Appendix

to

Final Report

of

Ad Hoc Task Force To Study School Finance

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AD HOC TASK FORCE TO STUDY SCHOOL FINANCE

Minutes of May 30-31, 1985 Meeting

The Ad Hoc Task Force to study School Finance was called to order by Dr. Robert Benton, State Superintendent, at 1:00 p.m. on May 30, 1985, with the following task force members present: Dr. George Chambers, chairman, Judith Bruggeman; Lowell Dauenbaugh; Ronald Dickinson; Joe Ertl; Mike Hamilton; Roger Hudson; William Lynch; Dorothy Meyerhoff; Gary Ratigan; Jan Reinicke; Keith Sasseen; Nels Turnquist; and Dr. Gary Wegenke.

Dr. Benton opened the meeting with remarks indicating the interest and concerns that the State Board of Public Instruction and the Department have in school finance and the Board's desire to receive input from the education community on how elementary and secondary education should be financed. Dr. Benton charged the committee members to become familiar with the current state foundation program; to explore and develop a number of goals and objectives for funding elementary and secondary education and the area education agencies; and to develop scenarios to implement the goals and objectives.

To familiarize the committee with the current state foundation program, Dr. Lee Tack, Chief, Data Analysis and Statistics Section, reviewed the goals, the formula for determining state aid, the factors that influence the amount of state aid, and the advantages and disadvantages of the present finance formula.

Included in the notebook provided each committee member a paper entitled, "Public School Finance in Iowa", prepared by Dr. Tack, that describes the present foundation aid program for funding school districts and area education agencies. Dr. Tack also provided the committee with several goals that are deemed appropriate for school finance for 1990.

Dr. Carol Bradley, Administrative Consultant, reviewed for the committee Senate Study Bill 384 which is the school finance bill developed by the Senate Education Committee in the latter part of the 1985 Legislative Session. Dr. Bradley highlighted the bill's policy statement and major concepts. The policy statement is, "It is the policy of this state to provide and require school districts to meet the educational needs and maximize the opportunities of the children of this state."
The major concepts are:

1. establishes one fund with two accounts, an infrastructure fund account, and an instructional fund account;
2. infrastructure expenditures are those relating to the basic framework of the district such as transportation, operation, and maintenance, general administration, purchase of site, building repairs, new construction, equipment, food services for children, community services, extracurricular athletics, and cash reserve levy;
3. infrastructure expenditures are financed by property tax, the amount to be determined by the board of directors;
4. instructional expenditures are expenditures for the instructional programs;

5. instructional expenditures are financed by a combination state aid and property tax;
6. establishes a state instructional cost per pupil at $2,000;
7. sets the state instructional support level at 90%;
8. establishes a uniform instructional levy at $3.50 per $1,000 of assessed valuation;
9. permits an additional tax levy if the state aid and uniform levy are not sufficient to fund the instructional budget;
10. provides for additional state instructional support for students requiring special education, programs for gifted and talented students, and programs for non-English speaking students;
11. provides for funding area education agencies similar to that for school districts.

Each committee member was provided a copy of Senate Study Bill 384.

Dr. George Chambers, chairman, told the members of the committee that the underlying theme of the Task Force would be: "Improve Excellence of Education in Iowa". With that theme in mind, Dr. Chambers asked the committee members for their thoughts as to what features should be included in financing school districts and area education agencies. The features expressed by the committee members as being important and should be considered in school finance reform are: provides for an adequate educational program for all children, program equity; adequate funding of the educational program; finance equity; tax equity; more local control; sparcity factors; eliminates categorical funding; simplified formula;

increased teachers' salaries; student transportation; incentives for sharing; funding of extracurricular activities; separate funding for area education agencies; and educational excellence (increased teachers' salaries, longer school year, twelve month contracts, early childhood programs, and advanced courses in math, science, computer and foreign language).

Prior to adjournment for the afternoon, Dr. Chambers asked that each member of the committee have in mind for the next day's meeting two goals that they would like a school fund plan accomplish.

May 31, 1985 Meeting of the Task Force

Dr. George Chambers, chairman, called the meeting to order at 9:00 a.m. with all members present except Keith Sasseen.

Committee members were asked to share their goals that they considered important and should be included in developing a funding plan for financing school districts and area education agencies.

A discussion of the current state foundation program centered around the strengths and weaknesses. The strengths and weaknesses were listed, without attempting to reach concensus on whether an item was a strength or weakness.

STRENGTHS

1. Provides equalization
2. Hold down property tax increases
3. Improved education across the state

4. Increased state aid to schools
5. One of the best systems for funding special education
6. Does not control local spending
7. Provides for enrollment changes
8. Allows for the creation of area education agencies
9. Provides for budget growth
10. Provides for program changes
11. Can be modified, flexible
12. Encourages efficiencies

WEAKNESSES

1. It is complicated
2. Too many categorical funded programs
3. Budget growth geared to state funds not to needs of district
4. Does not reflect the true costs of education
5. Allowable growth rate is not budget growth rate
6. Uniform levy has not changed
7. Does not recognize variance in costs
8. Based on artifical data; i.e., enrollment, cost per pupil
9. No provision for local discretionary funding
10. Imposes spending restraints
11. Provides no local incentives
12 Provides inequities in teacher salaries
13. Does not provide for mandated program changes
14. Student driven

Dr. Chambers handed out a draft paper entitled, "Issues Regarding the Funding and Financing of Iowa School Districts", to stimulate thought and discussion. The discussion of the proposed issues centered around items 3, 7, and 8 as follows:

Item 3 - "Should the state establish maximum expenditure levels?"

The committee thought that there should be some control, possibly a minimum level with a cap, and that there should not be voter approval.

Item 7 - "If the state determines minimal/maximum expenditure levels, how should annual budget increases be determined?"

The committee felt that budget increases should be based on realistic needs for improvement of education, and that there should be some type of built-in factor to achieve excellence.

Item 8 - "Should enrollment decline (phanton students) continue to be recognized in a state funding plan?"

The committee was of the opinion that there should be some form of recognition for declining enrollment and that the cost per pupil should be recalculated to arrive at the actual cost per pupil.

At the conclusion of the meeting the Department was asked to have ready the following data/information:

1. What effect would increasing the uniform levy from $5.40 to $6.70 and increasing the foundation level to 90% have on financing school districts?
2. What effect would there be on school finance if the uniform levy is increased in the same proportion as the allowable growth?
3. What effect would the recalculation of the district cost per pupil have on financing schools?
4. What effect would there be on funding schools by changing the pupil driven formula to: (a) a classroom unit formula; (b) a classroom unit plus weighting formula.
5. What would be the effects of state aid and property tax with percentage equalizing?
6. What would be the cost to the state if the categorical funded programs were put into the formula? (Gifted and talented program, program for returning dropouts and dropout prevention, and educational improvement projects.)
7. What is the current cost of transporting pupils?
8. What is the salary disparity in the state?

Future Meeting Dates:

June 20-21, 1985

July 15-16, 1985

AD HOC TASK FORCE TO STUDY SCHOOL FINANCE

Minutes of June 20-21, 1985 Meeting

The Ad Hoc Task Force to study School Finance was called to order by Dr. George Chambers, chairman, at 1:00 p.m. on June 20, 1985, with the following members present: Judith Bruggeman; Lowell Dauenbaugh; Ronald Dickinson; Joe Ertl; Roger Hudson; William Lynch; Dorothy Meyerhoff; Gary Ratigan; Jan Reinicke; Keith Sasseen; Nels Turnquist; and Dr. Gary Wegenke. Absent, Mike Hamilton.

Dr. Lee Tack presented to the task force members the data and information that was requested at the May 30-31, 1985 meeting. His presentation consisted of numerous tables and charts that illustrated the following: (1) the effects of increasing the uniform levy from $5.40 to $7.00 and increasing the foundation level to 90%; (2) the effects of increasing the uniform levy in the same proportion as the allowable growth; (3) the effects of recalculating the district cost per pupil; (4) the effects of percentage equalizing, (5) the effects of building the costs of gifted and talented programs, programs for dropout prevention and returning dropouts, and educational improvement projects into the formula; (6) average transportation cost per pupil and net regular program cost per pupil by decile, and average net regular program cost per pupil by per pupil transportation cost range; (7) classroom unit funding; and (8) the 1984-85 BA and MA Salary Schedule Comparisons prepared by the Iowa State Education Association.

Dr. Chambers distributed a paper he prepared, "Proposed Iowa School Finance Plan Consideration" that contained seven items for the members to consider. The comments made and discussed relative to the seven items were: inequities exist in district wealth, tax rates, teacher salaries, program offerings, and transportation costs; variance in assessment practices confound the tax equalization problem but are beyond the scope of this committee; the need for a local leeway tax; the need for tax equalization of a local leeway tax; the need to have a cap on local leeway taxes; and separate funding for area education agencies.

JUNE 21, 1985 MEETING OF THE TASK FORCE

Dr. Chambers, chairman, called the meeting to order at 9:00 a.m. with all members present.

Dr. Tack presented to the task force members ten potential goals for school finance in Iowa. The goals presented were:

1. Increased salaries of educators.
2. Provide increased taxpayer equity.
3. Increase the state's participation when revenue is available.
4. Increase equity of dollars going for instruction and programs.
5. Guarantee equal access to revenues needed for school improvement.
6. Provide for local discretion in determining a portion of the budget.
7. Fund schools on an actual pupil basis.

8. Provide for local incentives to seek additional funds for discretionary programs.
9. Require the most efficient and effective use of limited state resources.
10. Provide for the safe and efficient operation of school districts.

Dr. Chambers divided the task force into two work groups, assigning each group potential goals to develop, discuss, and come to a consensus relative to each assigned goal and to report back to the full task force. Group I consisted of Joe Ertl, Mike Hamilton, Dorothy Meyerhoff, Gary Ratigan, Keith Sasseen, and Gary Wagenke and were assigned potential goals 1, 5, 6, and 8. Group II consisted of Judith Bruggeman, Lowell Dauenbaugh, Ronald Dickinson, Roger Hudson, William Lynch, and Nels Turnquist. They were assigned potential goals 2, 3, 4, 7, and 9.

Mike Hamilton reported for Group I as follows:

Goal 1 - A salary level should be established that would provide competitive salaries to attract and retain qualified people. Immediate adjustments to salary schedules should be funded by the state. It may be necessary to phase in salary increases to reach a minimum base of $18,000.

Goal 5 - A guarantee for equal access to revenue is needed. The state should strive for greater taxpayer levy equity in gradual steps by possibly altering the uniform levy and a maximum percent provided by the state.

Goals 6-8 School funding should provide for local discretion in determining a portion of the budget and for local incentives

to seek funds for discretionary programs. Each district should be permitted to determine its fiscal need beyond state's minimum expenditure level. This local leeway should be determined by the board of directors, be equalized relative to the district's property tax effort and funding shared by the state and district, with an increased burden placed upon the district with each increment of expenditure.

Bill Lynch reported for Group II as follows:

Goal 2 - Taxpayer equity should be increased on a phase-in basis, and that any local leeway taxing should be monitored by the School Budget Review Committee.

Goal 3 - This goal should read, "Maintain and improve the state's participation on a percentage basis in funding schools."

Goal 4 - The formula for funding instruction and program should be all-inclusive rather than a differentiated or categorical formula and that local leeway was important.

Goal 7 - Schools should be funded on an actual pupil basis and that provision must be made for enrollment decline. Compensation for enrollment decline could possibly be accomplished by a budget guarantee or an adjustment in per pupil cost.

Goal 9 - Consensus was not reached on this goal, but discussed reorganization, sharing, a voucher system, and some type of a minimum limit for high school enrollment.

The committee asked staff to prepare alternative finance plans to meet the various goals discussed. Included should be plans which address issues such as "phantom" pupils, tax payer equity and local control.

Next Meeting Date:

July 15-16, 1985

AD HOC TASK FORCE TO STUDY SCHOOL FINANCE

Minutes of July 17, 1985 Meeting

The Ad Hoc Task Force to study School Finance was called to order by Dr. George Chambers, chairman, at 9:00 a.m. on July 17, 1985, with the following members present: Judith Bruggeman; Ronald Dickinson; Joe Ertl; Mike Hamilton; Roger Hudson; William Lynch; Dorothy Meyerhoff; Gary Ratigan; Jan Reinicke; Keith Sasseen; Nels Turnquist; and Dr. Gary Wegenke. Absent, Lowell Dauenbaugh.

Minutes of the June 20-21, 1985 meeting of the Task Force were approved by motion.

Dr. Chambers distributed to the Task Force members a letter he received from Dick Gabriel, president of the Iowa Vocational Association. The letter called attention to the recommendations for funding secondary vocational education made by the Equitable Funding Committee and solicited the support of the Task Force. Also distributed were two pamphlets, "Task Force on Vocational Education - Executive Summary" and "Equitable Funding Approaches for Vocational Education". By motion the Task Force received the reports.

The Task Force discussed the dissemination of the final report. It was agreed that the final report should be disseminated as follows:

State Board of Public Instruction

Executive Branch

Interim Study Committee on School Finance

Legislature (through the leadership)

School Districts (via mailbag)

Educational Organizations

Dr. Leland Tack distributed and explained a working draft of the "Ad Hoc Task Force to Study School Finance Report" to the State Board of Public Instruction that he had prepared. Dr. Tack asked the members to review the draft and make suggestions for additions, deletions, or any changes they thought necessary so that the various goals and alternatives for funding school districts expressed the work of the task force.

The remainder of the day was devoted to discussing and working on the draft. The format was accepted as presented.

The draft copy will be rewritten incorporating the changes suggested by the members of the committee. A draft copy will be sent to each member for concurrence of the final report. A final report will be printed and distributed.

Dr. Benton thanked the Task Force members for taking time from their busy schedules and for their input in developing the goals and alternatives for funding Iowa school districts.

Dr. Chambers expressed his appreciation to Dr. Leland Tack for his excellent work in providing the Task Force with meaningful data and drafting the goals and objectives. He also thanked the members for participating and a job well done.

May 30-31 Meeting

State of Iowa
DEPARTMENT OF PUBLIC INSTRUCTION
Administration and Finance Division
Grimes State Office Building
Des Moines, Iowa 50319

PUBLIC SCHOOL FINANCE IN IOWA

By
Dr. Leland R. Tack

Data Analysis and Statistics Section

July 1984

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Iowa School Finance History

Iowa's current school finance law dates back to the mid 1960's when the 62nd General Assembly took steps to provide for general property tax replacements, equalization of the method of taxation of property for school purposes and allocation of state funds for aid to schools. They also provided for agricultural land tax credits, personal property tax credits and additional homestead credit for the aged. The 62nd General Assembly in 1967 created county tax units for equalizing the education tax burden of districts within the county by spreading 40 percent of each district's property tax asking across all districts within the county. Also, 40 percent of the income tax dollars paid by county residents was distributed on an equal per pupil basis across all pupils in the county. The 62nd General Assembly also created a school budget review committee to consider unique and unusual school budget circumstances.

Between 1970 and 1972 the General Assembly modified the 1967 law to achieve the present type of foundation plan. The basic features included a uniform levy requirement, establishing a state foundation base, establishing a maximum growth on each budget, providing for a leveling up of low spending districts, providing for a minimum state aid and budgeting on the basis of the number of students enrolled.

SUMMARY OF LEGISLATION

Understanding the school finance law of today requires a knowledge of the current history of school finance in Iowa. Although changes have been made frequently by the Iowa Legislature, some basic features of the law have remained intact. All public school districts' budgets were frozen for the 1971-72 school year at the 1970-71 level plus $45 per pupil. The state cost per pupil was set at $920 for 1972-73 (later adjusted to $903). The state cost was defined for succeeding years as the previous year's state cost plus allowable growth. The allowable growth is a dollar amount per pupil determined by multiplying the state cost by the percent change in state revenues and in the consumer price index or more recently the gross national product implicit deflator. A state foundation base was established at 70 percent of the state cost per pupil in 1972-73. This base was to increase 1 percent per year up to a foundation base of 80 percent (Table 1). However, the foundation base was frozen at the 1979-80 base of 77 percent for the 1980-81, 1981-82, and 1982-83 budgets.

The General Assembly established controlled budgets by statutorially setting budget growth and establishing budgets based upon local district cost per pupil multiplied by the current number of pupils. The budget growth was determined by state cost per pupil times the average percent change of state revenues and the consumer price index. The 1980-81 budget growth was based upon the percent change in the consumer price index. The 1981-82 growth was to be based upon the percent change in state revenues and the gross national product implicit deflator unless the change in revenue was less. If the change was less, then the revenue growth rate was to be used. However, for the school years 1981-82 and 1982-83, the percent growth was set by the General Assembly at five percent and seven percent respectively.

The allowable growth rate for 1984-85 has been set at 6.2 percent if the estimated fund balance of the state general fund for fiscal year 1985 is equal to or greater than thirty million dollars.

In addition to the legislative changes which are described on the following pages, the Governor by executive order reduced the general fund appropriations (state aid) during the 1980-81 school year by 4.6 percent and 2.8 percent in 1983-84. This reduction did not reduce authorized budgets but results in a reduction of state aid receipts.

Table 1
State Cost, Foundation Level and Expenditures

Year	State Cost Regular Pupil	AEA Support Cost	Total Cost	Foundation Support Level	Foundation Support Percent
1971-72	—	—	—	—	—
1972-73	903	—	903	632	70
1973-74	948	—	948	673	71
1974-75	1,024	—	1,024	737	72
1975-76	1,134	40	1,174	857	73
1976-77	1,245	48	1,293	957	74
1977-78	1,343	55	1,398	1,049	75
1978-79	1,470	55	1,525	1,157	76
1979-80	1,609	74	1,683	1,296	77
1980-81	1,848	88	1,934	1,489	77
1981-82	1,940	88	2,028	1,562	77
1982-83	2,089	94	2,183	1,681	77
1983-84	2,224	100	2,324	1,813	78
1984-85	2,288	103	2,391	1,889	79
1985-86	2,410	108	2,518	2,014	80

CURRENT STATE AID CHRONOLOGY

Year	General Assembly	Session	Bill	Major Feature
1967	62nd	Regular	HF686	1. Established 99 basic school tax units. 2. Forty percent of school property tax raised uniformly across basic school tax unit. 3. Forty percent of income taxes paid within a school taxing unit paid back to individual districts on an equal per pupil basis. 4. State allocations were based upon actual expenditures adjusted by a financial support factor. 5. A school budget review committee was established.
1970	63rd	2nd	SF640	1. Established the budget certification date as February 15. 2. Redefined allowable reimbursable expenditures. 3. Distribution of money based upon fall enrollment. 4. Redefined state allocation procedures and financial support factor.
1971	64th	1st	HF121	1. Froze 1971-72 expenditures at 1970-71 levels plus $45 per pupil using 1971 fall enrollments.
			HF654	1. Created Chapter 442, Code of Iowa. Basic provisions were: a. required each district to levy a 20 mill foundation property tax. b. established a state foundation base at 70 percent of the state cost per pupil, increasing 1 percent annually to 80 percent. c. established each district's foundation base. d. established a state foundation aid base equal to the difference between the amount the uniform levy would raise plus miscellaneous income and the state foundation base. e. established a $200 per pupil minimum aid except the tax rate could not be less than 90 percent of the 1970-71 tax rate.

CURRENT STATE AID CHRONOLOGY (CONT.)

Year	General Assembly	Session	Bill	Major Feature
				f. enrollment was based on the second Friday in September. g. the state cost was set at $920 for 1971-72. h. maximum tax rates could not exceed 1970-71 rates. i. established an income surtax to allow districts to increase maximum budget via elections.
1972	64th	2nd	HF1269	1. Redefined Chapter 442 but no concept changes.
1973	65th	1st	HF359	1. Established two alternate dates, September or January, for determining enrollment. 2. Removed miscellaneous income from the formula and established the 1972-73 state cost at $903. 3. Limited the 1973-74 state percent of growth to a maximum of 5 percent. 4. Provided greater equalization by increasing the district cost of districts below the state cost through 125 percent growth. 5. Clarified Chapter 442 through technical and procedural changes.
1974	65th	2nd	HF1121	1. Established a declining enrollment provision. 2. Repealed the maximum tax reduction. 3. Established the state percent of growth at 8 percent for 1974-75 and 1975-76.
			HF1163	1. Established area education agencies designed to provide special education support services, media services, and other education services. 2. Established weighted pupil counts for special education children.
1975	66th	1st	HF558	1. Removed driver education as a categorical aid. 2. Redefined the declining enrollment provision. 3. Established the state percent of growth at 10.7 percent for 1975-76 school year.

CURRENT STATE AID CHRONOLOGY (CONT.)

Year	General Assembly	Session	Bill	Major Feature
				4. Set the state percent of growth based upon changes in the Consumer Price Index and the state's revenues. 5. Expanded the enrichment levy to be funded by property taxes and an income surtax. 6. Provided for advanced state aid to increasing enrollment districts.
1977	67th	Extra	SF415	1. Repealed maximum tax limitation. 2. Repealed guaranteed state aid provision.
1979	68th	1st	HF660	1. Redefined the declining enrollment provision beginning with the 1980-81 budget year. 2. Established the allowable growth to be based upon changes in the Consumer Price Index for the 1980-81 through 1982-83 budget years. 3. Adjusted the state cost by adding $20, $6, $7 and $8 per pupil for the budget years beginning July 1, 1980, 1981, 1982 and 1983 respectively. 4. Added a weighting plan for children taught by a jointly employed teacher and/or attending classes in another district. 5. Repealed the restrictions on the use of the enrichment amount.
1980	68th	2nd	HF2551	1. Redefined allowable growth calculation to be based upon change in state revenues and gross national product implicit deflator. However, if revenues are less than deflator, changes will be based upon revenues only. 2. Froze the state foundation base for one year. 1980-81 will be the same as 1979-80. 3. Removed School Budget Review decisions in determining if a district is eligible for 110% allowable growth. Retroactive to 1977-78 school year. 4. Permits the School Budget Review Committee to grant additional budget growth for gifted and talented programs.

CURRENT STATE AID CHRONOLOGY (CONT.)

Year	General Assembly	Session	Bill	Major Feature
				5. Removed the $6 per pupil adjustment to state cost scheduled for 1981-82 budget year. 6. Changed area education agencies special education support services from budget to a per pupil basis with allowable growth added on a per pupil basis.
1981	69th	1st	HF414	1. Permitted districts to levy for a cash reserve not to exceed 7.5 percent of total expenditures. 2. Froze the foundation base for the 1981-82, 1982-83 school years at the 1979-80 level. 3. Established 1982-83 budgets at a minimum of 100 percent of 1981-82 budgets. 4. Established allowable growth for the 1981-82 and 1982-83 years at five and seven percent. 5. Froze the AEA special education support costs per pupil and the educational services budget at the 1980-81 level for the 1981-82 year. 6. Established educational services and media service budget growth as a per pupil amount based upon the state allowable growth rate and established the respective budgets as an amount per pupil times the enrollment in an AEA. 7. Provided for a supplement school income surtax not to exceed $75 per pupil on the budget enrollment. Surtax required voter approval.
1982	69th	2nd	SF2088	1. Removed the 7.5 percent ceiling on the levy for cash reserve. 2. Provided for a review of the cash reserve levy by the School Budget Review Committee.
			SF2146	1. Adjusted the state cost per pupil by adding an additional $6 to the already scheduled increases for the 1982-83 budget year.
			SF2302	1. Established that 1983-84 budgets will be at least one hundred percent of 1982-83 budgets.

CURRENT STATE AID CHRONOLOGY (CONT.)

Year	General Assembly	Session	Bill	Major Feature
1983	70th	1st	HF562	1. Established the state foundation base for 1984-85 budgets at 80% of the state cost if the State Comptroller's January 1984 estimate of the state's general fund balance on June 30, 1985, is $30,000,000 or more. Otherwise the percent will be 79%. 2. Established a 102% budget guarantee beginning with the 1984-85 budget. 3. Adjusted the state cost per pupil by adding an additional $8 for the 1984-85 school year. 4. Set the allowable growth for the 1984-85 school year at 6.2 percent if the State Comptroller's January 1984 estimate of the state's general fund balance is $30,000,000 or more on June 30, 1985. 5. Permits the School Budget Review Committee to grant additional budget growth for returning dropout programs. 6. Include in the supplementary plan resident pupils attending classes at a merged area school. 7. Eliminated the 110% "catch-up" provision for those districts below the state cost per pupil for the 1984-85 year.
1984	70th	2nd	SF2361	1. Permits the School Budget Review Committee the authority to grant additional budget growth for educational improvement projects as approved by the Department of Public Instruction.

THE IOWA FOUNDATION AID PROGRAM

Iowa's school foundation aid program for financing public elementary and secondary education is very straightforward in concept. All children are guaranteed a basic financial support level by having all districts tax themselves at $5.40/$1,000 valuation and the state providing aid up to the basic support level. For each district the total foundation level equals the state foundation support level times the district's total weighted enrollment.

The state supports the foundation program at a percentage of the state cost. For the 1984-85 budget year, the support level is 79 percent of the state cost. For 1984-85, the percent would have been 80 percent if the estimated general fund balance as of June 30, 1985 was greater than $30,000,000.

