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Iowa

Iowa Local Government Finance Reports



Institute of Public Affairs
The University of Iowa

**SCHOOL DISTRICT
PROPERTY AND INCOME
CAPACITY AND EFFORT
FISCAL YEAR 1987-88**

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November 1987

Introduction

This report is a statistical summary of Iowa school districts' property and income capacity and effort for fiscal year 1987-88. The capacity and effort indicators are standardized measures which allow for meaningful comparisons between school districts. These statistics should allow school district officials, state policymakers, and concerned citizens to understand more clearly the financial characteristics of both individual districts and groups of districts categorized by size.

The standardized capacity and effort measures were developed because property tax rates are inadequate for the purpose of comparing one district with another. Property tax rates primarily reflect the concentration of pupils to taxable valuation and the district's program cost per pupil. Property tax rates reveal neither a district's gross levy nor its ability to generate revenue. Moreover, rates give no indication of a district's tax burden.

Statewide, about 42 percent of school district general funds are provided by local property taxes, while state and federal funds account for the remaining 58 percent. The percentage of costs covered locally varies from district to district depending on per pupil property wealth.¹

While the capacity and effort indicators assess district property and income wealth relative to taxing effort to support local schools, they do not take account of property tax relief to individuals which may alleviate some of the tax burden. Iowa makes use of homestead credit, ag land credit, and circuit-breaker programs to mitigate the property

tax burden. Nevertheless, the capacity and effort scores represent a generalized indicator of district wealth and commitment relative to other districts.

Iowa's 436 school districts range in size from a student population of less than 100 to over 30,000. Districts have been categorized into seven groups according to size. Standardized measures were compiled both by size group and statewide so comparisons can be made between reasonably similar districts as well as between any two districts in the state.

Property Tax Capacity and Effort

Property tax capacity is an indication of the relative ability of a school district to generate property tax revenues compared both with districts of similar size and statewide. Using data from the Adopted Budget and Certificate of School Taxes for Fiscal Year 1987-88, property tax capacity is based on 1986 actual headcounts yielding per student taxable valuations. Property tax effort is a district's property tax asking compared to what it could generate, given its capacity.

To calculate these indices, school districts were grouped by logical student population sizes in order to treat like districts similarly.

These categories are:

Less than 250
250-399
400-599
500-999
1,000-2,499
2,500-7,499
7,500 and over

We then summed total general fund levies and total taxable valuations for all school districts in that group and divided these figures by the

size group total student population yielding weighted per pupil total regular levy property taxes and taxable valuations. Property tax capacity was calculated as:

$$\text{PROPERTY TAX CAPACITY} = \frac{\text{School District Per Pupil Taxable Valuation}}{\text{Population Group Weighted Per Pupil Taxable Valuation}} \times 100$$

Property tax effort was calculated as:

$$\text{PROPERTY TAX EFFORT} = \frac{\text{School District Per Pupil General Fund Property Tax Levy}}{\text{Property Tax Capacity} \times \frac{\text{Population Group Per Pupil Total General Fund Property Tax Levy}}{100}} \times 100$$

The property tax capacity and effort indices can be interpreted as percentage deviations from expected values of 100, where 100 is the population group's average. For instance, a school district with a property capacity of 165 means that when compared to districts of similar size, this district has 65 percent more property capacity. A district with an effort score of 80 is using 80 percent of its capacity when compared to other districts in its size group.

These indices allow for comparisons within size groups. We have also generated statewide indices to allow comparisons among all Iowa school districts.

