 - "FY91 Budgets Governor's Proposal" - Grand total district cost not including the additional allowable growth for dropout and dropout prevention programs. This amount should be directly comparable to "FY91 Total Current Law" and "FY90 Budgets Current Law." Not included is the Phase II dollar amount.

Column 7 - "Estimated Tax Credits" - Total agriculture land tax credits and estimated homestead. These amounts were added to state aid and subtracted from property taxes for both current law and proposed changes.

Column 8 - "Property Tax Change" - Total property tax change from current law.

Column 9 - "FY91 Proposal vs FY90 Current" - Difference between Governor's proposal and current law on the grand total district cost as adjusted by the definitions associated with column 3 and column 6.

FY91 CURRENT LAW TO GOVERNOR'S RECOMMENDATIONS

ALL AMOUNTS ARE ESTIMATES SEE ASSUMPTIONS AND DEFINITIONS

DIST NAME	STATE AID CURRENT LAW	PROPERTY TAX CURRENT LAW	FY91 TOTAL CURRENT LAW	STATE AID GOV PROPOSAL	PROPERTY TAX GOV PROPOSAL	FY91 BUDGETS GOV PROPOSAL	ESTIMATED TAX CREDITS	PROPERTY TAX CHANGE	FY91 PROPOSAL TO FY90 CURRENT
7 A C L COMM SCH DIST	253516	173717	427233	254381	173717	428098	32307	0	6330
9 ACKLEY-GENEVA COMM	1101846	930588	2032434	1096257	930588	2026845	169519	0	19312
18 ADAIR-CASEY COMM	989943	600820	1590763	1000621	597519	1598140	108391	-3301	59696
27 ADEL-DESOTO COMM SCH DI	2984635	1293306	4277941	3062491	1224745	4287236	204859	-68561	222690
63 AKRON-WESTFIELD COMM SC	1310018	781122	2091140	1302644	781122	2083766	136394	0	31497
72 ALBERT CITY-TRUESDALE	700232	647681	1347913	701731	644596	1346327	99656	-3085	63079
81 ALBIA COMM SCH DIST	3525778	1223369	4749147	3545813	1223369	4769182	267108	0	180650
99 ALBURNETT COMM SCH DIST	1691785	671419	2363204	1708196	654984	2363180	154254	-16435	87146
108 ALDEN COMM SCH DIST	778195	681280	1459475	785555	680515	1466070	116346	-765	25279
126 ALGONA COMM SCH DIST	2747808	2330868	5078676	2733942	2330868	5064810	320081	0	220422
135 ALLAMAKEE COMM SCH DIST	3654983	1953960	5608943	3683021	1953960	5636981	287252	0	243162
153 ALLISON-BRISTOW COMM	873016	539510	1412526	874682	539510	1414192	103719	0	30015
171 ALTA COMM SCH DIST	1193439	804053	1997492	1196509	804053	2000562	156562	0	77884
216 AMANA COMM SCH DIST	250769	538836	789605	248601	538836	787437	35194	0	7772
225 AMES COMM SCH DIST	8702306	7365779	16068085	8669443	7365779	16035222	356147	0	761831
234 ANAMOSA COMM SCH DIST	3194186	1383735	4577921	3191929	1383735	4575664	246863	0	179748
243 ANDREW COMM SCH DIST	889779	383069	1272848	897269	383069	1280338	90605	0	22396
252 ANITA COMM SCH DIST	882016	491430	1373446	886860	491430	1378290	120796	0	55567
261 ANKENY COMM SCH DIST	9027171	4502059	13529230	9126415	4381121	13507536	392163	-120938	616388
270 ANTHON-OTO COMM SCH DIS	715380	536150	1251530	721641	536150	1257791	86465	0	56950
279 APLINGTON COMM SCH DIST	892813	551397	1444210	900510	551397	1451907	99544	0	27318
333 ARMSTRONG-RINGSTED COMM	1048928	913205	1962133	1058620	913205	1971825	205169	0	34303
355 AR-WE-VA COMM SCH DIST	669180	724183	1393363	675787	724183	1399970	107732	0	26284
387 ATLANTIC COMM SCH DIST	3829425	2183931	6013356	3832420	2183931	6016351	301161	0	254769
414 AUDUBON COMM SCH DIST	1873239	1225806	3099045	1889273	1225806	3115079	226972	0	92853
423 AURELIA COMM SCH DIST	835870	671621	1507491	848352	671621	1519973	108605	0	112348
441 AVOHA COMM SCH DIST	1080140	660392	1740532	1088381	660392	1748773	116295	0	37626
472 BALLARD COMM SCH DIST	2749622	1225590	3975212	2801730	1191103	3992833	227172	-34487	162288
504 BATTLE CREEK COMM	727264	411538	1138802	744802	405613	1150415	77702	-5925	76910
513 BAXTER COMM SCH DIST	771177	388187	1159364	769221	388187	1157408	101167	0	50942
540 BEAMAN-CONRAD-LISCOMB C	952633	800911	1753544	951020	800911	1751931	136488	0	30486
549 BEDFORD COMM SCH DIST	1544512	663282	2207794	1537283	663282	2200565	195732	0	58129
576 BELLE PLAINE COMM	1685362	773721	2459083	1679375	773721	2453096	164019	0	116644
585 BELLEVUE COMM SCH DIST	1671194	831070	2502264	1682563	831070	2513633	142482	0	43744
594 BELMOND COMM SCH DIST	1390721	1108979	2499700	1427601	1108979	2536580	168898	0	81282
603 BENNETT COMM SCH DIST	675166	517921	1193087	701063	517921	1218984	104269	0	40890
609 BENTON COMM SCH DIST	2526770	1681809	4208579	2527244	1681809	4209053	348260	0	161147
621 BETTENDORF COMM SCH DIS	9679709	5415758	15095467	9641544	5415758	15057302	425955	0	450866
657 BLAKESBURG COMM SCH DIS	761935	208089	970024	767270	208089	975359	75890	0	18541
720 BONDURANT-FARRAR COMM	1681771	833626	2515397	1698357	831542	2529899	147677	-2084	66837
729 BOONE COMM SCH DIST	5392585	2333044	7725629	5371391	2333044	7704435	369564	0	340814
747 BOYDEN-HULL COMM	1077618	878005	1955623	1091103	878005	1969108	133327	0	103000
792 BRIDGEWATER-FONTANELLE	722720	430148	1152868	730934	430148	1161082	83092	0	57370
819 BRITT COMM SCH DIST	1152388	943755	2096143	1162926	943755	2106681	148958	0	87460
846 BROOKLYN-GUERNSEY-MALCO	1454733	868164	2322897	1450661	868164	2318825	153592	0	85676
873 BUFFALO CENTER-RAKE	724921	861739	1586660	723082	861739	1584821	118089	0	20780
882 BURLINGTON COMM SCH DIST	14088832	6466801	20555633	14037869	6466801	20504670	595854	0	738491
900 BURT COMM SCH DIST	405765	334082	739847	409481	334082	743563	72553	0	14453
914 C AND M COMM SCH DIST	789848	491801	1281649	806282	491801	1298083	108933	0	40751
916 CAL COMM SCH DIST	369672	649090	1018762	365347	649090	1014437	126313	0	37096
918 CALAMUS COMM SCH DIST	599190	383416	982606	651259	383416	1034675	75731	0	67587