The foundation aid program can be depicted as follows:

Foundation Support - Local Effort = State Aid

or

(State Cost x Percent of Support) - Uniform Levy = State Aid

or for 1984-85

($2,288 x 79%) - ($5.40/$1,000 x Assessed Valuation) = State Aid

State Cost

The use of the term cost has caused much confusion when state cost is used. For the 1971-72 school year, a state average cost was determined by dividing budgets, less miscellaneous income, by the total number of pupils. In that year, the state cost was averaged; however, since that year, an allowable growth amount has been added each year establishing a new state cost figure used for support level purposes. The 1983-84 regular program state cost figure was $2,224 and is $2,288 for 1984-85. The state cost amount has two purposes: 1) to determine the dollar amount of allowable growth, and 2) to determine the foundation support level.

For the budget year 1984-85, the state cost was the previous year's state cost plus allowable growth plus $8. The additional $8 is an adjustment to the state cost to bring the state cost closer to the state average cost.

Minimum Aid

Some school districts have wealth bases such that the uniform levy of $5.40/$1,000 generates more money than the state support level. For these districts, a guaranteed minimum aid provision was established granting them $200 minimum aid per pupil, except that the $200 minimum aid shall not result in an increase in the controlled budget or a levy less than $5.40/$1,000 assessed valuation.

SCHOOL BUDGETS

The maximum generated fund budget for a school district consists of four parts: controlled portion, enrichment portion, miscellaneous income and balance carried forward.

The controlled budget is as follows:

District Cost Per Pupil	+	Allowable Growth	+	AEA Sp. Ed. Support Services		X	Formula Enrollment			
AEA Media Cost Per Pupil	+	AEA Other Services Per Pupil	X	District Headcount Enrollment	+	Resident Nonpublic Pupils	=	Controlled Budget		

Enrollments

The number of students in a district basically determines the district's budget. Pupils multiplied by local district cost per pupil establishes the controlled budget, and it is the controlled budget which is supported in part by the state aid.

The pupils count used for budget purposes if AEA costs are excluded has four parts: actual certified pupils, a compensation for declining enrollment, supplementary weighting, and a special education weighting. If the AEA costs are included, then nonpublic students are included to determine media and educational services costs.

Prior to the 1979-80 budget year, compensation for declining enrollment was determined by calculating the difference between current enrollments and enrollments one year previous. If a district was declining, then 50 percent of the enrollment loss up to 5 percent of the base year enrollment was forgiven or added to the actual enrollment. For any loss over 5 percent, 25 percent of the loss was forgiven. For the 1979-80 budget year, 2.5 percent of the base year enrollment was completely forgiven and any loss over this was forgiven at the 50 percent level. Starting with the 1980-81 budget year, school districts calculated their budget enrollments as follows:

> 25% x September 1978 enrollments + 75% x larger of current September or previous September enrollments

For example for 1983-84:

> .25 x September 1978 enrollments + .75 x (September 81 or September 82) and 1984-85 budgets will be:
>
> .25 x September 1978 + .75 (September 81 or September 82)

Beginning with the 1984-85 budget year, a school district may use the current September enrollment if it is greater than the budget enrollment as calculated above.

If a district's enrollment is increasing, then the actual enrollment in the year the budget is implemented will be used. Budget enrollments also were adjusted if the budget for 1980-81 was not at least 4 percent larger than the 1979-80 budget. Then the budget enrollment was adjusted to assure a 4 percent growth. In 1981-82, a 3 percent growth was assured and in 1982-83 the previous year's budget was assured. In 1984-85 and for subsequent years, the minimum budget growth will be 2 percent.

The special education weighting depends upon the needs of the student and the type of program to which the student is assigned. Special education students who remain in a regular program but who receive some instruction in special education classrooms are weighted 1.7. Students receiving instruction in a special education self-contained classroom who receive little or no integration into a regular class are weighted 2.2. Pupils requiring special education who are severely handicapped or who have multiple handicaps or who are chronically disruptive are weighted 3.8.

The supplementary weighting plan is a .1 weighting times the percent of time in a shared time program. Pupils attending classes in another school district, attending classes taught by a teacher jointly employed, or attending classes taught by a teacher who is employed by another school district, are all eligible for shared time weighting.

Historical enrollments used for budget purposes, which include certified budget enrollments, formula enrollments, declining enrollment weightings, special education weightings, nonpublic enrollments and AEA service enrollments, are presented in Table 2.

Table 2
Budget Enrollment 1971-72 through 1983-84

Budget Year	Certif. Enroll. of Prior Sept.	Weighted Enrollmt	Declin. Enroll. Weightg.	Supplm. Weightg.	Special Educ. Weightg.	Non-Pub. Enroll.	AEA Serv. Enroll
1971-72	652,518	652,518	—	—	—	—	—
1972-73	646,949	646,949	—	—	—	—	—
1973-74	630,722	643,391	12,669	—	—	—	—
1974-75	619,856	637,479	17,623	—	—	—	—
1975-76	616,633	654,362	10,064	—	27,665	—	—
1976-77	610,087	648,977	5,237	—	33,699	58,245	668,335
1977-78	601,591	641,216	5,932	—	32,125	56,507	658,098
1978-79	586,029	627,324	8,354	—	32,921	55,857	641,892
1979-80	571,049	619,793	16,014	—	32,730	53,345	624,394
1980-81	551,330	605,485	20,091	—	34,012	51,307	602,647
1981-82	536,979	600,017	25,647	91.2	37,300	50,538	588,153
1982-83	520,250	582,150	26,330	87.6	35,570	50,324	570,574
1983-84	506,796	569,081	26,930	90.7	35,264	49,111	555,907
1984-85	498,742	568,152	33,247	148.6	36,014	49,242	547,984

District Cost Per Pupil

Local district costs per pupil were established in 1971-72 and are used to establish the controlled budget. The terms local district cost per pupil, district cost per pupil and controlled budget per pupil can be used interchangeably. The local cost figures have been modified annually by the allowable growth calculated using the state cost. For some districts additional allowable growth has been granted by the School Budget Review Committee. All districts annually increase their per pupil cost amount by the state per pupil allowable growth. However, if a district is below the state cost per pupil, then it may increase its cost per pupil up to the state cost so long as the allowable growth does not exceed 125 percent (1979-80). As of 1980-81, the 125 percent figure was reduced to 110 percent. For the 1984-85 school year the leveling up provision was eliminated but will be reinstated for subsequent years.

Allowable Growth

Budgets are annually increased by a state allowable growth which permits each district to increase its expenditures by a fixed dollar amount per pupil. The increase has been based upon changes in the Consumer Price Index and the general revenues of the state. The average of the percent of change in the two has been used; however, for the 1980-81 budget years, the allowable growth was based upon changes in the Consumer Price Index only. Starting with the 1981-82 budget year, the allowable growth was to be based upon the average change in the gross national product implicit deflator and the revenues of the state unless the revenue change is less than the deflator change. If the revenue change is less, then the allowable growth was to be based upon the revenue change only. However, the 69th General Assembly established the allowable growth rate at five percent and seven percent for the 1981-82 and 1982-83 budget years respectively. Table 3 presents the allowable growth rate and dollar amount since 1974-75.

Table 3
Allowable Growth Rate and Total Allowable Growth 1974-75 to 1984-85

Budget Year	Growth Rate	Amount
1985-86	5.325%	$ 127
1984-85	2.54 %	$ 59
1983-84	6.103%	$ 133
1982-83	7.0 %	$ 136
1981-82	5.0 %	$ 92
1980-81	13.592%	$ 219
1979-80	9.484%	$ 139
1978-79	9.422%	$ 127
1977-78	7.84 %	$ 98
1976-77	9.825%	$ 111
1975-76	10.7 %	$ 110
1974-75	8.0 %	$ 76

Supplemental School Income Surtax

For the 1981-82 school year, school boards could call for a special election to determine whether to impose a supplemental school income surtax on individual state income tax for the calendar year beginning January 1, 1981. The surtax amount could not exceed the difference between the five percent allowable growth and the nine and twenty-six thousandths percent growth or $75 times the budget enrollment. A simple majority was required for passage.

School boards had between April 2, 1981 and July 1, 1981 to hold an election to gain approval for the surtax. The surtax was attempted by five districts. Only one district obtained voter approval for the tax.

Enrichment Levy

The enrichment levy has allowed districts to increase their budgets by up to 5 percent of the state cost per pupil for the purpose of educational research curriculum maintenance or development of innovative programs. The additional enrichment amount must be approved at the local level by a majority of those voting.

The tax used for the enrichment amount is a combination of income surtax and property. The proportion of the tax is a property tax of 27 cents/$1,000 of assessed valuation for each 2.5 percent of income surtax. The maximum tax is a 5 percent income surtax and a 54 cents/$1,000 of assessed valuation.

Beginning with the 1979-80 school year, a district may increase its budget by up to 10 percent of the state cost per pupil through the enrichment levy. The combination of property tax and income surtax was changed to the proportion of a property tax of 27 cents/$1,000 of assessed valuation of taxable property in the district for each 5 percent of income surtax. The maximum tax for the enrichment amount was changed to $1.08/$1,000 of assessed valuation and an income surtax of 20 percent. Also beginning with the 1979-80 school year, the enrichment amount was no longer restricted to expenditures for educational research, curriculum maintenance, or development of innovative programs.

Miscellaneous Income

Miscellaneous income includes all income not included in the controlled budget. The major source of this revenue is federal funds; however, other sources of revenue also are included in miscellaneous income such as semiannual apportionment, interest on securities, and supplemental income surtax.

Unspent Balance

The unspent balance is the difference between a district's total spending authority and its actual expenditures for a year. The unspent balance from the previous year is added to a district's budget and can be spent the following year. A district will also have a cash balance at the end of a fiscal year. The cash balance is a district's unencumbered cash on hand. For example, a district's budget (total spending authority) could be $10,000,000 in a year, but the district may only receive $9,500,000 due to delinquent taxes or state

aid cuts. Thus, if the district spends all of its $10,000,000 authorization, it will end the year with a $500,000 cash deficit and no unspent balance. If the district chooses to spend only the $9,500,000 it receives, it will end the year with a $500,000 unspent balance even though it has no cash to fund it.

SCHOOL BUDGET REVIEW COMMITTEE

The School Budget Review Committee (SBRC) was established in 1967 and included as an integral part of the current finance law adopted in 1971. The committee, consisting of the superintendent of public instruction, the state comptroller and three appointed members, has the authority to review districts' budgets and modify a budget because of unique and unusual circumstances. For example, an unusual circumstance may be caused by enrollment changes, natural disasters, transportation or staffing needs. Chapter 442.13, Code of Iowa, enumerates 16 unique or unusual circumstances but does not limit a district from appearing before the SBRC for other unique and unusual budget circumstances.

The SBRC has also been given the authority to grant a school district additional allowable growth for gifted and talented programs, for dropout programs and educational improvement projects. However, a maximum of 75% of the dollars needed can be obtained from the additional allowable growth. The other 25% must be from the general fund. Funds for the gifted and talented program and the dropout program from other sources must be subtracted from their respective budgets prior to computing the 25%, 75% mix of dollars. No more than 3% of the enrollment may be identified as gifted for funding purposes. For school improvement projects, the budgets shall not exceed one percent of the district cost per pupil times the budget enrollment or be less than $5,000.

AREA EDUCATION AGENCY

The Area Education Agency (AEA) does not have its own taxing authority and hence relies upon the Local Education Agency (LEA) to generate dollars for its operation. The services and the budget of an AEA can be divided into three parts: special education support services, media services and other education services.

The special education support services are supported by the foundation formula while media and other education services are completely supported by property taxes. Prior to the 1981-82 budget year, the AEA determined its budgetary needs in each of these three areas and translated these into dollar amounts per pupil. These were then used by each district to determine the amount of money to be generated by the district to "flow through" the district to the AEA.

In the 1981-82 budget year, the special education support services budget was determined by using the 1980-81 per pupil cost times the weighted enrollment. The education service budgets for 1981-82 were frozen at their 1980-81 level and the budgets for media services were increased by five percent. Since 1981-82, the special education support services cost per pupil has been based upon the prior year's cost per pupil plus an allowable growth per pupil. The budgets for special education support services is determined by multiplying the special education support services cost per pupil by the total weighted enrollment. Budgets for media and education services were determined in a similar fashion from a prior year's cost per pupil plus an allowable growth per pupil times the enrollment served.

SOURCES OF REVENUES

The primary sources of revenues to support public elementary and secondary education in Iowa are property taxes and state aid. The state aid is derived from the general revenues of the state, primarily income and sales taxes. The percent of revenues derived from property taxes has decreased, while the state's contribution has increased considerably. In 1970-71, the state's direct contribution to schools was $116.4 million; by 1983-84 it had grown to $690.3 million. In addition to the direct contribution of state aid, tax credits are given such as homestead exemption and agricultural land tax credits. These credits currently result in $125.9 million in state aid being indirectly given to schools. This is indirect aid in that the state dollar is replacing the revenue lost when a credit is given. Table 4 presents the sources of the school dollar as determined from school budgets.

GENERAL AND SCHOOLHOUSE FUND

Revenues and expenditures of public school districts are either for a general purpose which is the general fund or for the school building or site which is the schoolhouse fund. The general fund is for the general day-to-day operation of the school district, while the schoolhouse fund is for specific items statutorially established. Most revenues for the schoolhouse fund are derived through five levies: playground levy, site levy, schoolhouse tax levy, lease-purchase levy, and a levy for general obligation bonds.

Major construction is usually undertaken through the use of general obligation bonds approved by the voters. A 60 percent "yes" vote is required to approve the property levy necessary to pay the principal and interest on these bonds. A school district has a maximum bonded indebtedness of 5 percent of its assessed valuation and a maximum tax rate $2.70/$1,000 or $4.05/$1,000 with voter approval.

The schoolhouse tax may not exceed $.67 1/2 per thousand dollars of assessed valuation in any one year. This money can be used for the purchase of school grounds; construction; payment of debts incurred in construction of schools or buildings, but not including interest on bonds; for acquisition of libraries; for purchase of equipment for buildings; for repair, remodeling, reconstruction, improvement or expansion of schools; for landscaping, paving or building and/or grounds improvement for rental of specific facilities. Voter approval is required to levy the tax.

The playground levy tax also requires voter approval. The tax, in any one year, may not exceed $.13 1/2 per thousand dollars of assessed valuation. The tax may be used to establish and maintain, in public school buildings and on school grounds, public recreation places and playgrounds.

The Board of Directors may initiate, each year, a site levy, not to exceed $.27 per thousand dollars of assessed valuation. The tax levied is placed in the schoolhouse fund and used for the purchase of sites and site improvements including grading, landscaping, seeding and planting, sidewalk construction, roadways, retaining walls, sewers and storm drains, etc. The levy may also be used for major building repairs including the reconstruction, improvement or

Table 4
Sources of the School Dollar (In Millions)

	1970-71		1974-75		1977-78		1980-81		1983-84*	
Property Taxes	$337.5	56.3%	$334.6	42.3%	$ 395.1	37.9%	$ 492.3	35.9%	$ 556.2	34.6%
State Aid	166.4	27.8%	313.3	39.6%	439.6	42.2%	592.8	43.2%	690.3	43.0%
State Credits	59.4	9.9%	58.1	7.3%	107.3	10.3%	112.5	8.2%	125.9	7.8%
Miscellaneous	36.1	6.0%	85.2	10.8%	100.4	9.6%	173.9	12.7%	233.9	14.6%
	$599.5	100.0%	$891.2	100.0%	$1,042.4	100.0%	$1,371.5	100.0%	$1,606.3	100.0%

Source: Office of the State Comptroller

*Estimated

remodeling of an existing schoolhouse and additions to an existing schoolhouse or expenditures for energy conservation. Legal costs relating to acquisition, surveys and relocation costs may also be paid for with revenues raised through this tax.

The rental of buildings or lease-purchase option agreements for the acquisition of buildings may be undertaken by a district with sixty percent approval of the voters. The tax for renting, leasing, or lease-purchasing buildings may not exceed $1.35 per $1,000 of valuation.

Distribution of Districts and Pupils

Enrollment	Districts N	Districts %	Pupils N	Pupils %
Less than 250	52	11.9	10,413	2.1
250-399	86	19.6	27,613	5.6
400-599	97	22.1	48,199	9.8
600-999	99	22.7	73,604	15.0
1000-2499	72	16.4	110,678	22.7
2500-7499	24	5.5	95,826	19.6
7500 or more	8	1.8	123,248	25.2
	438	100.0	489,581	100.0

Source: 1984-85 BEDS Enrollment File
Department of Public Instruction
May 27, 1985

1984-85
Budget Fact Sheet

Total State Cost Per Pupil	$	2,391
Regular Program Cost Per Pupil	$	2,288
Foundation Level @ 79%	$	1,889
Regular Program Foundation Level	$	1,808
1983 Assessed Valuation		$67,997,105,938
Uniform Levy @ $5.40 per $1,000 Assessed Valuation	$	367,184,375
Foundation State Aid	$	703,558,179
Minimum State Aid @ $200	$	236,743
LEA State Foundation Aid	$	657,799,299
AEA State Foundation Aid		45,995,609
Total Regular Program Cost	$	1,224,574,175
Special Education District Cost	$	82,851,899
Supplemental Weighting	$	350,510
AEA Special Education Support Cost	$	58,222,299
Media and Educational Services	$	21,998,710
Additional Allowable Growth Granted by SBRC	$	5,117,185
Money Previously Received Under Section 302.3	$	10,801,343
Enrichment Amount	$	3,435,732
1983-84 Unspent Balance Carried Into 1984-85		161,880,798
Estimated Miscellaneous Income		90,438,719
Estimated Maximum Authorized Budget		1,635,678,334
1983 Enrollment	498,742	
Budget Enrollment with Guarantee	531,989	
Supplementary Weight	148.6	
Special Education Weight	36,013.9	
LEA Foundation Property Taxes	$	660,838,375
AEA Foundation Property Taxes	$	34,225,400

ESTIMATED

1985-86
Budget Fact Sheet

Total State Cost Per Pupil		$ 2,518
Regular Program Cost Per Pupil		$ 2,410
Foundation Level @ 80%		$ 2,014
Regular Program Foundation Level		$ 1,928
1985 Assessed Valuation		$71,335,814,552
Uniform Levy @ $5.40 per $1,000 Assessed Valuation		$ 385,213,398
Foundation State Aid		$ 737,503,849
Minimum State Aid @ $200		$ 236,743
LEA State Foundation Aid		$ 689,507,402
AEA State Foundation Aid		$ 48,233,190
Total Regular Program Cost		$ 1,266,921,373
Special Education District Cost		
Supplemental Weighting		$ 426,616
AEA Special Education Support Cost		$ 60,291,487
Media and Educational Services		$ 22,914,710
Additional Allowable Growth Granted by SBRC		$ 20,575,874
Money Previously Received Under Section 302.3		$ 10,801,343
Enrichment Amount		$ 4,150,147
Estimated 1984-85 Unspent Balance Carried Into 1985-86		$ 156,079,620
Estimated Miscellaneous Income		$ 94,903,676
Estimated Maximum Authorized Budget		$ 1,626,241,503
1984 Enrollment	492,007	
Budget Enrollment with Guarantee	521,268	
Supplementary Weight	172.1	
Special Education Weight	37,224.2	
LEA Foundation Property Taxes		
AEA Foundation Property Taxes		

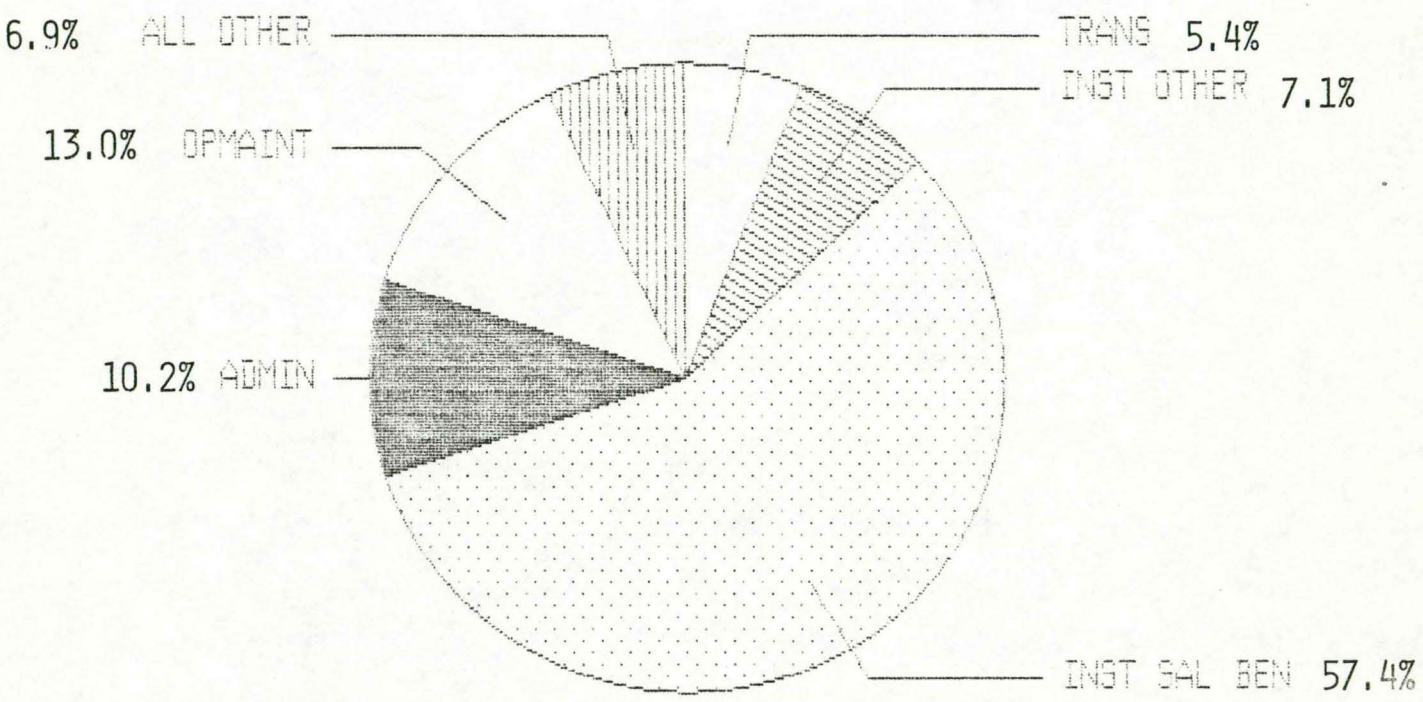
1984-85
Other Levies

	Number of Districts	Dollars Levied
Site Fund	311	$ 13,912,307
Schoolhouse Fund	232	$ 24,918,566
Playground	14	$ 856,016
Lease-Purchase	1	$ 4,796
Debt Service	289	$ 45,786,330
Tort	317	$ 3,209,242
Unemployment	181	$ 1,513,722
Enrichment	57	$ 3,435,732
Talented and Gifted	159	$ 3,969,939
Dropout Prevention	7	$ 767,498

Estimated
1985-86
Other Levies

	Number of Districts	Dollars Levied
Tort	319	$ 3,335,879
Debt	267	$ 44,629,000
Lease	1	$ 4,950
Playground	18	$ 946,847
Schoolhouse	228	$ 25,345,053
Site	325	$ 15,372,297
Unemployment	145	$ 1,255,331
Enrichment	58	$ 4,150,147
Talented and Gifted	188	
Dropout Prevention	10	$ 1,702,264
School Improvement	93	$ 3,036,034

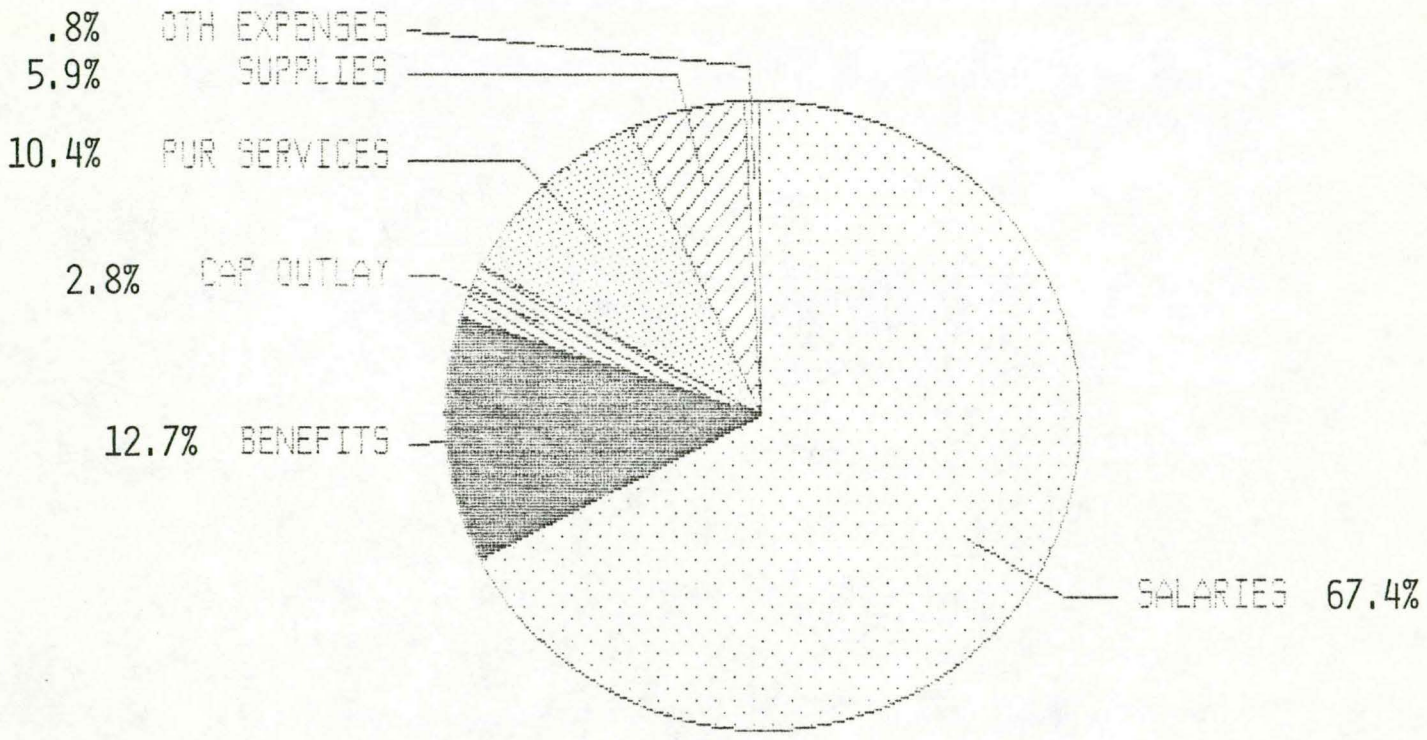
DISTRIBUTION OF EXPENDITURES IN 1983-84



EXPENDITURES

SOURCE: SECRETARY'S ANNUAL REPORT 83-84

DISTRIBUTION OF EXPENDITURES IN 1983-84



EXPENDITURES

SOURCE: SECRETARY'S ANNUAL REPORT 83-84

1983-84 Expenditures Per Average Daily Membership and as a Percent of Total Operating Fund (Less Fund Modification)