Income Tax Capacity and Effort

Although school districts are supported by property taxes, people use personal income to pay these taxes. We have calculated standardized indices for income capacity and effort to complement the property capacity and effort indices. Using Adjusted Gross Income figures² from the 1985 Iowa Individual Income Tax School District Report, and following the same steps outlined for property capacity and effort, we were able to calculate indices of personal income wealth (capacity) and the relative burden of the school property tax levy on income (effort). Income capacity was calculated as:

$$\text{INCOME CAPACITY} = \frac{\text{School District Per Pupil Adjusted Gross Income}}{\text{Population Group Weighted Per Pupil Adjusted Gross Income}} \times 100$$

Income effort was calculated as:

$$\text{INCOME EFFORT} = \frac{\text{School District Per Pupil Total General Fund Property Tax Levy}}{\left(\frac{\text{Income Capacity}}{100} \right) \times \text{Population Group Per Pupil Total General Fund Property Tax Levy}} \times 100$$

The income effort indicator reflects the property effort, as measured by the relative property tax levy, in relation to a district's income capacity. Again, both population group and statewide indices are presented to allow for comparisons within and among groups.

Conclusions

Iowa school districts differ tremendously in their financial characteristics. Based on the statistics presented in this report, the following generalizations can be made.

1. Districts within each size group are not homogeneous. Examination of the minimum, maximum, and mean scores within each size group (Appendix, Table 2) reveals that some districts have considerably less than average property capacity while others have considerably greater than average property capacity. The same is true of income capacity. Logically, if a district has a large property capacity, then it would seem to demonstrate a relatively small property tax effort to cover the cost of local schools. But, if that same district has below average income capacity, its income effort may be very high because residents must pay taxes on a great deal of property from a relatively small amount of income.
2. The smaller school districts, particularly those with fewer than 600 pupils, are located in rural agricultural areas. These districts tend to have higher than the state average property value per pupil but lower than average income capacity. The tax on a relatively large amount of property, paid from a relatively small amount of income, translates into very high income effort to support local schools, compared to districts statewide. Indeed, in the state's smaller districts the burden on income to

support local schools averages from 50 percent to over 100 percent greater than the statewide average.

3. School districts with over 2500 students tend to have lower than the statewide average property capacity, but higher than average income capacity. The combination of low property valuation per student and high income capacity results in relatively low income effort in the state's larger districts.
4. The mid-sized districts, particularly those with student populations between 1000 and 2499, most closely reflect statewide average property and income capacity and effort characteristics.
5. In general, as school district size groups increase from under 250 to 7500 and over, the statewide property capacity averages decrease and the statewide property effort averages increase. Conversely, statewide income capacity averages tend to increase while statewide income effort averages decrease (Appendix, Table 2).

Notes

1. For an overview of the Iowa school finance system, see Karin Peterson, *Iowa School Finance Issues: Property and Income Capacity and Effort*, Occasional Paper No. 4, Institute of Public Affairs, The University of Iowa, March 1987.

2. Use of Adjusted Gross Income as a measure of personal income has its drawbacks. The AGI does not report the nature of the income nor does it reflect the distribution of income in a district. The reporting of AGI may also differ from district to district, and the income capacity and effort indicators would reflect that difference. Given these cautions, however, the indices nevertheless are useful in determining general comparative characteristics of each district size group.

IOWA
SCHOOL DISTRICT PROPERTY TAX
CAPACITY AND EFFORT
FISCAL YEAR 1987-88

INCOME CAPACITY AND EFFORT
TAX YEAR 1985

Statistics by School District Size Group:

Distribution of Districts and Pupils
Capacity and Effort by School District Size

Statistics by School District:

September 1986 Headcount
Property Tax Capacity and Effort by School
District Size and Statewide
Income Capacity and Effort by School
District Size and Statewide

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Table 1. DISTRIBUTION OF DISTRICTS AND PUPILS, FISCAL YEAR 1987-88

Enrollment	Number of Districts	Percent of Districts	Number of Pupils	Percent of Pupils
Less than 250	53	12.2%	10,361	2.15%
250 to 399	88	20.2%	28,335	5.88%
400 to 599	96	22.0%	47,496	9.85%
600 to 999	96	22.0%	71,874	14.91%
1000 to 2499	71	16.3%	107,716	22.34%
2500 to 7499	24	5.5%	95,367	19.78%
7500 and over	8	1.8%	121,059	25.11%
Total	<u>436</u>	<u>100.0%</u>	<u>482,208</u>	<u>100.00%</u>