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936 CAMANCHE COMM SCH DIST	2355812	1849166	4204978	2342472	1849166	4191638	93105	0	101771
977 CARDINAL COMM SCH DIST	2136315	653880	2790195	2150682	653880	2804562	219109	0	47175
981 CARLISLE COMM SCH DIST	3163159	1240449	4403608	3171950	1222643	4394593	190585	-17806	130480
999 CARROLL COMM SCH DIST	1907574	2912106	4819680	1996417	2868806	4865223	299760	-43300	297866
1008 CARSON-MACEDONIA COMM	849022	604565	1453587	870510	586047	1456557	91564	-18518	70261
1044 CEDAR FALLS COMM	11913873	5251384	17165257	11921954	5251384	17173338	549219	0	767206
1053 CEDAR RAPIDS COMM	39396325	22386310	61782635	39218252	22386310	61604562	1767324	0	2152092
1055 CEDAR VALLEY COMM	493780	500926	994706	492821	500926	993747	108291	0	11672
1062 CENTER POINT CONS	1590060	591647	2181707	1588072	591647	2179719	124481	0	100321
1071 CENTERVILLE COMM	4741991	1542383	6284374	4769955	1542383	6312338	324753	0	300074
1079 CENTRAL LEE COMM	2221513	1501503	3723016	2220615	1501503	3722118	189663	0	95419
1080 CENTRAL CLAYTON COMM	1907641	935307	2842948	1922323	935307	2857630	163002	0	148025
1082 CENTRAL CLINTON COMM	3689743	1936047	5625790	3706667	1936047	5642714	362983	0	89184
1089 CENTRAL CITY COMM	1438026	545156	1983182	1437063	545156	1982219	133414	0	59140
1091 CENTRAL DALLAS COMM	331042	489705	820747	335891	489705	825596	76636	0	15376
1093 CENTRAL DECATUR COMM	1794796	660999	2455795	1806728	660437	2467165	169878	-562	109197
1095 CENTRAL LYON COMM	1835394	1021768	2857162	1833339	1021768	2855107	216833	0	103102
1097 CENTRAL WEBSTER COMM	666005	479451	1145456	664945	479451	1144396	96772	0	33899
1107 CHARITON COMM SCH DIST	3360977	1285889	4646866	3384788	1285889	4670677	261870	0	84355
1116 CHARLES CITY COMM	4821674	2415579	7237253	4803682	2415579	7219261	440957	0	99648
1134 CHARTER OAK-UTE COMM	807153	557036	1364189	823883	557036	1380919	104727	0	33657
1152 CHEROKEE COMM SCH DIST	3543275	1470396	5013671	3545528	1470396	5015924	231032	0	237256
1188 CLARENCE LOWDEN	963071	790442	1753513	970178	790442	1760620	129737	0	86676
1197 CLARINDA COMM SCH DIST	2416913	1267135	3684048	2440189	1267135	3707324	196355	0	195711
1206 CLARION COMM SCH DIST	1307395	1391420	2698815	1311305	1391420	2702725	188308	0	54750
1211 CLARKE COMM SCH DIST	3383466	1606939	4990405	3486344	1567040	5053384	245332	-39899	260400
1215 CLARKSVILLE COMM	1140962	443176	1584138	1139021	443176	1582197	120264	0	65516
1218 CLAY CENTRAL COMM	509876	559500	1069376	516746	559500	1076246	91603	0	63673
1221 CLEAR CREEK COMM	1504185	946853	2451038	1507203	946853	2454056	121265	0	95372
1224 CLEARFIELD COMM SCH DIS	379485	193044	572529	389515	188608	578123	56754	-4436	56386
1233 CLEAR LAKE COMM SCH DIST	3400795	2338329	5739124	3484294	2273092	5757386	197918	-65237	312975
1278 CLINTON COMM SCH DIST	12379603	5548672	17928275	12357133	5548672	17905805	569236	0	814123
1332 COLFAX-MINGO COMM SCH DIST	2084968	899980	2984948	2076531	899980	2976511	178225	0	59501
1337 COLLEGE COMM SCH DIST	4422992	3953783	8376775	4428417	3925012	8353429	238808	-28771	361625
1350 COLLINS-MAXWELL	1059152	662717	1721869	1069891	650904	1720795	143982	-11813	81688
1359 COLO COMM SCH DIST	775611	427750	1203361	805868	420023	1225891	110963	-7727	61166
1368 COLUMBUS COMM SCH DIST	1651065	1114349	2765414	1643455	1114349	2757804	148209	0	122575
1413 COON RAPIDS (COON RAPIDS)	1502828	755232	2258060	1498200	755232	2253432	190927	0	22985
1431 CORNING COMM SCH DIST	1421656	861278	2282934	1416389	861278	2277667	161752	0	63898
1449 CORWITH-WESLEY COMM	371046	599885	970931	370704	599885	970589	87349	0	13469
1476 COUNCIL BLUFFS COMM	24715742	10326013	35041755	24863208	10326013	35189221	1071468	0	1570895
1503 CRESTON COMM SCH DIST	4200273	1932775	6133048	4215091	1922248	6137339	287132	-10527	270293
1507 CRESTLAND COMM SCH DIST	458623	477795	936418	460767	477795	938562	85127	0	53095
1576 DALLAS COMM SCH DIST	2207551	1211000	3418551	2272274	1180223	3452497	150283	-30777	268903
1602 DANVILLE COMM SCH DIST	1264921	586220	1851141	1267944	584554	1852498	122099	-1666	69216
1611 DAVENPORT COMM SCH DIST	42352360	21779646	64132006	42305088	21779646	64084734	1830760	0	1914378
1619 DAVIS COUNTY COMM	3544142	1378694	4922836	3558127	1362734	4920861	344480	-15960	228508
1629 DAYTON COMM SCH DIST	558354	341420	899774	574375	341420	915795	84110	0	52572
1638 DECORAH COMM SCH DIST	3412443	1997769	5410212	3437841	1997769	5435610	203146	0	279221
1647 DEEP RIVER-MILLERSBURG	462248	289659	751907	465217	289659	754876	71526	0	11972
1675 DELWOOD COMM SCH DIST	823772	418574	1242346	829900	418574	1248474	98762	0	22100