Enrollment Group	N	Transportation Per ADM	%	Instructional Other Per ADM	%	Instructional Sal.& Benefits Per ADM	%	Administration Per ADM	%	Operating Maintenance Per ADM	%	All Other Per ADM	%
Less than 250	51	$ 221	6.9	$ 261	8.1	$1,751	54.5	$ 418	13.0	$ 390	12.2	$ 162	5.3
250-399	87	241	8.1	258	8.7	1,583	53.2	363	12.2	361	12.1	170	5.7
400-599	98	204	7.3	238	8.5	1,518	54.4	335	12.0	344	12.3	151	5.5
600-999	99	211	7.6	240	8.7	1,501	54.3	301	10.9	351	12.7	157	5.8
1000-2499	71	167	6.1	205	7.5	1,567	57.2	276	10.1	347	12.7	176	6.4
2500-7499	25	113	4.1	174	6.3	1,645	59.3	266	9.6	360	13.0	213	7.7
7500 or more	8	92	3.2	167	5.7	1,751	59.8	261	8.9	413	14.1	246	8.3
State	439	153	5.4	202	7.1	1,618	57.3	288	10.2	368	13.0	195	7.0

Source: Secretary's Annual Report 1983-84
Basic Educational Data Survey
Enrollment File 1983-84
Data Analysis and Statistics Section
May 22, 1985

1983-84 Expenditures Per Average Daily Membership and as a Percent of Total Operating Fund (Less Fund Modification)

Enrollment Group	N	Salary Per ADM	%	Benefits Per ADM	%	Capital Outlay Per ADM	%	Purchased Services Per ADM	%	Supplies Per ADM	%	Other Instructional Per ADM	%
Less than 250	51	$2,068	64.6	$ 366	11.4	$ 97	3.0	$ 359	11.2	$ 277	8.6	$ 38	1.2
250-399	87	1,909	64.0	336	11.3	104	3.5	352	11.8	249	8.4	29	1.0
400-599	98	1,817	65.0	324	11.6	97	3.5	328	11.7	203	7.3	24	.9
600-999	99	1,778	64.4	325	11.8	97	3.5	328	11.9	208	7.5	26	.9
1000-2499	71	1,835	67.0	335	12.2	85	3.1	288	10.5	172	6.3	25	.9
2500-7499	25	1,920	69.2	363	13.1	74	2.7	254	9.2	140	5.0	23	.8
7500 or more	8	2,046	69.8	422	14.4	56	1.9	278	9.5	117	4.0	12	.4
State	439	1,903	67.4	360	12.7	80	2.8	294	10.4	167	5.9	22	.8

Source: Secretary's Annual Report 1983-84
Basic Educational Data Survey
Enrollment File 1983-84
Data Analysis and Statistics Section
May 22, 1985

June 20-21 Meeting

Proposed Iowa School Finance Plan Considerations

by George A. Chambers
June 20, 1985

A Task Force to Study School Finance

The proposed considerations for a school finance plan for Iowa schools are:

1. Statewide equalization of school property tax rates. Each district would have the same resources available, regardless of property worth. (See Exhibit A.)

2. Local determination of fiscal needs beyond a state specified minimum expenditure level. Each district would determine its fiscal needs beyond the state's minimum expenditure level. This local leeway would be: (a) determined by the Board of Education, (b) permitted to range up to 10% of the state minimum cost per student, (c) equalized relative to a local district's property tax efforts, (d) shared relative to funding by the state and local districts, with an increased burden placed upon the district with each increment of expenditure.

3. Funding for actual student enrollment. Phantom student counts would be eliminated. Actual certified enrollment of the previous year would serve as the basis for budget determination. This consideration calls for increasing the state cost per pupil by the amount of moneys that are currently provided for phantom students--approximately 6% or $80 million.

4. Funding of excessive local transportation burdens by the state on the basis of a formula which would demand efficient operations, e.g. all transportation cost (excluding extra class activities) in excess of $100 would be funded by the state when efficiency of operation is demonstrated. Efficiency at or beyond 100% would be funded in full. Districts with 80% efficiency would be funded at 80%, and so on.

5. Provide increased flexibility, tax equalization, and revenues for school operations outside the current general fund group. A School House, Site, and Capital Outlay fund would be established. The levy would be determined by the Board of Education in an amount up to $1 per $1,000 of property valuation. All districts <u>below</u> the state average in property value would be guaranteed an amount from this levy equal to the average property valuation in the state. The guarantee would be provided through state aid.

   This new fund would replace the Debt Service, Lease, Playground, School House, and Site Levies fund groups. The new fund would serve the purpose of the former funds <u>plus</u> permit the expenditure of funds for capital outlay items not currently permitted.

6. Taxpayer equalization relative to the financing of Area Education Agencies. A statewide equalization levy should be considered. Flow through funds would be eliminated.

7. Recruitment and retention of highly qualified professional educators through increased salary remuneration. A statewide minimum BA starting salary level would be determined by the state and adjusted annually by at least the amount of allowable growth percentage in the state cost per pupils statistic.

Exhibit A

Statewide Tax Equalization Local Leeway

Assume: State cost per pupil of $2,500

State average valuation per pupil of $125,000

State average share of support 50%
Local average share of support 50%

Local leeway = 10% of state cost $250

	Tax Rate	Cost Per Pupil	Average Wealth Dist Local	State
All Districts	$10 per 1000	$2500	$1250 (50) (increments)	$1250 (50)
Leeway	$10.20	2501-2550	$25 (50%)	$25 (50%)
	$10.44	2551-2600	30 (60%)	20 (40%)
	$10.72	2601-2650	35 (70%)	15 (30%)
	$11.04	2651-2700	40 (80%)	10 (20%)
	$11.40	2701-2750	45 (90%)	5 (10%)
			175 (70%)	75 (30%)

G. Chambers
6/20/85

Current Law

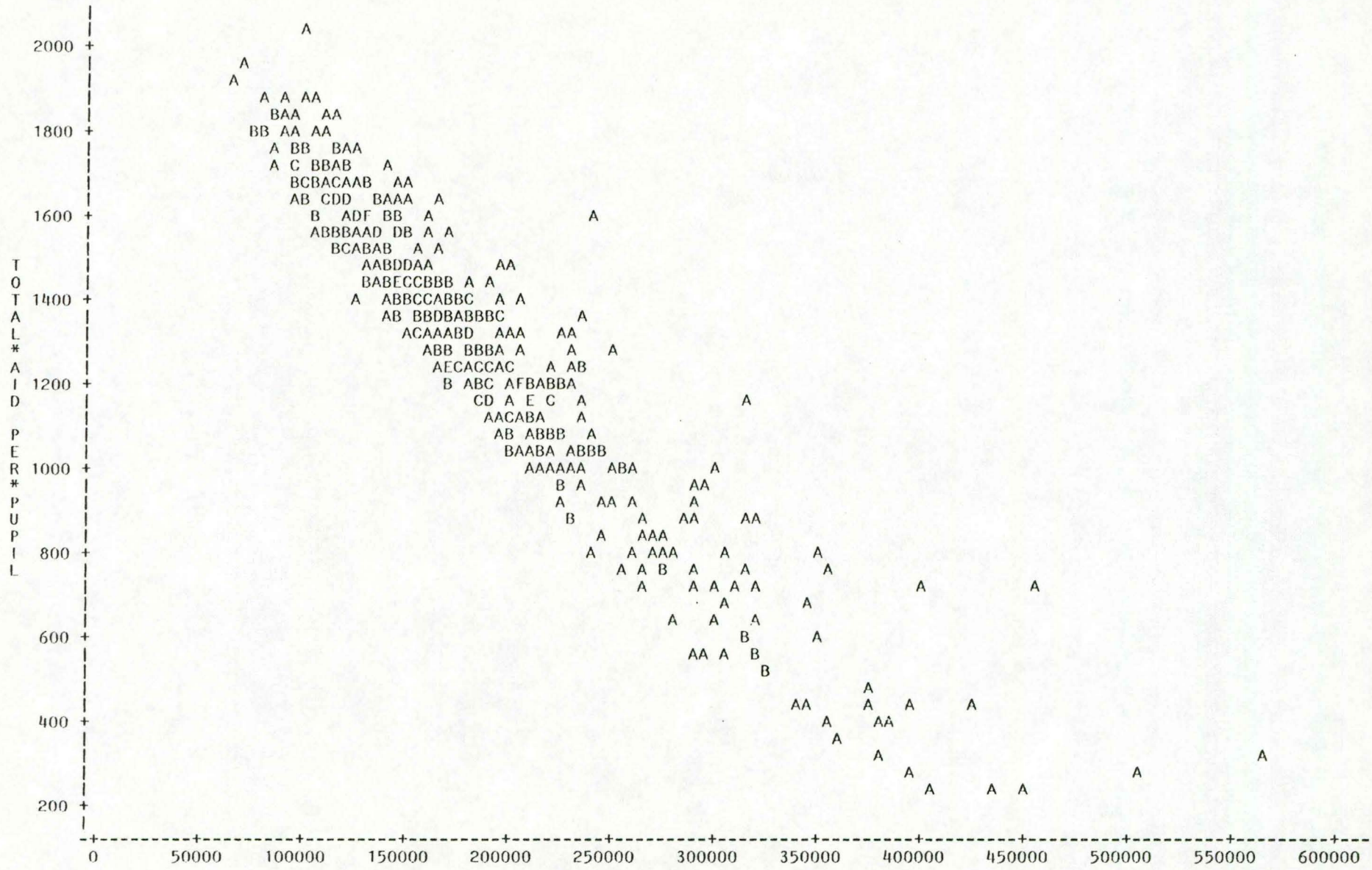
	1984-85	1985-86	1986-87[a]
Enrollments			
1978	571,070	571,070	571,071
Year Prior	498,728	492,007	485,443
Two Years Prior	506,801	498,728	492,007
Supplemental Weight	148.6	172.1	172.1
Special Education Weight	36,013.9	37,224.2	37,224.2
Budget Enroll. with guarantee	531,989	521,268	515,496
Weighted Enrollment	568,152	558,664	552,892
State Cost	$ 2,391	$ 2,518	$ 2,631
Regular Program Cost	$ 2,288	$ 2,410	$ 2,518
Foundation Level	$ 1,889	$ 2,014	$ 2,105
Assessed Valuation	$67,997,105,938	$71,335,814,552	$74,189,200,000
Uniform Levy	$ 367,184,375	$ 385,213,398	$ 400,600,000
State Foundation Aid	$ 703,558,179	$ 737,503,849	$ 761,089,000
Foundation Property Taxes			
Budget			
Regular	$ 1,224,574,175	$ 1,266,921,373	$ 1,305,500,000
Special Ed. Weight	$ 82,851,899	$ 93,700,000	$ 97,900,000
AEA Support	$ 58,222,299	$ 60,291,487	$ 62,500,000
Media & Ed. Service	$ 21,998,710	$ 22,914,710	$ 23,900,000

[a]Assumptions:
4.5% Allowable Growth
4% Increase in State Aid

1985-86 FOUNDATION PLAN ONLY
ADVANCES FOR INCREASED ENROLLMENTS EXCLUDED

18:48 TUESDAY, JUNE 18, 1985

PLOT OF TOTAID*AVPUP LEGEND: A = 1 OBS, B = 2 OBS, ETC.



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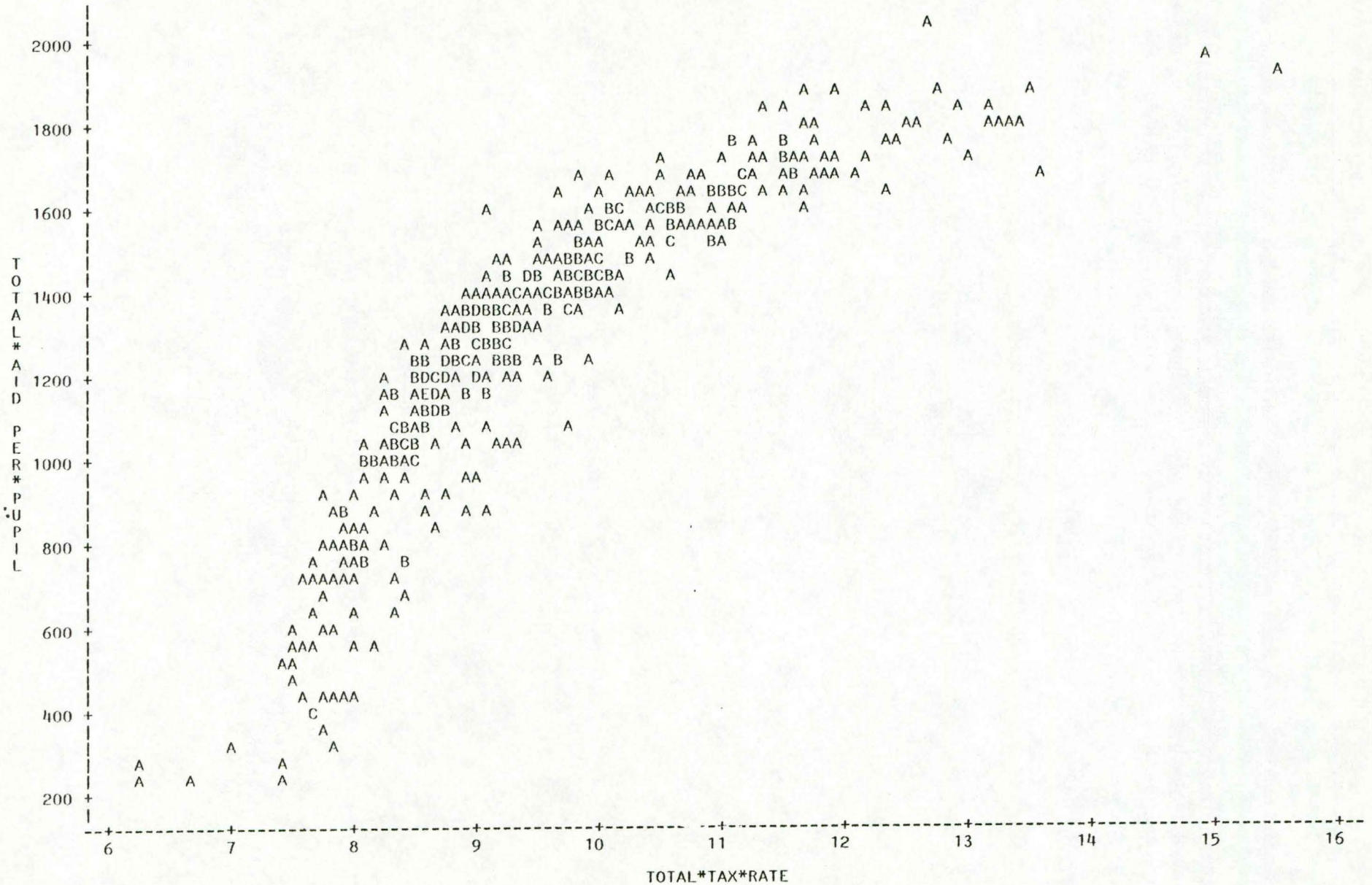

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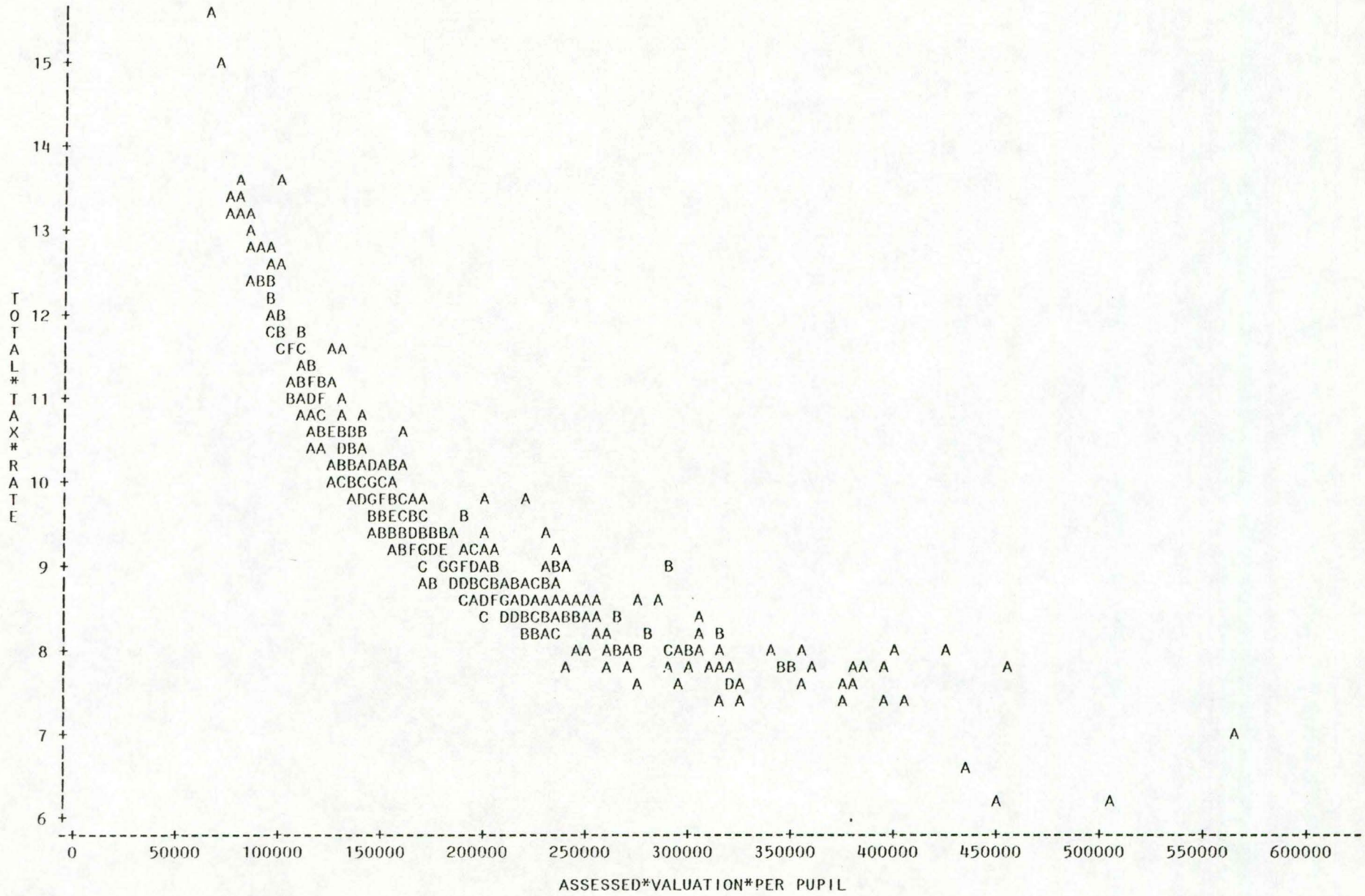
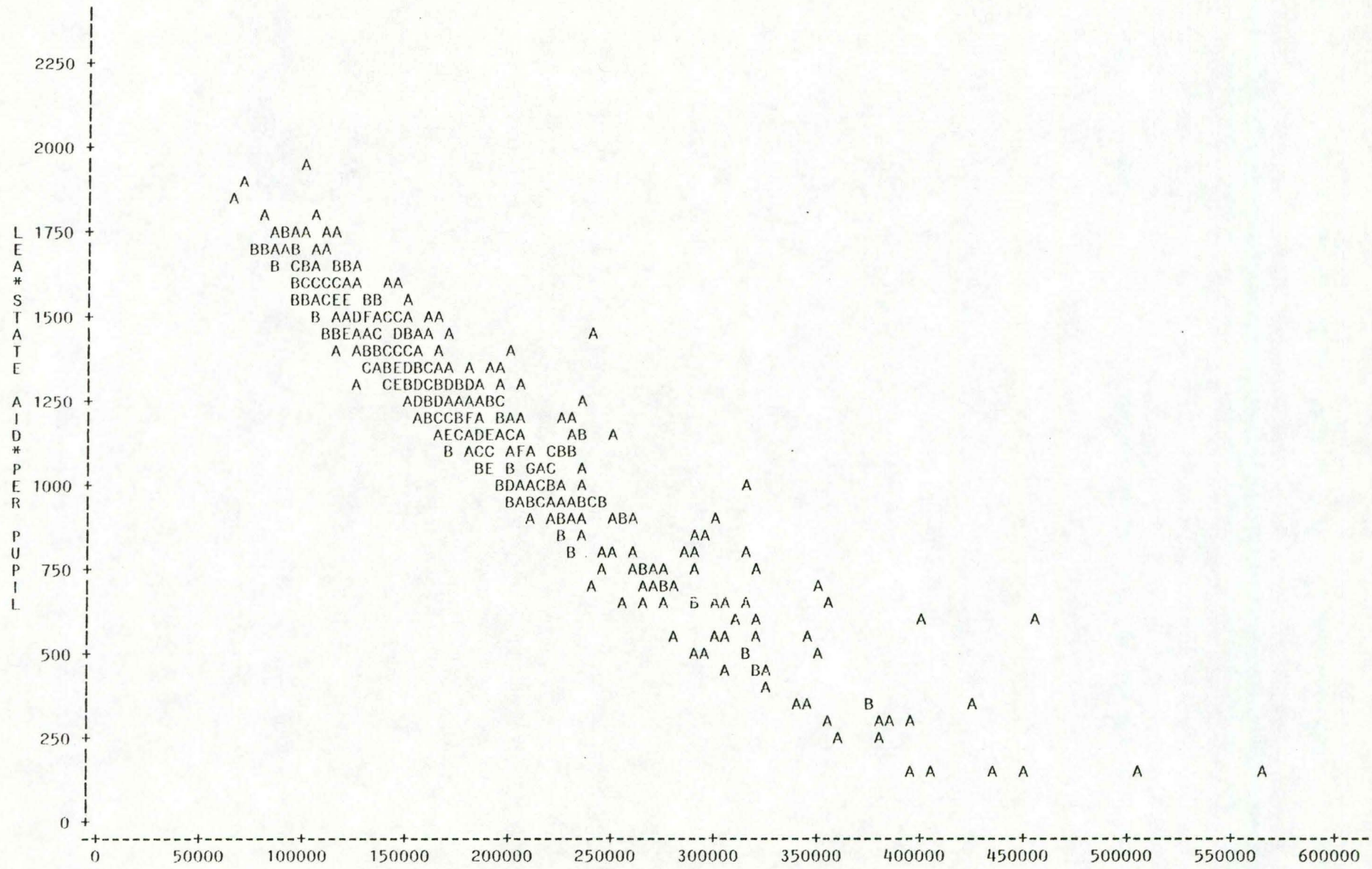