Table 2. Capacity and Effort Characteristics by School District Size

Size Group	POPULATION GROUP COMPARISONS				STATEWIDE COMPARISONS				
	Property Capacity	Property Effort	Income Capacity	Income Effort	Property Capacity	Property Effort	Income Capacity	Income Effort	
Under 250	Minimum	50	69	52	51	99	58	40	109
	Maximum	192	157	267	179	376	132	206	383
	Std Deviation	33	13	34	27	64	11	27	58
	Mean	*	*	*	*	196	84	77	214
250 to 399	Minimum	40	76	57	63	58	67	38	121
	Maximum	205	143	188	249	300	126	126	481
	Std Deviation	36	13	24	29	52	11	16	55
	Mean	*	*	*	*	147	88	67	193
400 to 599	Minimum	43	80	59	49	54	72	44	75
	Maximum	217	142	183	168	274	128	136	258
	Std Deviation	30	12	21	21	37	11	15	33
	Mean	*	*	*	*	126	90	74	153
600 to 999	Minimum	54	77	54	59	61	71	42	80
	Maximum	189	143	179	200	214	132	139	270
	Std Deviation	28	11	22	27	31	11	17	36
	Mean	*	*	*	*	113	93	78	135
1000 to 2499	Minimum	48	78	60	50	47	77	55	52
	Maximum	203	156	197	198	199	154	183	206
	Std Deviation	27	13	22	25	26	13	21	25
	Mean	*	*	*	*	98	98	93	104
2500 to 7499	Minimum	58	79	49	71	49	86	56	57
	Maximum	155	123	146	190	129	135	167	152
	Std Deviation	23	11	25	31	19	12	28	25
	Mean	*	*	*	*	84	109	114	80
Over 7500	Minimum	71	83	79	93	55	95	101	65
	Maximum	154	113	127	117	119	130	163	81
	Std Deviation	23	8	16	8	18	10	20	5
	Mean	*	*	*	*	77	115	128	70

* The mean for population group scores will always be 100

** Population group indicators allow for comparisons only within each size group

***Statewide indicators allow for comparisons regardless of size

Note: All data in this report are derived from The Adopted Budget and Certificate of School Taxes FY 1987-88 and the Iowa Individual Income Tax School District Report Tax Year 1985

SCHOOL DISTRICT CAPACITY & EFFORT, FISCAL 1987-88*

School District Number	Sept. '86 Headcount	SCHOOL DISTRICT SIZE GROUP: ENROLLMENTS UNDER 250				STATEWIDE			
		Property Capacity	Property Effort	Income Capacity	Income Effort	Property Capacity	Property Effort	Income Capacity	Income Effort
A C L COMM SCH DIST	7	85	113	89	107	166	95	69	229
LAKOTA CONS SCH DIST	3456	183	86	135	117	359	72	104	250
CLEARFIELD COMM SCH DIST	1224	67	130	82	108	132	110	63	230
STEAMBOAT ROCK COMM	6192	87	115	113	89	171	97	87	190
LUVERNE COMM SCH DIST	3897	173	94	93	174	340	79	72	372
BOONE VALLEY COMM	732	182	100	133	136	357	84	103	291
DIAGONAL COMM SCH DIST	1782	53	157	52	158	103	132	40	338
PALMER CONS SCH DIST	5103	98	105	70	148	193	89	54	315
HAVELOCK-PLOVER COMM	2889	112	108	67	179	221	91	52	383
PRESCOTT COMM SCH DIST	5328	71	116	65	127	139	98	50	271
GRAND VALLEY COMM	2602	66	127	66	126	129	107	51	269
BAYARD COMM SCH DIST	522	94	106	93	108	185	89	72	231
LYTTON COMM SCH DIST	3915	108	103	84	133	213	86	65	283
GRAND COMM SCH DIST	2570	114	92	89	118	224	78	69	253
CORWITH-WESLEY COMM	1449	172	88	154	98	337	74	119	210
GOLDFIELD COMM SCH DIST	2529	86	103	121	74	169	87	93	157
FONDA COMM SCH DIST	2277	126	94	120	99	248	79	92	212
LOHRVILLE COMM SCH DIST	3807	115	99	74	153	226	83	57	328
AMANA COMM SCH DIST	216	138	99	267	51	271	83	206	109
STRATFORD COMM SCH DIST	6246	94	107	116	87	185	90	89	187
BURT COMM SCH DIST	900	91	107	100	97	178	90	77	208
THOMPSON COMM SCH DIST	6363	114	97	98	112	223	81	76	240
WHITING COMM SCH DIST	7002	101	95	98	99	199	80	75	211
ARNOLDS PARK CONS	342	192	69	193	68	376	58	149	145
HEDRICK COMM SCH DIST	2943	87	95	117	70	170	80	90	150
DEEP RIVER-MILLERSBURG	1647	69	114	79	99	136	96	61	212
FREMONT COMM SCH DIST	2367	75	89	105	64	148	75	81	137
WODEN-CRYSTAL LAKE COMM	7083	124	96	89	133	243	81	69	285
ROLFE COMM SCH DIST	5652	110	93	100	102	215	78	77	219
DAYTON COMM SCH DIST	1629	83	102	99	86	163	86	76	185
LITTLE ROCK COMM	3771	68	106	68	106	134	89	52	227