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1701 DENISON COMM SCH DIST	3842963	1908789	5751752	3858936	1882782	5741718	254315	-26007	134767
1719 DENVER COMM SCH DIST	1882564	813727	2696291	1896400	813727	2710127	138671	0	45803
1737 DES MOINES IND COMM	71807958	38712073	110520031	71486386	38712073	110198459	2983950	0	4691147
1770 DEXFIELD COMM SCH DIST	882121	886741	1768862	889560	886741	1776301	75779	0	31868
1782 DIAGONAL COMM SCH DIST	382127	130039	512166	385014	130039	515053	67959	0	9877
1791 DIKE COMM SCH DIST	1231736	685678	1917414	1226346	685678	1912024	148069	0	37380
1845 DOW CITY-ARION COMM	751433	328809	1080242	756226	328809	1085035	74245	0	31319
1854 DOWS COMM SCH DIST	431060	482950	914010	425694	482950	908644	114672	0	7166
1863 DUBUQUE COMM SCH DIST	23124136	12514688	35638824	23122215	12514688	35636903	1114642	0	1039014
1872 DUMONT COMM SCH DIST	513758	318718	832476	513168	317194	830362	83845	-1524	24794
1908 DUNKERTON COMM SCH DIST	1255984	634223	1890207	1272355	634223	1906578	116315	0	41364
1917 DUNLAP COMM SCH DIST	970100	490884	1460984	976406	490884	1467290	100279	0	25314
1926 DURANT COMM SCH DIST	1340982	972326	2313308	1336993	972326	2309319	151243	0	79488
1935 DYSART-GENESE0 COMM	845103	877850	1722953	840247	877850	1718097	133179	0	15521
1944 EAGLE GROVE COMM	2163609	1528530	3692139	2181307	1528530	3709837	259859	0	67185
1953 EARLHAM COMM SCH DIST	1087341	591216	1678557	1098732	591216	1689948	111903	0	47374
1963 EAST BUCHANAN COMM	1665361	885916	2551277	1670928	885916	2556844	192778	0	124511
1965 EAST CENTRAL COMM SCH D	1316265	585374	1901639	1311020	585374	1896394	138261	0	19260
1967 EAST GREENE COMM	797601	659631	1457232	794272	659631	1453903	142485	0	63766
1969 EAST MONONA COMM	532358	372809	905167	539747	370802	910549	91620	-2007	41083
1970 EAST UNION COMM SCH DIS	1637400	724980	2362380	1649119	724980	2374099	157765	0	52850
1972 EASTERN ALLAMAKEE COMM	993724	1019541	2013265	989174	1019541	2008715	70795	0	20557
1975 EASTWOOD COMM SCH DIST	951888	523815	1475703	987220	523815	1511035	116925	0	55004
1980 EDDYVILLE COMM SCH DIST	1050386	1267476	2317862	1043551	1267476	2311027	88411	0	99603
1989 EDGEWOOD-COLESBURG COMM	1671642	764188	2435830	1684167	764188	2448355	142209	0	108299
2007 ELDORA-NEW PROVIDENCE C	1810782	1108512	2919294	1826500	1108512	2935012	195927	0	153049
2016 ELK HORN-KIMBALLTON COM	657003	399006	1056009	653620	399006	1052626	93953	0	11514
2088 EMMETSBURG COMM SCH DIS	1932972	1477191	3410163	1946543	1477191	3423734	245698	0	170088
2097 ENGLISH VALLEYS COMM	920915	576841	1497756	927811	576841	1504652	132807	0	88853
2113 ESSEX COMM SCH DIST	846830	411252	1258082	869414	390893	1260307	87706	-20359	59831
2124 ESTHERVILLE COMM	3857420	1417374	5274794	3863579	1417374	5280953	273714	0	150187
2133 EVERLY COMM SCH DIST	609663	532806	1142469	606724	532806	1139530	100987	0	49836
2151 EXIRA COMM SCH DIST	813921	525696	1339617	820071	525696	1345767	133656	0	24588
2169 FAIRFIELD COMM SCH DIST	4310085	2917787	7227872	4314882	2917787	7232669	350907	0	93313
2205 FARRAGUT COMM SCH DIST	802982	599350	1402332	797944	599350	1397294	145430	0	21920
2268 FLOYD VALLEY COMM	661313	857878	1519191	683475	857878	1541353	129683	0	82850
2277 FONDA COMM SCH DIST	394167	446265	840432	395330	446265	841595	92211	0	61376
2295 FOREST CITY COMM	3195980	1677545	4873525	3189649	1677545	4867194	260208	0	222588
2313 FORT DODGE COMM SCH DIS	11400817	5842396	17243213	11349112	5842396	17191508	756135	0	725950
2322 FORT MADISON COMM	6005617	3607277	9612894	5997917	3607277	9605194	413628	0	167066
2327 FOX VALLEY COMM SCH DIS	527860	262841	790701	532456	262841	795297	70272	0	15251
2349 FREDERICKSBURG COMM	853310	513114	1366424	851688	513114	1364802	103366	0	61830
2367 FREMONT COMM SCH DIST	436586	314596	751182	443662	312579	756241	53863	-2017	39996
2369 FREMONT-MILLS COMM	1197314	675088	1872402	1231833	658932	1890765	135395	-16156	126269
2376 GALVA-HOLSTEIN COMM SCH	1152397	981383	2133780	1177504	979485	2156989	148617	-1898	155265
2394 GARNAVILLO COMM SCH DIS	805202	518060	1323262	818456	518060	1336516	94532	0	54516
2403 GARNER-HAYFIELD COMM	2041608	1251341	3292949	2098303	1199533	3297836	174565	-51808	147494
2421 GARWIN COMM SCH DIST	597561	309952	907513	594137	309952	904089	71873	0	10325
2457 GEORGE COMM SCH DIST	789140	573122	1362262	795507	573122	1368629	115325	0	60321
2466 GILBERT COMM SCH DIST	1430092	731161	2161253	1456829	704644	2161473	109999	-26517	85898
2493 GILMORE CITY-BRADGATE	542187	473816	1016003	541570	473816	1015386	97041	0	13596

