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**LOCAL GOVERNMENT FINANCE**  
in Iowa, 1965-70

**Iowa Tax and Income Comparisons**

**Two Major Spending Programs**

**Changing State and Local Tax Burdens**

**Population and Cost of Specific Governments**

Municipalities

Counties

Schools

**State and Local Revenue Sharing Considerations**

Sales Tax for Municipalities

Income Tax for Schools

Cooperative Extension Service  
**IOWA STATE UNIVERSITY**  
Ames, Iowa 50010



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LOCAL GOVERNMENT FINANCE IN IOWA, 1965-70

Summary

Iowa Tax and Income Comparisons

Iowa tax collections for state and local government have gone up about 50 percent in the last five years. But the increase has not been as rapid as the national average. When compared to ability to pay, Iowa's state and local taxes are just slightly above average . . . . . 1

Two Major Spending Programs

Both of Iowa's major spending programs--public education and transportation --are higher than average in cost per person, with logical reasons in each case. Educational costs per person are high because of the larger than average proportion of Iowa's population in public secondary schools. Spending per student is not out of line with other states. Transportation costs are high primarily because of high road costs per person associated with a well-developed road network in a low density population state. . . . . 4

Population Density and Total Government Costs

Over all, local government costs per person increase as population declines, primarily because of high road costs per person in sparsely settled areas. General government, other than roads, is only slightly more expensive per person in the sparsely settled areas of the state. . . 6

Population and Cost of Specific Governments

Per person costs for municipal governments tend to increase with increasing population. However, county government tends to be less costly per person as population increases and the fixed annual cost can be spread over more people. Economic studies indicate that the 1970 fixed cost per county was \$175,000. Additional cost is estimated as equal to \$31.27 per person. Preliminary estimates for school districts indicate a 1968-69 minimum fixed cost of \$200,000 per year for a district of lowest quality. Additional cost is estimated at \$400 per student. . . . . 7

Prepared by Marvin Julius, Extension Economist

## Potential Savings of Government Consolidation

A merger of two typical small counties might reduce taxes for county-wide programs by 22 percent per year. However, this savings would be only four percent of the total property tax levies for the two counties. If Iowa's 99 counties had operated from 16 regional headquarters\* in 1970 total savings for the state might have been \$14½ million. However, the \$14½ million represents less than two percent of total state and local tax collections in Iowa. Mergers of school districts will tend to produce savings of \$200,000 or more for each district eliminated, not including transportation cost changes. The savings of past school mergers have often been used to upgrade quality in merged districts . . . . . 13

## State and Local Revenue Sharing Considerations

When tax funds are collected by the state and re-distributed locally, the method of distribution becomes a subject of controversy. If sales taxes are returned to the municipality where collected, municipalities benefit through taxes paid by residents outside the city who shop there. Income tax sharing on a per pupil basis tends to return more money to rural areas than they pay. But rural areas tend to lose out on property tax money paid back through a county equalization fund, where more money tends to go to the urban school districts. . . . . 14

## Introduction

This publication is intended to focus on the finances of local government. However, where comparisons are made between states, it is necessary to compare combined finances of state and local government. This is so because states vary in the division of functions and costs between state and local levels.

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\* No specific proposals for consolidation of Iowa counties into regional units are known to the author. However, county consolidation and multi-county governments have been discussed in general terms by many people and advocated by some groups. Research on the financial effects of consolidation required some particular delineation of the state into multi-county units. The present regional delineation of the state for planning purposes was chosen, but this does not imply that the present delineation was made for consolidation purposes or that any official plan for consolidation is presently in existence.

## Iowa Tax and Income Comparisons

State and local tax collections nationally went up 70 percent between 1965 and 1970, from a total of \$51 billion in 1965 to an estimated \$87 billion in 1970. On a per person basis, the national increase was from \$264 in 1965 to \$427 in 1970--slightly more than a 60 percent increase. Inflation cheapened money by about 20 percent during this period, so the real cost per person of operating state and local governments increased about 40 percent.

In Iowa, tax collections increased about 50 percent from 1965 to 1970 for state and local government. Since Iowa's population did not change appreciably during this period, the per capita increase also was about 50 percent before adjustment for inflation. By both total collections and per capita measures, Iowa's state and local tax collections did not increase quite as rapidly as the average for the nation during this period.

### The Tax Burden

An indication of the relative tax burden in Iowa can be obtained by comparing the state's personal income along with state and local tax collections. This provides a measure of the tax burden according to ability to pay.

In 1968, Iowa was 22nd in rank among all the states in personal income. Average income per person in Iowa was \$3,288, compared with the \$3,425 average in the United States (table 1). Connecticut, New York, Alaska, and California are at the top in personal income and Arkansas and Mississippi at the bottom. As might be expected, there is some bunching of states in the middle of the range, so that rankings four or five numbers apart do not show a large difference in income per person. Iowa was a little below the U.S. average in income per person in 1968 and has generally maintained this position over the years.

When all of the state and local taxes per person are added together to get a total tax ranking, Iowa is in 15th place at \$389 and is just slightly above the U.S. average of \$380 (table 2). Therefore, Iowa is just slightly below the U.S. average in personal income per person and just above the U.S. average in total state and local taxes collected per person (as of 1969).

Iowa is in 14th place nationally in respect to property taxes collected per person and is about \$25 above the U.S. average for this tax. Iowa's property taxes average \$177 per person, compared to \$152 for the national average. State and local taxes by state are listed in table 2 with a breakdown into property taxes, "other" taxes and total taxes. "Other" taxes include sales, income, fuel, liquor, cigarettes, etc. Iowa ranks 25th, or below the national average on per capita tax collections other than property tax.

If income is used as a measure of ability to pay taxes, Iowa is slightly out of line (too high) in its level of state and local taxes per person. But tax collections are not far enough out of line to suggest much over-spending in any government functions that use tax money in large amounts.

TABLE 1: Personal income per person, by states, 1968.

<u>Rank in</u> <u>United States</u>	<u>State</u>	<u>Income</u>
1*	Connecticut	\$4,303
2	New York	4,141
3	Alaska	4,053
4	California	4,010
5	Illinois	3,989
6	Nevada	3,971
7	New Jersey	3,968
8	Massachusetts	3,888
9	Delaware	3,842
10	Maryland	3,780
11	Michigan	3,715
12	Washington	3,674
13	Rhode Island	3,611
14	Hawaii	3,565
15	Ohio	3,480
<u>Av.</u>	<u>U.S. National Average</u>	<u>3,425</u>
16	Indiana	3,415
17	Pennsylvania	3,394
18	Wisconsin	3,374
19	Minnesota	3,346
20	Oregon	3,325
21	Colorado	3,316
<u>22</u>	<u>IOWA</u>	<u>3,288</u>
23	Kansas	3,283
24	New Hampshire	3,272
25	Missouri	3,264
26	Nebraska	3,200
27	Florida	3,192
28	Wyoming	3,100
29	Virginia	3,074
30	Vermont	3,053
31	Arizona	3,026
32	Texas	3,019
33	Montana	2,906
34	Oklahoma	2,833
35	Maine	2,830
36	South Dakota	2,820
37	Utah	2,793
38	Georgia	2,791
39	New Mexico	2,666
40	Idaho	2,660
41	North Carolina	2,658
42	North Dakota	2,657
43	Louisiana	2,644
44	Kentucky	2,630
45	Tennessee	2,584
46	West Virginia	2,433
47	South Carolina	2,391
48	Alabama	2,365
49	Arkansas	2,315
50	Mississippi	2,074

\* The District of Columbia ranks ahead of the states in per capita income with an average of \$4,394.

TABLE 2: State-local taxes, per person ranked from highest to lowest, 1969.

## Ranking of States

Property Taxes		Other Taxes		Total Taxes	
1. Calif.	\$249	1. Hawaii	\$393	1. N. Y.	\$576
2. N. J.	227	2. N. Y.	364	2. Calif.	540
3. Mass.	225	3. Nev.	302	3. Hawaii	480
4. N. Y.	211	4. Del.	295	4. Nev.	466
5. Conn.	210	5. Calif.	291	5. Mass.	453
6. S. D.	204	6. Alaska	287	6. Wis.	439
7. Nebr.	201	7. Wash.	275	7. Mich.	428
8. Wyo.	196	8. Md.	265	8. Wyo.	414
9. Mont.	194	9. Mich.	263	9. Md.	411
10. Wis.	193	10. Minn.	250	10. Wash.	410
11. N. H.	185	11. N. M.	247	11. Minn.	406
12. Oreg.	181	12. Wis.	246	12. N. J.	406
13. Kans.	179	13. La.	238	13. Conn.	392
<u>14. IOWA</u>	<u>177</u>	14. Pa.	233	14. Alaska	390
15. Ill.	173	15. Vt.	233	<u>15. IOWA</u>	<u>389</u>
16. Colo.	171	16. Ariz.	232	16. Oreg.	387
17. Ind.	165	17. Va.	231	17. Ariz.	387
18. Mich.	165	18. Mass.	228	18. Colo.	386
19. Nev.	165	<u>U. S. Average</u>	<u>228</u>	19. Vt.	384
20. N. D.	163	19. R. I.	222	<u>U.S. Average</u>	<u>380</u>
21. R. I.	157	20. Wyo.	218	20. R. I.	379
22. Minn.	156	21. Fla.	216	21. Ill.	373
23. Ariz.	155	22. Colo.	215	22. Del.	372
<u>U. S. Average</u>	<u>152</u>	23. Ky.	213	23. Nebr.	362
24. Vt.	151	24. Idaho	211	24. S. D.	353
25. Me.	149	<u>25. IOWA</u>	<u>211</u>	25. Mont.	351
26. Ohio	146	26. Oreg.	206	26. Kans.	346
27. Md.	145	27. Ill.	200	27. Pa.	340
28. Wash.	135	28. W. Va.	199	28. N. D.	338
29. Utah	130	29. Okla.	198	29. Ind.	334
30. Mo.	122	30. Utah	197	30. Fla.	330
31. Texas	118	31. N. C.	191	31. Idaho	328
32. Idaho	117	32. Ala.	188	32. Utah	327
33. Fla.	114	33. Ga.	188	33. N. M.	324
34. Pa.	106	34. Tenn.	184	34. Va.	314
35. Alaska	104	35. Conn.	182	35. Me.	308
36. Okla.	89	36. Miss.	182	36. Ohio	306
37. Hawaii	87	37. Mo.	179	37. Mo.	301
38. Va.	83	38. N. J.	179	38. N. H.	299
39. Ga.	82	39. S. C.	176	39. La.	298
40. Del.	77	40. N. D.	175	40. Okla.	287
41. N. M.	77	41. Ind.	169	41. Ky.	278
42. N. C.	68	42. Kans.	167	42. Texas	276
43. Tenn.	68	43. Ark.	162	43. Ga.	270
44. Ky.	64	44. Nebr.	161	44. W. Va.	263
45. W. Va.	64	45. Me.	159	45. N. C.	259
46. La.	60	46. Ohio	159	46. Tenn.	252
47. Miss.	60	47. Mont.	157	47. Miss.	242
48. Ark.	58	48. Texas	157	48. S. C.	225
49. S. C.	49	49. S. D.	149	49. Ala.	224
50. Ala.	36	50. N. H.	114	50. Ark.	221

## Two Major Spending Programs

Further understanding of Iowa's taxes and spending can be obtained by comparing two of the major program areas with spending in other states. Educational costs are a major part of total government spending in Iowa, as they are in most states. School spending can be analyzed in two ways--by spending per capita on primary and secondary education, or by spending per student. In Iowa, the two methods give slightly different results.

Iowa ranked 17th in primary and secondary education costs per person in 1966-67. These costs averaged \$153. Iowa ranks higher in this manner of comparison because a larger proportion of Iowa's population is in public secondary schools.

Table 3: State and local spending per student for public elementary and secondary schools for selected states, 1959-60 and 1967-68.\*

1959-60			1967-68		
Rank	State	Av. Spending	Rank	State	Av. Spending
1.	New York	\$551	1.	New York	\$944
8.	Minnesota	412	3.	Minnesota	691
9.	California	408	7.	Wisconsin	659
11.	Wisconsin	401	12.	California	611
24.	IOWA	353	25.	IOWA	538
28.	Missouri	329	32.	Missouri	489
30.	Nebraska	321	37.	Nebraska	450
46.	Arkansas	205	46.	Arkansas	349

\* Average spending figures do not include federal aid of various kinds which is allocated to schools usually through a state department of public instruction or its equivalent.

On spending per student, Iowa ranked 25th in 1967-68 (table 3), compared to its 15th ranked placing on total tax collections for state and local government. Iowa apparently is not out of line with other states or with its income level in spending per student for elementary and secondary schools.

### Highway Spending

When compared with other states, Iowa ranks nearer the top in spending per person for highways, including both primary and secondary roads. Table 4 provides a comparison of highway spending for selected states. This information is about four years old, but relative positions do not appear to have changed much.

In spending for highways, Iowa is \$40 above the U.S. average on a per person comparison. It is costly to provide transportation facilities in a sparsely settled state. Most of the states that rank higher than Iowa in per capita spending for highways are even more sparsely populated than Iowa. It is difficult to avoid higher spending per person for highways under Iowa's



population density. The need for transportation facilities and its resulting higher cost per person with a sparse population is the major cause for Iowa's taxes being slightly out of line on tax costs per person, compared to personal income per person.