* Property data from 1987-88 budgets, income data from 1985.

SCHOOL DISTRICT CAPACITY & EFFORT, FISCAL 1987-88*

School District Number	Sept. '86 Headcount	SCHOOL DISTRICT SIZE GROUP: ENROLLMENTS UNDER 250				STATEWIDE				
		Property Capacity	Property Effort	Income Capacity	Income Effort	Property Capacity	Property Effort	Income Capacity	Income Effort	
SCRANTON CONS SCH DIST	5841	210	98	107	101	103	192	90	78	221
MALLARD COMM SCH DIST	3969	212	111	93	67	153	217	79	52	328
OXFORD JCT CONS SCH DIST	5076	217	50	131	60	109	99	110	47	233
TITONKA CONS SCH DIST	6417	218	117	99	121	96	230	84	94	205
UNION-WHITTEN COMM	6552	219	80	105	99	85	157	88	76	182
MESERVEY-THORNTON COMM	4266	219	101	93	122	76	198	78	94	163
CENTRAL DALLAS COMM	1091	223	122	91	133	84	240	77	103	179
KLEMME COMM SCH DIST	3366	224	93	97	88	104	183	82	68	221
FOX VALLEY COMM SCH DIST	2327	226	58	109	63	101	114	92	48	216
KANAWHA COMM SCH DIST	3276	226	116	91	110	96	227	77	85	205
CRESTLAND COMM SCH DIST	1507	227	104	102	98	108	204	85	76	230
DOWS COMM SCH DIST	1854	227	113	105	103	115	221	88	80	245
MORNING SUN COMM	4509	230	63	114	97	74	124	96	75	159
CALAMUS COMM SCH DIST	918	230	83	99	88	93	162	83	68	199
LOST NATION COMM	3834	232	73	106	82	95	144	89	63	202
GILMORE CITY-BRADGATE	2493	233	108	100	84	129	211	84	65	275
DUMONT COMM SCH DIST	1872	235	75	107	89	90	147	90	69	192
WELLSBURG COMM SCH DIST	6894	235	113	92	119	88	223	77	92	188
MERIDEN-CLEGHORN COMM	4248	239	97	98	88	108	190	83	68	231
SHELBY COMM SCH DIST	5931	244	79	105	110	76	156	88	85	162
TWIN RIVERS COMM	6516	247	117	102	98	122	230	86	76	260
EAST MONONA COMM	1969	249	68	124	59	142	133	104	45	304
GROUP AVERAGE			100	100	100	100	196	84	77	214