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DIST	NAME	STATE AID CURRENT LAW	PROPERTY TAX CURRENT LAW	FY91 TOTAL CURRENT LAW	STATE AID GOV PROPOSAL	PROPERTY TAX GOV PROPOSAL	FY91 BUDGETS GOV PROPOSAL	ESTIMATED TAX CREDITS	PROPERTY TAX CHANGE	FY91 PROPOSAL TO FY90 CURRENT
2502	GLADBROOK COMM SCH DIST	633416	535340	1168756	658916	535340	1194256	96587	0	40618
2511	GLENWOOD COMM SCH DIST	4014046	1879137	5893183	4138933	1758792	5897725	278503	-120345	176126
2520	GLIDDEN-RALSTON COMM	832737	675242	1507979	831154	675242	1506396	125355	0	75602
2529	GOLDFIELD COMM SCH DIST	378314	317128	695442	403699	317128	720827	56991	0	49304
2556	GRAETTINGER COMM	733265	443692	1176957	756994	443692	1200686	101478	0	38509
2570	GRAND COMM SCH DIST	330746	352591	683337	367654	352591	720245	67966	0	47063
2602	GRAND VALLEY COMM	475643	203733	679376	477702	203733	681435	79872	0	10233
2664	GREENE COMM SCH DIST	1017107	609794	1626901	1015274	609794	1625068	143607	0	19916
2673	GREENFIELD COMM SCH DIS	1179867	701003	1880870	1189502	701003	1890505	123709	0	32571
2682	GREEN MOUNTAIN IND	570726	337968	908694	584920	337968	922888	57529	0	34180
2709	GRINNELL-NEWBURG COMM	4115938	2401924	6517862	4097768	2401924	6499692	336345	0	256520
2718	GRISWOLD COMM SCH DIST	1489792	1083661	2573453	1500561	1083661	2584222	206115	0	126419
2727	GRUNDY CENTER COMM	1437637	946757	2384394	1442426	946757	2389183	202659	0	34353
2754	GUTHRIE CENTER COMM	1318467	746748	2065215	1328417	746748	2075165	131500	0	107536
2763	GUTTENBERG COMM SCH DIS	1605863	805482	2411345	1615550	805482	2421032	103353	0	39392
2766	H L V COMM SCH DIST	914551	659686	1574237	911579	659686	1571265	123525	0	72161
2772	HAMBURG COMM SCH DIST	833064	559705	1392769	836779	559705	1396484	92205	0	23030
2781	HAMPTON COMM SCH DIST	2261144	1461193	3722337	2279607	1461193	3740800	218186	0	98433
2826	HARLAN COMM SCH DIST	3528065	2076341	5604406	3513380	2076341	5589721	360654	0	249167
2834	HARMONY COMM SCH DIST	1387649	570253	1957902	1397378	570253	1967631	131583	0	109554
2846	HARRIS-LAKE PARK COMM	571843	640788	1212631	569552	640788	1210340	113224	0	11676
2862	HARTLEY-MELVIN COMM SCH	1036038	915659	1951697	1043769	915659	1959428	158196	0	98421
2889	HAVELOCK-PLOVER COMM	348712	297654	646366	347974	297654	645628	81477	0	9468
2943	HEDRICK COMM SCH DIST	394496	308472	702968	398047	308472	706519	52682	0	21467
2977	HIGHLAND COMM SCH DIST	1266403	716500	1982903	1277525	716500	1994025	137729	0	34715
2988	HINTON COMM SCH DIST	1239398	746171	1985569	1262992	722866	1985858	112234	-23305	81263
3029	HOWARD-WINNESHIEK COMM	3224754	2036084	5260838	3236420	2036084	5272504	427756	0	180721
3033	HUBBARD COMM SCH DIST	566495	512985	1079480	550036	509092	1059128	85231	-3893	29081
3042	HUDSON COMM SCH DIST	1722827	914269	2637096	1718209	914269	2632478	123271	0	26358
3060	HUMBOLDT COMM SCH DIST	3120171	1904523	5024694	3140014	1904523	5044537	351796	0	278290
3096	IDA GROVE COMM SCH DIST	1363740	834414	2198154	1385190	834414	2219604	136991	0	137149
3105	INDEPENDENCE COMM	4121571	1813631	5935202	4148647	1813631	5962278	338490	0	229996
3114	INDIANOLA COMM SCH DIST	6665137	2933661	9598798	6713083	2933661	9646744	336732	0	499629
3119	INTERSTATE 35 COMM	2182187	885087	3067274	2203093	877164	3080257	177093	-7923	157250
3141	IOWA CITY COMM SCH DIST	16082138	14639841	30721979	16637764	14150205	30787969	700554	-489636	1569442
3150	IOWA FALLS COMM SCH DIS	2888749	1710583	4599332	2886167	1710583	4596750	271713	0	54443
3154	IOWA VALLEY COMM	1357499	796946	2154445	1359161	796946	2156107	136622	0	28581
3168	IRWIN COMM SCH DIST	565503	433915	999418	595473	433915	1029388	101207	0	47074
3186	JANESVILLE COMM SCH DIS	1160844	492868	1653712	1167165	492868	1660033	82882	0	26035
3195	JEFFERSON COMM SCH DIST	2342314	1348754	3691068	2339268	1348754	3688022	243900	0	88849
3204	JESUP COMM SCH DIST	2143295	1119854	3263149	2157768	1119854	3277622	193178	0	183057
3231	JOHNSTON COMM SCH DIST	2982323	2676148	5658471	3088923	2588549	5677472	130388	-87599	339662
3276	KANAWHA COMM SCH DIST	336309	505486	841795	331900	505486	837386	79262	0	8467
3312	KEOKUK COMM SCH DIST	6108733	3094052	9202785	6107525	3094052	9201577	285081	0	169385
3330	KEOTA COMM SCH DIST	855520	864482	1720002	865577	864482	1730059	125751	0	84628
3348	KINGSLEY-PIERSON COMM	1098172	729068	1827240	1105473	729068	1834541	143829	0	92150
3366	KLEMME COMM SCH DIST	462317	428272	890589	461590	425763	887353	72561	-2509	37857
3375	KNOXVILLE COMM SCH DIST	4802361	2257147	7059508	4809965	2257147	7067112	296807	0	337007
3411	LAKE CITY COMM SCH DIST	1319683	791989	2111672	1327352	782176	2109528	168432	-9813	95340
3420	LAKE MILLS COMM SCH DIS	1631331	1124969	2756300	1634119	1124969	2759088	195733	0	111637
3447	LAKE VIEW-AUBURN COMM	1031969	600232	1632201	1028254	600232	1628486	99026	0	72542