Table 4: State and local spending for highways, per person, selected states, 1967

State	Highway Spending Per Capita	Rank in Highway Spending	Rank in Income Per Person
Alaska	\$440	1	3
Wyoming	219	2	28
Vermont	163	3	30
Nevada	146	4	6
Montana	136	5	33
Delaware	134	6	9
South Dakota	133	7	36
North Dakota	124	8	42
IOWA	110	9	22
Nebraska	98	13	26
Minnesota	96	14	19
Wisconsin	89	18	18
U.S. average	70	--	--
California	70	33	4
Arkansas	67	35	49
Missouri	61	41	25
New York	60	44	2

#### Changing State and Local Tax Burdens

A measure of change in state and local tax burdens is provided by comparing personal income changes to tax collection changes at the county level. Table I in the appendix gives this comparison plus additional information for the state and for all counties. On the average, the tax burden increased during 1963-68 since the combined total of property, income and sales taxes for Iowa increased 55 percent while total personal income increased 44 percent. However, changes in income and taxes varied by counties. Most counties had an increasing tax burden (percentage change in combined taxes higher than percentage change in personal income), but some had an approximately constant burden, and a few counties had a decreasing burden.

Percentage changes of income, sales and property taxes by counties are also given in Table I of the appendix.

The income tax of a county is the amount of tax paid by residents of the county--though it is possible some of the money was earned outside the county to which it is credited. Sales taxes are credited to the county where the tax is collected. With the sales tax, it is possible that some of the tax was paid by people who did not live in the county where it was collected.

Appendix Table I also shows percentage changes in the property tax payable for two periods--1963 to 1968, and 1968 to 1970. Property tax payable includes property tax credits (agricultural land tax credit, homestead exemptions, personal property tax replacements and other credits) which average 12.5 percent of the total property tax levy statewide. This 12.5 percent is paid by the state from other tax revenues and property tax owners as a group pay the remaining 87.5 percent of the property tax levy.

The personal income change for each county was estimated from information on Iowa income tax returns. Total amount of adjusted gross income reported on both pay and no-pay returns was used to obtain income estimates for 1963 and 1968, so that a percentage change could be computed.

#### Population Density and Total Government Cost

In a government study for county areas, it was found that the high over-all local government cost per person of sparsely populated areas results largely from high road costs. Local government other than for roads is not unusually expensive per person in these areas (table 5).

Counties were grouped in population size brackets with the smallest being those counties under 10,000 population. The largest group is that over 250,000 population which includes only Polk County in Iowa. General spending figures used in the analysis included all spending, except for hospitals and public education. These two items were excluded from the analysis because the mix of public and private hospitals and the percentages of students in private and public schools varies greatly among counties. Including these two spending programs would have distorted some of the figures in the middle range of population size groups.

Analysis of general spending for all local government (table 5) indicates that sparse population areas are generally expensive to govern; that costs per person fall as population becomes more dense; and that costs again rise as we get into the large metropolitan areas.

Table 5: Per person spending of Iowa local governments (municipal, county, most special districts) by county population groups, 1967

Population	General Spending*	Highway Spending	General Less Highway
	\$	\$	\$
0-9,999	132	77	55
10,000-24,999	110	60	50
25,000-49,999	101	43	58
50,000-99,999	99	38	61
100,000-249,999	106	32	74
250,000 or more	128	46	82

\* Does not include hospitals or public education

The highway spending column of table 5 shows the cost per person is noticeably higher in the sparsely populated counties. The cost per person decreases as population increases, but costs rise again as population goes above 100,000.

The local government cost per person for programs other than highways is shown in the last column of table 5. Cost is almost constant for programs other than highways in populations from 10,000 to 100,000. Since the lowest population group is still about 10 percent more expensive than the 10,000 to 25,000 population group, this indicates fixed costs are spread over too few people. The lowest cost per person for programs other than highways is at the 10,000 to 25,000 population group, rather than the 50,000 to 100,000 group in the general spending column.

If spending for public education had been included in the analysis, the lowest population group would have been the least expensive per person when everything except highways was considered. This is not because education is low in cost per student in these areas, but rather because the young people are a small proportion of the population. Therefore, their school costs are less when spread over the total number of persons in the area.

Proposals have been made to merge governments over large areas in sparsely settled territory. Some proponents say that economies of over-all government of densely settled counties could also be obtained by enclosing enough territory of sparse population. However, if the same road network is kept, there will be little or no reduction in highway spending per person. Without a reduction in highway spending there is little chance that over-all spending will be reduced substantially by merging governments over much larger areas to gain a substantial population base.

#### Population and Cost of Specific Governments

In some Iowa State University Extension Service studies, we looked in more detail at groups of institutions. Separate studies were made of municipalities by size groups, of the set of county-wide programs for all counties, and of school operations. In each of these studies, total costs were compared to the population served by the institution to see if there were consistent cost patterns related to population.

The population served by the institution groups differed in each case. For municipalities, the population consists only of those people living in the incorporated towns and cities. For the set of county-wide programs, the total population of the county was used including both residents of incorporated and unincorporated areas. For schools the appropriate population is the number of students enrolled.

#### Municipal Government Costs

Municipal government costs do not follow the pattern of over-all local government costs when related to population. Instead of following the "U" shaped cost curve in relation to population (high costs per person with small populations, declining as population increases and rising again with dense

metropolitan populations), municipal costs per person increased consistently as size increased (table 6). The per person spending by municipalities for various population groups, except capital outlay, hospitals and utilities, is shown in table 6. Capital outlay is omitted because it tends to be higher in rapidly growing cities. While capital outlays are usually spent in one year, they are usually paid for by borrowing so the taxpayer pays back over a period of years. Hospitals and utilities were omitted because the money for spending in these programs is raised almost entirely through charges to the users, rather than through taxes.

Table 6: Per person spending\* by Iowa municipalities by population size groups, 1966-67

Municipal Population	Number of Municipalities	Per Person Spending*
0-2,499	841	\$40
2,500-4,999	47	47
5,000-9,999	32	50
10,000-24,999	11	55
25,000-49,999	7	66
50,000-99,999	6	70
100,000 or more	1	90

\* Not including capital outlay, hospitals or utilities.

The last column of table 6 shows a consistent increase in spending per person as community size increases. This picture of increasing costs with increasing population is found in national studies as well as in this one of Iowa municipalities. Town and city government generally is more expensive per person as towns and cities get larger, at least from about 2,000 population and up. The information is not broken down enough in the smallest size class to tell whether costs continue to decrease as towns get very small.

It is doubtful if these findings can be used to support a general "back to the small town" movement. Many observers say the small towns cannot provide the same level of government services as the cities. Others say much less government is needed in the small towns. It is probable that small town residents are spending about the same proportion of their incomes on government as those of larger cities since small town incomes generally are lower.

Small town residents also may pay as much for services as residents of larger cities, but more of the cost may be in the private sector. They may, for instance, provide their own trash disposal or utility services that are not provided by small town government. The cost then becomes a private, rather than a public one.

On the other hand, the analysis of municipal government costs indicates that moving people from small towns to medium sized cities would not cut down the amount of government spending in the state. Such a movement probably would increase the amount of total spending by municipal governments.

## Costs of Specific Municipal Programs

Costs of Iowa municipal programs were further analyzed by specific programs and services to see the relationship of population to cost. Information on police, fire and parks and recreation programs spending by Iowa municipalities is shown in table 7.

For Iowa municipalities, police service tends to cost more per person as municipalities get larger, although between 5,000 and 50,000 population, the cost does not appear to change greatly.

In fire protection programs, costs remain rather low up to 10,000 population and then go considerably higher, continuing to increase with the population scale. The break in cost for fire protection at the 10,000 population group is due largely to the shift from volunteer departments to paid or partly-paid departments. The increasing costs beyond that break are probably due to the expensive, high capacity equipment needed for fire service in congested business districts. The low-cost fire protection in the small towns also may partly reflect the support of rural fire protection districts that purchase equipment and donate it to the small town in exchange for fire protection service.

Spending for parks and recreation also is greater on a per person basis as municipalities increase in size. A number of factors explain this difference, including lower land cost, greater availability of open space, greater proportion of support by non-government clubs and groups, and perhaps, less need for designated park space in the smaller population centers.

Table 7: Per person spending for Iowa municipal programs by city size groups, 1966-67

Population	Police	Fire	Parks
0-2,499	\$ 4.17	\$ 2.23	\$2.26
2,500-4,999	6.73	2.86	5.90
5,000-9,999	8.04	2.96	6.12
10,000-24,999	7.98	6.13	6.35
25,000-49,999	7.92	8.40	7.55
50,000-99,999	10.06	10.08	8.73
100,000 or more	14.04	14.65	8.10

Costs for two municipal services tend to stay rather constant over all population sizes -- sewerage and highway operations. Capital outlay costs are not included in either of these cost analyses (table 8). For both sewerage and highways, the cost per capita is lowest in the smallest population groups. However, the lower sewerage cost is largely because many of the smallest communities provide no such facilities at all. Sewerage costs in these areas do not appear in government accounting, but are private costs incurred in servicing individual sewage systems.

The lower highway costs in the smallest population group partially result from the greater proportion of the municipal roads that are cared for by the state highway system, because the main street is part of a primary highway system in many instances.

Sanitation program costs are more like those for police, fire and parks. They become more expensive per capita as community size increases.

Table 8: Per person spending for Iowa municipal programs by city size groups, 1966-67

Population	Sewerage*	Highways*	Sanitation
0-2,499	\$3.03	\$ 9.37	\$1.51
2,500-4,999	4.23	13.57	2.65
5,000-9,999	4.98	11.33	3.46
10,000-24,999	4.41	12.71	4.29
25,000-49,999	5.39	11.80	3.04
50,000-99,999	3.96	10.07	4.82
100,000 or more	3.83	17.66	6.19

\* Capital outlay not included.

### County Government Costs

A second major institution of local government is the county. For analysis of county government costs, all programs for which property taxes are collected uniformly on a county-wide basis are included. Costs for municipalities, school districts and rural roads were not included since none of these are county-wide. The remaining programs, however, include much more than just the operation of a county courthouse. The programs involved and the total amount of property taxes collected state-wide for these programs are listed in table 9. The "general county" program (line 1, table 9) and the county assessor program are the only ones many people think of as courthouse operations, and these account for less than 25 percent of the total taxes raised for county government. Expenditures from local tax money for county governments in Iowa totaled \$110 million in 1970 (table 9).

Table 9: County-wide taxes for county government paid in 1970.

County Taxes	State Total
General County Tax	\$ 21,280,324.47
Court Expense Tax	8,628,246.71
County Hospital Tax	7,336,830.80
Poor Tax	18,788,169.25
State and County Institutions	19,511,027.90
Agricultural Extension District	1,946,206.11
Soldiers Relief	1,795,122.05
General County Bond	1,337,604.09
County Assessor	4,416,269.85
Special Appraisers	344,683.69
Health Center	994,355.75
Emergency	3,263,220.56
Bang's Disease	744,124.82
Bovine T. B. Eradication	306,271.60
County Fair	1,205,544.01
County Conservation	4,351,669.84
Miscellaneous	12,159,004.25
Employee Retirement Systems	1,578,901.58
Total	\$109,987,577.33

Counties have a fairly rigid structure in their operations because the state provides few options in the ways programs are to be operated. A certain number of officials must be elected and there is no easy way to combine offices or to exchange duties among personnel. This rigid structure would be expected to produce a fixed cost level for county operations which could not be reduced easily even if there were almost no people to serve. The analysis of county governments, therefore, was designed to determine if such a fixed cost level does appear to exist.

For this analysis, the amount spent in each Iowa county was plotted on a graph according to population of the county (fig. 1). Each dot on fig. 1 represents a county and is placed so that it is above its population level and across from its tax cost.

The dots on the graph form a fairly tight elongated pattern, indicating there is a close relationship between population and local tax cost of county government. A straight line drawn through the pattern of dots will intersect the cost axis (vertical scale) at about \$175,000. Analysis by mathematical techniques also indicates the fixed cost of county government operation is about \$175,000 at zero population.

This analysis does not identify the specific items that make up the fixed \$175,000 cost of county operations. But logically, it would consist of a courthouse and its required officials ready to serve the first person who might come through the door for help of some kind. In addition to elected officials, such as auditor, sheriff and treasurer, there must be a court system ready to operate if a case had to be tried locally, a county extension office ready to receive a caller, a county fair system that could operate a fair, the minimum number of people required to administer a welfare program should a recipient appear, and other county-wide operations ready to operate. This analysis suggests that this system would require about \$175,000 per year to keep in operation.

Above the \$175,000, the average additional cost for county programs is \$31.27 per person residing in the county. The \$31.27 is the variable part of county government cost. For any one typical county, the variable cost (\$31.27) multiplied by the number of people served plus the fixed cost of \$175,000 will give a close estimate of the total cost of that county government in local tax funds for 1970. No county matched the formula exactly, but large numbers of counties are close to the formula in their total property tax levy. The few counties that deviate greatly from the formula tend to be those that are either high or low in the number of optional services offered.

The cost pattern of county government differs from that of municipalities. Counties are more expensive per person as population size decreases, while smaller municipalities were less expensive per person than larger ones. It appears that the slightly higher cost of small population counties for all local governments after highway costs have been deducted (table 5) is due to this higher cost per person for county government for the small population counties. Still, in the counties with small population, the road cost burden is the more serious problem.