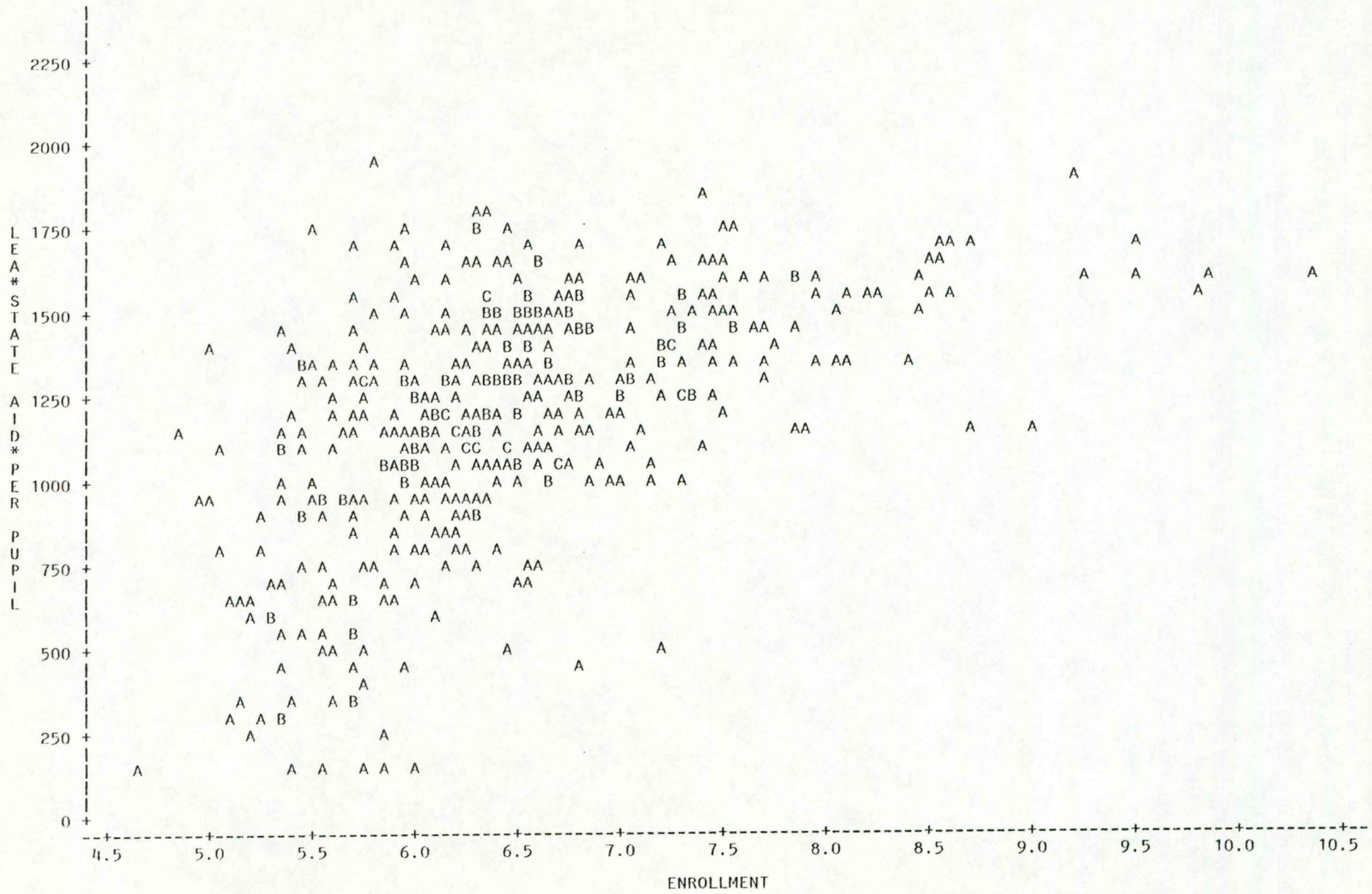
1985-86 FOUNDATION PLAN ONLY
ADVANCES FOR INCREASED ENROLLMENTS EXCLUDED

18:48 TUESDAY, JUNE 18, 1985

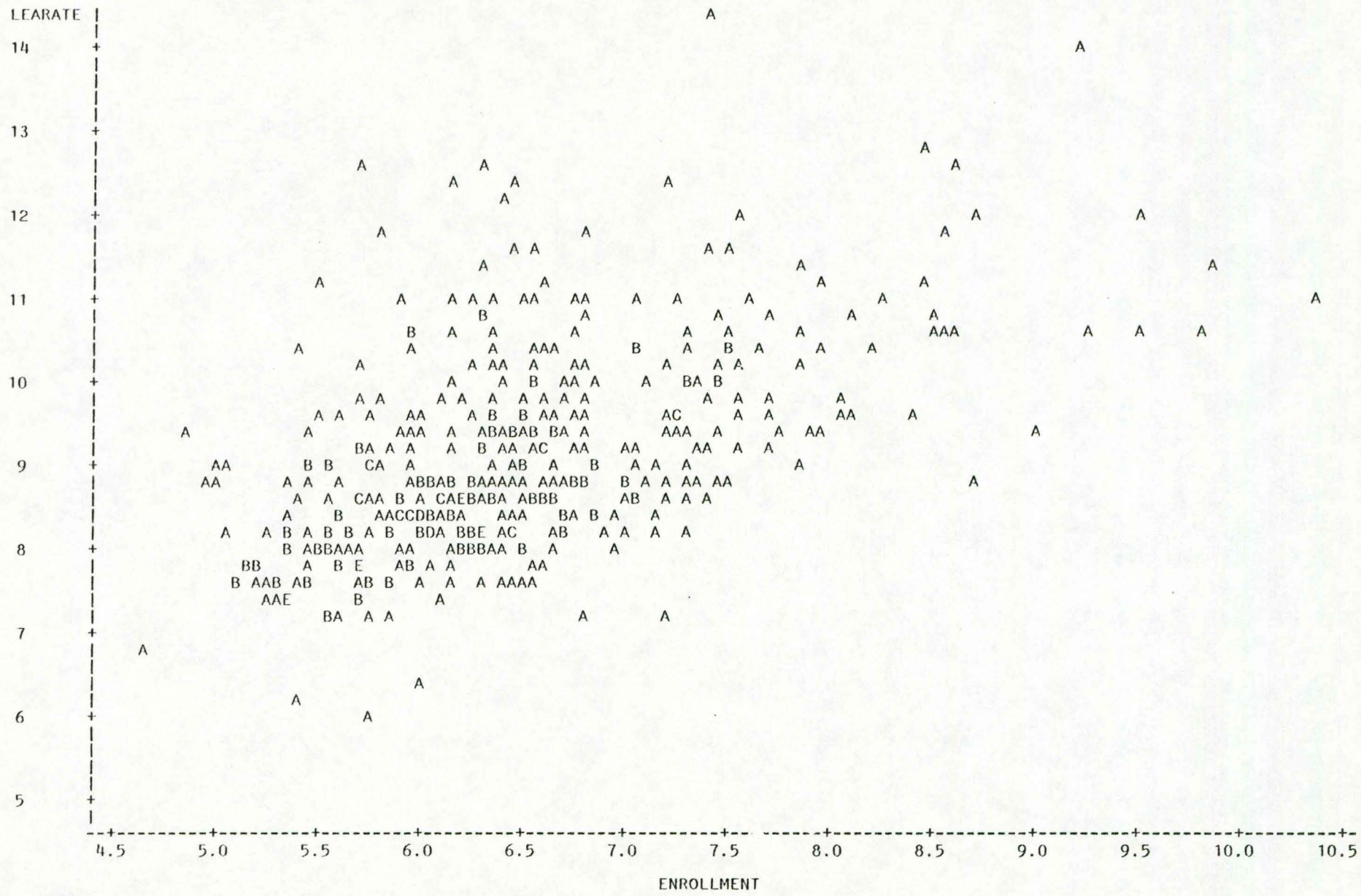
PLOT OF AIDPUP1*AVPUP LEGEND: A = 1 OBS, B = 2 OBS, ETC.



PLOT OF AIDPUP1*LOGPUP LEGEND: A = 1 OBS, B = 2 OBS, ETC.



PLOT OF LEARATE*LOGPUP LEGEND: A = 1 OBS, B = 2 OBS, ETC.



Effects of Increasing Uniform Levy and Increasing the Foundation Level 1985-86

Uniform Levy	Uniform Levy Amount	State Aid in Millions with Foundation Level at 80%	81%	82%	83%	84%	85%	86%	87%	88%	89%	90%
5.40	385.2	740.0	754.5	768.4	782.4	796.4	810.4	824.3	838.9	852.8	866.8	880.8
5.50	392.3	732.9	747.4	761.3	775.3	789.3	803.3	817.2	831.8	845.7	859.7	873.7
5.60	399.5	725.7	740.2	754.1	768.1	782.1	796.1	810.0	824.6	838.5	852.5	866.5
5.70	406.6	718.6	733.1	747.0	761.0	775.0	789.0	802.9	817.5	831.4	845.4	859.4
5.80	413.7	711.5	726.0	739.9	753.9	767.9	781.9	795.8	810.4	824.3	838.3	852.3
5.90	420.9	704.3	718.8	732.7	746.7	760.7	774.7	788.6	803.2	817.1	831.1	845.1
6.00	428.0	697.2	711.7	725.6	739.6	753.6	767.6	781.5	796.1	810.0	824.0	838.0
6.10	435.1	690.1	704.6	718.5	732.5	746.5	760.5	774.4	789.0	802.9	816.9	830.9
6.20	442.3	682.9	697.4	711.3	725.3	739.3	753.3	767.2	781.8	795.7	809.7	823.7
6.30	449.4	675.8	690.3	704.2	718.2	732.2	746.2	760.1	774.7	788.6	802.6	816.6
6.40	456.5	668.7	683.2	697.1	711.1	725.1	739.1	753.0	767.6	781.5	795.5	809.5
6.50	463.7	661.5	676.0	689.9	703.9	717.9	731.9	745.8	760.4	774.3	788.3	802.3
6.60	470.8	654.4	668.9	682.8	696.8	710.8	724.8	738.7	753.3	767.2	781.2	795.2
6.70	477.9	647.3	661.8	675.7	689.7	703.7	717.7	731.6	746.2	760.1	774.1	788.1
6.80	485.1	640.1	654.6	668.5	682.5	696.5	710.5	724.4	739.0	752.9	766.9	780.9
6.90	492.2	633.0	647.5	661.4	675.4	689.4	703.4	717.3	731.9	745.8	759.8	773.8
7.00	499.4	625.8	640.3	654.2	668.2	682.2	696.2	710.1	724.7	738.6	752.6	766.6

1985-86 State Cost $ 2,518
1984 Valuation $ 71,335,814,552

Effects of Increasing Uniform Levy and Increasing the Foundation Level 1986-87

Uniform Levy	Uniform Levy Amount	State Aid in Millions with Foundation Level at 80%	81%	82%	83%	84%	85%	86%	87%	88%	89%	90%
5.40	400.6	762.3	776.6	791.0	805.9	820.3	834.7	849.6	863.9	878.3	893.2	907.6
5.50	408.0	754.9	769.2	783.6	798.5	812.9	827.3	842.2	856.5	870.9	885.9	900.2
5.60	415.5	747.4	761.7	776.1	791.0	805.4	819.8	834.7	849.0	863.4	878.3	892.7
5.70	422.9	740.0	754.3	768.7	783.6	798.0	812.4	827.3	841.6	856.0	870.9	885.3
5.80	430.3	732.6	746.9	761.3	776.2	790.6	805.0	819.9	834.2	848.6	863.5	877.9
5.90	437.7	725.2	739.5	753.9	768.8	783.2	797.6	812.5	826.8	841.2	856.1	870.5
6.00	445.1	717.8	732.1	746.5	761.4	775.8	790.2	805.1	819.4	833.8	848.7	863.1
6.10	452.6	710.3	724.6	739.0	753.9	768.3	782.7	797.6	811.9	826.3	841.2	855.6
6.20	460.0	702.9	717.2	731.6	746.5	760.9	775.3	790.2	804.5	818.9	833.8	848.2
6.30	467.4	695.5	709.8	724.2	739.1	753.5	767.9	782.8	797.1	811.5	826.4	840.8
6.40	474.8	688.1	702.4	716.8	731.7	746.1	760.5	775.4	789.7	804.1	819.0	833.4
6.50	482.2	680.7	695.0	709.4	724.3	738.7	753.1	768.0	782.3	796.7	811.6	826.0
6.60	489.6	673.3	687.6	702.0	716.9	731.3	745.7	760.6	774.9	789.3	804.2	818.6
6.70	497.1	665.8	680.1	694.5	709.4	723.8	738.2	753.1	767.4	781.8	796.7	811.1
6.80	504.5	658.4	672.7	687.1	702.0	716.4	730.8	745.7	760.0	774.4	789.3	803.7
6.90	511.9	651.0	665.3	679.7	694.6	709.0	723.4	738.3	752.6	767.0	781.9	796.3
7.00	519.3	643.6	657.9	672.3	687.2	701.6	716.0	730.9	745.2	759.6	774.5	788.9

Assumptions

Allowable Growth Rate	4.5%
Assessed Valuation Increase	4.0%
Weighted Enrollment	552,440

Figures Used

Allowable Growth	$ 113
State Cost	$ 2,631
Assessed Evaluation	$74,189,000,000

Effect of Increasing Allowable Growth Rate and Uniform Levy at the Same Rate

Effects on 1985-86

Basic Facts:	Allowable Growth Rate	5.325%
	State Cost	$ 2,518
	Foundation Level	80%
	Foundation Amount	$ 2,014
	Assessed Valuation	$71,335,800,000
	Uniform Levy Amount	$ 385,200,000
	State Foundation Aid	$ 737,500,000

Uniform Levy Increase:

$5.40 x 5.325% = .28755

$5.69 Uniform Levy Amount = $405,900,000

Effects on 1986-87

Assumptions:	Allowable Growth Rate	4.5%
	Allowable Growth Amount	$ 113
	State Cost	$ 2,631
	Foundation Level	80%
	Foundation Amount	$ 2,105
	Assessed Valuation Increase	4%
	Assessed Valuation	$74,189,200,000
	Budget Enrollment	552,440

Uniform Levy Increase:

$5.40 x 4.5% = 24.3¢

New Uniform Levy %5.40 + .24 = $5.64

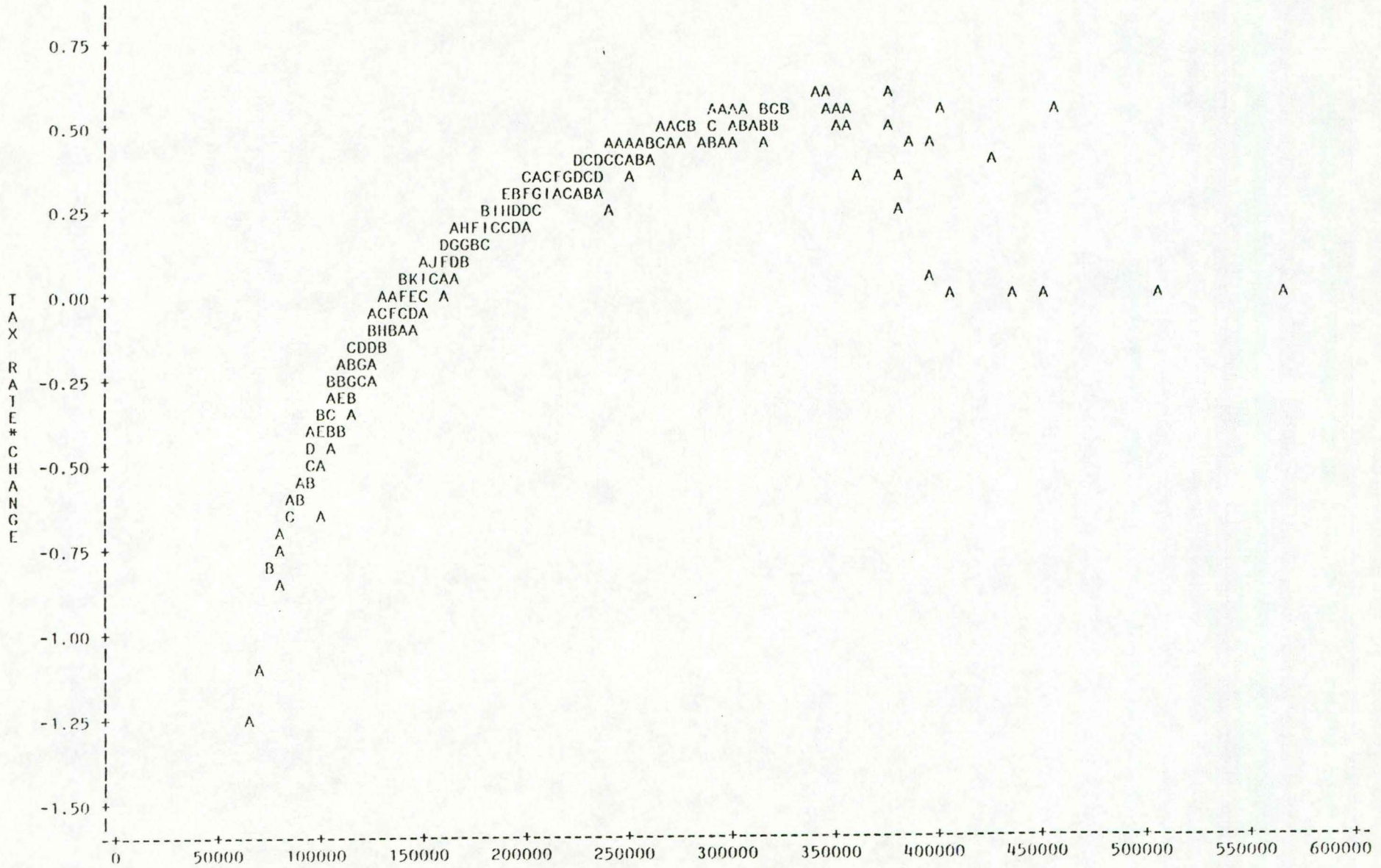
$5.64 Uniform Levy Amount $418,400,000

$5.40 Uniform Levy Amount $400,600,000

Difference $ 17,800,000

EFFECT ON 1985-86 FOUNDATION PLAN 18:52 TUESDAY, JUNE 18, 1985
85% FOUNDATION $6.40 UNIFORM LEVY

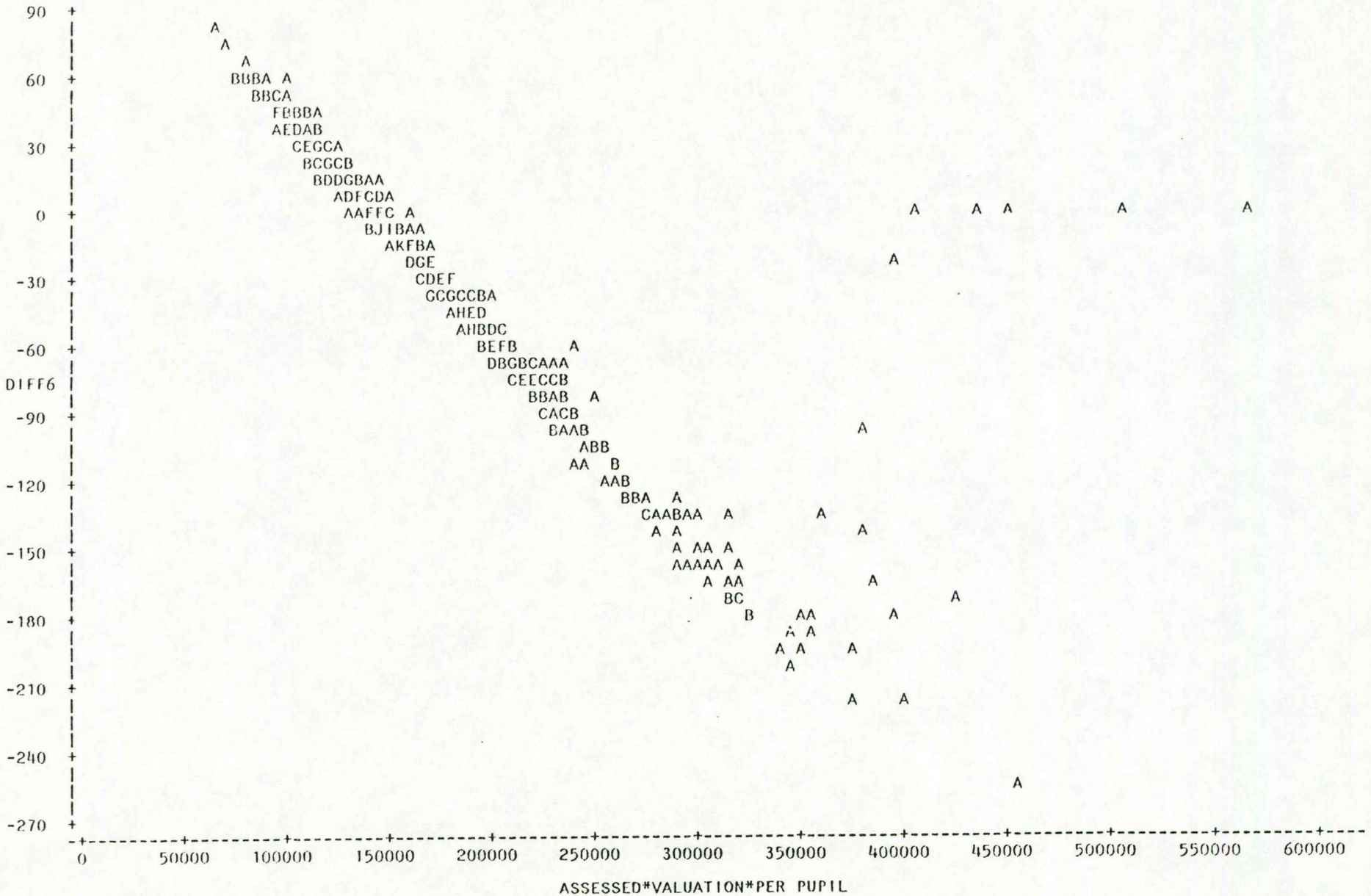
PLOT OF DIFF5*AVPUP LEGEND: A = 1 OBS, B = 2 OBS, ETC.



EFFECT ON 1985-86 FOUNDATION PLAN
85% FOUNDATION $6.40 UNIFORM LEVY

18:52 TUESDAY, JUNE 13, 1985

PLOT OF DIFF6*AVPUP LEGEND: A = 1 OBS, B = 2 OBS, ETC.



Effects of Recalculating the District Cost Per Pupil as Per 1986-87 Budgets

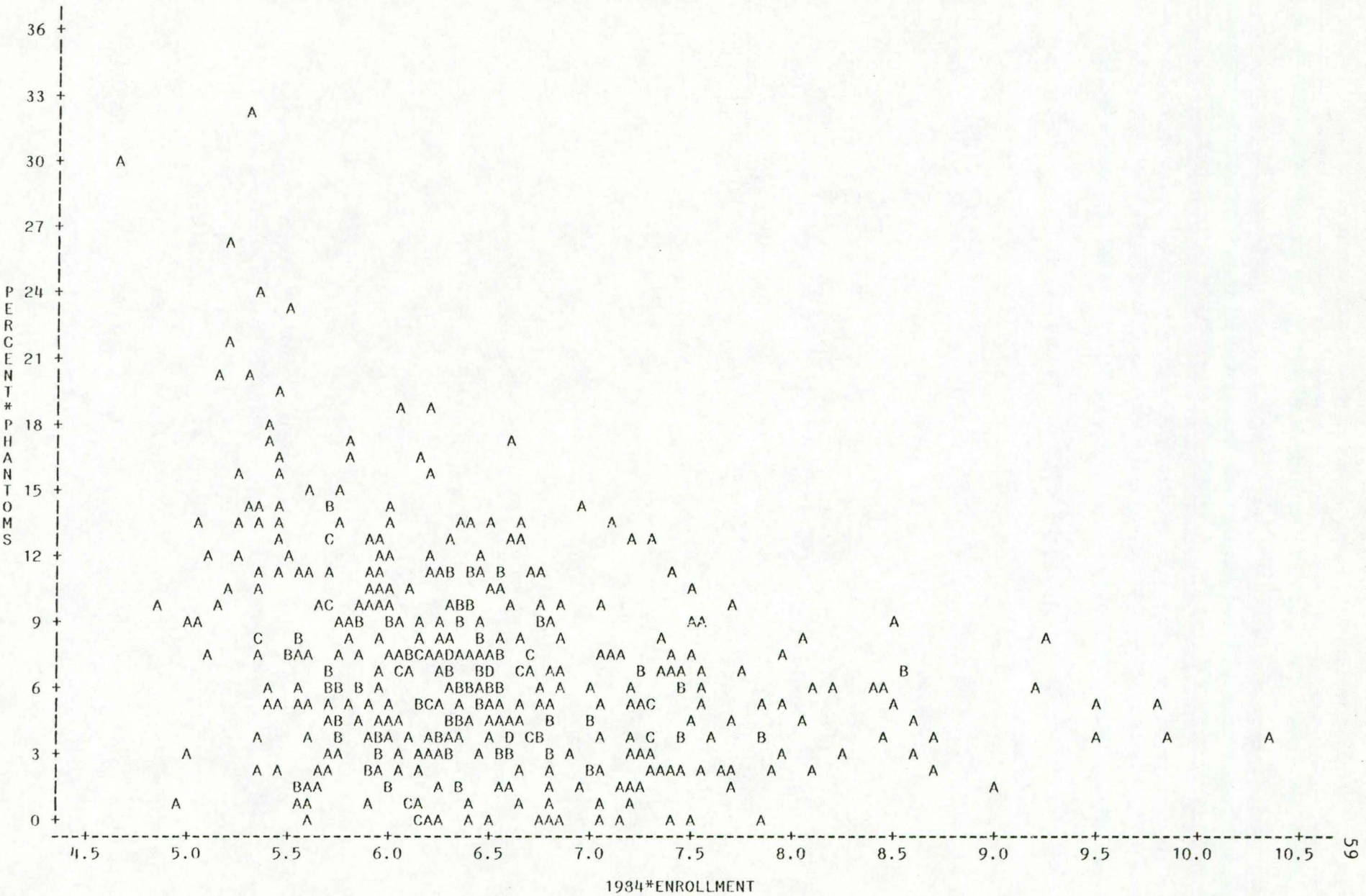
Calculations:

1985-86 Regular Program Cost	$ 1,266,921,373
AEA Special Education Support Cost	$ 60,291,487
Total Cost	$ 1,327,212,860
1984 Certified Enrollment	492,007
1985-86 Regular Cost Divided by Enrollment	$ 2,575
State Cost	$ 2,698

Assumptions:

Allowable Growth Rate	4.5%
Allowable Growth Amount	$ 121
Regular Program Allowable Growth	$ 116
New State Cost for 1986-87	$2,819
New Regular Program Cost for 1986-87	$2,691
Foundation Level	80%
Foundation Amount	$2,255
Regular Program Foundation	$2,153
1985 Enrollments	485,443
Uniform Levy Amount	$400,600,000
State Aid	$693,000,000
State Aid for Special Education Weightings	$ 78,320,000

PLOT OF PERCENT*ENR LEGEND: A = 1 OBS, B = 2 OBS, ETC.