SCHOOL DISTRICT CAPACITY & EFFORT, FISCAL 1987-88*

School District Name	School District Number	Sept. '86 Headcount	SCHOOL DISTRICT SIZE GROUP: DISTRICT ENROLLMENTS 250-399				STATEWIDE			
			Property Capacity	Property Effort	Income Capacity	Income Effort	Property Capacity	Property Effort	Income Capacity	Income Effort
URBANA CONS SCH DIST	6570	250	49	129	82	76	71	114	55	147
GREEN MOUNTAIN IND	2682	251	74	111	83	100	109	98	56	192
RUSSELL COMM SCH DIST	5715	252	54	125	86	78	79	110	58	151
GARWIN COMM SCH DIST	2421	255	74	117	92	94	108	104	62	181
SOUTH CLAY COMM SCH DIST	6092	256	126	104	89	149	186	92	60	287
CAL COMM SCH DIST	916	257	177	93	150	109	260	82	101	211
SENTRAL COMM SCH DIST	5868	257	180	86	106	145	264	76	72	280
NEW MARKET COMM SCH DIST	4698	258	56	134	69	109	82	118	46	209
SCHALLER COMM SCH DIST	5823	262	86	106	107	85	126	94	72	164
CEDAR VALLEY COMM	1055	263	128	98	95	132	188	86	64	254
PRIMGHAR COMM SCH DIST	5346	265	95	104	118	84	140	92	80	161
ELK HORN-KIMBALLTON COMM	2016	269	94	107	109	93	138	95	73	178
IRWIN COMM SCH DIST	3168	271	109	97	88	120	161	86	59	231
SANBORN COMM SCH DIST	5796	272	102	103	146	72	150	91	98	139
SIOUX VALLEY COMM	6050	274	107	103	85	128	157	91	57	247
YALE-JAMAICA-BAGLEY COMM	7128	277	124	90	111	100	182	79	75	193
WALNUT COMM SCH DIST	6750	277	104	98	101	101	153	87	68	194
LINCOLN CENTRAL COMM	3700	278	140	103	58	249	206	91	39	481
BLAKESBURG COMM SCH DIST	657	280	40	143	80	71	58	126	54	137
NORTHWEST WEBSTER COMM	4786	280	181	90	106	153	265	79	71	295
TERRIL COMM SCH DIST	6345	282	134	97	74	174	196	85	50	335
NESCO COMM SCH DIST	4607	283	144	89	133	97	212	79	89	187
RADCLIFFE COMM SCH DIST	5391	284	159	88	103	134	233	77	70	259
PATON-CHURDAN COMM	5139	285	146	98	110	130	214	86	74	250
WEST BEND COMM SCH DIST	6921	288	144	96	130	106	212	84	88	204
OLIN CONS SCH DIST	4905	291	94	102	102	94	139	90	68	182
WILLOW COMM SCH DIST	7032	291	87	101	77	114	127	89	52	219
HUBBARD COMM SCH DIST	3033	292	113	94	147	73	167	83	99	140
CLAY CENTRAL COMM	1218	293	140	87	92	132	205	77	62	255
VENTURA COMM SCH DIST	6633	294	205	76	124	126	300	67	83	242
WALL LAKE COMM SCH DIST	6741	297	80	104	105	79	117	92	71	152
NEWELL-PROVIDENCE COMM	4644	298	107	95	105	96	157	84	71	186

* Property data from 1987-88 budgets, income data from 1985.