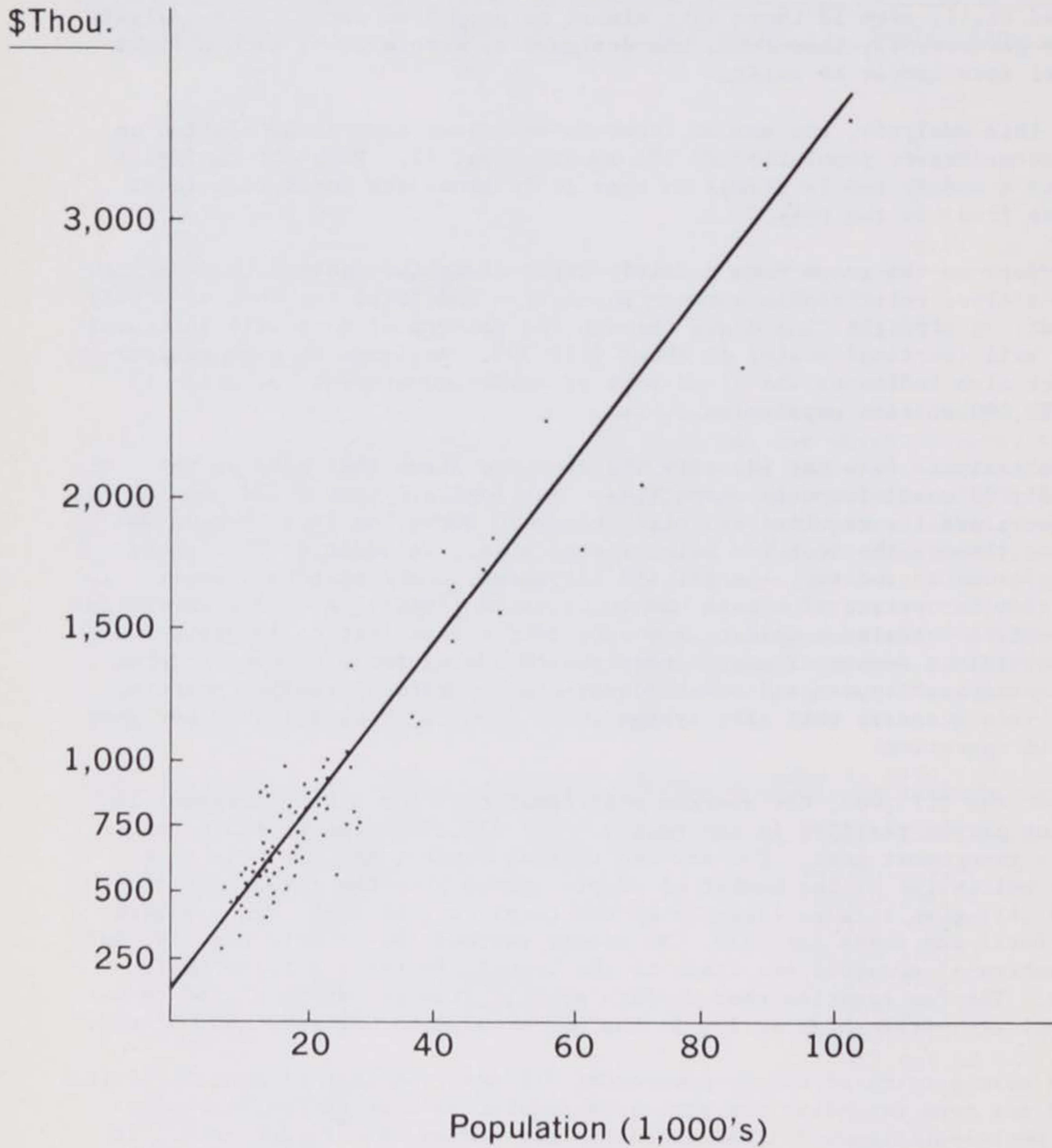


FIG. 1. Local property tax costs of countywide activities of county government in Iowa in 1970.



The county government cost formula can be used to estimate potential savings from consolidation of counties. Each county eliminated could produce a yearly operating savings of \$175,000. One merger example is a minimum change situation with only two typical small counties consolidating. If these counties each had 7,000 population the cost of the specified functions in each would have been almost \$394,000 or almost \$788,000 for the two counties. The cost of the two-county operation would be almost \$613,000 according to the formula. The computed saving is \$175,000, which agrees with the assumption that the fixed cost of one county operation is eliminated. The saving is slightly over 22 percent of the total of two separate operations. However, this saving is still only about four percent of the total property tax levies for the two counties (if their other tax needs are about average for their sizes).

A more extreme example is to assume consolidation of all Iowa counties into 16 super-county or regional units. There would still be 16 fixed cost amounts, but 83 of the 99 fixed cost amounts would be saved for a total savings of \$14.5 million. This seems a substantial amount, but it is only slightly over 13 percent of the state total of the specified county taxes paid in 1970. It is barely over 2 percent of all property taxes for all purposes paid in Iowa in 1970.

Of course, other considerations are involved if county mergers are contemplated. Private costs will be higher for those individuals who are forced to travel farther. Former county seat towns will lose a payroll. The county political party organizations may deteriorate. Finally, the merger savings will not apply equally to all taxable property unless special equalization arrangements are made.

#### School District Costs

An analysis of school programs, specifically elementary and secondary education in the public schools, suggests a fixed cost and variable cost formula similar to that for counties. Results of this analysis are still preliminary and subject to revision, but the existence of a fixed cost element seems certain.

The preliminary formula for school costs per district (1968-69 conditions) is \$200,000 fixed costs plus \$400 variable costs per student. This formula gives the 1968-69 minimum cost for a system with the lowest possible level of teacher training and experience. Both the fixed and variable costs increase as the level of teacher training and experience goes up.

This cost formula suggests possibilities for savings through school reorganization, particularly if the school districts are small in student numbers. Each district eliminated could produce a savings of about \$200,000. This formula does not consider transportation costs, however, which might be increased after reorganization. In addition, the reorganized district might use the savings to upgrade quality of teaching and equipment in the new district rather than reduce costs. Though not yet complete, the education study indicates school districts, like counties, tend to be more expensive per person as size (number of students) decreases.

## Government Spending Versus Local Tax Burden

Local government finance may be studied from the standpoint of either money spent or the local tax burden. Money spent for each service may be a good measure of various government services produced. It may not be a good measure of the cost of services to taxpayers of the local government unit. Money spent may include other sources of revenue besides tax money raised in the local district. There are three general sources of funds for government--taxes from the district; charges, assessments and fees; and transfers from other governments.

In Iowa, property tax is almost the only type of tax levied by local governments. However, sales, income or other taxes could be levied locally with appropriate changes in state laws. Charges to the users of a service are the major source of revenue in operations such as county and city hospitals and city-owned utilities.

Examples of transfers from other government are secondary road building funds (state to local transfer), equalization aid for education (state to local), special education services to surrounding school districts (local to local) and care of county residents in state institutions (local to state).

Other examples of transfers are homestead and agricultural land tax credits and grants and aids of many kinds from state and federal government. In some instances, there is a fine line between transfers and local district taxes. A tax collected by the state and reallocated to local districts in proportion to the tax collected is similar to a local tax.

Government spending often involves money from all three sources. However, local government costs are often interpreted as only the local tax revenue, or a combination of taxes and transfers. Understanding the three sources and the possible combinations, may help reconcile conflicting figures that may appear when comparisons are made between spending on a program and the cost of operating a program to a local government.

### State and Local Revenue Sharing Considerations

Revenue sharing from state to local levels--a subject receiving increasing attention recently--brings about questions of fairness and equalization. The use of a sales tax for municipal financing to partially replace property tax has been advocated frequently. Some proponents suggest the tax should be returned to the municipality where it is collected. Others suggest the total sales tax for refund should be divided among the municipalities according to population. Generally, but not always, the largest cities would receive more money if the tax were returned to the place where it is collected. Some of the smallest towns and some small cities adjacent to large cities would do poorly under this allocation method. City leaders might argue that since costs of government are higher in a city and since the city must partially serve many rural and small town shoppers, the tax logically should go back to the point of collection.

Small town leaders might argue that most of the costs of government are where people live and that they should get a return of the tax money their away-from-home shoppers pay in the large city.

We have not attempted to determine what the method of allocation should be. However, we have analyzed the potential revenue from a 1 percent sales tax for all municipal governments over 500 population in Iowa under the two methods of allocation. Appendix Table II shows the revenue to these municipalities under 1968-69 conditions.

These are not the only possible allocation systems. A combination of the two could be used with a portion of the tax to be allocated under each system.

### Income Tax for Schools

A similar problem arises if an income tax is used to finance school districts. Would a school district be better off to levy its own income tax for educational purposes? Or would it benefit more from a state equalization aid distribution that includes state income tax money?

Appendix Table III compares the amount of income tax money returned to each school district in 1969-70 and the amount the district would have received if it could have kept the share of its income tax that was used statewide as school equalization aid. Income tax money was returned to schools by two routes under the state equalization program of 1969-70. Each county school fund was given 40 percent of the income tax paid from all districts of a county unit. This money, plus a designated amount of property tax money, was paid to school districts of the county unit in proportion to pupil numbers. State equalization aid was paid from the general fund of the state.

Since this state equalization aid was approximately 25 percent of all general fund expenditures (other than income tax refunds) it was assumed that 25 percent of the 60 percent of the income tax that stayed in the general fund was used for state equalization aid. Twenty-five percent of 60 percent is equal to 15 percent of all of the income tax. By adding this 15 percent to the 40 percent of the income tax ear-marked for the county equalization funds, we calculate that 55 percent of the income tax money was used for equalization aid to education in 1969-70. The state equalization aid was distributed to school districts on the basis of relative wealth, pupil numbers, expenditures per student, relative deficit after county equalization aid and other factors. The amount of county and state equalization aid originating from income tax is known and is reported for each district in Appendix Table III (1970 formula). The amount of income tax paid from each district is also known. If each district had been allowed to keep the share (55 percent) of its income tax that was used for equalization payments it would have had the amount shown in Table III. Table III gives both amounts on a per pupil basis.

Generally, rural districts receive more of the income tax revenue under the 1970 formula than they pay. This is the opposite of the property tax situation for educational purposes, where rural districts usually pay out more than is required through the county equalization fund. Many county situations are quite unique, varying with the over-all wealth of the county, the presence or absence of a large private school enrollment, the presence or absence of a large city district, the location on or away from a state border which attracts commuters to the other side, and the presence or absence of one or two districts which are either quite high or quite low in spending per student.

Again, the research on allocation of revenue for schools is for information purposes and does not give guidelines on what the state aid situation should be or how income tax should be allocated for primary and secondary education. But the two tables on sales and income tax allocation do illustrate that local districts may have as much concern with the formula used in re-allocating tax money as they have over the type of tax or what the rate should be.

#### Some Possible Implications

A study such as this that looks only at the cost of government operation cannot produce absolute conclusions. It would be necessary to know much more about the quantity and quality of government output at various cost levels. The cost information here is useful only if the reader has some feel for the quantity and quality of varying sizes of local governmental units.

In general, it appears that people who buy more services through government are those who have higher incomes on the average. High income states have higher government costs than low income states. Large cities, where incomes are high, have higher costs than small towns where incomes are low. It may be that people indirectly are demanding higher taxes in proportion to the increased incomes. Or put another way, they are buying as many services through government as they feel they can afford.

Sparsely populated areas face difficult decisions. County government fixed costs per person could be reduced by \$10 to \$15 by mergers of two or more counties. However, walk-in service would be farther away from many people and some towns would lose the "local courthouse industry." The maintenance of small towns might keep local municipal government costs at the lowest levels, but a collection of small towns does not provide a wide range of retail, professional and community services which are already too scarce in rural areas.

School districts are costly per pupil when pupil numbers are low, and the range of educational offerings in small districts is narrow. A merging of districts can produce some savings of fixed costs per pupil, although the dollar savings probably will be put back into the school system to buy more quality.

Government cost patterns will continue to encourage suburban developments around major cities. Residential areas can escape sharing high government costs of central business districts by being incorporated separately. Unless some differential cost sharing arrangement between commercial and residential property is made available, it is not likely that suburban municipalities will have any interest in merging with major cities.

## Sources of Statistical Information

The statistical information and analysis presented in the nine tables of the main body and three tables of the appendix was obtained from the sources listed below:

Table 1	U.S. Census Bureau Survey of Current Business
Table 2	National Tax Foundation and Iowa Department of Revenue
Table 3	Agricultural Experiment Station, Oklahoma State University
Table 4	U.S. Census Bureau Census of Governments
Table 5	U.S. Census Bureau Census of Governments
Table 6	U.S. Census Bureau Census of Governments
Table 7	U.S. Census Bureau Census of Governments
Table 8	U.S. Census Bureau Census of Governments
Table 9	Iowa Department of Revenue
Fig. 1	Iowa Department of Revenue and Extension Service, Iowa State University
Table I	Iowa Department of Revenue and Extension Service, Iowa State University
Table II	Iowa Department of Revenue, U.S. Census Bureau, Extension Service, Iowa State University and League of Iowa Municipalities
Table III	Iowa Department of Revenue, Extension Service, Iowa State University, and Iowa Department of Public Instruction.

APPENDIX

Table I. Personal income changes and tax collection changes, by counties, 1963-1968

County	Percent Change	Percent Change	Percent Change	Percent Change	Percent Change	
	Personal Income 1963 - 68	Income + Sales + Property Tax 1963 - 68	State Income Tax Paid 1963 - 68	Sales Tax Paid 1963 - 68	Property Tax Payable 1963 - 68	1968 - 70 (2 years)
State	44	55	134	133	31	21
Adair	27	37	146	125	21	16
Adams	34	37	163	108	23	17
Allamakee	49	51	163	118	33	6
Appanoose	48	52	132	121	33	22
Audubon	36	49	154	105	38	0.2
Benton	43	50	157	115	31	25
Black Hawk	35	60	112	144	33	21
Boone	32	43	120	105	25	20
Bremer	71	51	203	141	21	21
Buchanan	41	45	166	134	22	35
Buena Vista	38	40	148	115	15	14
Butler	37	47	164	117	28	23
Calhoun	34	38	149	123	18	20
Carroll	27	53	121	108	28	22
Cass	42	46	145	116	22	17
Cedar	57	42	189	138	19	21
Cerro Gordo	32	43	122	120	17	25
Cherokee	43	54	172	118	33	16
Chickasaw	39	46	155	111	25	27
Clarke	48	36	157	121	16	17
Clay	31	55	115	119	34	20
Clayton	50	46	179	135	27	17
Clinton	42	65	127	140	39	31
Crawford	56	44	189	118	20	33
Dallas	47	61	144	125	41	18
Davis	37	30	141	113	14	21
Decatur	60	23	169	106	7	10
Delaware	61	61	197	129	41	15



Table I. Personal income changes and tax collection changes, by counties, 1963-1968, cont'd.