#3

Effects of Recalculating the District Cost er Pupil as Per 1986-87 Budgets

Assumptions:

Allowable Growth Rate	4.5%
Allowable Growth Amount	$121
Foundation Level	80%
Foundation Amount	$2,255
Assessed Valuation Increase	4%
Assessed Valuation	$74,189,200,000

Calculations:

Regular Program Cost	$ 1,266,921,373
AEA Special Education Support Cost	$ 60,291,487
Total Cost	$ 1,327,212,860
State Cost	$ 2,698
Regular Program Cost	$ 2,493

State Aid

1985 Enrollments	485,443
Foundation Amount	$ 2,158
Uniform Levy Amount	$400,622,000
State Aid	$650,970,000

Current Law

Assumptions/Facts:

Three Districts
1,000 Budget Enrollment
900 Actual Enrollment
$2,600 District Cost

	District		
	A	B	C
Assessed Valuation Per Actual Pupil	$75,000	$150,000	$225,000
Foundation Level @ 80%	2,014	2,014	2,014
Uniform Levy @ $5.40/$1,000	405	810	1,215
State Aid	1,609	1,204	799
Additional Levy Amount	586	586	586
Additional Levy	7.81	3.91	2.60
Total Tax Rate	13.21	9.31	8.00

Increasing Uniform Levy and Foundation Levy

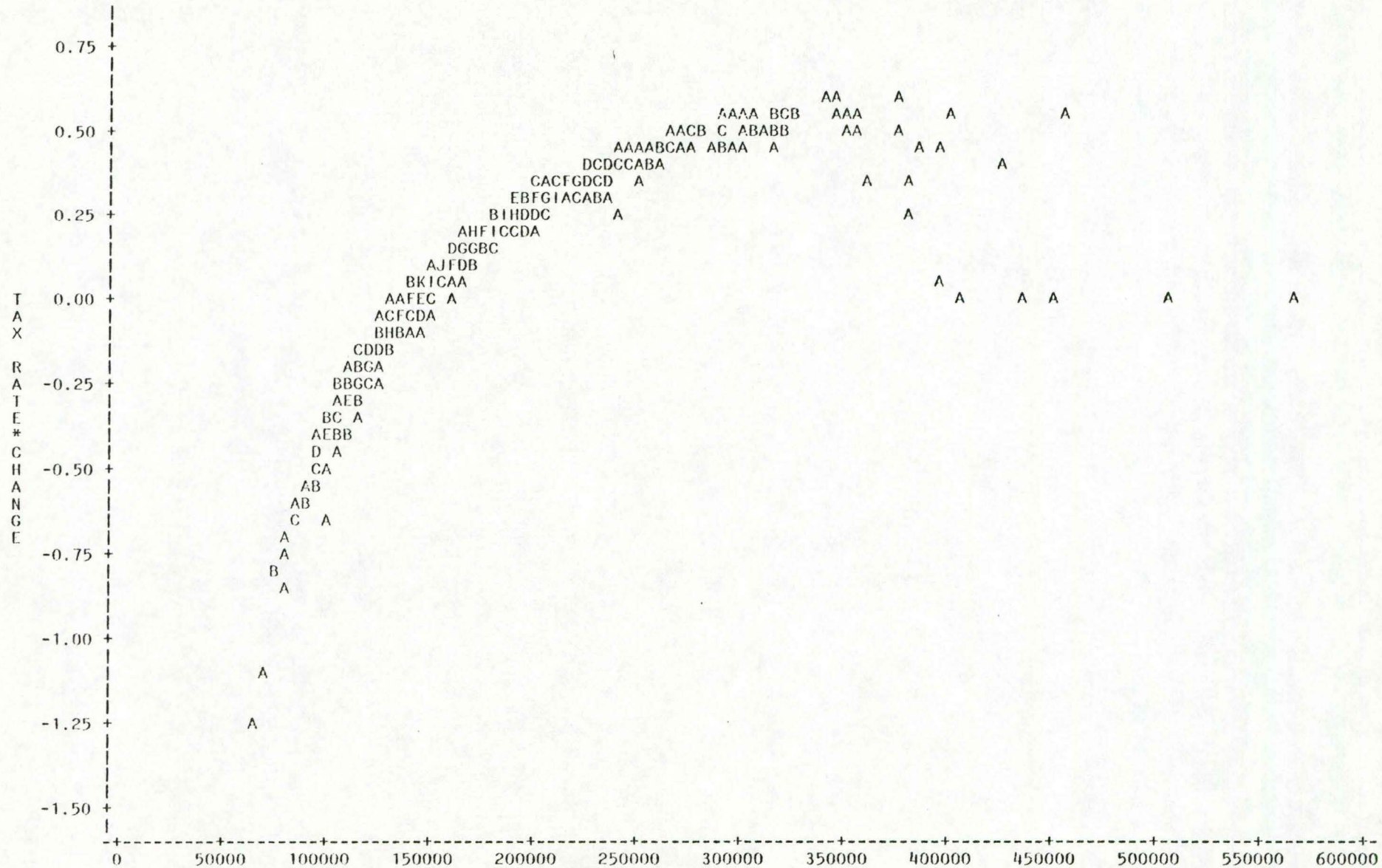
Assumptions/Facts:

Three Districts
1000 Budget Enrollment
900 Actual Enrollment
$2,600 District Cost

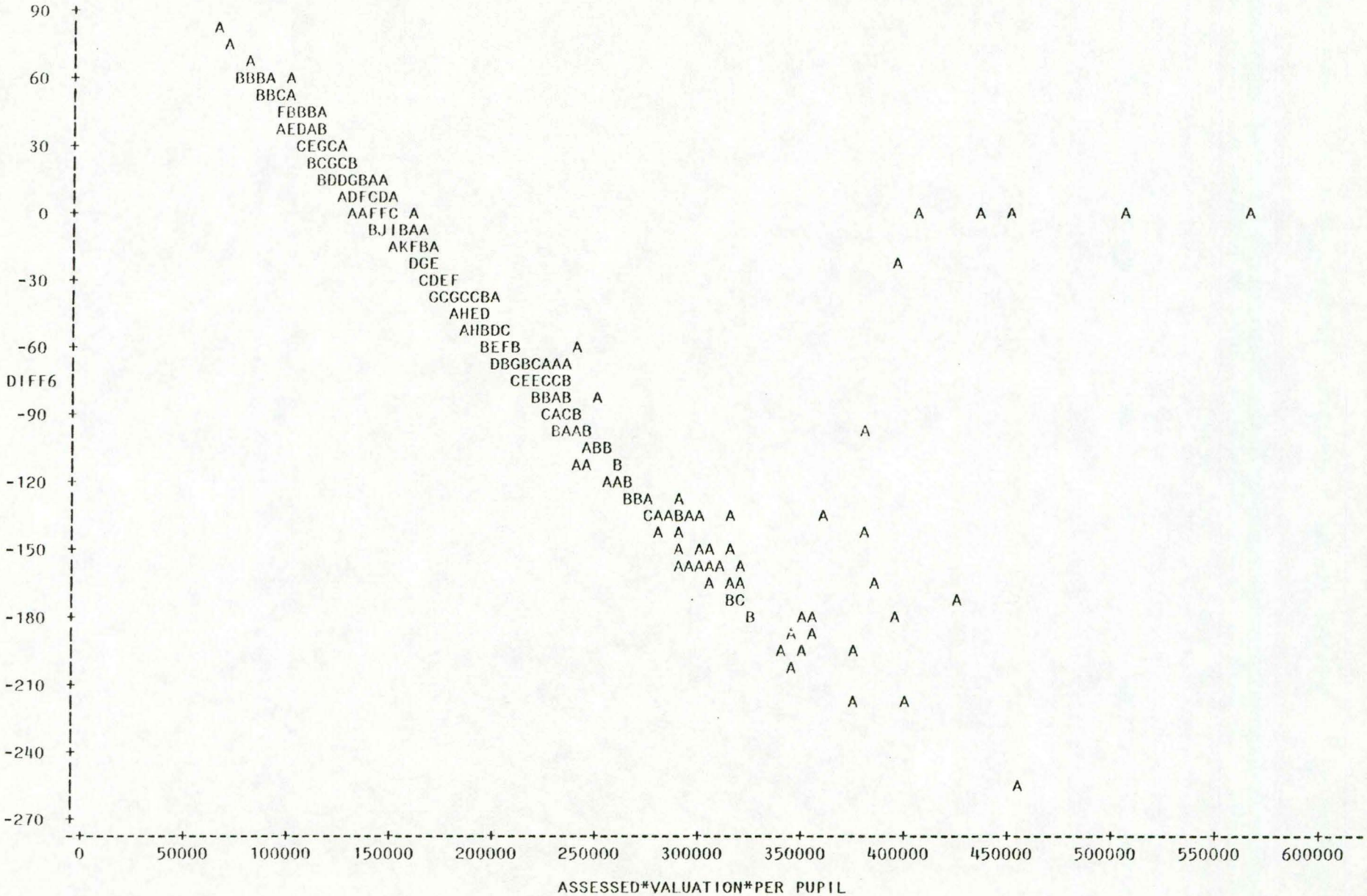
	District A	District B	District C
Assessed Valuation Per Pupil	$75,000	$150,000	$225,000
Foundation Level @ 90%	$ 2,266	$ 2,266	$ 2,266
A Uniform Levy $6.40/$1,000	480	960	1,440
State Aid	1,786	1,306	826
Additional Levy	334	334	334
Total Tax Rate	10.85	8.87	7.88
B Uniform Levy $7.40/$1,000	555	1,125	1,665
State Aid	1,711	1,141	601
Additional Levy	334	334	334
Total Tax Rate	11.85	9.87	8.88

EFFECT ON 1985-86 FOUNDATION PLAN 18:52 TUESDAY, JUNE 18, 1985
85% FOUNDATION $6.40 UNIFORM LEVY

PLOT OF DIFF5*AVPUP LEGEND: A = 1 OBS, B = 2 OBS, ETC.



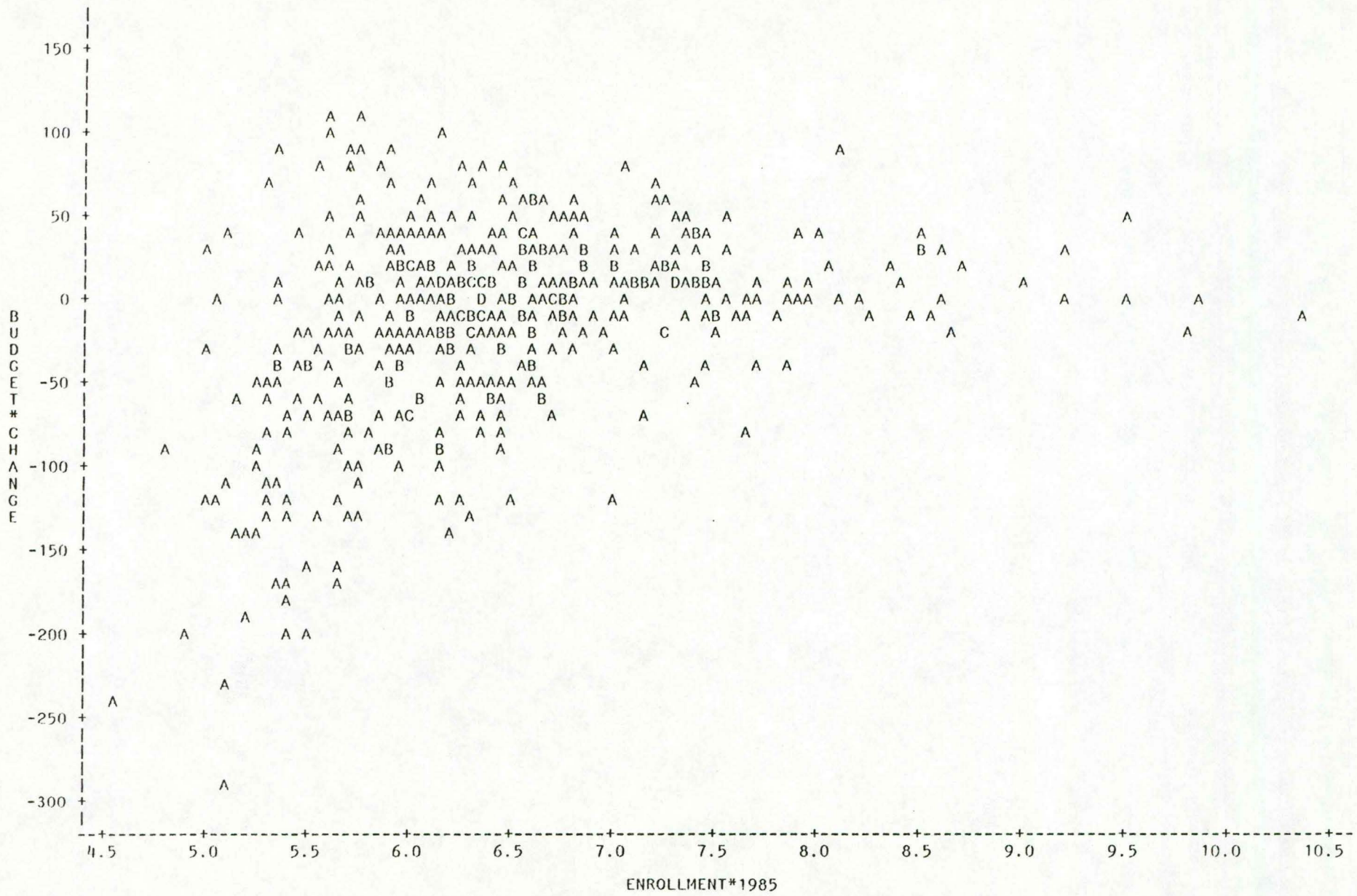
PLOT OF DIFF6*AVPUP LEGEND: A = 1 OBS, B = 2 OBS, ETC.



Recalculating District Cost

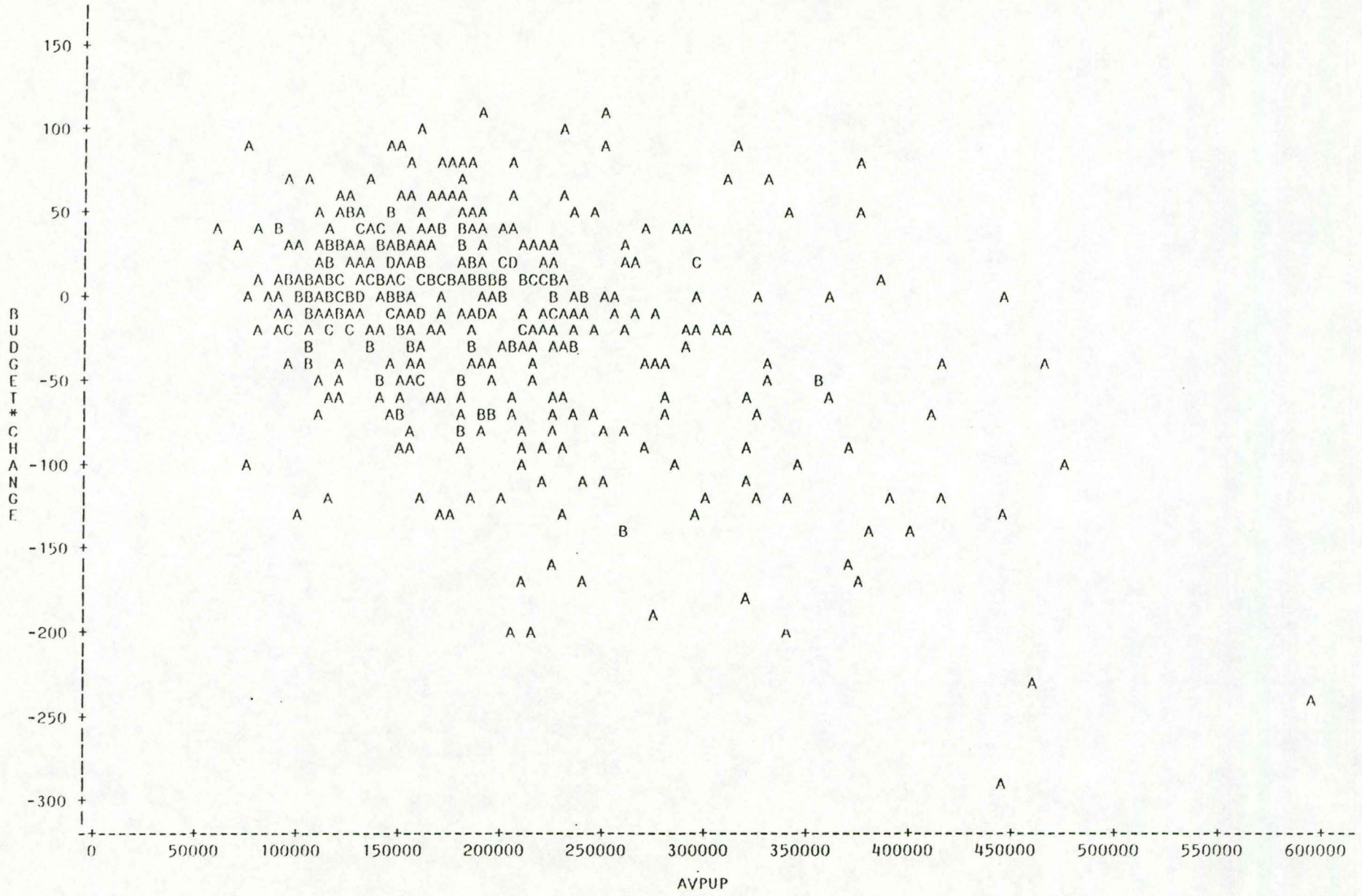
	District		
	A	B	C
1985-86 Cost	$2,600	$2,600	$2,600
Actual Enrollment	900	950	1,000
Budget Enrollment	1,000	1,000	1,000
Budget	$ 2,600,000	$ 2,600,000	$ 2,600,000
A			
True Cost	$2,889	$2,737	$2,600
1986-87 Allowable Growth	$ 120	$ 120	$ 120
1986-87 Cost	$3,009	$2,857	$2,720
1986-87 Enrollments	900	950	1,000
1986-87 Budget	$ 2,708,100	$ 2,714,150	$ 2,720,000
B			
1986-87 Enrollments	810	903	1,000
1986-87 Budgets	$ 2,437,290	$ 2,579,871	$ 2,720,000

PLOT OF DIFF1*PUPLOG LEGEND: A = 1 OBS, B = 2 OBS, ETC.



NOTE: 2 OBS HAD MISSING VALUES

PLOT OF DIFF1*AVPUP LEGEND: A = 1 OBS, B = 2 OBS, ETC.



NOTE: 2 OBS HAD MISSING VALUES

Percentage Equalizing

Assumptions/Facts:

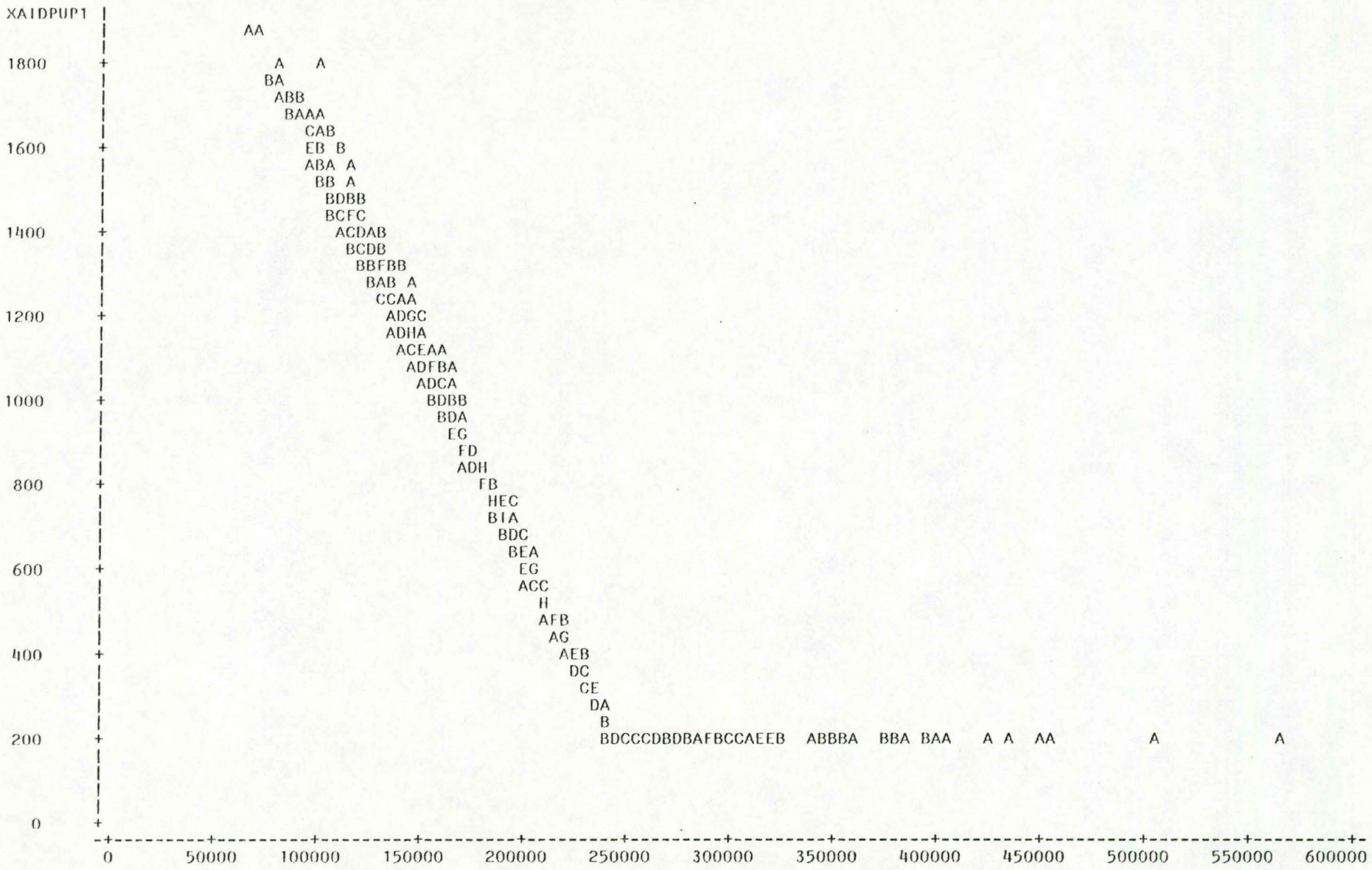
1000 Enrollment
$2,600 District Cost
State Support 50%
State Average Assessed Valuation $150,000

	District A	District B	District C
Assessed Valuation Per Actual Pupil	$75,000	$150,000	$225,000
Ratio to State Assessed Valuation	.5	1.0	1.5
Multiply Ratio by State Support	25%	50%	75%
State Support by Local Budget	75%	50%	25%
Budget Per Pupil	$ 2,600	$ 2,600	$ 2,600
State Aid	$ 1,950	$ 1,300	$ 650
Property Tax Amount	$ 650	$ 1,300	$ 1,950
Tax Rate	$ 8.67	$ 8.67	$ 8.67

EFFECT ON 1985-86 FOUNDATION PLAN
COMPARED TO PERCENTAGE EQUALIZING

22:26 WEDNESDAY, JUNE 19, 1985

PLOT OF XAIDPUP1*AVPUP LEGEND: A = 1 OBS, B = 2 OBS, ETC.