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3456 LAKOTA CONS SCH DIST	135792	372853	508645	137838	372853	510691	45455	0	9302
3465 LAMONI COMM SCH DIST	1141759	448865	1590624	1169762	426183	1595945	84671	-22682	48528
3501 LA PORTE CITY COMM	1847977	835061	2683038	1861108	835061	2696169	181794	0	46910
3537 LAURENS-MARATHON COMM S	1099929	830604	1930533	1096503	830604	1927107	139442	0	51836
3555 LAWTON-BRONSON COMM	1337694	720927	2058621	1348404	720927	2069331	121458	0	37277
3582 L D F COMM SCH DIST	1351371	562387	1913758	1360421	549280	1909701	132706	-13107	48134
3600 LE MARS COMM SCH DIST	3909751	2660846	6570597	3942871	2660846	6603717	315717	0	343393
3609 LENOX COMM SCH DIST	1123684	505657	1629341	1154071	480179	1634250	116587	-25478	76091
3645 LEWIS CENTRAL COMM	5695320	3165150	8860470	5704168	3165150	8869318	253618	0	273068
3691 LINCOLN COMM SCH DIST	1084218	762539	1846757	1092468	762539	1855007	134573	0	93409
3700 LINCOLN CENTRAL COMM	473654	537102	1010756	486425	533682	1020107	115199	-3420	29279
3715 LINN-MAR COMM SCH DIST	6434542	4211531	10646073	6521261	4101143	10622404	280373	-110388	469923
3744 LISBON COMM SCH DIST	1137145	492196	1629341	1133410	492196	1625606	107883	0	48779
3771 LITTLE ROCK COMM	462155	273547	735702	463719	273547	737266	69909	0	22229
3798 LOGAN-MAGNOLIA COMM	1216607	663839	1880446	1224007	663839	1887846	132949	0	68574
3807 LOHRVILLE COMM SCH DIST	366699	385331	752030	364951	385331	750282	87756	0	8231
3816 LONE TREE COMM SCH DIST	731006	623176	1354182	743174	607644	1350818	107901	-15532	43266
3834 LOST NATION COMM	504402	335825	840227	507545	335825	843370	75215	0	14145
3841 LOUISA-MUSCATINE COMM	1698248	1795893	3494141	1734752	1777347	3512099	104990	-18546	159802
3897 LU VERNE COMM SCH DIST	242425	402337	644762	240387	402337	642724	79845	0	6570
3906 LYNNVILLE-SULLY COMM	1051636	785359	1836995	1045284	785359	1830643	133479	0	39280
3915 LYTTON COMM SCH DIST	314425	358439	672864	310136	358439	668575	77076	0	4732
3942 MADRID COMM SCH DIST	1481593	569774	2051367	1513958	551419	2065377	111267	-18355	109678
3969 MALLARD COMM SCH DIST	326713	404206	730919	331436	404206	735642	76101	0	20382
3978 MALVERN COMM SCH DIST	935585	618890	1554475	956697	602704	1559401	121627	-16186	77050
3996 MANILLA COMM SCH DIST	892136	446602	1338738	896601	446602	1343203	88602	0	57512
4014 MANNING COMM SCH DIST	1038493	688166	1726659	1102114	688166	1790280	118101	0	113675
4023 MANSON COMM SCH DIST	1050016	784109	1834125	1051977	784109	1836086	126820	0	61509
4033 MAPLE VALLEY COMM	1498373	985793	2484166	1508992	985793	2494785	187583	0	119180
4041 MAQUOKETA COMM SCH DIST	3964889	1760795	5725684	3991285	1760795	5752080	253748	0	174780
4043 MAQUOKETA VALLEY COMM	1963346	1146848	3110194	1978203	1146848	3125051	179888	0	161021
4068 MARCUS COMM SCH DIST	899214	760467	1659681	896697	760467	1657164	119841	0	74474
4086 MARION IND SCH DIST	4139953	1877383	6017336	4168273	1877383	6045656	201884	0	101586
4095 MAR-MAC COMM SCH DIST	863686	346416	1210102	867923	346416	1214339	60120	0	20547
4104 MARSHALLTOWN COMM	12233220	5892956	18126176	12179961	5892956	18072917	621518	0	796615
4122 MARTENSDALE-ST MARYS	1387895	510984	1898879	1411065	496874	1907939	107966	-14110	69462
4131 MASON CITY COMM SCH DIST	10881507	6716377	17597884	10841556	6709063	17550619	629385	-7314	753144
4149 MAURICE-ORANGE CITY COM	1528233	1158502	2686735	1578031	1148156	2726187	147500	-10346	177303
4203 MEDIAPOLIS COMM SCH DIS	1911494	1435476	3346970	1934261	1435476	3369737	216477	0	181319
4212 MELCHER-DALLAS COMM	1200098	369476	1569574	1209613	369476	1579089	104919	0	79541
4248 MERIDEN-CLEGHORN COMM	460300	407566	867866	464645	407566	872211	77705	0	15578
4266 MESERVEY-THORNTON COMM	384478	419625	804103	389565	419625	809190	70424	0	35600
4269 MIDLAND COMM SCH DIST	1071732	612029	1683761	1077316	612029	1689345	130669	0	75428
4271 MID-PRAIRIE COMM	2449568	1661114	4110682	2455182	1655258	4110440	259655	-5856	164545
4284 OKOBOJI (MILFORD)	1423202	1670483	3093685	1482897	1670483	3153380	135112	0	170512
4356 MISSOURI VALLEY COMM	2607731	1146487	3754218	2617570	1146487	3764057	223603	0	138777
4419 M-F-L COMM SCH DIST	1745924	929800	2675724	1792572	888912	2681484	185280	-40888	140352
4425 MONROE COMM SCH DIST	1593526	707303	2300829	1587372	707303	2294675	144242	0	74423
4437 MONTEZUMA COMM SCH DIST	1117013	868267	1985280	1114747	868267	1983014	106758	0	82992
4446 MONTICELLO COMM SCH DIS	2219915	1487200	3707115	2211168	1487200	3698368	234851	0	165370
4491 MORAVIA COMM SCH DIST	1053960	382372	1436332	1083526	377673	1461199	87787	-4699	53343

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4505 MORMON TRAIL COMM	949297	428727	1378024	956311	428727	1385038	128325	0	24161
4509 MORNING SUN COMM	547641	311885	859526	555774	303170	858944	71700	-8715	53713
4518 MOULTON-UDELL COMM	846944	279901	1126845	853277	279901	1133178	88954	0	34609
4527 MOUNT AYR COMM SCH DIST	1708378	898826	2607204	1720235	898826	2619061	186608	0	130866
4536 MOUNT PLEASANT COMM	4505349	2551791	7057140	4543445	2510761	7054206	283650	-41030	327694
4554 MOUNT VERNON COMM	2026310	933416	2959726	2018090	933416	2951506	166730	0	108171
4572 MURRAY COMM SCH DIST	683553	340544	1024097	688906	340544	1029450	70842	0	18640
4581 MUSCATINE COMM SCH DIST	12231825	6537890	18769715	12295167	6426342	18721509	584698	-111548	648509
4599 NASHUA COMM SCH DIST	1593770	712925	2306695	1586557	712925	2299482	170555	0	19394
4607 NESCO COMM SCH DIST	611122	608042	1219164	616011	608042	1224053	102287	0	129888
4617 NEVADA COMM SCH DIST	3312819	1705121	5017940	3398862	1658666	5057528	259012	-46455	258051
4644 NEWELL-PROVIDENCE COMM	696124	515120	1211244	712116	500004	1212120	89284	-15116	55516
4662 NEW HAMPTON COMM	3259767	1793416	5053183	3284295	1793416	5077711	328646	0	84962
4671 NEW HARTFORD COMM	942848	365340	1308188	948717	365340	1314057	84187	0	54871
4689 NEW LONDON COMM	1606111	656461	2262572	1628622	636352	2264974	104751	-20109	96271
4698 NEW MARKET COMM SCH DIS	607187	243806	850993	617150	243806	860956	87358	0	20924
4725 NEWTON COMM SCH DIST	8287515	4193397	12480912	8343252	4193397	12536649	506923	0	408114
4751 NISHNA VALLEY COMM	801497	657995	1459492	799677	657995	1457672	129367	0	55951
4761 NORA SPRINGS-ROCK FALLS	1313520	644228	1957748	1319816	644228	1964044	142092	0	97527
4772 NORTH CENTRAL COMM	1473786	885271	2359057	1519791	885271	2405062	183617	0	78937
4773 NORTHEAST COMM SCH DIST	1810142	945046	2755188	1807181	945046	2752227	230852	0	109574
4774 NORTH FAYETTE CO COMM	2943607	1368214	4311821	2941086	1368214	4309300	267499	0	50198
4775 NORTHEAST HAMILTON COMM	505880	784495	1290375	512000	784495	1296495	133807	0	60686
4776 NORTH MAHASKA COMM	905184	916563	1821747	899235	916563	1815798	135960	0	75931
4777 NORTH LINN COMM SCH DIS	1815059	923542	2738601	1817807	923542	2741349	208272	0	35273
4778 NORTH KOSSUTH	465188	1107933	1573121	460330	1107933	1568263	122131	0	58253
4779 NORTH POLK COMM SCH DIS	2186231	937503	3123734	2240356	895584	3135940	181543	-41919	202138
4784 NORTH SCOTT COMM	6263403	4035051	10298454	6242284	4035051	10277335	447773	0	97194
4785 NORTH TAMA COUNTY COMM	1204150	917008	2121158	1200134	917008	2117142	164102	0	21806
4786 NORTHWEST WEBSTER COMM	437613	685017	1122630	434498	685017	1119515	118599	0	9858
4787 NORTH WINNESHIEK COMM	930014	495401	1425415	935566	495401	1430967	96407	0	45078
4788 NORTHWOOD-KENSETT COMM	1277147	981549	2258696	1276637	981549	2258186	190816	0	28014
4797 NORWALK COMM SCH DIST	4323825	1487805	5811630	4423631	1397235	5820866	237125	-90570	271542
4806 NORWAY COMM SCH DIST	869309	455547	1324856	873766	455547	1329313	99035	0	21319
4824 OAKLAND COMM SCH DIST	855462	837567	1693029	855378	837567	1692945	120716	0	78798
4860 ODEBOLT-ARTHUR COMM	1015145	740351	1755496	1013040	740351	1753391	126540	0	45101
4869 OELWEIN COMM SCH DIST	4176157	1717552	5893709	4217875	1717552	5935427	332930	0	112891
4878 OGDEN COMM SCH DIST	1292110	1015580	2307690	1317216	1015580	2332796	152514	0	83500
4905 OLIN CONS SCH DIST	661945	409903	1071848	665881	409903	1075784	92782	0	17039
4978 ORIENT-MACKSBURG COMM	591832	586440	1178272	588874	586440	1175314	107845	0	11792
4995 OSAGE COMM SCH DIST	2446529	1519793	3966322	2449904	1519793	3969697	250248	0	154445
5013 OSKALOOSA COMM SCH DIST	5778539	2887857	8666396	5909883	2790868	8700751	397708	-96989	443037
5049 OTTUMWA COMM SCH DIST	13161792	4434179	17595971	13240390	4434179	17674569	722414	0	439279
5076 OXFORD JCT CONS SCH DIS	496568	237537	734105	501575	237537	739112	71300	0	14785
5103 PALMER CONS SCH DIST	282878	271883	554761	280511	271883	552394	65600	0	4706
5121 PANORA-LINDEN COMM	886424	819599	1706023	880740	819599	1700339	89058	0	16971
5130 PARKERSBURG COMM	1305433	608138	1913571	1326050	608138	1934188	117320	0	85945
5139 PATON-CHURDAN COMM	525797	539525	1065322	526762	539525	1066287	141346	0	36304
5157 PAULLINA COMM SCH DIST	480720	644914	1125634	478051	644914	1122965	97733	0	12079
5163 PEKIN COMM SCH DIST	1220373	810856	2031229	1220852	810856	2031708	172548	0	95297
5166 PELLA COMM SCH DIST	3352612	2390451	5743063	3460943	2322274	5783217	261276	-68177	353211