County	Percent Change	Percent Change	Percent Change	Percent Change	Percent Change	
	Personal Income 1963 - 68	Income + Sales + Property Tax 1963 - 68	State Income Tax Paid 1963 - 68	Sales Tax Paid 1963 - 68	Property Tax Payable 1963 - 68	1968 - 70 (2 years)
Des Moines	45	57	128	135	27	34
Dickinson	46	48	142	140	25	22
Dubuque	40	96	113	164	69	35
Emmet	34	53	128	107	36	11
Fayette	47	39	163	128	15	31
Floyd	33	31	123	117	9	27
Franklin	16	37	125	113	18	29
Fremont	34	36	104	80	27	17
Greene	29	28	122	104	11	36
Grundy	45	50	179	129	30	24
Guthrie	54	31	186	94	14	11
Hamilton	34	40	138	98	23	18
Hancock	44	46	190	127	28	16
Hardin	55	36	204	132	2	36
Harrison	40	44	132	98	29	22
Henry	59	67	174	127	40	22
Howard	57	45	186	119	23	41
Humboldt	33	56	124	112	42	11
Ida	34	35	163	97	17	20
Iowa	47	55	158	130	33	22
Jackson	38	50	152	115	30	17
Jasper	35	58	116	127	38	20
Jefferson	30	60	113	98	46	8
Johnson	61	94	154	180	65	44
Jones	49	44	177	127	19	26
Keokuk	42	39	167	86	23	15
Kossuth	26	47	127	115	30	14
Lee	37	51	121	123	29	13
Linn	44	71	125	133	48	16
Louisa	52	52	159	114	34	21
Lucas	30	40	105	118	21	23

Table I. Personal income changes and tax collection changes, by counties, 1963 - 1968, cont'd.

County	Percent Change	Percent Change	Percent Change	Percent Change	Percent Change	
	Personal Income 1963 - 68	Income + Sales + Property Tax 1963 - 68	State Income Tax Paid 1963 - 68	Sales Tax Paid 1963 - 68	Property Tax Payable 1963 - 68	1968 - 70 (2 years)
Lyon	40	37	175	100	20	24
Madison	49	44	153	113	28	27
Mahaska	27	50	121	109	31	18
Marion	40	43	134	116	18	20
Marshall	42	52	125	120	29	29
Mills	35	43	111	102	31	13
Mitchell	41	52	164	105	33	24
Monona	32	20	129	101	2	33
Monroe	33	41	137	92	28	19
Montgomery	34	43	135	114	19	18
Muscatine	48	63	137	129	38	29
O'Brien	27	54	114	88	41	5
Osceola	9	41	97	87	29	26
Page	30	48	117	100	28	18
Palo Alto	38	49	152	94	36	20
Plymouth	50	56	180	109	35	21
Pocahontas	26	45	126	113	28	13
Polk	39	56	117	138	28	19
Pottawattamie	38	51	74	114	37	20
Poweshiek	37	49	145	113	30	15
Ringgold	49	30	173	102	16	16
Sac	39	49	167	125	28	21
Scott	46	70	121	136	45	29
Shelby	52	61	204	126	39	29
Sioux	39	55	160	119	34	14
Story	47	71	138	153	43	28
Tama	42	62	161	116	46	17
Taylor	60	22	190	98	7	12
Union	43	52	142	122	30	17
Van Buren	40	35	158	92	19	14
Wapello	26	39	88	111	19	8
Warren	55	43	166	141	20	31

Table I. Personal income changes and tax collection changes, by counties, 1963 - 68, cont'd.

<u>County</u>	<u>Percent Change Personal Income 1963 - 68</u>	<u>Percent Change Income + Sales + Property Tax 1963 - 68</u>	<u>Percent Change State Income Tax Paid 1963 - 68</u>	<u>Percent Change Sales Tax Paid 1963 - 68</u>	<u>Percent Change Property Tax Payable 1963 - 68</u>	<u>1968 - 70 (2 years)</u>
Washington	47	58	159	128	37	23
Wayne	36	32	128	98	17	22
Webster	26	59	96	131	38	3
Winnebago	78	45	257	109	17	24
Winneshiek	37	47	149	120	27	32
Woodbury	32	44	104	124	17	18
Worth	28	37	146	95	25	16
Wright	32	45	130	113	25	20

TABLE II. Potential yield of a one (1) percent sales tax for Iowa municipal governments under two methods of allocation, 1968-69 conditions.

County; Town or City	Tax Allocated Where Collected		Uniform Statewide Per Capita Allocation	
	Per Capita Yield	Millage Equivalent	Per Capita Yield	Millage Equivalent
ADAIR				
Adair	\$26.15	21.749	\$21.57	17.933
Fontanelle	17.96	17.327	21.57	20.805
Greenfield	30.06	21.480	21.57	15.409
Other Towns	18.83		21.57	
ADAMS				
Corning	25.12	22.546	21.57	19.354
Other Towns	4.49		21.57	
ALLAMAKEE				
Lansing	\$17.45	20.113	\$21.57	24.861
New Albin	14.87	19.249	21.57	27.920
Postville	31.72	21.441	21.57	14.576
Waukon	24.29	20.115	21.57	17.861
Other	8.99		21.57	
APPANOOSE				
Centerville	\$23.76	17.197	\$21.57	15.608
Cincinnati	5.02	14.668	21.57	62.991
Moravia	12.08	14.797	21.57	26.419
Moulton	9.62	18.726	21.57	41.968
Mystic	3.50	10.358	21.57	63.914
Other Towns	1.75		21.57	
AUBUBON				
Audubon	\$25.48	16.456	\$21.57	13.927
Exira	14.22	10.615	21.57	16.097
Other Towns	13.00		21.57	
BENTON				
Atkins	\$ 8.42	7.349	\$21.57	18.826
Belle Plaine	19.78	15.581	21.57	16.984
Blairstown	20.76	14.507	21.57	15.069
Keystone	28.98	16.958	21.57	12.619
Norway	12.77	12.441	21.57	21.018
Shellsburg	5.99	6.720	21.57	24.213
Urbana	8.62	11.878	21.57	29.733
Van Horne	11.74	8.258	21.57	15.175
Vinton	22.64	16.823	21.57	16.023
Other Towns	10.56		21.57	

TABLE II. Potential yield of one (1) percent sales tax for Iowa municipal governments under two methods of allocation, 1968-69 conditions, continued.

County; Town or City	Tax Allocated Where Collected		Uniform Statewide Per Capita Allocation	
	Per Capita Yield	Millage Equivalent	Per Capita Yield	Millage Equivalent
BLACK HAWK				
Cedar Falls	\$13.01	10.128	\$21.57	16.783
Dunkerton	17.77	15.524	21.57	18.841
Elk Run Hts.	.38	5.081	21.57	287.861
Evansdale	12.72	19.068	21.57	32.342
Gilbertville	8.44	10.103	21.57	25.824
Hudson	14.05	9.553	21.57	14.664
LaPorte City	14.62	12.246	21.57	18.061
Waterloo	19.91	10.530	21.57	11.408
Other Towns	24.03		21.57	
BOONE				
Boone	\$17.67	12.899	\$21.57	15.738
Madrid	16.21	16.627	21.57	22.119
Ogden	16.76	11.869	21.57	15.278
Other Towns	7.52		21.57	
BREMER				
Denver	18.60	15.771	21.57	18.287
Janesville	12.03	11.787	21.57	21.126
Readlyn	23.32	13.966	21.57	12.913
Sumner	22.60	17.429	21.57	16.634
Tripoli	18.70	14.048	21.57	16.204
Waverly	20.06	12.409	21.57	13.342
Other Towns	12.67		21.57	
BUCHANAN				
Fairbank	18.10	12.360	21.57	14.723
Hazleton	8.77	13.484	21.57	33.148
Independence	21.27	17.629	21.57	17.874
Jesup	13.82	12.660	21.57	19.761
Lamont	14.72	20.679	21.57	30.306
Winthrop	16.42	14.426	21.57	18.946
Other Towns	9.74		21.57	
BUENA VISTA				
Albert City	\$23.11	13.763	\$21.57	12.844
Alta	17.43	12.984	21.57	16.063
Marathon	12.16	13.757	21.57	24.405
Newell	16.86	12.760	21.57	16.326
Sioux Rapids	18.29	13.465	21.57	15.880
Storm Lake	28.25	15.143	21.57	11.562
Other Towns	6.36		21.57	

TABLE II. Potential yield of one (1) percent sales tax for Iowa municipal governments under two methods of allocation, 1968-69 conditions, continued.

County, Town or City	Tax Allocated Where Collected		Uniform Statewide Per Capita Allocation	
	Per Capita Yield	Millage Equivalent	Per Capita Yield	Millage Equivalent
BUTLER				
Allison	37.79	25.418	21.57	14.506
Aplington	17.43	13.042	21.57	16.132
Clarksville	14.76	15.327	21.57	22.397
Dumont	18.00	15.664	21.57	18.771
Greene	26.37	17.805	21.57	14.558
New Hartford	11.82	13.933	21.57	25.432
Parkersburg	19.72	14.995	21.57	16.400
Shell Rock	10.81	11.257	21.57	22.461
Other Towns	9.16		21.57	
CALHOUN				
Lake City	22.27	19.396	21.57	18.783
Lohrville	7.06	6.356	21.57	19.427
Manson	15.76	11.951	21.57	16.350
Pomeroy	15.49	14.146	21.57	19.701
Rockwell City	21.06	14.182	21.57	14.523
Other Towns	18.35		21.57	
CARROLL				
Breda	11.36	10.631	21.57	20.175
Coon Rapids	22.45	16.301	21.57	15.659
Carroll	25.86	15.574	21.57	12.986
Glidden	15.91	11.771	21.57	15.959
Manning	19.30	13.705	21.57	15.318
Other Towns	15.02		21.57	
CASS				
Anita	15.97	15.994	21.57	21.602
Atlantic	30.52	20.380	21.57	14.400
Griswold	23.95	21.713	21.57	19.552
Lewis	5.81	7.552	21.57	28.013
Other Towns	11.81		21.57	
CEDAR				
Clarence	18.87	11.143	21.57	12.738
Durant	17.88	11.323	21.57	13.657
Lowden	21.07	13.913	21.57	14.239
Mechanicsville	14.56	14.483	21.57	21.451
Stanwood	19.19	17.225	21.57	19.363
Tipton	27.99	22.623	21.57	17.429
West Branch	14.81	13.462	21.57	19.602
Other Towns	24.52		21.57	

TABLE II. Potential yield of one (1) percent sales tax for Iowa municipal governments under two methods of allocation, 1968-69 conditions, continued.

County; Town or City	Tax Allocated Where Collected		Uniform Statewide Per Capita Allocation	
	Per Capita Yield	Millage Equivalent	Per Capita Yield	Millage Equivalent
<b>CERRO GORDO</b>				
Clear Lake	\$18.51	10.838	\$21.57	12.625
Mason City	24.43	12.808	21.57	11.305
Rockwell	11.33	9.456	21.57	17.999
Ventura	3.52	19.668	21.57	120.661
Other Towns	11.70		21.57	
<b>CHEROKEE</b>				
Aurelia	\$10.43	7.269	\$21.57	15.029
Cherokee	22.40	16.421	21.57	15.810
Marcus	18.80	12.706	21.57	14.579
Other Towns	18.83		21.57	
<b>CHICKASAW</b>				
Fredericksburg	20.62	11.068	21.57	11.578
Lawler	21.75	21.181	21.57	21.001
Nashua	14.60	11.227	21.57	16.589
New Hampton	25.35	18.572	21.57	15.798
Other Towns	12.94		21.57	
<b>CLARKE</b>				
Murray	8.41	12.264	21.57	31.435
Osceola	25.87	22.969	21.57	19.147
Other Towns	4.33		21.57	
<b>CLAY</b>				
Everly	22.61	16.819	21.57	16.041
Peterson	23.23	20.166	21.57	18.720
Spencer	28.56	15.856	21.57	11.973
Other Towns	8.62		21.57	
<b>CLAYTON</b>				
Edgewood	31.67	26.090	21.57	17.765
Elkader	41.65	30.181	21.57	15.623
Garnavillo	12.16	9.987	21.57	17.713
Guttenberg	19.32	19.621	21.57	21.900
McGregor	10.95	12.838	21.57	25.297
Marquette	8.93	14.627	21.57	35.327
Monona	18.03	13.463	21.57	16.101
Strawberry Point	17.86	15.640	21.57	18.884
Other Towns	9.88		21.57	

TABLE II. Potential yield of one (1) percent sales tax for Iowa municipal governments under two methods of allocation, 1968-69 conditions, continued.