EFFECT ON 1985-86 FOUNDATION PLAN
COMPARED TO PERCENTAGE EQUALIZING

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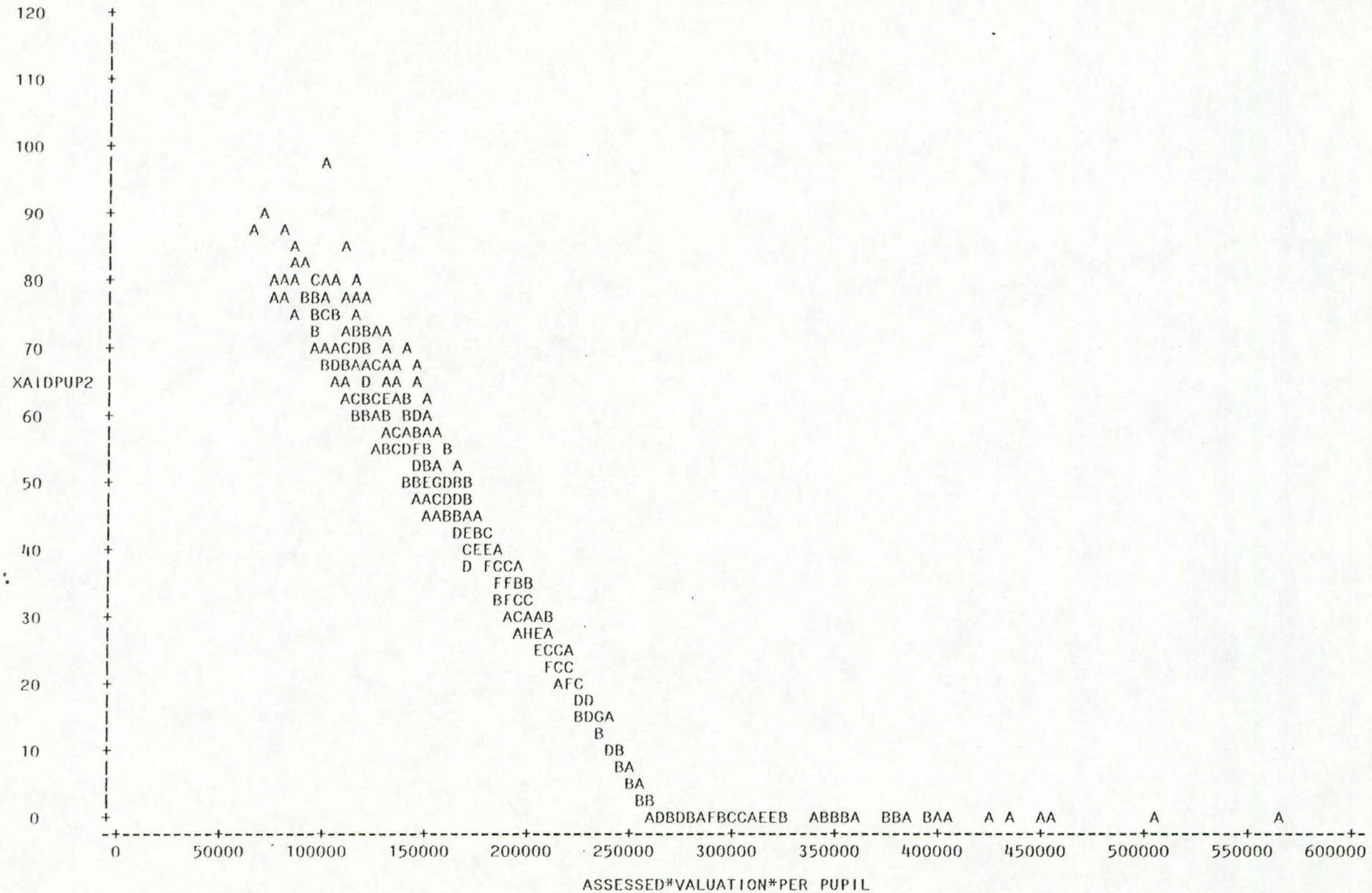
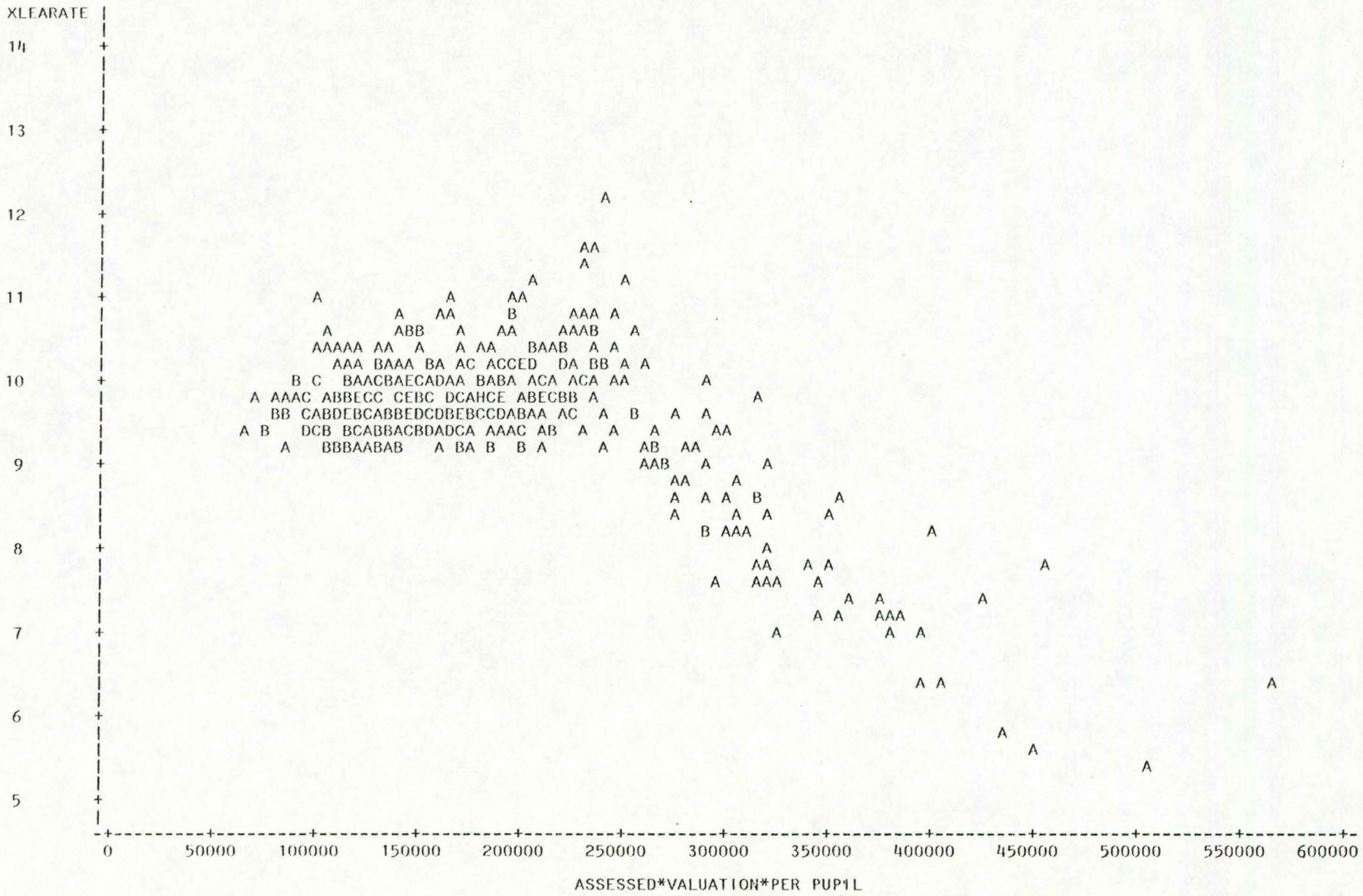


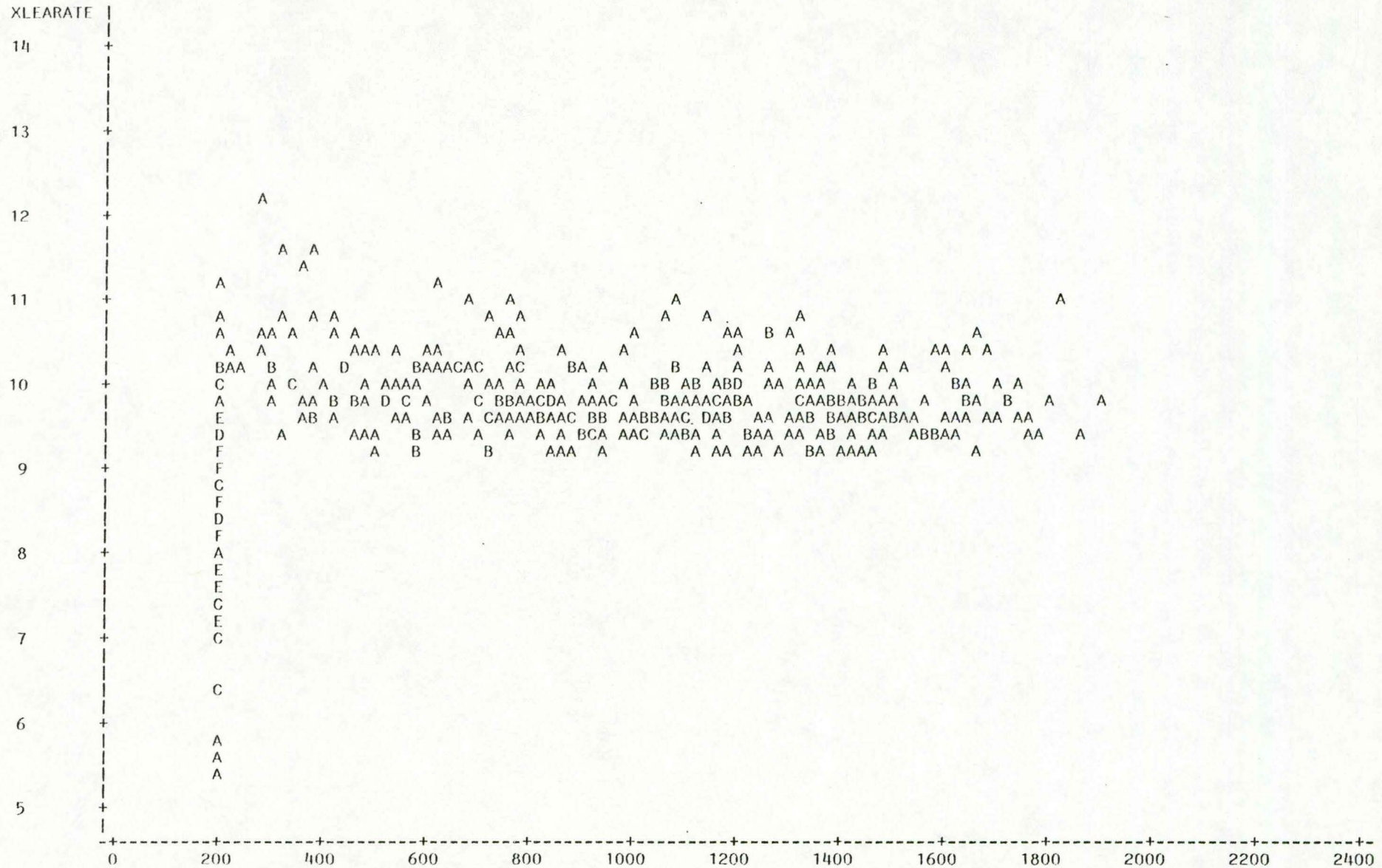
EFFECT ON 1985-86 FOUNDATION PLAN
COMPARED TO PERCENTAGE EQUALIZING

22:26 WEDNESDAY, JUNE 19, 1985

PLOT OF XLEARATE*AVPUP LEGEND: A = 1 OBS, B = 2 OBS, ETC.



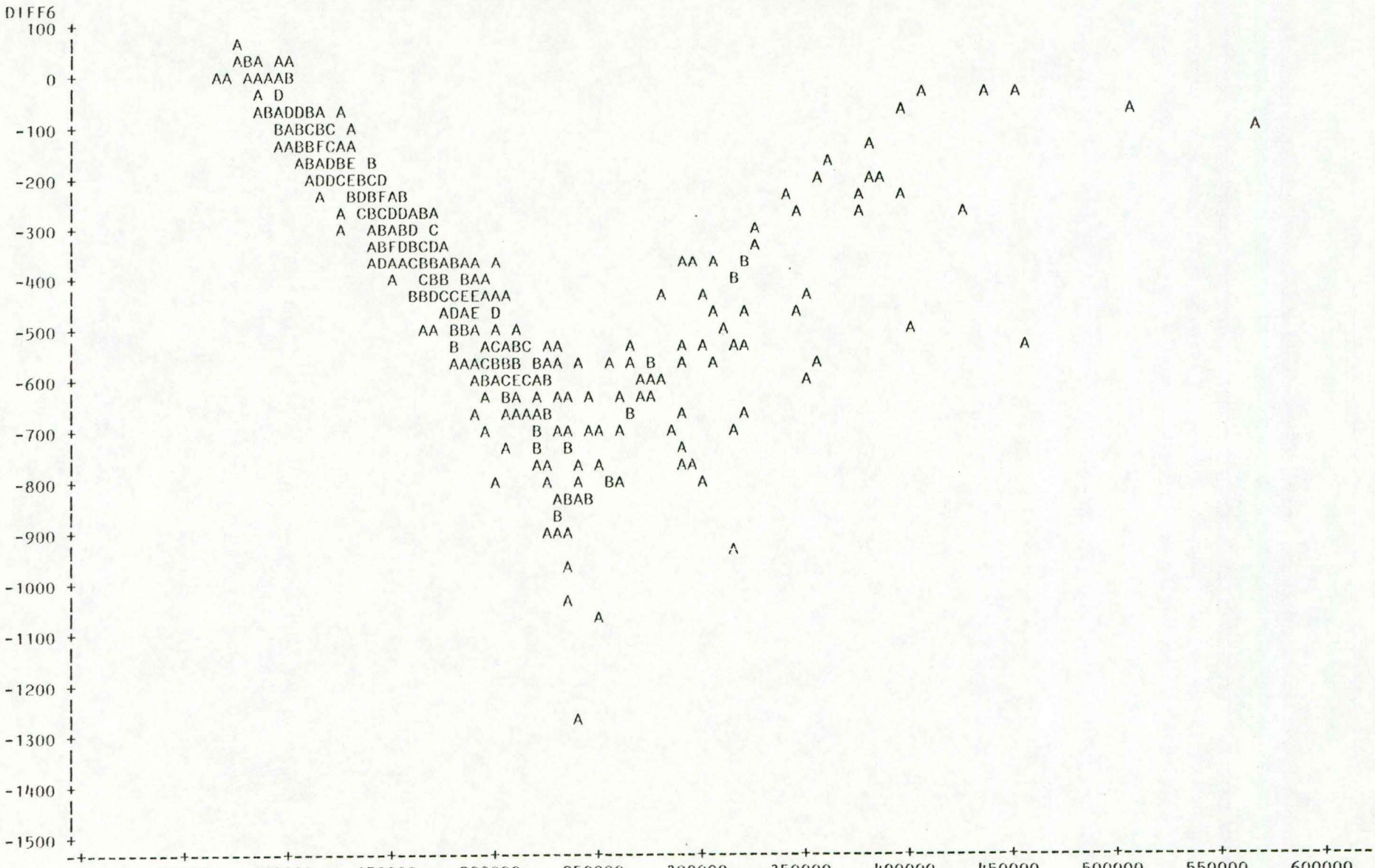
PLOT OF XLEARATE*XAIDPUP1 LEGEND: A = 1 OBS, B = 2 OBS, ETC.



EFFECT ON 1985-86 FOUNDATION PLAN
COMPARED TO PERCENTAGE EQUALIZING

22:26 WEDNESDAY, JUNE 19, 1985

PLOT OF DIFF6*AVPUP LEGEND: A = 1 OBS, B = 2 OBS, ETC.



EFFECT ON 1985-86 FOUNDATION PLAN
COMPARED TO PERCENTAGE EQUALIZING

22:26 WEDNESDAY, JUNE 19, 1985

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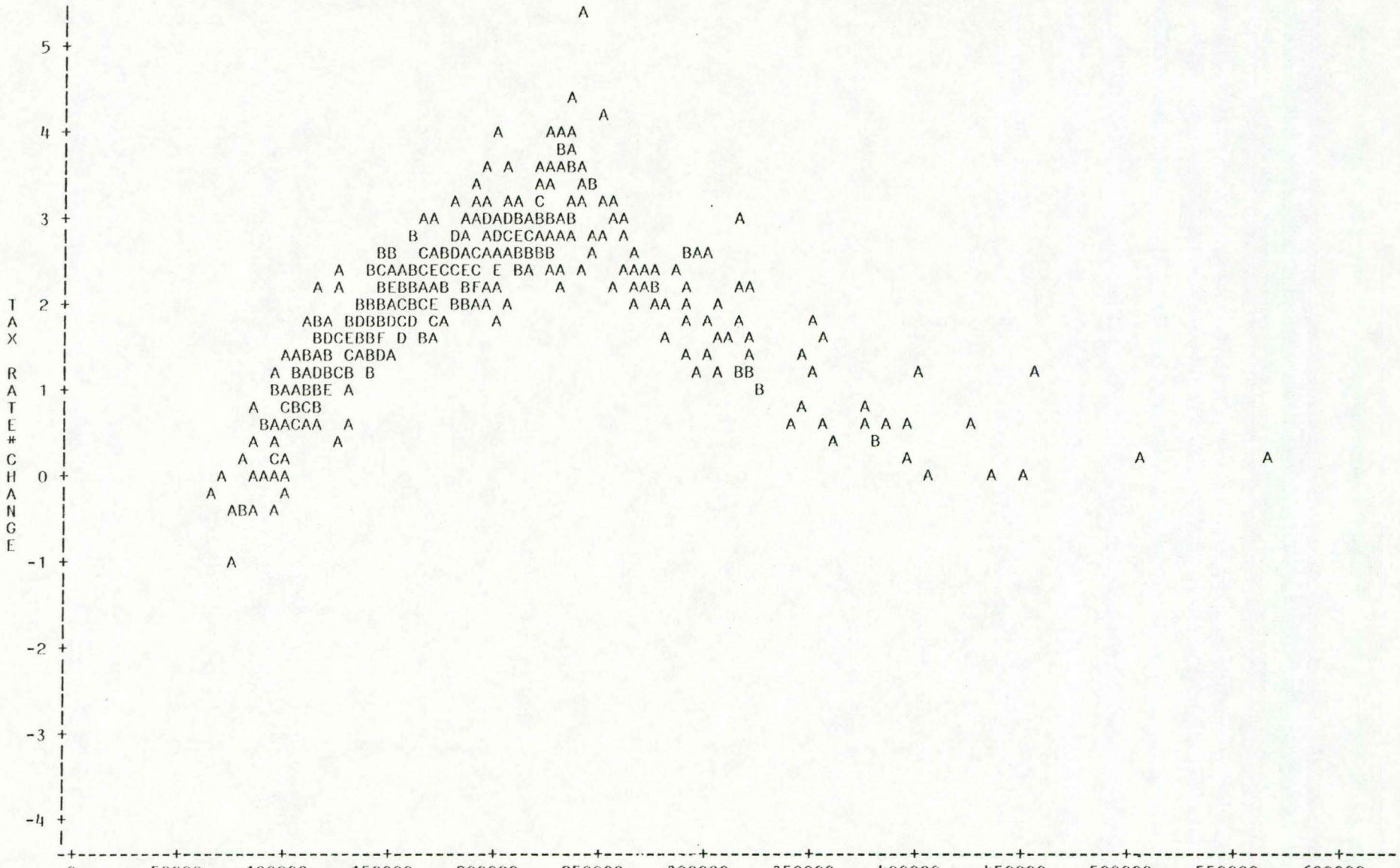


Effects of building costs of gifted and talented programs, programs for dropout prevention and returning dropout and educational improvement projects into the formula.

1985-86 Cost of Programs

Dropout Prevention	$ 767,498
School Improvement	$ 3,036,034
Talented and Gifted 1986-85	$ 3,969,939

Estimated for All Districts

Dropout	$ 800,000
School Improvement	$12,500,000
Talented and Gifted	$35,000,000

If added as additional allowable growth, then all cost would be property taxes.

If added as allowable growth to the state cost, then 80% would be state aid.

Classroom Unit

	District A		District B		District C		District D	
Enrollment								
	K	20	K	40	K	261	K	1074
	1	18	1	42	1	272	1	1154
	2	26	2	49	2	260	2	1009
	3	8	3	45	3	252	3	953
	4	11	4	43	4	285	4	1024
	5	9	5	45	5	269	5	903
	6	11	6	37	6	243	6	844
	7	11	7	47	7	306	7	983
	8	10	8	44	8	307	8	948
	9	13	9	40	9	285	9	1007
	10	10	10	47	10	281	10	901
	11	11	11	44	11	262	11	928
	12	8	12	45	12	285	12	906
Total		167		608		3,682		13,573
K-8		124		392		2,455		8,892
9-12		42		176		1,113		3,742
Pupil:Teacher Ratio								
Overall		12.9		12.3		18.1		20.2
K-5		14.4		15.2		19.2		22.7
6-8		6.7		11.0		18.1		18.5
9-12		24.7		10.4		16.6		18.2
Units Offered								
		41.0		60.75		99.25		253.16
Regular Program Budget		450,000		1,563,932		9,573,602		33,706,417

Average Net Regular Program Cost Per Pupil, 1983-84
By Decile

Decile	Districts	Pupils	Avg. Transp. Cost Per Pupil	Net Regular Program Cost Per Pupil
1	44	185,906	$ 51	$2,303
2	44	77,951	$ 90	$2,242
3	44	43,798	$109	$2,259
4	44	34,214	$126	$2,240
5	44	31,639	$139	$2,236
6	44	25,072	$150	$2,227
7	44	32,706	$165	$2,217
8	44	22,137	$185	$2,213
9	44	29,675	$205	$2,204
10	43	23,698	$246	$2,179

Source: Annual Transportation Report, 1983-84
School Budgets, 1983-84

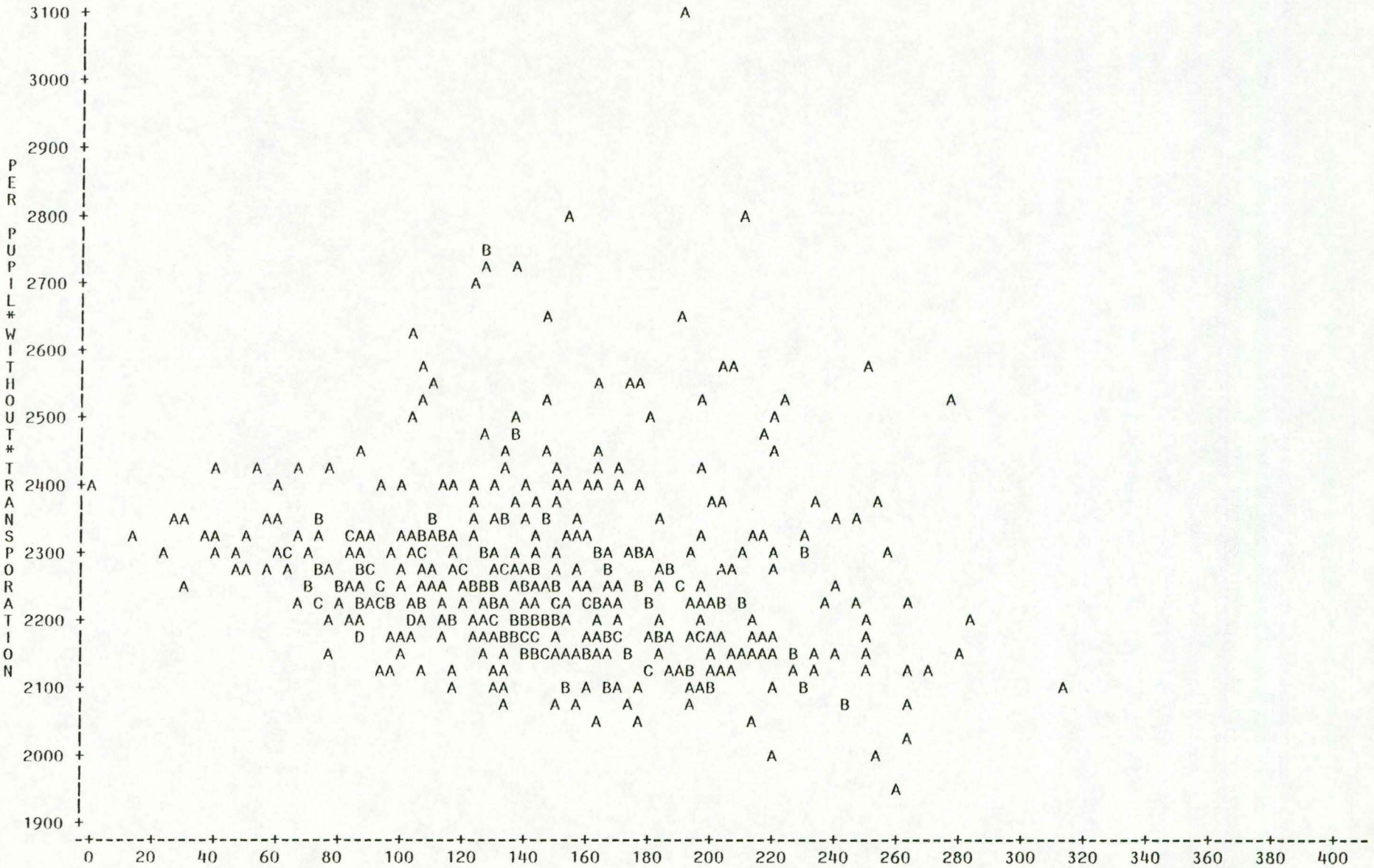
Average Net Regular Program Cost Per Pupil
By Per Pupil Transportation Cost Range

Per Pupil Transp. Cost Range	Districts	Pupils	Avg. Transp. Cost Per Pupil	Net Regular Program Cost Per Pupil
Less than $100	84	254,866	$ 61	$2,283
$101 to $149	158	130,788	$124	$2,253
$150 to $199	124	78,120	$173	$2,209
$200 or more	73	43,022	$230	$2,194