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5184 PERRY COMM SCH DIST	3618215	1739080	5357295	3640401	1716869	5357270	306013	-22211	284784
5238 PLAINFIELD COMM SCH DIST	667135	366335	1033470	666806	366335	1033141	86637	0	12872
5250 PLEASANT VALLEY COMM	5104430	4489276	9593706	5213449	4378987	9592436	241129	-110289	420465
5256 PLEASANTVILLE COMM	1825374	663049	2488423	1859135	663049	2522184	173825	0	98147
5283 POCAHONTAS COMM SCH DIST	1111131	801330	1912461	1111711	801330	1913041	155514	0	26851
5301 POMEROY COMM SCH DIST	589623	456094	1045717	587432	456094	1043526	88000	0	11739
5310 POSTVILLE COMM SCH DIST	1449288	825229	2274517	1449512	825229	2274741	145934	0	112885
5319 PRAIRIE CITY COMM	1095796	641784	1737580	1126049	630294	1756343	92171	-11490	208679
5323 PRAIRIE COMM SCH DIST	1057457	1142841	2200298	1052247	1142841	2195088	174433	0	93011
5328 PRESCOTT COMM SCH DIST	369723	230134	599857	372018	230134	602152	56775	0	10677
5337 PRESTON COMM SCH DIST	1349308	475982	1825290	1346312	475982	1822294	109822	0	21325
5346 PRIMGHAR COMM SCH DIST	586677	380433	967110	606112	376302	982414	87038	-4131	83331
5391 RADCLIFFE COMM SCH DIST	495462	679005	1174467	498462	679005	1177467	106225	0	60054
5463 RED OAK COMM SCH DIST	3122265	1808059	4930324	3118962	1798372	4917334	278495	-9687	159576
5472 REINBECK COMM SCH DIST	1026485	796772	1823257	1022658	796772	1819430	120902	0	19979
5486 REMSEN-UNION COMM	469869	977667	1447536	475644	977667	1453311	108897	0	52151
5508 RICEVILLE COMM SCH DIST	1342908	822982	2165890	1354473	822982	2177455	187399	0	80645
5607 ROCK VALLEY COMM	1071185	858600	1929785	1079252	858600	1937852	116931	0	98212
5616 ROCKWELL-SWALEDALE COMM	718726	667614	1386340	724913	667614	1392527	103278	0	55407
5625 ROCKWELL CITY COMM	1067850	774370	1842220	1069469	774370	1843839	163021	0	25469
5643 ROLAND-STORY COMM	2087850	1198491	3286341	2146680	1169662	3316342	184675	-28829	237995
5652 ROLFE COMM SCH DIST	456603	429998	886601	458904	429998	888902	75827	0	13993
5697 RUDD-ROCKFORD-MARBLE RK	1555004	993920	2548924	1566732	993920	2560652	216150	0	48293
5715 RUSSELL COMM SCH DIST	620069	303077	823146	641913	203077	844990	80194	0	53171
5724 RUTHVEN CONS SCH DIST	666572	484985	1151557	672274	484985	1157259	101553	0	28152
5742 SAC COMM SCH DIST	1339309	706808	2046117	1332141	706808	2038949	162743	0	15936
5751 ST ANSGAR COMM	1376980	1179956	2556936	1386984	1179956	2566940	207538	0	103031
5796 SANBORN COMM SCH DIST	534540	397398	931938	539926	397398	937324	87239	0	18402
5805 SAYDEL CONS SCH DIST	2641263	2133115	4774378	2629199	2133115	4762314	127567	0	62096
5823 SCHALLER COMM SCH DIST	684696	378538	1063234	688113	378538	1066651	84916	0	52742
5832 SCHLESWIG COMM SCH DIST	739269	535349	1274618	747550	535349	1282899	90359	0	22450
5841 SCRANTON CONS SCH DIST	510485	381351	891836	511353	381351	892704	90065	0	14188
5858 SEMCO COMM SCH DIST	786593	494669	1281262	780517	494669	1275186	112291	0	17392
5868 CENTRAL COMM SCH DIST	395912	614586	1010498	396669	614586	1011255	95455	0	27234
5877 SERGEANT BLUFF-LUTON	1237079	2219979	3457058	1299826	2190143	3489969	47875	-29836	204888
5895 SEYMOUR COMM SCH DIST	1030407	422446	1452853	1036013	422446	1458459	131988	0	24854
5922 SHEFFIELD-CHAPIN COMM	763343	675657	1439000	789933	675657	1465590	119846	0	49588
5931 SHELBY COMM SCH DIST	535078	395512	930590	540140	395512	935652	78875	0	17260
5949 SHELDON COMM SCH DIST	2272822	1687020	3959842	2272639	1682952	3955591	250524	-4068	180362
5967 SHELLSBURG COMM SCH DIST	940512	373594	1314106	940358	373594	1313952	80756	0	33309
5976 SHENANDOAH COMM SCH DIST	2854658	1521667	4376325	2862414	1502779	4365193	230486	-18888	138034
5994 SIBLEY-OCHEYEDAN COMM SCH	2099196	1351332	3450528	2112023	1351332	3463355	256396	0	135432
6003 SIDNEY COMM SCH DIST	936190	619204	1555394	945098	611423	1556521	130802	-7781	42726
6012 SIGOURNEY COMM SCH DIST	1722015	833951	2555966	1731624	833951	2565575	157734	0	81380
6030 SIOUX CENTER COMM	1682333	1205739	2888072	1693037	1199317	2892354	166132	-6422	139508
6039 SIOUX CITY COMM SCH DIST	33725465	14528114	48253579	33929608	14528114	48457722	1275092	0	2435481
6048 SIOUX RAPIDS-REMBRANDT	775551	522707	1298258	775029	522707	1297736	115113	0	17397
6050 SIOUX VALLEY COMM	596749	451248	1047997	616225	442319	1058544	103169	-8929	63859
6092 SOUTH CLAY COMM SCH DIST	514062	436124	950186	512809	436124	948933	117564	0	21076
6093 SOLON COMM SCH DIST	1821511	989184	2810695	1836410	989184	2825594	137159	0	133768
6094 SOUTHEAST WARREN COMM	1585336	643628	2228964	1595567	643628	2239195	140448	0	65162