County; Town or City	Tax Allocated Where Collected		Uniform Statewide Per Capita Allocation	
	Per Capita Yield	Millage Equivalent	Per Capita Yield	Millage Equivalent
CLINTON				
Camanche	\$ 6.85	25.076	\$21.57	78.969
Clinton	19.13	11.557	21.57	13.029
Delmar	3.50	4.898	21.57	30.183
DeWitt	25.15	17.833	21.57	15.293
Grand Mound	8.80	7.976	21.57	19.544
Lost Nation	17.42	16.629	21.57	20.591
Wheatland	21.65	16.054	21.57	15.990
Other Towns	17.05		21.57	
CRAWFORD				
Charter Oak	18.82	17.680	21.57	20.256
Denison	21.93	16.178	21.57	15.908
Dow City	9.69	10.767	21.57	23.966
Manilla	15.93	18.207	21.57	24.653
Schleswig	15.57	12.525	21.57	17.348
Vail	11.97	14.776	21.57	26.627
Other Towns	12.12		21.57	
DALLAS				
Adel	\$26.67	19.832	\$21.57	16.036
Dallas Center	13.27	9.840	21.57	15.989
Dexter	11.86	10.927	21.57	19.872
Perry	22.01	15.443	21.57	15.128
Redfield	17.54	18.524	21.57	22.781
Waukee	13.28	4.051	21.57	6.581
Woodward	8.68	9.852	21.57	24.491
Other Towns	11.31		21.57	
DAVIS				
Bloomfield	24.58	20.067	21.57	17.607
Other Towns	10.06		21.57	
DECATUR				
Lamoni	9.63	14.708	21.57	32.931
Leon	23.28	19.294	21.57	17.873
Other Towns	5.74		21.57	
DELAWARE				
Earlville	13.63	12.556	21.57	19.869
Hopkinton	14.43	14.378	21.57	21.487
Manchester	26.07	18.302	21.57	15.138
Other Towns	12.49		21.57	



TABLE II. Potential yield of one (1) percent sales tax for Iowa municipal governments under two methods of allocation, 1968-69 conditions, continued.

County; Town or City	Tax Allocated Where Collected		Uniform Statewide Per Capita Allocation	
	Per Capita Yield	Millage Equivalent	Per Capita Yield	Millage Equivalent
DES MOINES				
Burlington	21.29	15.083	21.57	15.277
Danville	21.10	13.233	21.57	13.523
Mediapolis	25.98	15.685	21.57	13.018
West Burlington	8.38	5.933	21.57	15.276
Other Towns	5.16		21.57	
DICKINSON				
Arnolds Park	15.79	8.630	21.57	11.788
Lake Park	21.26	16.096	21.57	16.324
Milford	17.15	13.079	21.57	16.449
Spirit Lake	24.28	18.812	21.57	16.712
Other Towns	19.10		21.57	
DUBUQUE				
Cascade	19.38	19.306	21.57	21.482
Dubuque	16.63	11.140	21.57	14.447
Dyersville	29.48	19.046	21.57	13.934
Epworth	7.03	11.200	21.57	34.375
Farley	15.40	14.054	21.57	19.685
Other Towns	14.71		21.57	
EMMET				
Armstrong	21.16	15.757	21.57	16.055
Estherville	19.89	15.674	21.57	16.991
Ringsted	23.81	16.287	21.57	14.750
Other Towns	9.66		21.57	
FAYETTE				
Arlington	22.54	20.283	21.57	19.402
Clermont	16.05	14.024	21.57	18.844
Elgin	20.66	17.212	21.57	17.968
Fayette	7.64	12.723	21.57	35.893
Hawkeye	15.65	13.704	21.57	18.884
Maynard	24.81	17.296	21.57	15.037
Oelwein	21.99	16.631	21.57	16.310
West Union	30.22	19.962	21.57	14.247
Other Towns	10.08		21.57	
FLOYD				
Charles City	19.26	11.243	21.57	12.588
Nora Springs	11.55	10.584	21.57	19.766
Rockford	17.93	16.587	21.57	19.948
Other Towns	13.32		21.57	

TABLE II. Potential yield of one (1) percent sales tax for Iowa municipal governments under two methods of allocation, 1968-69 conditions, continued.

County; Town or City	Tax Allocated Where Collected		Uniform Statewide Per Capita Allocation	
	Per Capita Yield	Millage Equivalent	Per Capita Yield	Millage Equivalent
FRANKLIN				
Hampton	38.32	22.038	21.57	12.401
Sheffield	15.83	11.066	21.57	15.077
Other Towns	14.88		21.57	
FREMONT				
Hamburg	20.21	18.299	21.57	19.529
Sidney	15.63	14.562	21.57	20.095
Tabor	15.10	15.633	21.57	22.324
Other Towns	8.31		21.57	
GREENE				
Churdan	11.74	9.273	21.57	17.042
Grand Junction	24.24	20.378	21.57	18.126
Jefferson	24.91	15.041	21.57	13.022
Scranton	12.07	11.277	21.57	20.156
Other Towns	13.74		21.57	
GRUNDY				
Conrad	\$26.59	13.882	\$21.57	11.258
Dike	18.15	12.438	21.57	14.779
Grundy Center	27.50	15.457	21.57	12.118
Reinbeck	16.14	9.352	21.57	12.494
Wellsburg	16.15	9.515	21.57	12.703
Other Towns	15.41		21.57	
GUTHRIE				
Bayard	14.18	12.568	21.57	19.110
Casey	9.38	10.081	21.57	23.191
Guthrie Center	22.87	17.469	21.57	16.473
Panora	14.68	16.075	21.57	23.625
Stuart	18.29	19.262	21.57	22.712
Other Towns	14.09		21.57	
HAMILTON				
Jewell	29.25	20.215	21.57	14.902
Stratford	14.44	11.346	21.57	16.949
Webster City	19.41	13.184	21.57	14.647
Williams	15.05	12.446	21.57	17.838
Other Towns	15.88		21.57	
HANCOCK				
Britt	21.13	13.040	21.57	13.306
Garner	25.90	16.251	21.57	13.533
Kanawha	25.83	17.713	21.57	14.792
Klemme	10.80	7.744	21.57	15.471
Other Towns	20.86		21.57	

TABLE II. Potential yield of one (1) percent sales tax for Iowa municipal governments under two methods of allocation, 1968-69 conditions, continued.

County; Town or City	Tax Allocated Where Collected		Uniform Statewide Per Capita Allocation	
	Per Capita Yield	Millage Equivalent	Per Capita Yield	Millage Equivalent
HARDIN				
Ackley	22.00	13.871	21.57	13.594
Alden	9.63	8.214	21.57	18.404
Eldora	21.71	15.412	21.57	15.311
Hubbard	10.01	5.284	21.57	11.386
Iowa Falls	28.41	19.014	21.57	14.431
Radcliffe	14.98	11.144	21.57	16.039
Union	24.53	24.729	21.57	21.740
Other Towns	13.65		21.57	
HARRISON				
Dunlap	20.29	16.472	21.57	17.504
Logan	22.42	18.737	21.57	18.024
Missouri Valley	20.38	17.740	21.57	18.771
Woodbine	19.54	17.411	21.57	19.216
Other Towns	14.48		21.57	
HENRY				
Mt. Pleasant	22.44	20.897	21.57	20.084
New London	13.35	10.118	21.57	16.341
Wayland	18.22	15.798	21.57	18.696
Winfield	28.65	21.715	21.57	16.341
Other Towns	11.89		21.57	
HOWARD				
Cresco	\$24.22	18.809	\$21.57	16.746
Elma	18.49	18.755	21.57	21.880
Lime Springs	17.82	17.553	21.57	21.246
Other Towns	16.14		21.57	
HUMBOLDT				
Dakota City	6.28	6.167	21.57	21.174
Humboldt	29.23	17.238	21.57	12.719
Livermore	10.62	11.880	21.57	24.131
Other Towns	11.93		21.57	
IDA				
Battle Creek	12.25	12.259	21.57	21.586
Holstein	20.96	14.159	21.57	14.570
Ida Grove	32.08	22.617	21.57	15.205
Other Towns	11.16		21.57	
IOWA				
Marengo	28.61	23.616	21.57	17.805
North English	25.82	23.490	21.57	19.624
Victor	17.62	12.795	21.57	15.661
Williamsburg	31.08	17.774	21.57	12.332
Other Towns	3.23		21.57	

TABLE II. Potential yield of one (1) percent sales tax for Iowa municipal governments under two methods of allocation, 1968-69 conditions, continued.

County; Town or City	Tax Allocated Where Collected		Uniform Statewide Per Capita Allocation	
	Per Capita Yield	Millage Equivalent	Per Capita Yield	Millage Equivalent
JACKSON				
Bellevue	14.87	13.988	21.57	20.289
Maquoketa	25.39	19.239	21.57	16.341
Preston	24.92	25.889	21.57	22.402
Sabula	5.74	8.122	21.57	30.533
Other Towns	9.24		21.57	
JASPER				
Baxter	23.17	21.303	21.57	19.826
Colfax	19.09	21.119	21.57	23.864
Kellogg	8.61	7.425	21.57	18.593
Monroe	16.92	14.684	21.57	18.717
Newton	18.31	9.779	21.57	11.518
Prairie City	27.51	18.720	21.57	14.673
Sully	25.77	19.172	21.57	16.040
Other Towns	10.12		21.57	
JEFFERSON				
Batavia	15.97	23.424	21.57	31.626
Fairfield	16.48	14.114	21.57	18.469
Other Towns	12.47		21.57	
JOHNSON				
Coralville	21.09	8.616	21.57	8.812
Iowa City	18.29	13.971	21.57	16.477
Lone Tree	12.66	11.347	21.57	19.339
Oxford	15.94	17.652	21.57	23.875
Solon	22.46	15.207	21.57	14.602
Other Towns	11.93		21.57	
JONES				
Anamosa	20.78	21.316	21.57	22.123
Monticello	31.45	19.773	21.57	13.557
Olin	18.88	18.187	21.57	21.774
Oxford Junction	11.49	12.712	21.57	23.856
Wyoming	16.87	15.511	21.57	19.832
Other Towns	11.21		21.57	
KEOKUK				
Delta	5.51	12.447	21.57	48.723
Hedrick	10.15	12.354	21.57	26.248
Keota	16.17	16.209	21.57	21.619
Richland	25.72	30.496	21.57	25.573
Sigourney	22.56	19.524	21.57	18.667
What Cheer	7.46	14.572	21.57	42.122
Other Towns	17.02		21.57	

TABLE II. Potential yield of one (1) percent sales tax for Iowa municipal governments under two methods of allocation, 1968-69 conditions, continued.

County, Town or City	Tax Allocated Where Collected		Uniform Statewide Per Capita Allocation	
	Per Capita Yield	Millage Equivalent	Per Capita Yield	Millage Equivalent
<b>KOSSUTH</b>				
Algona	27.57	22.077	21.57	17.270
Bancroft	21.44	18.511	21.57	18.625
Burt	9.66	9.400	21.57	20.984
LuVerne	10.29	8.509	21.57	17.840
Swea City	21.34	14.686	21.57	14.843
Titonka	19.72	12.739	21.57	13.936
Wesley	21.49	15.100	21.57	15.157
Whittemore	14.55	13.489	21.57	19.990
Other Towns	15.81		21.57	
<b>LEE</b>				
Donnellson	28.91	21.513	21.57	16.050
Fort Madison	16.15	10.298	21.57	13.755
Keokuk	17.82	10.453	21.57	12.648
Montrose	6.44	8.122	21.57	27.221
West Point	24.38	24.729	21.57	21.868
Other Towns	14.82		21.57	
<b>LINN</b>				
Cedar Rapids	\$23.40	11.100	\$21.57	10.230
Center Point	11.17	9.679	21.57	18.694
Central City	19.96	19.612	21.57	21.188
Coggon	29.58	24.967	21.57	18.201
Fairfax	9.03	6.886	21.57	16.450
Hiawatha	8.10	7.271	21.57	19.371
Lisbon	12.80	11.499	21.57	19.380
Marion	14.39	9.868	21.57	14.794
Mt. Vernon	16.14	16.829	21.57	22.490
Prairieburg	6.45	12.525	21.57	41.902
Springville	8.43	7.728	21.57	19.760
Walker	11.18	10.939	21.57	21.107
Other Towns	8.13		21.57	
<b>LOUISA</b>				
Columbus Jct.	32.10	22.308	21.57	14.988
Morning Sun	12.36	15.678	21.57	27.353
Wapello	21.78	15.395	21.57	15.247
Other Towns	7.16		21.57	
<b>LUCAS</b>				
Chariton	20.31	14.967	21.57	15.889
Russell	12.37	16.001	21.57	27.892
Other Towns	6.71		21.57	

TABLE II. Potential yield of one (1) percent sales tax for Iowa municipal governments under two methods of allocation, 1968-69 conditions, continued.

County, Town or City	Tax Allocated Where Collected		Uniform Statewide Per Capita Allocation	
	Per Capita Yield	Millage Equivalent	Per Capita Yield	Millage Equivalent
LYON				
Doon	14.86	16.131	21.57	23.415
George	18.53	12.528	21.57	14.580
Inwood	17.78	13.392	21.57	16.244
Larchwood	9.18	9.488	21.57	22.285
Little Rock	9.58	10.505	21.57	23.650
Rock Rapids	23.98	17.851	21.57	16.055
Other Towns	11.61		21.57	
MADISON				
Earlham	15.55	11.781	21.57	16.338
Winterset	21.15	16.984	21.57	17.316
Other Towns	10.27		21.57	
MAHASKA				
Oskaloosa	23.70	17.875	21.57	16.269
New Sharon	16.10	14.656	21.57	19.630
Other Towns	3.84		21.57	
MARION				
Bussey	4.06	9.645	21.57	51.179
Knoxville	16.01	17.553	21.57	23.650
Melcher	8.28	12.608	21.57	32.830
Pella	16.45	12.710	21.57	16.659
Pleasantville	13.01	13.815	21.57	22.911
Other Towns	1.56		21.57	
MARSHALL				
Albion	10.16	13.388	21.57	28.431
Gilman	20.30	16.685	21.57	17.723
Marshalltown	24.80	10.459	21.57	9.095
Melbourne	18.02	14.297	21.57	17.111
State Center	16.71	11.880	21.57	15.335
Other Towns	6.45		21.57	
MILLS				
Emerson	8.70	7.505	21.57	18.612
Glenwood	13.03	31.351	21.57	51.897
Malvern	16.67	12.114	21.57	15.674
Pacific Jct.	2.88	4.579	21.57	34.266
Other Towns	10.57		21.57	
MITCHELL				
Osage	26.85	22.123	21.57	17.764
Riceville	13.32	24.992	21.57	40.481
St. Ansgar	18.52	13.372	21.57	15.571
Stacyville	23.39	20.937	21.57	19.300
Other Towns	6.43		21.57	

TABLE II. Potential yield of one (1) percent sales tax for Iowa municipal governments under two methods of allocation, 1968-69 conditions, continued.