Source: Annual Transportation Report, 1983-84
School Budgets, 1983-84

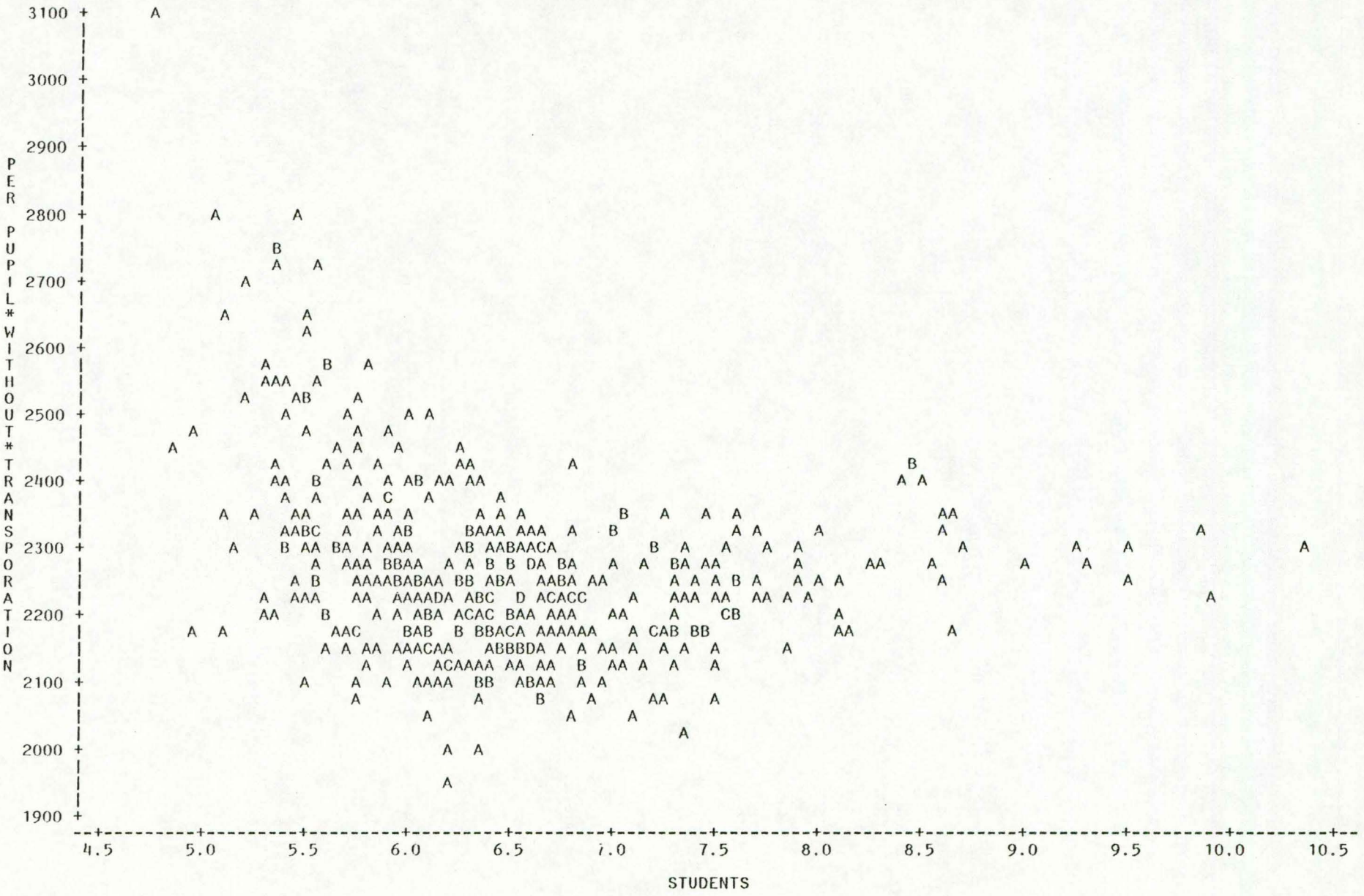
DEPARTMENT OF PUBLIC INSTRUCTION, DATA ANALYSIS AND STATISTICS
TRANSPORTATION AND REGULAR PROGRAM BUDGET COST PER PUPIL 1983-84 14:04 MONDAY, JUNE 17, 1985

PLOT OF NET_RPC*TRAN_PUP LEGEND: A = 1 OBS, B = 2 OBS, ETC.



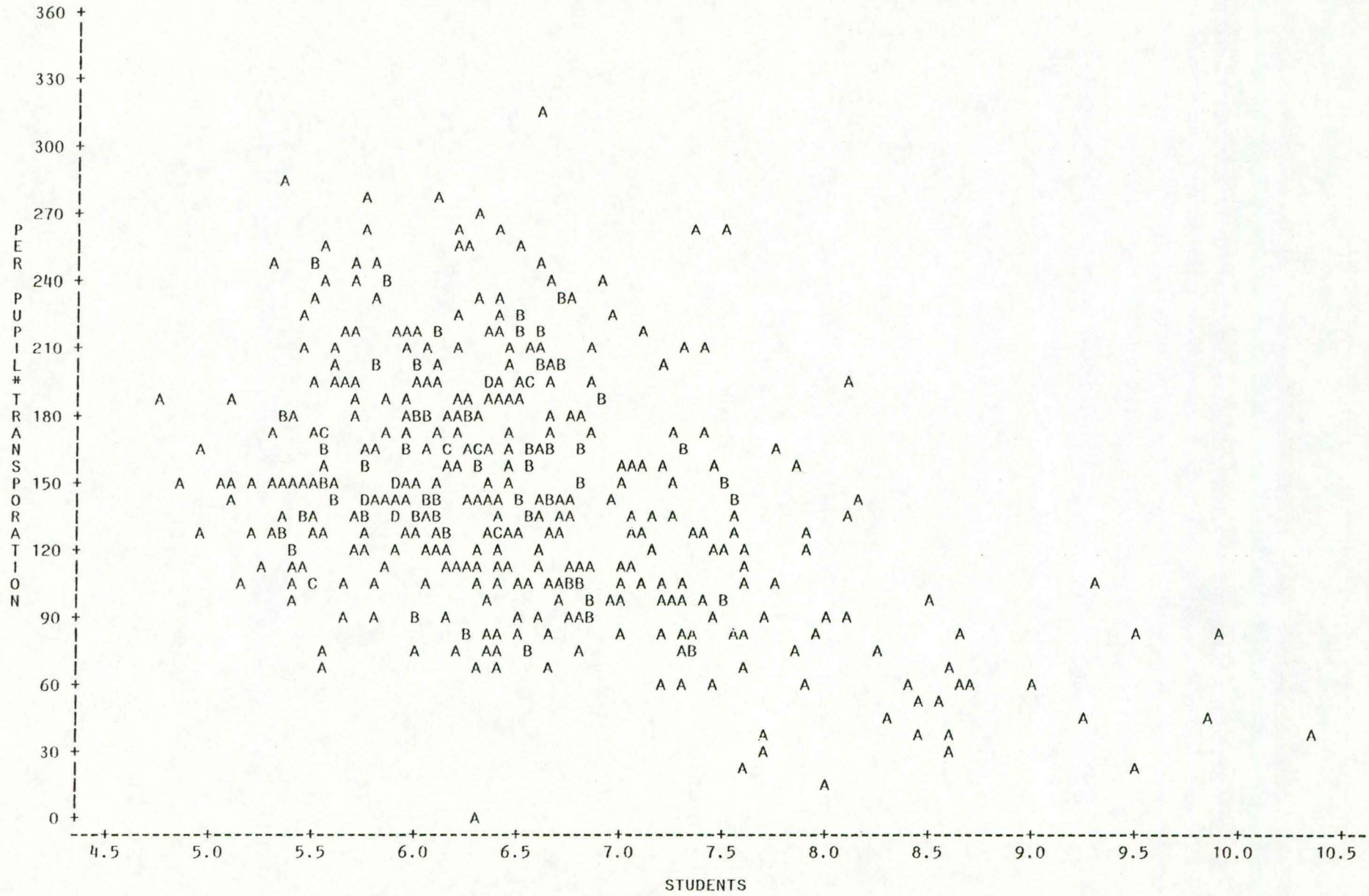
DEPARTMENT OF PUBLIC INSTRUCTION, DATA ANALYSIS AND STATISTICS
TRANSPORTATION AND REGULAR PROGRAM BUDGET COST PER PUPIL 1983-84 14:04 MONDAY, JUNE 17, 1985

PLOT OF NET_RPC*STUDENTS LEGEND: A = 1 OBS, B = 2 OBS, ETC.



DEPARTMENT OF PUBLIC INSTRUCTION, DATA ANALYSIS AND STATISTICS
TRANSPORTATION AND REGULAR PROGRAM BUDGET COST PER PUPIL 1983-84 14:04 MONDAY, JUNE 17, 1985

PLOT OF TRAN_PUP*STUDENTS LEGEND: A = 1 OBS, B = 2 OBS, ETC.



1984-85
B.A. AND M.A.
SALARY SCHEDULE COMPARISONS

ISEA
RESEARCH PUBLICATION 84-02
October 1984

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Research Specialist

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PURPOSE

This 1984-85 BA and MA salary schedule lane comparison was generated by the ISEA Research Unit to provide negotiating teams with current comparative statistics relating to Bachelors lane and Masters lane base salaries, maximum salaries and increments. Some districts have longevity pay (sometimes called career increments) in addition to the regular salary schedule. Longevity pay could not be consistently included. Therefore, these comparisons are made without including longevity pay.

METHODOLOGY

This report summarizes data from a computer file containing four hundred twenty-eight (428) salary schedules. Ten (10) of Iowa's four hundred thirty-eight (438) school districts do not have structured salary schedules that could be included on our file.

Data is herein first summarized with average values and minimum and maximum values for the Bachelor's degree and Master's degree training lanes. A summary (ivory) is presented for 428 districts statewide and by seven enrollment size categories selected for convenience in reporting (3000 students and over, 2500 to 2999 students, 2000 to 2499 students, 1500 to 1999 students, 1000 to 1499 students, 500 to 999 students and less than 500 students). Following the summary, each school district is listed individually. The minimum and maximum BA and MA salary figures are ranked statewide within the 428 school districts and within the convenient size categories. Pages 1 through 11 (white) list individual school districts in district number order (approximately in aphabetical order) and pages 12 through 25 (light pink) group the individual school districts into their convenient size categories.

LIMITATIONS

When using the information contained in this report, the following limitations should be noted:

1. Statewide and size category ranking is done on the basis of the four hundred twenty-eight (428) school districts whose salary schedules are contained on the ISEA Research computer file. Ten (10) of Iowa's four hundred thirty-eight (438) school districts do not have structured salary schedules that could be included (ACL, Battle Creek, Clearfield, Corning, Diagonal, Goldfield, Mormon Trail, Ruthven, Terril and Wellsburg).

2. The statistical information contained in this report is based on the originally negotiated 1984-85 salary schedules and revisions that we were able to obtain (North Scott, Mount Vernon and Ogden). Several locals have reopeners and escalators that could still modify these results (see *1983-84 Salary Schedules In Iowa Schools*).

3. As it was not possible to consistently include longevity pay, it was not included in the statistical information contained in this report. See the last section of this report (bright pink) for more information concerning districts with longevity pay.

STATISTICAL SUMMARY OF 1984-85 BACHELOR'S DEGREE AND MASTER'S DEGREE SALARY SCHEDULE LANES
--INFORMATION SUMMARIZED STATEWIDE AND BY ENROLLMENT SIZE CATEGORY--

	SUMMARY STATEWIDE	3000- AND OVER	2500- 2999	2000- 2499	1500- 1999	1000- 1499	500- 999	LESS THAN 500
BACHELOR'S DEGREE								
SMALLEST REPORTED BA SCHEDULED MINIMUM	11225	13575	13400	13000	12500	12450	11225	11450
LARGEST REPORTED BA SCHEDULED MINUMUM	14700	14700	14125	14150	14500	14240	14550	14400
AVERAGE BA SCHEDULED MINIMUM	13159	14190	13880	13472	13644	13402	13142	12853
SMALLEST REPORTED BA SCHEDULED MAXIMUM	13855	17919	18052	18593	17747	17050	15400	13855
LARGEST REPORTED BA SCHEDULED MAXIMUM	23506	23506	22494	21933	22490	21649	21646	21216
AVERAGE BA SCHEDULED MAXIMUM	18599	21371	20280	20189	20105	19567	18782	17458
AVERAGE NO. OF BA EXPERIENCE INCREMENTS	12	12	11	12	12	12	12	11
AVERAGE BA DOLLAR INCREMENT	471	593	575	560	530	516	484	412
MASTER'S DEGREE								
SMALLEST REPORTED MA SCHEDULED MINIMUM	11820	15045	15400	16131	14040	14170	12572	11820
LARGEST REPORTED MA SCHEDULED MINIMUM	17391	17391	16385	14896	16128	15870	16296	15269
AVERAGE MA SCHEDULED MINIMUM	14539	16034	15680	15158	15307	14876	14565	14608
SMALLEST REPORTED MA SCHEDULED MAXIMUM	14225	24299	23655	22770	20280	21015	17500	14225
LARGEST REPORTED MA SCHEDULED MAXIMUM	27772	27772	25944	24621	25961	26082	25099	23408
AVERAGE MA SCHEDULED MAXIMUM	21619	25800	24783	23824	23738	23372	21949	20362
AVERAGE NO. OF MA EXPERIENCE INCREMENTS	14	15	14	15	15	15	14	14
AVERAGE MA DOLLAR INCREMENT	499	662	633	598	566	551	510	410
NUMBER OF SCHOOL DISTRICTS IN EACH CATEGORY	428	25	8	8	27	36	150	174

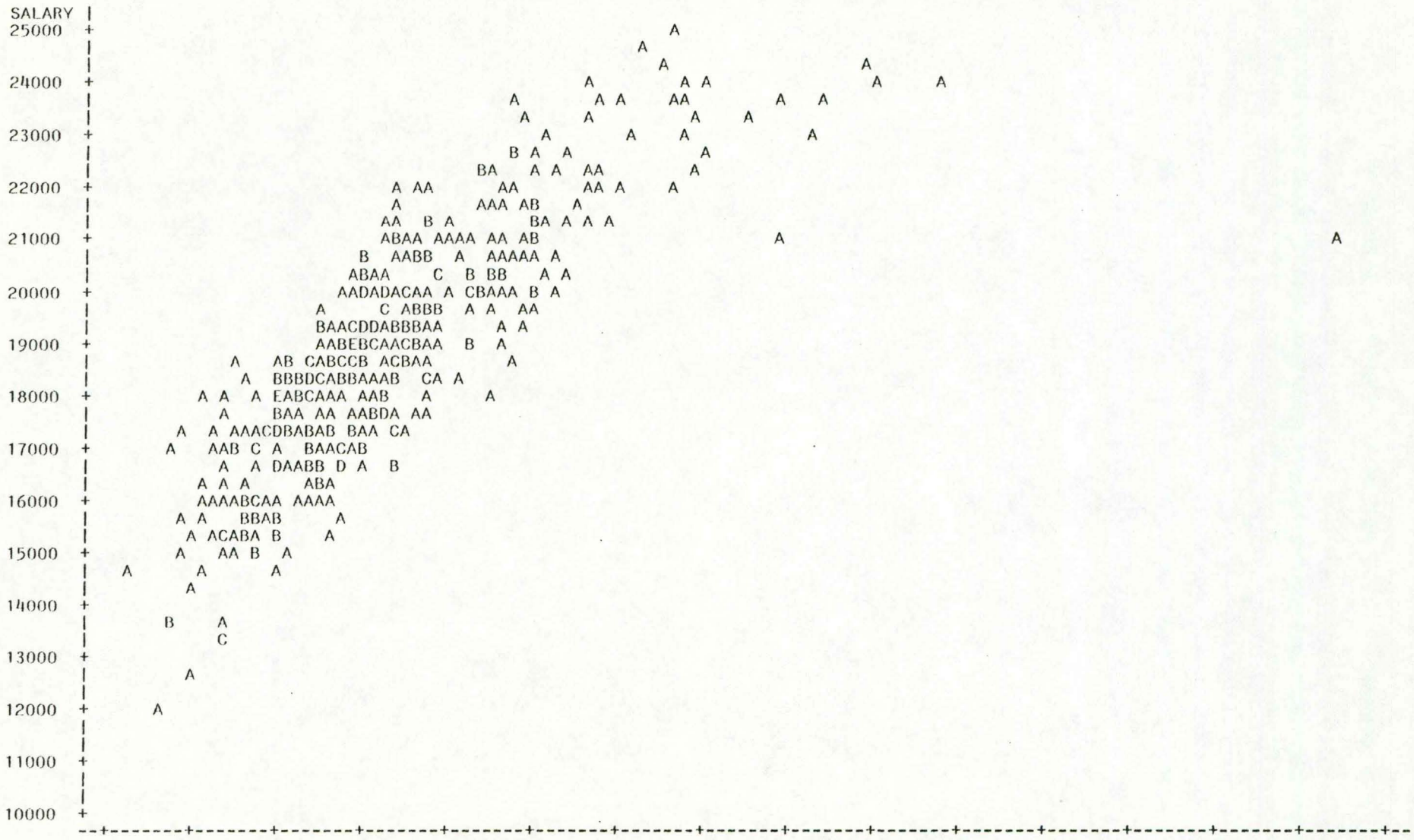
NOTE: LONGEVITY PAY HAS NOT BEEN INCLUDED IN THIS COMPARSION.

BA INFORMATION FOR BUFFALO CENTER-RAKE HAS BEEN INCLUDED IN THIS SUMMARY. THE BUFFALO CENTER-RAKE SALARY SCHEDULE DOES NOT HAVE AN MA LANE. THEREFORE, STATEWIDE MA INFORMATION IS BASED ON 427 SCHOOL DISTRICTS AND MA INFORMATION FOR SIZE CATEGORY LESS THAN 500 IS BASED ON 173 SCHOOL DISTRICTS.

PLOT OF AVERAGE SALARY REGULAR TEACHERS BY TOTAL ENROLLMENT
DEPARTMENT OF PUBLIC INSTRUCTION
DATA ANALYSIS AND STATISTICS
SOURCE: BASIC EDUCATIONAL DATA SURVEY, 1984-85

13:08 WEDNESDAY, JUNE 19, 1985

PLOT OF SALARY*ENR8485 LEGEND: A = 1 OBS, B = 2 OBS, ETC.



NOTE: 6 OBS HAD MISSING VALUES

July 17 Meeting

IOWA ASSOCIATION OF SCHOOL BOARDS
707 MIDLAND FINANCIAL BUILDING
DES MOINES, IOWA 50309 515-288-1991

IASB

To: Nels Turnquist, Joe Ertl July 17, 1985

From: Phil Dunshee - IASB Government Relations Director

On June 28, 1985, the IASB board of directors decided to initiate a study of school finance in cooperation with other organizations which represent school officials who are a part of what we call the management team. The membership of this Task Force has not yet been selected, and it is not expected to meet for several weeks. Meanwhile, we have been discussing several ideas which may be included in that group's deliberations, and we would like to share a few of them with you. These options are in the discussion stage only, and may not currently represent the official positions of IASB or the other organizations which will participate in the study.

UNIFORM DISTRICT COST PER PUPIL

As you know, the Iowa Foundation Formula makes a distinction between the "state cost per pupil" and the "district cost per pupil". In recent years the legislature has included a "catch up factor" in the formula to bring those school districts whose district cost was less than the state cost up to a per pupil expenditure which was equivalent to the state cost per pupil. Generally, that goal has been achieved. Only one school district has a district cost per pupil which is less than the state cost per pupil; the Jesup Community School District. About 187 school districts have a district cost per pupil which is equal to the state cost per pupil for the 1985-86 fiscal year ($2410). Other school districts have a district cost which is higher than the state cost. The highest district cost per pupil is $2686 for the Nishna Valley Community School District. The average district cost per pupil is approximately $2446.

One of the goals which the Task Force has discussed is equity in funding. One mechanism for achieving that goal is to establish a uniform district cost per pupil which is equal to the state cost per pupil. The question is, what should the state cost per pupil be? Clearly, if the district cost per pupil for each school district was established at a level equal to the current state cost per pupil, a substantial majority of the schools in Iowa would have less money available than the current formula provides.

If the uniform district cost per pupil (the state cost per pupil) was set at a level which is equal to the current average district cost per pupil ($2446), then 282 school districts would be funded at a higher level than the current formula provides for the 1985-86 fiscal year. One hundred and fifty-six districts would have fewer dollars at their disposal. Assuming that a higher uniform district cost per pupil was arbitrarily established, then a larger number of school districts would have an increased budget authority. For example, if the uniform district cost per pupil was set at $2500, then 386 school districts would have an increased budget authority, while 52 districts would still be funded at a level which is less than the current formula provides.

Of course, several critical issues related to this proposal need to be explored more fully; e.g. what should be done about those districts which would have their budget authority reduced, and how much would state expenditures and property taxes be affected? Furthermore, some will argue that a variable district cost per pupil is justified, because the cost of operating schools is not uniform throughout the state. A possible counter to that argument is that the study conducted in cooperation with the National Conference of State Legislatures in 1981 indicated that under the current funding formula, there is very little correlation between the amount of funds available to school districts, and cost of operating those districts.

We will be exploring this option more fully in the coming weeks. For your information, I have enclosed a listing of the district costs per pupil for the 1985-86 fiscal year, and the difference between the district costs and the state cost per pupil.

BUDGET TO BUDGET GUARANTEE

Another goal which has been discussed by the Task Force is to fund schools on an actual pupil basis. Some public officials have asserted that the foundation formula should not distribute dollars on the basis of so called "phantom pupils". To paraphrase, they believe that the dollars should "go where the kids are." The reality of this assertion is that many school districts would be dealt a serious financial blow if some type of "cushion" is not provided to account for declining enrollment. The policy of the state for the past several years has been to preserve the financial integrity of school districts which have experienced enrollment declines, while not creating a disincentive for school districts to pursue efficiencies in operations, or voluntary reorganization.

I will not discuss the merits of these arguments in this memorandum. Instead, I will assume that the state will continue, in some form, the basic policy which I have summarized above. The question which our study group may address is, "How can we maintain the financial integrity of school districts which have experienced declining enrollment, while defusing the issue of 'phantom students'?"

One option is to discontinue the use of enrollment figures to cushion the effect of enrollment declines. Instead, school budgets could be established by using the actual headcount, without recalculating the district cost per pupil. School budgets could be statutorily guaranteed at the previous year's level with a minimum growth factor. The key here would be the determination of the state aid and property tax used to provide the supplemental funds for the guarantee, without using enrollment as a factor. This could be accomplished by establishing state aid, and the property tax dollars in the same proportion which is generated by the formula using the actual headcount. At this time we have not generated the data to demonstrate how this will affect each school district. For your information, I have attached a printout which shows the number of additional pupils generated by the enrollment cushion for each school district.

GUARANTEED MINIMUM STATE AID PER PUPIL

A third goal discussed by the Task Force is to increase taxpayer equity. The extent to which taxes in Iowa can be made more equitable by modifying the foundation program is subject to question. Property taxes have historically been an important source of revenue for Iowa schools. One of the fundamental rationales for this is that local taxpayers should contribute to the funding of locally governed public schools. However, much of the debate about taxpayer equity in recent years has focused on the equity of property taxes as compared with state generated funds such as the income and sales tax. Consequently, many changes in the school aid formula have contributed to property tax relief, and not to additional budget dollars for Iowa schools. Perhaps it is time to examine changes in the valuation of property, or other changes in the collection of property taxes in order to achieve greater tax equity, rather than simply manipulating the school aid formula.

Be that as it may, if it is assumed that shifting the source of school funding from property taxes to state aid will create more tax equity, then there are several options which the various study committees may wish to consider. First, the state may wish to guarantee that a minimum portion of each school district's budget be funded by state aid. For example, the state could provide that at least 25% of each school district's controlled budget is funded by the state. Based on 1983–84 data, 53 school districts would be affected. The cost to the state would have been approximately $3,913,468. If the state provided at least 35% of each controlled budget, an additional 46 school districts would be affected, and an additional 128 districts would be affected if the state provided 45%.

Second, the formula could be modified so that the base of the foundation program would be a minimum per pupil amount of state aid for each school district. In addition to the per pupil state aid base, the foundation levy, state aid, and additional property tax could be calculated in a fashion similar to the current formula, except that the foundation level would likely need to be altered. At this time we have not estimated the effect this would have on the mix of property taxes and state aid, or on the budgets of individual school districts.

Many other mechanisms for substituting state aid for property taxes could be created, if that is how the legislature wishes to address the issue of tax equity. We may be examining some of these options more fully in the coming weeks.

OTHER OPTIONS

Several other changes to school funding will also be discussed by the study group in which IASB will participate. Some of these topics may include: a modification of the funding mechanism for special needs students, an expansion of allowable user charges, an increase in funds for shared educational programs, removing the referendum requirement on the enrichment tax, and allowing the site levy to be used for transportation and energy costs. Funding for area education agencies may also be discussed.