FY91 CURRENT LAW TO GOVERNOR'S RECOMMENDATIONS

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6095 SOUTH HAMILTON COMM	1421694	1264783	2686477	1439879	1264783	2704662	201519	0	156546
6097 SOUTH PAGE COMM SCH DIS	928874	426331	1355205	935286	426331	1361617	109760	0	23267
6098 SOUTH TAMA COUNTY COMM	4464302	1938985	6403287	4445238	1938985	6384223	379260	0	161396
6100 SOUTH WINNESHIEK COMM	1595129	965436	2560565	1634291	965436	2599727	165852	0	236435
6101 SOUTHEAST POLK COMM	7479455	3516613	10996068	7556579	3514329	11070908	339028	-2284	612509
6102 SPENCER COMM SCH DIST	4882105	2611177	7493282	4933954	2568882	7502836	260056	-42295	359828
6120 SPIRIT LAKE COMM	2073123	2104692	4177815	2102535	2074551	4177086	138611	-30141	193683
6138 SPRINGVILLE COMM	1349503	523262	1872765	1358183	523262	1881445	110810	0	97295
6165 STANTON COMM SCH DIST	737055	314764	1051819	761556	306638	1068194	81440	-8126	68720
6175 STARMONT COMM SCH DIST	2085342	1135701	3221043	2101614	1135701	3237315	216233	0	162536
6192 STEAMBOAT ROCK COMM	308032	225035	533067	305842	225035	530877	55106	0	5731
6219 STORM LAKE COMM SCH DIST	3125610	2196540	5322150	3147905	2167744	5315649	195192	-28796	242067
6246 STRATFORD COMM SCH DIST	477857	328921	806778	477422	328921	806343	79998	0	10264
6264 STUART MENLO	1475575	794495	2270070	1483906	785836	2269742	152774	-8659	106354
6273 SUMNER COMM SCH DIST	1852654	945875	2798529	1865560	945875	2811435	185038	0	46758
6291 SUTHERLAND COMM SCH DIS	746840	522046	1268886	745412	522046	1267458	121731	0	47274
6345 TERRIL COMM SCH DIST	494918	525801	1020719	495015	525801	1020816	116734	0	13409
6363 THOMPSON COMM SCH DIST	361861	434916	796777	359024	434916	793940	73100	0	7771
6408 TIPTON COMM SCH DIST	1934034	1248633	3182667	1947373	1248633	3196006	200433	0	166601
6417 TITONKA CONS SCH DIST	464135	436380	900515	462753	436380	899133	108854	0	10817
6453 TREYNOR COMM SCH DIST	908909	587927	1496836	915206	587927	1503133	114787	0	50110
6460 TRI-CENTER COMM SCH DIS	1649822	934184	2584006	1650280	934184	2584464	170110	0	106253
6462 TRI-COUNTY COMM SCH DIS	964662	551145	1515807	973798	551145	1524943	112075	0	28749
6471 TRIPOLI COMM SCH DIST	1257108	635888	1892996	1264199	635888	1900087	130372	0	30556
6509 TURKEY VALLEY COMM	1733373	857161	2590534	1744232	857161	2601393	193632	0	41788
6512 TWIN CEDARS COMM	1302260	488244	1790504	1312119	488244	1800363	132226	0	44927
6516 TWIN RIVERS COMM	557123	578735	1135858	562204	578735	1140939	115503	0	18717
6534 UNDERWOOD COMM SCH DIST	1395737	835519	2231256	1391282	835519	2226801	132145	0	30013
6552 UNION-WHITTEN COMM	524860	355344	880204	527770	355344	883114	81636	0	15888
6561 UNITED COMM SCH DIST	471641	747218	1218859	468954	747218	1216172	107902	0	46225
6570 URBANA CONS SCH DIST	644489	246853	891342	647179	246853	894032	54427	0	15737
6579 URBANDALE COMM SCH DIST	6409620	3927387	10337007	6465279	3849034	10314313	264623	-78353	463183
6591 VALLEY COMM SCH DIST	1294237	646582	1940819	1288864	646582	1935446	138125	0	102583
6592 VAN BUREN COMM SCH DIST	1719705	736397	2456102	1720862	736397	2457259	192426	0	37915
6615 VAN METER COMM SCH DIST	869711	498446	1368157	887146	487570	1374716	63469	-10876	41996
6633 VENTURA COMM SCH DIST	194630	924771	1119401	198507	924771	1123278	52569	0	54053
6651 VILLISCA COMM SCH DIST	1145392	546657	1692049	1158831	546657	1705488	130041	0	92391
6660 VINTON COMM SCH DIST	3358485	1590486	4948971	3367521	1581981	4949502	291955	-8505	145034
6700 WACO COMM SCH DIST	1143101	837619	1980720	1141010	837619	1978629	136709	0	23001
6741 WALL LAKE COMM SCH DIST	679269	399696	1078965	679049	398553	1077602	81567	-1143	53328
6750 WALNUT COMM SCH DIST	586928	457705	1044633	606024	442591	1048615	83038	-15114	60122
6759 WAPELLO COMM SCH DIST	1836492	1133027	2969519	1840681	1119432	2960113	180282	-13595	126659
6762 WAPSIE VALLEY COMM	1944569	934700	2879269	1958763	934700	2893463	177751	0	132537
6768 WASHINGTON COMM SCH DIS	3507234	2120494	5627728	3522765	2120494	5643259	319400	0	269578
6795 WATERLOO COMM SCH DIST	30268466	14568254	44836720	30243485	14568254	44811739	1393312	0	1278750
6822 WAUKEE COMM SCH DIST	2028399	1091652	3120051	2089961	1055219	3145180	127303	-36433	158709
6840 WAVERLY-SHELL ROCK COMM	4585325	2515094	7100419	4621410	2515094	7136504	323330	0	233186
6854 WAYNE COMM SCH DIST	1637278	850789	2488067	1651618	848848	2500466	150298	-1941	129422
6867 WEBSTER CITY COMM	3937216	2422375	6359591	3946326	2422375	6368701	369930	0	157917
6894 WELLSBURG COMM SCH DIST	417480	461471	878951	418027	461471	879498	81267	0	40898
6921 WEST BEND COMM SCH DIST	596698	612157	1208855	600059	612157	1212216	120614	0	31178