County; Town or City	Tax Allocated Where Collected		Uniform Statewide Per Capita Allocation	
	Per Capita Yield	Millage Equivalent	Per Capita Yield	Millage Equivalent
MONONA				
Mapleton	29.14	24.429	21.57	18.077
Onawa	23.42	18.449	21.57	16.991
Ute	12.62	11.498	21.57	19.648
Whiting	10.15	8.482	21.57	18.022
Other Towns	13.36		21.57	
MONROE				
Albia	\$16.73	19.973	\$21.57	25.744
Lovilia	8.68	13.312	21.57	33.067
Other Towns	8.00		21.57	
MONTGOMERY				
Red Oak	25.17	16.777	21.57	14.373
Stanton	17.49	22.705	21.57	28.001
Villisca	15.83	19.278	21.57	26.261
Other Towns	10.51		21.57	
MUSCATINE				
Muscatine	\$17.54	11.435	\$21.57	14.063
West Liberty	20.57	15.160	21.57	15.891
Wilton Jct.	32.72	25.915	21.57	17.081
Other Towns	13.37		21.57	
O'BRIEN				
Hartley	\$20.84	16.750	\$21.57	17.334
Paullina	21.08	17.836	21.57	18.246
Primghar	15.20	14.765	21.57	20.951
Sanborn	16.00	14.693	21.57	19.810
Sheldon	23.92	13.932	21.57	12.560
Sutherland	11.50	12.261	21.57	22.989
Other Towns	7.67		21.57	
OSCEOLA				
Ashton	12.46	10.522	21.57	18.207
Ocheyedan	12.84	11.877	21.57	19.955
Sibley	21.24	14.598	21.57	14.820
Other Towns	25.08		21.57	
PAGE				
Clarinda	20.51	19.836	21.57	20.857
Essex	9.09	8.635	21.57	20.483
Shenandoah	22.94	17.273	21.57	16.239
Other Towns	9.50		21.57	

TABLE II. Potential yield of one (1) percent sales tax for Iowa municipal governments under two methods of allocation, 1968-69 conditions, continued.

County; Towns or City	Tax Allocated Where Collected		Uniform Statewide Per Capita Allocation	
	Per Capita Yield	Millage Equivalent	Per Capita Yield	Millage Equivalent
PALO ALTO				
Emmetsburg	23.09	17.375	21.57	16.227
Graettinger	13.55	14.648	21.57	23.316
Ruthven	17.58	19.138	21.57	23.474
West Bend	24.28	21.488	21.57	19.090
Other Towns	11.52		21.57	
PLYMOUTH				
Akron	19.26	15.218	21.57	17.041
Kingsley	21.28	17.364	21.57	17.594
LeMars	19.55	14.199	21.57	15.664
Merrill	9.79	10.539	21.57	23.208
Remsen	33.06	19.331	21.57	12.608
Other Towns	14.02		21.57	
POCAHONTAS				
Fonda	17.69	16.030	21.57	19.541
Gilmore City	17.78	15.656	21.57	18.987
Laurens	26.00	16.172	21.57	13.411
Pocahontas	30.79	18.127	21.57	12.695
Rolfe	19.24	14.868	21.57	16.662
Other Towns	12.31		21.57	
POLK				
Altoona	\$14.69	10.124	\$21.57	14.861
Ankeny	13.45	8.662	21.57	13.890
Clive	2.82	1.088	21.57	8.335
Des Moines	27.01	16.670	21.57	13.310
Grimes	13.96	8.569	21.57	13.235
Mitchellville	7.61	6.396	21.57	18.129
Polk City	10.60	9.466	21.57	19.267
Urbandale	2.33	1.313	21.57	12.176
West Des Moines	10.79	6.024	21.57	12.046
Windsor Hts.	0.99	.542	21.57	11.855
Other Towns	5.54		21.57	
POTTAWATTAMIE				
Avoca	\$25.22	21.076	\$21.57	18.019
Carson	19.49	17.479	21.57	19.343
Carter Lake	3.72	2.325	21.57	13.468
Council Bluffs	14.21	12.059	21.57	18.297
Neola	16.30	19.641	21.57	25.989
Oakland	23.51	17.582	21.57	16.132
Walnut	15.09	14.015	21.57	20.032
Other Towns	17.46		21.57	



TABLE II. Potential yield of one (1) percent sales tax for Iowa municipal governments under two methods of allocation, 1968-69 conditions, continued.

County; Town, or City	Tax Allocated Where Collected		Uniform Statewide Per Capita Allocation	
	Per Capita Yield	Millage Equivalent	Per Capita Yield	Millage Equivalent
<b>POWESHIEK</b>				
Brooklyn	23.68	22.123	21.57	20.150
Grinnell	18.21	14.413	21.57	17.069
Montezuma	26.04	21.842	21.57	18.090
Other Towns	12.52		21.57	
<b>RINGGOLD</b>				
Mount Ayr	29.13	23.384	21.57	17.309
Other Towns	7.89		21.57	
<b>SAC</b>				
Early	24.46	29.909	21.57	26.371
Lake View	27.10	19.756	21.57	15.723
Odebolt	19.91	12.894	21.57	13.966
Sac City	24.53	18.142	21.57	15.949
Schaller	16.82	13.564	21.57	17.392
Wall Lake	17.49	14.783	21.57	18.225
Other Towns	14.60		21.57	
<b>SCOTT</b>				
Bettendorf	20.27	7.231	21.57	7.693
Blue Grass	6.35	5.196	21.57	17.646
Buffalo	8.11	2.594	21.57	6.897
Davenport	19.57	12.680	21.57	13.970
Eldridge	27.23	17.278	21.57	13.680
LeClaire	11.59	11.216	21.57	20.867
Princeton	13.41	9.790	21.57	15.750
Walcott	33.67	16.905	21.57	10.829
Other Towns	14.68		21.57	
<b>SHELBY</b>				
Elk Horn	21.17	21.134	21.57	21.533
Harlan	27.41	19.321	21.57	15.202
Shelby	11.50	11.410	21.57	21.393
Other Towns	13.16		21.57	
<b>SIOUX</b>				
Alton	18.36	15.419	21.57	18.108
Boyden	20.19	11.212	21.57	11.975
Hawarden	20.10	17.801	21.57	19.105
Hospers	13.46	9.498	21.57	15.217
Hull	18.73	13.622	21.57	15.689
Ireton	27.57	26.317	21.57	20.581
Orange City	16.96	14.133	21.57	17.975
Rock Valley	25.48	19.009	21.57	16.088
Sioux Center	19.56	16.471	21.57	18.157
Other Towns	9.76		21.57	

TABLE II. Potential yield of one (1) percent sales tax for Iowa municipal governments under two methods of allocation, 1968-69 conditions, continued.

County; Town or City	Tax Allocated Where Collected		Uniform Statewide Per Capita Allocation	
	Per Capita Yield	Millage Equivalent	Per Capita Yield	Millage Equivalent
STORY				
Ames	15.66	13.168	21.57	18.134
Cambridge	10.35	13.179	21.57	27.450
Colo	11.37	15.731	21.57	29.827
Maxwell	14.03	15.621	21.57	24.019
Nevada	16.88	11.435	21.57	14.613
Roland	10.30	7.785	21.57	16.299
Slater	12.88	10.968	21.57	18.359
Story City	17.02	12.982	21.57	16.455
Zearing	17.50	13.143	21.57	16.198
Other Towns	9.22		21.57	
TAMA				
Dysart	18.96	11.134	21.57	12.665
Garwin	11.49	10.296	21.57	19.333
Gladbrook	18.00	12.880	21.57	15.432
Tama	18.70	15.416	21.57	17.782
Toledo	18.49	16.338	21.57	19.057
Traer	27.35	20.349	21.57	16.046
Other Towns	10.84		21.57	
TAYLOR				
Bedford	16.65	15.689	21.57	20.317
Clearfield	12.52	16.302	21.57	28.072
Lenox	26.64	25.537	21.57	20.671
New Market	9.65	14.760	21.57	32.987
Other Towns	7.51		21.57	
UNION				
Afton	18.35	23.074	21.57	27.118
Creston	21.17	16.734	21.57	17.050
Lorimor	7.64	13.211	21.57	37.310
Other Towns	4.54		21.57	
VAN BUREN				
Bonaparte	32.10	46.391	21.57	31.158
Farmington	14.22	19.882	21.57	30.163
Keosauqua	21.08	25.628	21.57	26.223
Milton	10.44	15.276	21.57	31.574
Other Towns	10.93		21.57	
WAPELLO				
Agency	5.99	6.536	21.57	23.528
Eddyville	6.38	10.339	21.57	34.925
Eldon	14.70	28.923	21.57	42.420
Ottumwa	17.29	12.940	21.57	16.140
Other Towns	7.80		21.57	

TABLE II. Potential yield of one (1) percent sales tax for Iowa municipal governments under two methods of allocation, 1968-69 conditions, continued.

County; Town or City	Tax Allocated Where Collected		Uniform Statewide Per Capita Allocation	
	Per Capita Yield	Millage Equivalent	Per Capita Yield	Millage Equivalent
WARREN				
Carlisle	10.81	8.567	21.57	17.086
Indianola	15.73	12.713	21.57	17.425
Milo	10.56	7.620	21.57	15.559
Norwalk	5.38	4.803	21.57	19.269
Other Towns	9.35		21.57	
WASHINGTON				
Brighton	9.61	12.920	21.57	29.006
Kalona	29.62	20.418	21.57	14.867
Riverside	14.22	13.713	21.57	20.795
Washington	27.72	17.919	21.57	13.940
Wellman	25.66	18.598	21.57	15.632
Other Towns	10.10		21.57	
WAYNE				
Allerton	8.98	11.638	21.57	27.948
Corydon	24.63	21.214	21.57	18.572
Humeston	25.83	28.975	21.57	24.191
Seymour	7.51	14.038	21.57	40.339
Other Towns	8.54		21.57	
WEBSTER				
Dayton	\$21.66	18.665	\$21.57	18.579
Fort Dodge	25.10	14.484	21.57	12.443
Gowrie	16.02	12.798	21.57	17.236
Lehigh	14.90	14.343	21.57	20.754
Otho	1.92	4.787	21.57	54.707
Other Towns	14.81		21.57	
WINNEBAGO				
Buffalo Center	25.25	17.486	21.57	14.935
Forest City	20.59	15.204	21.57	15.924
Lake Mills	20.49	12.141	21.57	12.776
Thompson	26.04	23.439	21.57	19.408
Other Towns	16.18		21.57	
WINNESHIEK				
Calmer	21.07	17.881	21.57	18.304
Decorah	21.63	19.098	21.57	19.047
Ossian	16.49	15.514	21.57	20.294
Other Towns	3.18		21.57	

TABLE II. Potential yield of one (1) percent sales tax for Iowa municipal governments under two methods of allocation, 1968-69 conditions, continued.

County; Town or City	Tax Allocated Where Collected		Uniform Statewide Per Capita Allocation	
	Per Capita Yield	Millage Equivalent	Per Capita Yield	Millage Equivalent
WOODBURY				
Anthon	\$31.18	31.840	\$21.57	22.016
Correctionville	16.01	16.072	21.57	21.644
Danbury	13.32	14.322	21.57	23.195
Moville	29.81	26.902	21.57	19.461
Sergeant Bluff	9.47	10.607	21.57	24.165
Sioux City	20.01	14.180	21.57	15.283
Sloan	24.17	18.482	21.57	16.491
Other Towns	10.96		21.57	
WORTH				
Manly	11.75	11.521	21.57	21.139
Northwood	23.99	14.985	21.57	13.471
Other Towns	13.04		21.57	
WRIGHT				
Belmond	24.57	17.858	21.57	15.672
Clarion	24.32	14.759	21.57	13.089
Dows	17.77	13.012	21.57	15.792
Eagle Grove	15.55	9.003	21.57	12.490
Goldfield	16.44	10.726	21.57	14.068
Other Towns	18.67		21.57	

TABLE III. Income tax returned to local school districts per student enrolled under alternative allocation plans.