A

A C L	2603	193
ACKLEY-GENEV	2417	7
ADAIR-CASEY	2410	0
ADEL-DESOTO	2410	0
AKRON-WESTFI	2422	12
ALBERT CITY-	2453	43
ALBIA	2415	5
ALBURNETT	2462	52
ALDEN	2487	77
ALGONA	2440	30
ALLAMAKEE	2410	0
ALLISON-BRIS	2451	41
ALTA	2410	0
AMANA	2541	131
AMES	2480	70
ANAMOSA	2410	0
ANDREW	2410	0
ANITA	2430	20
ANKENY	2410	0
ANTHON-OTO	2461	51
APLINGTON	2410	0
ARMSTRONG-RI	2465	55
ARNOLDS PARK	2410	0
AR-WE-VA	2457	47
ATLANTIC	2410	0
AUDUBON	2449	39
AURELIA	2458	48
AVOCA	2410	0
BALLARD	2410	0
BATTLE CREEK	2459	49
BAXTER	2457	47
BAYARD	2567	157
BEAMAN-CONRA	2466	56
BEDFORD	2410	0
BELLE PLAINE	2410	0
BELLEVUE	2416	6
BELMOND	2443	33
BENNETT	2490	80
BENTON	2443	33
BETTENDORF	2479	69
BLAKESBURG	2410	0
BONDURANT-FA	2483	73
BOONE	2410	0
BOONE VALLEY	2665	255
BOYDEN-HULL	2412	2
BRIDGEWATER-	2410	0
BRITT	2410	0
BROOKLYN-GUE	2410	0
BUFFALO CENT	2447	37
BURLINGTON	2428	18
BURT	2454	44
C AND M	2456	46
CAL	2652	242
CALAMUS	2410	0
CAMANCHE	2410	0
CARDINAL	2410	0
CARLISLE	2410	0
CARROLL	2410	0
CARSON-MACED	2434	24
CEDAR FALLS	2410	0
CEDAR RAPIDS	2424	14
CEDAR VALLEY	2682	272
CENTER POINT	2410	0
CENTERVILLE	2410	0
CENTRAL LEE	2414	4
CENTRAL CLAY	2410	0
CENTRAL CLIN	2410	0
CENTRAL CITY	2410	0
CENTRAL DALL	2498	88
CENTRAL DECA	2410	0
CENTRAL LYON	2410	0
CENTRAL WEBS	2477	67
CHARITON	2410	0
CHARLES CITY	2410	0
CHARTER OAK-	2441	31
CHEROKEE	2410	0
CLARENCE LOW	2460	50
CLARINDA	2433	23
CLARION	2464	54
CLARKE	2410	0
CLARKSVILLE	2410	0
CLAY CENTRAL	2474	64
CLEAR CREEK	2419	9
CLEARFIELD	2634	224
CLEAR LAKE	2410	0
CLINTON	2414	4
COLFAX	2410	0
COLLEGE	2443	33
COLLINS-MAXW	2447	37
COLO	2461	51
COLUMBUS	2410	0
COON RAPIDS	2463	53
CORNING	2427	17
CORWITH-WESL	2539	129
COUNCIL BLUF	2412	2
CRESTON	2410	0
CRESTLAND	2552	142
DALLAS	2422	12
DANVILLE	2441	31
DAVENPORT	2420	10
DAVIS	2410	0
DAYTON	2451	41
DECORAH	2420	10
DEEP RIVER-M	2482	72
DELWOOD	2410	0
DENISON	2410	0
DENVER	2410	0
DES MOINES	2421	11
DEXFIELD	2501	91
DIAGONAL	2469	59
DIKE	2410	0
DOW CITY-ARI	2452	42
DOWS	2635	225
DUBUQUE	2410	0
DUMONT	2412	2
DUNKERTON	2410	0
DUNLAP	2410	0
DURANT	2410	0
DYSART-GENES	2456	46
EAGLE GROVE	2456	46
EARLHAM	2451	41
EAST BUCHANA	2410	0
EAST CENTRAL	2410	0
EAST GREENE	2414	4
EAST MONONA	2664	254
EAST UNION	2451	41
EASTERN ALLA	2410	0
EASTWOOD	2436	26
EDDYVILLE	2451	41
EDGEWOOD-COL	2410	0
ELDORA-NEW P	2410	0
ELK HORN-KIM	2410	0
EMMETSBURG	2476	66
ENGLISH VALL	2451	41
ESSEX	2410	0
ESTHERVILLE	2431	21
EVERLY	2454	44
EXIRA	2476	66
FAIRFIELD	2410	0
FARRAGUT	2604	194
FLOYD VALLEY	2571	161
FONDA	2559	149
FOREST CITY	2410	0
FORT DODGE	2410	0
FORT MADISON	2413	3
FOX VALLEY	2456	46
FREDERICKSBU	2410	0
FREMONT	2478	68
FREMONT-MILL	2451	41
GALVA-HOLSTE	2497	87
GARNAVILLO	2451	41
GARNER-HAYFI	2410	0
GARWIN	2440	30
GEORGE	2410	0
GILBERT	2418	8
GILMORE CITY	2501	91
GLADBROOK	2435	25
GLENWOOD	2410	0
GLIDDEN-RALS	2460	50
GOLDFIELD	2485	75
GRAETTINGER	2410	0

GRAND	2410	0
GRAND VALLEY	2451	41
GREENE	2465	55
GREENFIELD	2410	0
GREEN MOUNTA	2494	84
GRINNELL-NEW	2410	0
GRISWOLD	2410	0
GRUNDY CENTE	2486	76
GUTHRIE CENT	2410	0
GUTTENBERG	2410	0
H L V	2451	41
HAMBURG	2447	37
HAMPTON	2410	0
HARLAN	2410	0
HARMONY	2418	8
HARRIS-LAKE	2541	131
HARTLEY-MELV	2430	20
HAVELOCK-PLO	2495	85
HEDRICK	2410	0
HIGHLAND	2410	0
HINTON	2417	7
HOWARD-WINNE	2433	23
HUBBARD	2473	63
HUDSON	2410	0
HUMBOLDT	2410	0
IDA GROVE	2410	0
INDEPENDENCE	2410	0
INDIANOLA	2410	0
INTERSTATE 3	2410	0
IOWA CITY	2493	83
IOWA FALLS	2410	0
IOWA VALLEY	2410	0
IRWIN	2412	2
JANESVILLE	2410	0
JEFFERSON	2410	0
JESUP	2350	-60
JOHNSTON	2410	0
KANAWHA	2522	112
KEOKUK	2425	15
KEOTA	2531	121
KINGSLEY-PIE	2459	49
KLEMME	2456	46
KNOXVILLE	2437	27
LAKE CITY	2453	43
LAKE MILLS	2410	0
LAKE VIEW-AU	2410	0
LAKOTA	2674	264
LAMONI	2451	41
LA PORTE CIT	2428	18
LAURENS-MARA	2423	13
LAWTON-BRONS	2410	0
L D F	2438	28
LE MARS	2410	0
LENOX	2410	0
LEWIS CENTRA	2418	8
LINCOLN	2410	0
LINCOLN CENT	2572	162
LINN-MAR	2460	50
LISBON	2410	0
LITTLE ROCK	2410	0
LOGAN-MAGNOL	2410	0
LOHRVILLE	2549	139
LONE TREE	2431	21
LOST NATION	2441	31
LOUISA-MUSCA	2410	0
LU VERNE	2606	196
LYNNVILLE-SU	2423	13
LYTTON	2560	150
MADRID	2445	35
MALLARD	2458	48
MALVERN	2452	42
MANILLA	2421	11
MANNING	2410	0
MANSON	2419	9
MAPLE VALLEY	2410	0
MAQUOKETA	2419	9
MAQUOKETA VA	2410	0
MARCUS	2422	12
MARION S	2410	0
MAR-MAC	2410	0
MARSHALLTOWN	2410	0
MARTENSDALE-	2410	0
MASON CITY	2495	85
MAURICE-ORAN	2456	46
MEDIAPOLIS	2414	4
MELCHER-DALL	2410	0
MERIDEN-CLEG	2451	41
MESERVEY-THO	2456	46
MIDLAND	2496	86
MID-PRAIRIE	2412	2
MILFORD	2410	0
MINGO	2410	0
MISSOURI VAL	2410	0
M-F-L	2420	10
MONROE	2410	0
MONTEZUMA	2420	10
MONTICELLO	2410	0
MORAVIA	2410	0
MORMON TRAIL	2410	0
MORNING SUN	2465	55
MOULTON-UDEL	2410	0
MOUNT AYR	2530	120
MOUNT PLEASA	2418	8
MOUNT VERNON	2410	0
MURRAY	2410	0
MUSCATINE	2410	0
NASHUA	2410	0
NESCO	2558	148
NEVADA	2410	0
NEWELL-PROVI	2469	59
NEW HAMPTON	2410	0
NEW HARTFORD	2410	0
NEW LONDON	2426	16
NEW MARKET	2448	38
NEWTON	2410	0
NISHNA VALLE	2686	276
NORA SPRINGS	2425	15
NORTH CENTRA	2451	41
NORTHEAST	2410	0
NORTH FAYETT	2412	2
NORTHEAST HA	2607	197
NORTH MAHASK	2549	139
NORTH LINN	2441	31
NORTH KOSSUT	2482	72
NORTH POLK	2410	0
NORTH SCOTT	2433	23
NORTH TAMA	2410	0
NORTHWEST WE	2506	96
NORTH WINNES	2410	0
NORTHWOOD-KE	2415	5
NORWALK	2410	0
NORWAY	2504	94
OAKLAND	2410	0
OCHEYEDAN	2573	163
ODEBOLT-ARTH	2410	0
OELWEIN	2410	0
OGDEN	2410	0
OLIN SC	2443	33
ORIENT-MACKS	2562	152
OSAGE	2410	0
OSKALOOSA	2410	0
OTTUMWA	2410	0
OXFORD JCT	2526	116
PALMER	2587	177
PANORA-LINDE	2451	41
PARKERSBURG	2410	0
PATON-CHURDA	2547	137
PAULLINA	2423	13
PEKIN	2441	31
PELLA	2410	0
PERRY	2444	34
PLAINFIELD	2410	0
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PLEASANTVILL	2417	7
POCAHONTAS	2424	14
POMEROY	2410	0
POSTVILLE	2410	0
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PRAIRIE	2410	0
PRESCOTT	2619	209

PRESTON	2410	0
PRIMGHAR	2440	30
RADCLIFFE	2612	202
RED OAK	2410	0
REINBECK	2410	0
REMSEN-UNION	2456	46
RICEVILLE	2424	14
ROCK VALLEY	2410	0
ROCKWELL-SWA	2410	0
ROCKWELL CIT	2442	32
ROLAND-STORY	2437	27
ROLFE	2491	81
RUDD-ROCKFOR	2452	42
RUSSELL	2427	17
RUTHVEN-AYSH	2468	58
SAC	2410	0
ST ANSGAR	2434	24
SANBORN	2410	0
SAYDEL	2452	42
SCHALLER	2451	41
SCHLESWIG	2418	8
SCRANTON	2465	56
SEMCO	2456	46
SENTRAL	2497	87
SERGEANT BLU	2425	15
SEYMOUR	2410	0
SHEFFIELD-CH	2498	88
SHELBY	2410	0
SHELDON	2410	0
SHELLSBURG	2410	0
SHENANDOAH	2410	0
SIBLEY	2410	0
SIDNEY	2480	70
SIGOURNEY	2410	0
SIOUX CENTER	2413	3
SIOUX CITY	2414	4
SIOUX RAPIDS	2507	97
SIOUX VALLEY	2599	189
SOUTH CLAY	2564	154
SOLON	2419	9
SOUTHEAST WA	2410	0
SOUTH HAMILT	2474	64
SOUTH PAGE	2462	52
SOUTH TAMA	2419	9
SOUTH WINNES	2430	20
SOUTHEAST PO	2422	12
SPENCER	2410	0
SPIRIT LAKE	2410	0
SPRINGVILLE	2410	0
STANTON	2444	34
STARMONT	2410	0
STEAMBOAT RO	2597	187
STORM LAKE	2410	0
STRATFORD	2410	0
STUART MENLO	2410	0
SUMNER	2410	0
SUTHERLAND	2456	46
TERRIL	2595	185
THOMPSON	2495	85
TIPTON	2410	0
TITONKA	2458	48
TREYNOR	2443	33
TRI-CENTER	2410	0
TRI-COUNTY	2457	47
TRIPOLI	2410	0
TURKEY VALLE	2410	0
TWIN CEDARS	2417	7
TWIN RIVERS	2668	258
UNDERWOOD	2410	0
UNION-WHITTE	2504	94
UNITED	2506	96
URBANA	2410	0
URBANDALE	2412	2
VALLEY	2410	0
VAN BUREN	2410	0
VAN METER	2456	46
VENTURA	2548	138
VILLISCA	2459	49
VINTON	2410	0
WACO	2565	155
WALL LAKE	2451	41
WALNUT	2456	46
WAPELLO	2470	60
WAPSIE VALLE	2410	0
WASHINGTON	2410	0
WATERLOO	2444	34
WAUKEE	2410	0
WAVERLY-SHEL	2410	0
WAYNE	2416	6
WEBSTER CITY	2410	0
WELLSBURG	2410	0
WEST BEND	2633	223
WEST BRANCH	2451	41
WEST BURLING	2422	12
WEST CENTRAL	2432	22
WEST DELAWAR	2410	0
WEST DES MOI	2439	29
WESTERN DUBU	2410	0
WEST HARRISO	2451	41
WEST LIBERTY	2410	0
WEST LYON	2410	0
WEST MARSHAL	2410	0
WEST MONONA	2410	0
WEST SIOUX	2429	19
WESTWOOD	2476	66
WHEATLAND	2410	0
WHITING	2451	41
WILLIAMSBURG	2410	0
WILLOW	2451	41
WILTON	2410	0
WINFIELD-MT	2608	198
WINTERSET	2410	0
WODEN-CRYSTA	2539	129
WOODBINE	2410	0
WOODBURY CEN	2453	43
WOODWARD-GRA	2499	89
YALE-JAMAICA	2451	41

B

A C L	13
ACKLEY-GENEV	79
ADAIR-CASEY	36
ADEL-DESOTO	0
AKRON-WESTFI	67
ALBERT CITY-	22
ALBIA	77
ALBURNETT	11
ALDEN	3
ALGONA	79
ALLAMAKEE	206
ALLISON-BRIS	47
ALTA	45
AMANA	65
AMES	273
ANAMOSA	77
ANDREW	54
ANITA	48
ANKENY	130
ANTHON-OTO	43
APLINGTON	30
ARMSTRONG-RI	58
ARNOLDS PARK	45
AR-WE-VA	13
ATLANTIC	69
AUDUBON	87
AURELIA	19
AVOHA	19
BALLARD	8
BATTLE CREEK	9
BAXTER	19
BAYARD	25
BEAMAN-CONRA	17
BEDFORD	50
BELLE PLAINE	56
BELLEVUE	103
BELMOND	20
BENNETT	27
BENTON	105
BETTENDORF	293
BLAKESBURG	13
BONDURANT-FA	4
BOONE	101
BOONE VALLEY	44
BOYDEN-HULL	21
BRIDGEWATER-	22
BRITT	57
BROOKLYN-GUE	54
BUFFALO CENT	51
BURLINGTON	246
BURT	19
C AND M	7
CAL	15
CALAMUS	33
CAMANCHE	96
CARDINAL	67
CARLISLE	55
CARROLL	13
CARSON-MACED	15
CEDAR FALLS	281
CEDAR RAPIDS	1039
CEDAR VALLEY	32
CENTER POINT	34
CENTERVILLE	147
CENTRAL LEE	95
CENTRAL CLAY	29
CENTRAL CLIN	126
CENTRAL CITY	88
CENTRAL DALL	34
CENTRAL DECA	58
CENTRAL LYON	31
CENTRAL WEBS	45
CHARITON	99
CHARLES CITY	224
CHARTER OAK-	39
CHEROKEE	81
CLARENCE LOW	26
CLARINDA	23
CLARION	28
CLARKE	40
CLARKSVILLE	36
CLAY CENTRAL	21
CLEAR CREEK	84
CLEARFIELD	1
CLEAR LAKE	33
CLINTON	390
COLFAX	10
COLLEGE	128
COLLINS-MAXW	18
COLO	20
COLUMBUS	58
COON RAPIDS	44
CORNING	48
CORWITH-WESL	94
COUNCIL BLUF	669
CRESTON	50
CRESTLAND	34
DALLAS	0
DANVILLE	21
DAVENPORT	735
DAVIS	56
DAYTON	66
DECORAH	136
DEEP RIVER-M	13
DELWOOD	52
DENISON	35
DENVER	32
DES MOINES	1257
DEXFIELD	67
DIAGONAL	14
DIKE	60
DOW CITY-ARI	32
DOWS	23
DUBUQUE	922
DUMONT	3
DUNKERTON	54
DUNLAP	35
DURANT	48
DYSART-GENES	93
EAGLE GROVE	168
EARLHAM	27
EAST BUCHANA	24
EAST CENTRAL	36
EAST GREENE	28
EAST MONONA	2
EAST UNION	42
EASTERN ALLA	67
EASTWOOD	4
EDDYVILLE	85
EDGEWOOD-COL	31
ELDORA-NEW P	63
ELK HORN-KIM	25
EMMETSBURG	109
ENGLISH VALL	63
ESSEX	3
ESTHERVILLE	118
EVERLY	37
EXIRA	28
FAIRFIELD	171
FARRAGUT	5
FLOYD VALLEY	16
FONDA	29
FOREST CITY	72
FORT DODGE	491
FORT MADISON	168
FOX VALLEY	28
FREDERICKSBU	20
FREMONT	4
FREMONT-MILL	0
GALVA-HOLSTE	38
GARNAVILLO	5
GARNER-HAYFI	4
GARWIN	3
GEORGE	44
GILBERT	26
GILMORE CITY	74
GLADBROOK	7
GLENWOOD	0
GLIDDEN-RALS	30

GOLDFIELD	13
GRAETTINGER	11
GRAND	8
GRAND VALLEY	18
GREENE	99
GREENFIELD	47
GREEN MOUNTA	5
GRINNELL-NEW	101
GRISWOLD	53
GRUNDY CENTE	28
GUTHRIE CENT	26
GUTTENBERG	89
H L V	42
HAMBURG	38
HAMPTON	72
HARLAN	140
HARMONY	34
HARRIS-LAKE	20
HARTLEY-MELV	45
HAVELOCK-PLO	18
HEDRICK	33
HIGHLAND	50
HINTON	8
HOWARD-WINNE	215
HUBBARD	11
HUDSON	155
HUMBOLDT	82
IDA GROVE	40
INDEPENDENCE	105
INDIANOLA	76
INTERSTATE 3	39
IOWA CITY	93
IOWA FALLS	99
IOWA VALLEY	34
IRWIN	21
JANESVILLE	46
JEFFERSON	56
JESUP	103
JOHNSTON	0
KANAWHA	14
KEOKUK	95
KEOTA	0
KINGSLEY-PIE	40
KLEMME	36
KNOXVILLE	78
LAKE CITY	21
LAKE MILLS	31
LAKE VIEW-AU	37
LAKOTA	43
LAMONI	0
LA PORTE CIT	65
LAURENS-MARA	35
LAWTON-BRONS	20
L D F	7
LE MARS	81
LENOX	0
LEWIS CENTRA	95
LINCOLN	24
LINCOLN CENT	3
LINN-MAR	156
LISBON	37
LITTLE ROCK	26
LOGAN-MAGNOL	43
LOHRVILLE	51
LONE TREE	11
LOST NATION	43
LOUISA-MUSCA	16
LU VERNE	22
LYNNVILLE-SU	27
LYTTON	20
MADRID	1
MALLARD	19
MALVERN	4
MANILLA	23
MANNING	89
MANSON	70
MAPLE VALLEY	86
MAQOUKETA	114
MAQUOKETA VA	87
MARCUS	45
MARION S	185
MAR-MAC	67
MARSHALLTOWN	379
MARTENSDALE-	38
MASON CITY	178
MAURICE-ORAN	22
MEDIAPOLIS	31
MELCHER-DALL	14
MERIDEN-CLEG	24
MESERVEY-THO	25
MIDLAND	25
MID-PRAIRIE	45
MILFORD	0
MINGO	41
MISSOURI VAL	22
M-F-L	19
MONROE	45
MONTEZUMA	46
MONTICELLO	65
MORAVIA	0
MORMON TRAIL	35
MORNING SUN	19
MOULTON-UDEL	16
MOUNT AYR	45
MOUNT PLEASA	44
MOUNT VERNON	51
MURRAY	19
MUSCATINE	283
NASHUA	107
NESCO	15
NEVADA	21
NEWELL-PROVI	10
NEW HAMPTON	117
NEW HARTFORD	35
NEW LONDON	39
NEW MARKET	19
NEWTON	243
NISHNA VALLE	10
NORA SPRINGS	44
NORTH CENTRA	27
NORTHEAST	115
NORTH FAYETT	192
NORTHEAST HA	36
NORTH MAHASK	38
NORTH LINN	104
NORTH KOSSUT	42
NORTH POLK	0
NORTH SCOTT	216
NORTH TAMA	49
NORTHWEST WE	54
NORTH WINNES	64
NORTHWOOD-KE	76
NORWALK	32
NORWAY	52
OAKLAND	26
OCHEYEDAN	50
ODEBOLT-ARTH	16
OELWEIN	209
OGDEN	51
OLIN SC	49
ORIENT-MACKS	16
OSAGE	124
OSKALOOSA	3
OTTUMWA	164
OXFORD JCT	12
PALMER	15
PANORA-LINDE	14
PARKERSBURG	4
PATON-CHURDA	42
PAULLINA	32
PEKIN	39
PELLA	0
PERRY	57
PLAINFIELD	18
PLEASANT VAL	60
PLEASANTVILL	11
POCAHONTAS	78
POMEROY	11
POSTVILLE	39
PRAIRIE CITY	13
PRAIRIE	97

PRESCOTT	24
PRESTON	39
PRIMGHAR	18
RADCLIFFE	31
RED OAK	49
REINBECK	113
REMSEN-UNION	34
RICEVILLE	59
ROCK VALLEY	62
ROCKWELL-SWA	42
ROCKWELL CIT	59
ROLAND-STORY	15
ROLFE	46
RUDD-ROCKFOR	40
RUSSELL	0
RUTHVEN-AYSH	34
SAC	76
ST ANSGAR	60
SANBORN	6
SAYDEL	195
SCHALLER	14
SCHLESWIG	20
SCRANTON	36
SEMCO	64
SENTRAL	45
SERGEANT BLU	25
SEYMOUR	33
SHEFFIELD-CH	54
SHELBY	30
SHELDON	53
SHELLSBURG	47
SHENANDOAH	21
SIBLEY	37
SIDNEY	3
SIGOURNEY	79
SIOUX CENTER	31
SIOUX CITY	509
SIOUX RAPIDS	14
SIOUX VALLEY	4
SOUTH CLAY	22
SOLON	86
SOUTHEAST WA	22
SOUTH HAMILT	41
SOUTH PAGE	32
SOUTH TAMA	171
SOUTH WINNES	29
SOUTHEAST PO	65
SPENCER	40
SPIRIT LAKE	18
SPRINGVILLE	51
STANTON	8
STARMONT	63
STEAMBOAT RO	5
STORM LAKE	38
STRATFORD	39
STUART MENLO	58
SUMNER	91
SUTHERLAND	40
TERRIL	6
THOMPSON	51
TIPTON	42
TITONKA	57
TREYNOR	26
TRI-CENTER	32
TRI-COUNTY	17
TRIPOLI	62
TURKEY VALLE	117
TWIN CEDARS	68
TWIN RIVERS	49
UNDERWOOD	36
UNION-WHITTE	50
UNITED	48
URBANA	34
URBANDALE	221
VALLEY	30
VAN BUREN	36
VAN METER	13
VENTURA	19
VILLISCA	11
VINTON	61
WACO	24
WALL LAKE	14
WALNUT	4
WAPELLO	56
WAPSIE VALLE	45
WASHINGTON	62
WATERLOO	692
WAUKEE	0
WAVERLY-SHEL	47
WAYNE	29
WEBSTER CITY	134
WELLSBURG	16
WEST BEND	28
WEST BRANCH	26
WEST BURLING	61
WEST CENTRAL	16
WEST DELAWAR	118
WEST DES MOI	158
WESTERN DUBU	285
WEST HARRISO	52
WEST LIBERTY	22
WEST LYON	55
WEST MARSHAL	80
WEST MONONA	58
WEST SIOUX	68
WESTWOOD	45
WHEATLAND	32
WHITING	34
WILLIAMSBURG	68
WILLOW	42
WILTON	17
WINFIELD-MT	8
WINTERSET	44
WODEN-CRYSTA	17
WOODBINE	25
WOODBURY CEN	9
WOODWARD-GRA	77
YALE-JAMAICA	32

June 25, 1985

Dr. George Chambers
210 Linquist Center
Education Administration
University of Iowa
Iowa City, Iowa 52242

Dear Dr. Chambers:

It is my understanding that you are chairing the committee reviewing the financing of Iowa's elementary/secondary schools.

We are aware that you are concerned with the global issues dealing with school finance, however, we would like to call to your attention, and solicit your support for the recommendations made by the Equitable Funding Committee regarding secondary vocational education.

Currently the funding procedures do not allow for funding excess costs of secondary vocational programs. The recommendations of the Equitable Funding Committee addresses this important issue and also recommends that the funding for existing secondary vocational programs become part of the general aid formula for those districts that operate vocational programs.

Again, we understand that you are not addressing specific funding needs, but we wanted to make you aware of these recommendations and ask for your help and support.

Sincerely,

Dick

Dick Gabriel
IVA President

CC: Executive Committee
Encl.

DR. CHAMBERS -
RECOMMENDATIONS ARE ON PAGES 14-19