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6930 WEST BRANCH COMM	1527251	1052486	2579737	1521823	1052486	2574309	172398	0	81084
6937 WEST BURLINGTON IND	896566	773628	1670194	895488	773628	1669116	39297	0	19173
6943 WEST CENTRAL COMM	985802	629611	1615413	1004087	629611	1633698	170290	0	61635
6950 WEST DELAWARE CO COMM	4299830	2164043	6463873	4306913	2164043	6470956	346966	0	309016
6957 WEST DES MOINES COMM	11179922	11608378	22788300	11606840	11245150	22851990	487038	-363228	1398372
6961 WESTERN DUBUQUE CO COMM	6606797	4256067	10862864	6652325	4256067	10908392	588115	0	265832
6969 WEST HARRISON COMM	966702	779637	1746339	974894	779637	1754531	168614	0	66231
6975 WEST LIBERTY COMM	2459764	1460505	3920269	2529405	1419609	3949014	202391	-40896	256569
6983 WEST LYON COMM SCH DIST	2002452	1126048	3128500	2017981	1126048	3144029	212742	0	130039
6985 WEST MARSHALL COMM	1719759	1121399	2841158	1718758	1121399	2840157	194820	0	72148
6987 WEST MONONA COMM	1596406	1014903	2611309	1590678	1014903	2605581	186239	0	113770
6990 WEST SIOUX COMM SCH DIS	1692314	962590	2654904	1691306	962590	2653896	170146	0	122168
6992 WESTWOOD COMM SCH DIST	881561	1459164	2340725	876714	1458106	2334820	137310	-1058	99407
6993 WHEATLAND COMM SCH DIST	811184	387448	1198632	815245	387448	1202693	75924	0	21443
7002 WHITING COMM SCH DIST	321632	387664	709296	324936	387664	712600	64215	0	13140
7029 WILLIAMSBURG COMM	1459429	1361505	2820934	1453622	1361505	2815127	191948	0	90525
7032 WILLOW COMM SCH DIST	653226	384192	1037418	653973	384192	1038165	75725	0	13601
7038 WILTON COMM SCH DIST	1776014	1303470	3079484	1790842	1286641	3077483	137550	-16829	143374
7047 WINFIELD-MT UNION COMM	690039	675728	1365767	702486	669691	1372177	107851	-6037	82371
7056 WINTERSET COMM SCH DIST	3559236	1609743	5168979	3578795	1594478	5173273	279325	-15265	238539
7083 WODEN-CRYSTAL LAKE COMM	333232	504764	837996	333434	504764	838198	73470	0	37831
7092 WOODBINE COMM SCH DIST	1323957	688411	2012368	1331810	688411	2020221	129963	0	104652
7098 WOODBURY CENTRAL COMM	1240664	715145	1955809	1271801	696465	1968266	120323	-18680	88071
7110 WOODWARD-GRANGER COMM	1452356	828941	2281297	1447635	828941	2276576	154432	0	100053
7128 YALE-JAMAICA-BAGLEY COM	497730	482776	980506	503115	482776	985891	88438	0	26764
=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
	1081252509	627490439	1708742948	1086969135	624166193	1711135328	83149203		64865887

APPENDIX A

RECALCULATE DISTRICT FOR SIMULATION

STEP 1

1989-90 regular program budget
+ Semi-annual apportionment

STEP 2

Enrollment for recalculation
20% of 1980 enrollment
80% of 1987 or 1988 enrollment or
1988 if greater than sum of above

STEP 3

Divide step 1 by step 2

STEP 4

Add recalculated 1990-91 allowable growth

STEP 5

Budget enrollment for 1990-91
10% of 1985 enrollment
90% of 1988 or 1989 enrollment or
1989 enrollment if greater than sum above

STEP 6

Multiply step 4 by step 5

STEP 7

Determine guarantee
Guarantee is difference between 1990-91 regular program budget
plus semi-annual apportionment and the results of step 6

Regular program budget as adjusted

Regular program budget from step 6
+ Guarantee from step 7
+ Talented and gifted amount @ \$20 pupil
+ Phase II amount @ \$79 pupil

STATE AID

Foundation level at 82%	\$2465
New budget enrollment	X <u>Step 6</u>

Less

Uniform levy
\$5.40/\$1000 taxable valuation

Equals

State aid
+ Talented and gifted amount of @ \$20 pupil

PROPERTY TAXES

Regular program budget from step 6
+ Guarantee from step 7
- State aid without talented and gifted

If new property taxes greater than 1990-91 regular program property tax,
the difference is paid by state aid

DERIVATIONS OF STATE COST

1989-90 Regular program budget	\$1,417,545,565
Semi-annual apportionment	<u>\$ 10,833.926</u>
	\$1,428,379,491
20% 1980 enrollment #	
80% greater of 1987 or 1988 enrollment	
or 1988 enrollment if greater	495,228
New state cost	\$2,884
Allowable growth @5%	<u>\$144</u>
	\$3,028
Talented and gifted	\$20
Phase II	\$79
New state cost	\$3,127
	<u>.82</u>
Foundation at 82%	\$2,564
Less state funded	
Talented and gifted	- \$20
Phase II	- \$79
82% Foundation amount for simulation	<u>\$2,465</u>

Budget Guarantee

1990-91 budgets guaranteed at current law level

1991-92 budgets guaranteed at 1990-91 level

1992-93 budgets guaranteed at 1991-92 level

Allowable Growth

Calculated for 2 years at a time

Sept. 15, 1990

Allowable growth rate for	1991-92
Allowable growth rate for	1992-93

Sept. 15, 1991

Allowable growth rate for	1992-93
including correction of	1991-92

Rate determination

Based upon actual state revenue changes but not including one time changes. Revenue due to changes in rates or basis would be included.

Excellence in Education Program

Phase I not included.

Phase II added at an estimated \$79 per pupil. Will be included in state cost for 1991-92. Will be subject to allowable growth.

Phase III not added to formula, subject to allowable growth through the direct grant process.

Instructional Support Fund

Up to 10% of the regular program budget.

State participates at an average of 25% based on taxable valuation per pupil in the district compared to the state average.

State share = 25% $\frac{\text{state average valuation per pupil}}{\text{district valuation per pupil}}$

Property tax share = 100% - state share

Maximum state aid = 10% x regular program cost x state share

Maximum property tax = 10% x regular program cost x property tax share

STATE LIBRARY OF IOWA



3 1723 02087 8831