District Code	County School District	Income Tax Returned to District	
		Under 1970 Formula	55% of Own Tax Returned
ADAIR			
792	Bridgewater-Fontanelle Comm.	\$73.12	\$67.14
2673	Greenfield Comm.	69.42	69.03
4978	Orient-Macksburg Comm.	71.53	56.34
ADAMS			
1431	Corning Comm.	61.86	64.34
5328	Prescott Comm.	68.64	48.01
ALLAMAKEE			
135	Allamakee Comm.	\$52.51	\$46.08
1972	Eastern Allamakee Comm.	45.53	32.81
5310	Postville Comm.	51.70	51.39
APPANOOSE			
1071	Centerville Comm.	\$55.99	\$61.78
4491	Moravia Comm.	56.34	31.87
4518	Moulton-Udell Comm.	59.13	35.09
AUDUBON			
414	Audubon Comm.	\$63.65	\$60.23
2151	Exira Comm.	68.66	57.36
BENTON			
576	Belle Plaine Comm.	\$65.97	\$59.04
609	Benton Comm.	68.22	74.94
4806	Norway Comm.	62.91	66.49
5967	Shellsburg Comm.	64.16	55.12
6570	Urbana Cons.	68.47	38.99
6660	Vinton Comm.	68.92	71.88
BLACK HAWK			
1044	Cedar Falls Comm.	\$94.80	\$101.53
1908	Dunkerton Comm.	84.94	42.83
3042	Hudson Comm.	90.18	69.41
3501	La Porte City Comm.	92.75	68.58
6795	Waterloo Comm.	87.94	86.71
BOONE			
729	Boone Comm.	\$80.29	\$91.18
2570	Grand Comm.	77.60	68.53
3942	Madrid Comm.	86.29	73.56
4878	Ogden Comm.	78.04	71.55
6561	United Comm.	80.51	53.33
BREMER			
1719	Denver Comm.	61.26	54.33
3186	Janesville Comm.	69.39	49.45
5238	Plainfield Comm.	63.58	41.40
6273	Sumner Comm.	63.05	60.86
6471	Tripoli Comm.	61.95	51.71
6762	Wapsie Valley Comm.	61.00	46.57
6840	Waverly-Shell Rock Comm.	64.72	85.57

TABLE III. Income tax returned to local school districts per student enrolled under alternative allocation plans, continued.

District Code	County School District	Income Tax Returned to District	
		Under 1970 Formula	55% of Own Tax Returned
BUCHANAN			
1963	East Buchanan Comm.	76.89	43.20
3105	Independence Comm.	71.90	73.65
3204	Jesup Comm.	60.02	56.36
BUENA VISTA			
72	Albert City-Truesdale Comm.	\$89.25	\$60.88
171	Alta Comm.	77.15	68.45
4050	Marathon Cons.	89.36	62.32
4644	Newell-Providence Comm.	80.82	68.99
5481	Rembrandt Cons.	93.67	75.51
6048	Sioux Rapids Comm.	94.92	77.39
6219	Storm Lake Comm.	78.49	102.19
BUTLER			
153	Allison-Bristow Comm.	72.10	55.16
279	Aplington Comm.	64.89	66.52
1215	Clarksville Comm.	68.05	56.20
1872	Dumont	70.13	64.75
2664	Greene Comm.	75.75	67.99
4671	New Hartford Comm.	69.19	43.55
5130	Parkersburg Comm.	65.65	69.91
CALHOUN			
1055	Cedar Valley Comm.	68.67	55.91
3411	Lake City Comm.	62.37	67.39
3807	Lohrville Comm.	63.45	53.99
3915	Lytton Comm.	62.84	64.42
4023	Manson Comm.	60.90	61.48
5301	Pomeroy Comm.	57.95	61.00
5625	Rockwell City Comm.	58.96	67.01
CARROLL			
999	Carroll Comm.	92.13	178.27
1413	Coon Rapids Comm.	93.16	81.96
2520	Glidden-Ralston Comm.	98.24	65.64
4014	Manning Comm.	91.83	57.54
CASS			
252	Anita Comm.	63.51	46.00
387	Atlantic Comm.	61.20	75.98
914	C. and M. Comm.	70.88	55.20
2718	Griswold Comm.	69.80	61.88
CEDAR			
603	Bennett Comm.	69.47	63.81
1188	Clarence Comm.	66.91	82.75
1926	Durant Comm.	61.42	74.88
3691	Lincoln Comm.	66.81	62.53
3852	Lowden Cons.	64.39	90.21
6408	Tipton Comm.	62.99	67.82
6930	West Branch Comm.	66.81	58.32

TABLE III. Income tax returned to local school districts per student enrolled under alternative allocation plans, continued.

District Code	County School District	Income Tax Returned to District	
		Under 1970 Formula	55% of Own Tax Returned
CERRO GORDO			
1233	Clear Lake Comm.	\$80.43	\$81.97
4131	Mason City Comm.	87.58	90.26
4266	Meservey-Thornton Comm.	83.17	70.44
5616	Rockwell-Swaledale Comm.	84.23	65.77
6633	Ventura Comm.	75.83	55.98
CHEROKEE			
423	Aurelia Comm.	\$73.94	\$57.94
1152	Cherokee Comm.	68.88	82.79
4068	Marcus Comm.	75.17	63.90
4248	Meriden-Cleghorn Comm.	76.94	57.03
7032	Willow Comm.	79.73	56.32
CHICKASAW			
2349	Fredericksburg Comm.	62.14	54.24
4599	Nashua Comm.	62.15	46.06
4662	New Hampton Comm.	56.31	55.21
CLARKE			
1211	Clarke Comm.	56.83	58.10
4572	Murray Comm.	57.25	36.86
CLAY			
1218	Clay Central Comm.	75.24	50.74
2133	Everly Comm.	66.05	52.51
6050	Sioux Valley Comm.	69.12	47.97
6092	South Clay Comm.	76.09	62.27
6102	Spencer Comm.	63.91	81.70
CLAYTON			
1080	Central Clayton Comm.	55.58	50.45
2394	Garnavillo Comm.	53.72	37.06
2763	Guttenberg Comm.	52.59	76.06
4095	Mar-Mac Comm.	53.36	31.77
4419	M-F-L Comm.	52.43	47.52
6175	Starmont Comm.	62.72	45.61
CLINTON			
918	Calamus Comm.	\$86.30	\$92.32
936	Camanche Comm.	70.93	66.65
1082	Central Clinton Comm.	84.66	68.68
1278	Clinton Comm.	78.53	98.19
1675	Delwood Comm.	84.90	58.48
3834	Lost Nation Comm.	94.07	70.56
4773	Northeast Comm.	85.46	44.10
6993	Wheatland Comm.	82.88	79.01

TABLE III. Income tax returned to local school districts per student enrolled under alternative allocation plans, continued.

District Code	County School District	Income Tax Returned to District	
		Under 1970 Formula	55% of Own Tax Returned
CRAWFORD			
355	Ar-We-Va Comm.	64.47	69.71
1134	Charter Oak-Ute Comm.	65.69	53.04
1701	Denison Comm.	60.36	71.15
1845	Dow City-Arion Comm	69.08	48.48
3996	Manilla Comm.	67.06	57.00
5832	Schleswig Comm.	68.75	71.15
DALLAS			
27	Adel Comm.	\$69.70	\$72.71
1091	Central Dallas Comm.	73.89	59.97
1576	Dallas Comm.	75.84	85.22
1770	Dexfield Comm.	72.29	62.70
5184	Perry Comm.	73.47	82.50
6615	Van Meter Comm.	74.54	67.38
6822	Waukee Comm.	64.25	68.82
7110	Woodward-Granger Comm.	74.70	72.81
DAVIS			
1619	Davis County Comm.	57.71	49.10
DECATUR			
1093	Central Decatur Comm.	51.72	51.09
3465	Lamoni Comm.	53.12	54.41
4505	Mormon Trail Comm.	52.71	47.01
DELAWARE			
1989	Edgewood-Colesburg Comm.	69.34	45.86
4043	Maquoketa Valley Comm.	62.40	45.57
6950	West Delaware Co. Comm.	60.57	60.17
DES MOINES			
882	Burlington Comm.	92.80	96.99
1602	Danville Comm.	92.23	74.02
4203	Mediapolis Comm.	86.33	66.10
6937	West Burlington Ind.	87.13	93.84
DICKINSON			
342	Arnolds Park Cons.	55.90	52.36
2846	Harris-Lake Park Comm.	69.25	59.74
4284	Milford Comm.	63.63	65.25
6120	Spirit Lake Comm.	55.69	65.49
6345	Terril Comm.	63.53	63.55
DUBUQUE			
1863	Dubuque Comm.	102.15	126.21
6961	Western Dubuque Co. Comm.	96.77	109.91
EMMETT			
333	Armstrong Comm.	67.09	60.63
2124	Estherville Comm.	66.21	70.88
3700	Lincoln Central Comm.	70.55	52.71
5544	Ringsted Comm.	69.59	58.62



TABLE III. Income tax returned to local school districts per student enrolled under alternative allocation plans, continued.

District Code	County School District	Income Tax Returned to District	
		Under 1970 Formula	55% of Own Tax Returned
FAYETTE			
2223	Fayette Comm.	66.97	53.69
4774	North Fayette Co. Comm.	60.53	50.58
4869	Oelwein Comm.	57.49	62.14
6509	Turkey Valley Comm.	46.67	30.14
6591	Valley Comm.	61.28	41.27
6943	West Central Comm.	65.02	46.91
FLOYD			
1116	Charles City Comm.	77.61	80.76
4761	Nora Springs-Rock Falls Comm.	82.11	53.41
5697	Rudd-Rockford-Marble RK	85.21	68.50
FRANKLIN			
916	Cal Comm.	87.37	87.68
2781	Hampton Comm.	76.39	76.41
5922	Sheffield-Chapin Comm.	88.15	62.26
FREMONT			
2205	Farragut Comm.	70.57	51.29
2369	Fremont-Mills Comm.	67.57	50.13
2772	Hamburg Comm.	59.83	59.74
6003	Sidney Comm.	65.44	65.05
GREENE			
1967	East Greene Comm.	76.62	68.04
3195	Jefferson Comm.	71.79	82.96
5139	Paton-Churdan Comm.	73.28	73.89
5841	Scranton Cons.	77.85	71.77
GRUNDY			
540	Beaman-Conrad Comm.	73.39	70.50
1791	Dike Comm.	73.61	54.69
2727	Grundy Center Comm.	73.97	84.77
5472	Reinbeck Comm.	73.61	78.98
6894	Wellsburg Comm.	77.10	84.16
GUTHRIE			
18	Adair-Casey Comm.	56.77	51.18
522	Bayard Comm.	64.28	54.61
2754	Guthrie Center Comm.	54.02	64.29
4239	Menlo Comm.	58.04	50.08
5121	Panora-Linden Comm.	64.37	55.92
6264	Stuart Comm.	51.54	52.04
7128	Yale-Jamaica-Bagley Comm.	56.43	65.59
HAMILTON			
4775	Northeast Hamilton Comm.	69.87	60.00
6095	South Hamilton Comm.	69.64	64.83
6246	Stratford Comm.	66.51	47.23
6867	Webster City Comm.	64.18	74.07

TABLE III. Income tax returned to local school districts per student enrolled under alternative allocation plans, continued.

District Code	County School District	Income Tax Returned to District	
		Under 1970 Formula	55% of Own Tax Returned
HANCOCK			
819	Britt Comm.	64.35	65.35
1449	Corwith-Wesley Comm.	73.94	76.75
2403	Garner-Hayfield Comm.	63.65	65.77
3276	Kanawha Comm.	69.15	87.00
3366	Klemme Comm.	68.75	58.70
7083	Woden-Crystal Lake Comm.	73.46	58.87
HARDIN			
9	Ackley-Geneva Comm.	71.16	76.92
108	Alden Comm.	83.39	76.19
2007	Eldora Comm.	70.01	80.38
3033	Hubbard Comm.	74.70	101.23
3150	Iowa Falls Comm.	72.28	80.24
4707	New Providence Comm.	76.84	66.85
5391	Radcliffe Comm.	74.12	63.09
6192	Steamboat Rock Comm.	84.70	50.70
6552	Union-Whitten Comm.	77.95	63.20
HARRISON			
1917	Dunlap	54.48	40.35
3798	Logan-Magnolia Comm.	63.87	62.61
4356	Missouri Valley Comm.	59.66	54.55
6969	West Harrison Comm.	67.11	60.02
7092	Woodbine Comm.	64.58	48.85
HENRY			
4536	Mount Pleasant Comm.	70.71	85.49
4689	New London Comm.	82.10	81.47
6700	Waco Comm.	90.09	68.16
7047	Winfield-Mt. Union Comm.	86.21	74.45
HOWARD			
3029	Howard-Winneshiek Comm.	51.50	47.26
5508	Riceville Comm.	49.57	32.27
HUMBOLDT			
732	Boone Valley Comm.	76.51	66.06
2493	Gilmore City-Bradgate Comm.	67.39	60.32
3060	Humboldt Comm.	63.71	73.19
6516	Twin Rivers Comm.	74.08	63.55
IDA			
504	Battle Creek Comm.	84.76	79.69
2376	Galva Comm.	79.37	59.41
3006	Holstein Comm.	72.33	71.65
3096	Ida Grove Comm.	77.68	74.95

TABLE III. Income tax returned to local school districts per student enrolled under alternative allocation plans, continued.

District Code	County School District	Income Tax Returned to District	
		Under 1970 Formula	55% of Own Tax Returned
IOWA			
216	Amana Comm.	79.76	115.73
1647	Deep River-Millersburg Comm.	73.78	44.26
2097	English Valleys Comm.	72.69	50.20
2766	H. L. V. Comm.	72.12	63.44
3154	Iowa Valley Comm.	67.63	85.60
7029	Williamsburg Comm.	64.14	73.59
JACKSON			
243	Andrew Comm.	64.04	39.63
585	Bellevue Comm.	73.27	93.40
4041	Maquoketa Comm.	70.11	73.80
4275	Miles Comm.	63.73	52.86
5337	Preston Comm.	61.31	57.18
5733	Sabula Comm.	64.92	44.55
JASPER			
513	Baxter Comm.	81.85	61.16
1332	Colfax Comm.	81.93	68.26
3906	Lynnville-Sully Comm.	86.20	98.77
4347	Mingo Comm.	81.96	55.82
4700	New Monroe Comm.	82.94	76.01
4725	Newton Comm.	81.76	98.13
5319	Prairie City Comm.	80.56	84.44
JEFFERSON			
2169	Fairfield Comm.	74.65	69.69
JOHNSON			
1221	Clear Creek Comm.	92.10	54.93
3141	Iowa City Comm.	100.70	125.37
3816	Lone Tree Comm.	93.06	67.84
6093	Solon Comm.	99.63	70.10
JONES			
234	Anamosa Comm.	67.28	65.42
4269	Midland Comm.	75.60	59.11
4446	Monticello Comm.	64.56	74.19
4905	Olin Cons.	78.20	67.13
5076	Oxford Jct. Cons.	81.31	53.05
KEOKUK			
2943	Hedrick Comm.	61.03	68.81
3330	Keota Comm.	60.07	78.73
5163	Pekin Comm.	67.57	56.82
6012	Sigourney Comm.	57.98	57.56
6462	Tri-County Comm.	65.40	59.49

TABLE III. Income tax returned to local school districts per student enrolled under alternative allocation plans, continued.

District Code	County School District	Income Tax Returned to District	
		Under 1970 Formula	55% of Own Tax Returned
KOSSUTH			
126	Algona Comm.	76.23	100.84
900	Burt Comm.	79.13	78.08
3456	Lakota Cons.	86.51	72.93
3573	Ledyard Comm.	73.74	49.38
3897	Lu Verne Comm.	71.49	61.43
5868	Sentral Comm.	77.71	66.17
6309	Swea City Comm.	76.57	86.25
6417	Titonka Cons.	78.95	55.44
LEE			
1079	Central Lee Comm.	86.16	57.16
2322	Fort Madison Comm.	87.96	96.40
3312	Keokuk Comm.	90.76	89.72
LINN			
99	Alburnett Comm.	93.35	54.90
1053	Cedar Rapids Comm.	93.25	110.95
1062	Center Point Cons.	92.32	61.87
1089	Central City Comm.	90.67	52.54
1337	College Comm.	92.53	48.32
3715	Linn-Mar Comm.	92.76	69.46
3744	Lisbon Comm.	86.00	59.69
4086	Marion Ind.	87.08	93.31
4554	Mount Vernon Comm.	97.63	80.77
4777	North Linn Comm.	101.41	51.76
6138	Springville Comm.	90.46	51.39
LOUISA			
1368	Columbus Comm.	63.90	75.38
3841	Louisa-Muscatine Comm.	56.49	43.08
4509	Morning Sun Comm.	63.39	67.24
6759	Wapello Comm.	71.29	67.68
LUCAS			
1107	Chariton Comm.	66.87	65.80
5715	Russell Comm.	62.38	51.05
LYON			
1095	Central Lyon Comm.	64.04	65.70
2457	George Comm.	62.93	54.52
3771	Little Rock Comm.	59.12	27.82
6983	West Lyon Comm.	59.11	63.16
MADISON			
1953	Earlham Comm.	58.66	57.04
3119	Interstate 35 Comm.	61.50	46.73
7056	Winterset Comm.	62.59	72.75
MAHASKA			
2367	Fremont Comm.	78.60	74.03
4776	North Mahaska Comm.	91.67	75.07
5013	Oskaloosa Comm.	75.71	76.79

TABLE III. Income tax returned to local school districts per student enrolled under alternative allocation plans, continued.

District Code	County School District	Income Tax Returned to District	
		Under 1970 Formula	55% of Own Tax Returned
MARION			
3375	Knoxville Comm.	75.39	79.70
4212	Melcher-Dallas Comm.	72.48	41.24
5166	Pella Comm.	72.45	120.12
5256	Pleasantville Comm.	74.92	60.17
6512	Twin Cedars Comm.	77.26	44.48
MARSHALL			
2682	Green Mountain Ind.	85.14	49.71
3582	L.D.F. Comm.	90.37	52.54
4104	Marshalltown Comm.	87.84	108.40
5858	Semco Comm.	96.04	68.36
6985	West Marshall Comm.	90.02	66.52
MILLS			
2511	Glenwood Comm.	63.26	65.58
3978	Malvern Comm.	67.52	71.42
4751	Nishna Valley Comm.	72.25	65.61
MITCHELL			
4995	Osage Comm.	64.63	64.42
5751	Saint Ansgar Comm.	71.06	61.00
MONONA			
1969	East Monona Comm.	79.82	54.91
4033	Maple Valley Comm.	66.10	64.05
6987	West Monona Comm.	63.57	75.28
7002	Whiting Comm.	65.48	60.05
MONROE			
81	Albia	60.66	53.38
MONTGOMERY			
5463	Red Oak Comm.	79.58	91.31
6165	Stanton Comm.	82.84	55.26
6651	Villisca Comm.	82.25	62.07
MUSCATINE			
4581	Muscatine Comm.	73.43	87.63
6975	West Liberty Comm.	82.83	74.33
7038	Wilton Comm.	82.72	74.67
O'BRIEN			
2862	Hartley Comm.	65.23	68.72
5157	Paullina Comm.	62.74	77.37
5346	Primghar Comm.	65.99	65.29
5796	Sanborn Comm.	68.83	73.07
5949	Sheldon Comm.	63.06	76.45
6291	Sutherland Comm.	70.45	53.09
OSCEOLA			
4230	Melvin Comm.	\$88.68	\$63.61
4851	Ocheyedan Comm.	78.21	63.28
5994	Sibley Comm.	71.37	64.45

TABLE III. Income tax returned to local school districts per student enrolled under alternative allocation plans, continued.

District Code	County School District	Income Tax Returned to District	
		Under 1970 Formula	55% of Own Tax Returned
PAGE			
1197	Clarinda Comm.	75.65	84.35
2113	Essex Comm.	69.61	55.17
5976	Shenandoah Comm.	72.04	82.53
6097	South Page Comm.	75.91	39.65
PALO ALTO			
450	Ayrshire Cons.	55.60	33.93
2088	Emmetsburg Comm.	65.39	68.49
2556	Graettinger Comm.	64.18	46.51
3969	Mallard Comm.	61.80	63.28
5724	Ruthven Cons.	64.02	54.25
6921	West Bend Comm.	65.60	90.33
PLYMOUTH			
63	Akron Comm.	66.88	52.35
2988	Hinton Comm.	72.04	38.73
3348	Kingsley-Pierson Comm.	80.11	69.62
3600	Le Mars Comm.	69.50	72.59
5486	Remsen-Union Comm.	75.99	118.12
6966	Westfield Comm.	64.21	29.00
POCAHONTAS			
2277	Fonda Comm.	79.05	108.74
2889	Havelock-Plover Comm.	82.85	68.34
3537	Laurens Comm.	74.32	76.51
5103	Palmer Cons.	71.42	55.75
5283	Pocahontas Comm.	68.60	78.81
5652	Rolfe Comm.	84.84	66.91
POLK			
261	Ankeny Comm.	\$86.67	\$76.62
720	Bondurant-Farrar Comm.	93.00	67.14
1737	Des Moines Ind. Comm.	96.50	110.52
3231	Johnston Comm.	92.43	69.12
4779	North Polk Comm.	96.57	67.97
5805	Saydel Cons.	98.80	36.48
6101	Southeast Polk Comm.	95.43	51.37
6579	Urbandale Comm.	89.21	75.97
6957	West Des Moines Comm.	90.45	106.79
POTTAWATTAMIE			
441	Avoha Comm.	55.67	88.24
1008	Carson-Macedonia Comm.	60.21	58.44
1476	Council Bluffs Comm.	55.99	45.03
3645	Lewis Central Comm.	59.32	21.54
4824	Oakland Comm.	52.56	75.24
6453	Treynor Comm.	60.45	56.81
6460	Tri-Center Comm.	58.79	51.74
6534	Underwood Comm.	52.76	43.37
6750	Walnut Comm.	63.81	86.76

TABLE III. Income tax returned to local school districts per student enrolled under alternative allocation plans, continued.

District Code	County School District	Income Tax Returned to District	
		Under 1970 Formula	55% of Own Tax Returned
POWESHIEK			
846	Brooklyn-Guernsey-Malcom Comm.	77.98	56.39
2709	Grinnell-Newburg Comm.	74.32	81.33
4437	Montezuma Comm.	81.50	74.47
RINGGOLD			
1782	Diagonal Comm.	55.91	39.50
2602	Grand Valley Comm.	54.93	37.14
4527	Mount Ayr Comm.	58.48	60.18
SAC			
1507	Crestland Comm.	78.37	77.64
3447	Lake View-Auburn Comm.	72.27	64.42
4860	Odebolt-Arthur Comm.	64.74	59.88
5742	Sac Comm.	71.49	75.59
5823	Schaller Comm.	80.23	76.33
6741	Wall Lake Comm.	71.74	55.13
SCOTT			
621	Bettendorf Comm.	89.95	92.02
1611	Davenport Comm.	88.51	89.96
4784	North Scott Comm.	86.58	66.64
5250	Pleasant Valley Comm.	83.92	58.29
SHELBY			
2016	Elk Horn-Kimballton Comm.	75.82	46.37
2826	Harlan Comm.	69.90	82.72
3168	Irwin Comm.	73.57	50.07
5931	Shelby Comm.	70.46	64.58
SIOUX			
747	Boyden-Hull Comm.	80.07	65.86
2268	Floyd Valley Comm.	85.63	113.19
4149	Maurice-Orange City Comm.	83.55	91.00
5607	Rock Valley Comm.	76.22	75.47
6030	Sioux Center Comm.	79.19	71.42
6990	West Sioux Comm.	72.84	59.32
STORY			
225	Ames Comm.	91.52	118.75
472	Ballard Comm.	86.46	70.72
1350	Collins Comm.	89.44	68.31
1359	Colo Comm.	99.21	64.15
2466	Gilbert Comm.	89.33	48.62
4158	Maxwell Comm.	90.82	67.73
4607	Nesco Comm.	100.76	63.21
4617	Nevada Comm.	86.91	85.34
5643	Roland Comm.	67.36	61.96

TABLE III. Income tax returned to local school districts per student enrolled under alternative allocation plans, continued.

District Code	County School District	Income Tax Returned to District	
		Under 1970 Formula	55% of Own Tax Returned
TAMA			
1935	Dysart-Geneseo Comm.	68.92	69.71
2421	Garwin Comm.	68.21	58.74
2502	Gladbrook Comm.	69.74	84.80
4785	North Tama County Comm.	67.87	82.08
6098	South Tama County Comm.	66.29	55.97
TAYLOR			
549	Bedford Comm.	58.96	53.08
1224	Clearfield Comm.	66.88	57.12
3609	Lenox Comm.	58.26	57.61
4698	New Market Comm.	60.55	37.55
UNION			
1503	Creston Comm.	59.93	70.14
1970	East Union Comm.	73.48	47.61
VAN BUREN			
2327	Fox Valley Comm.	62.55	46.70
2834	Harmony Comm.	58.59	50.82
6592	Van Buren Comm.	58.75	54.22
WAPELLO			
657	Blakesburg Comm.	71.80	35.06
977	Cardinal Comm.	79.15	46.51
1980	Eddyville Comm.	77.44	38.93
5049	Ottumwa Comm.	75.51	76.73
WARREN			
981	Carlisle Comm.	72.32	64.93
3114	Indianola Comm.	70.31	76.90
4122	Martensdale-St. Mary's	73.24	47.35
4797	Norwalk Comm.	66.48	71.32
6094	Southeast Warren Comm.	69.93	50.84
WASHINGTON			
2977	Highland Comm.	58.77	63.54
4271	Mid-Prairie Comm.	76.07	62.55
6768	Washington Comm.	67.46	80.01
WAYNE			
7	A.C.L. Comm.	69.73	56.45
5895	Seymour Comm.	55.40	36.32
6854	Wayne Comm.	57.64	60.18
WEBSTER			
1097	Central Webster Comm.	\$89.39	\$60.55
1629	Dayton Comm.	86.35	73.54
2313	Fort Dodge Comm.	83.92	87.77
4786	Northwest Webster Comm.	79.37	68.29
5323	Prairie Comm.	81.89	62.33



TABLE III. Income tax returned to local school districts per student enrolled under alternative allocation plans, continued.

District Code	County School District	Income Tax Returned to District	
		Under 1970 Formula	55% of Own Tax Returned
WINNEBAGO			
873	Buffalo Center Comm.	72.12	57.00
2295	Forest City Comm.	64.82	75.07
3420	Lake Mills Comm.	67.18	54.25
5400	Rake Comm.	77.89	57.51
6363	Thompson Comm.	76.23	55.65
WINNESHIEK			
1638	Decorah Comm.	67.76	75.13
4787	North Winneshiek Comm.	73.64	22.83
6100	South Winneshiek Comm.	61.42	57.36
WOODBURY			
270	Anthon-Oto Comm.	85.69	56.62
1975	Eastwood Comm.	85.99	45.76
3555	Lawton-Bronson Comm.	77.27	39.35
5877	Sergeant Bluff-Luton	82.44	47.71
6039	Sioux City Comm.	80.83	83.39
6992	Westwood Comm.	92.94	56.48
7098	Woodbury Central Comm.	88.08	58.24
WORTH			
4772	North Central Comm.	65.13	55.09
4788	Northwood-Kensett Comm.	64.81	63.54
WRIGHT			
594	Belmond Comm.	68.84	66.71
1206	Clarion Comm.	66.49	77.86
1854	Dows Comm.	75.30	77.30
1944	Eagle Grove Comm.	75.90	71.29
2529	Goldfield Comm.	73.55	73.88

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