SCHOOL DISTRICT CAPACITY & EFFORT, FISCAL 1987-88*

School District Name	School District Number	Sept. '86 Headcount	SCHOOL DISTRICT SIZE GROUP: DISTRICT ENROLLMENTS 250-399				STATEWIDE			
			Property Capacity	Property Effort	Income Capacity	Income Effort	Property Capacity	Property Effort	Income Capacity	Income Effort
PLAINFIELD COMM SCH DIST	5238	298	79	112	87	102	116	99	58	196
EVERLY COMM SCH DIST	2133	300	127	95	92	132	187	84	62	255
MURRAY COMM SCH DIST	4572	303	63	113	66	108	92	100	44	209
UNITED COMM SCH DIST	6561	303	185	87	140	115	272	77	94	221
DOW CITY-ARION COMM	1845	305	54	127	83	82	79	112	56	159
DELWOOD COMM SCH DIST	1675	307	88	102	84	107	129	90	56	206
CENTRAL WEBSTER COMM	1097	308	103	94	109	88	151	83	73	170
STANTON COMM SCH DIST	6165	312	58	117	84	81	86	103	57	157
BATTLE CREEK COMM	504	312	72	119	82	104	106	105	55	200
POMEROY COMM SCH DIST	5301	314	100	94	79	119	147	83	53	229
COLO COMM SCH DIST	1359	315	88	98	106	82	129	87	71	158
MAR-MAC COMM SCH DIST	4095	320	48	137	104	63	70	121	70	122
WHEATLAND COMM SCH DIST	6993	320	68	112	102	74	99	99	69	143
RUTHVEN CONS SCH DIST	5724	320	104	97	94	106	152	85	63	205
PAULLINA COMM SCH DIST	5157	327	145	86	144	86	213	76	97	166
WINFIELD-MT UNION COMM	7047	331	131	94	131	93	192	83	88	180
SUTHERLAND COMM SCH DIST	6291	334	107	101	92	118	157	90	62	227
ANTHON-OTO COMM SCH DIST	270	336	97	96	83	112	142	85	56	216
BRIDGEWATER-FONTANELLE	792	336	87	98	92	93	127	87	62	178
MOULTON-UDELL COMM	4518	338	52	119	62	101	77	105	42	194
SEMCO COMM SCH DIST	5858	339	95	106	128	79	139	94	86	151
BENNETT COMM SCH DIST	603	339	97	102	96	103	143	90	65	199
NORTHEAST HAMILTON COMM	4775	341	169	92	104	150	248	81	70	289
BAXTER COMM SCH DIST	513	342	66	122	97	82	96	108	65	159
GRAETTINGER COMM	2556	343	90	97	76	115	132	86	51	222
SHELLSBURG COMM SCH DIST	5967	347	52	132	109	63	76	116	73	121
ORIENT-MACKSBURG COMM	4978	349	115	100	63	181	169	88	43	349
FREDERICKSBURG COMM	2349	351	95	103	109	90	139	91	73	174
GLADBROOK COMM SCH DIST	2502	351	105	95	126	79	154	84	85	153
NORWAY COMM SCH DIST	4806	353	69	116	115	70	102	102	77	134
SIOUX RAPIDS-REMBRANDT CO	6048	354	92	103	96	100	135	91	64	192
HARRIS-LAKE PARK COMM	2846	357	124	92	109	106	183	81	73	203

* Property data from 1987-88 budgets, income data from 1985.

SCHOOL DISTRICT CAPACITY & EFFORT, FISCAL 1987-88*

School District Name	SCHOOL DISTRICT SIZE GROUP: DISTRICT ENROLLMENTS 250-399							STATEWIDE			
	School District Number	School District Sept. '86 Headcount	Property Capacity	Property Effort	Income Capacity	Income Effort	Property Capacity	Property Effort	Income Capacity	Income Effort	
ANITA COMM SCH DIST	252	357	86	104	105	85	126	91	71	164	
ESSEX COMM SCH DIST	2113	358	65	111	89	81	96	98	60	157	
ALBERT CITY-TRUESDALE	72	359	120	91	96	113	176	80	64	218	
MANILLA COMM SCH DIST	3996	360	69	109	91	83	101	97	61	159	
ANDREW COMM SCH DIST	243	361	56	122	62	111	83	107	41	214	
NISHNA VALLEY COMM	4751	363	102	112	87	131	150	99	59	252	
HAMBURG COMM SCH DIST	2772	364	101	97	119	82	148	85	80	158	
GARNAVILLO COMM SCH DIST	2394	368	82	112	83	110	120	99	56	213	
MORMON TRAIL COMM	4505	372	82	112	78	119	121	99	52	230	
REMSEN-UNION COMM	5486	373	173	83	166	86	253	73	112	166	
GEORGE COMM SCH DIST	2457	375	105	97	101	101	155	85	68	194	
NEW HARTFORD COMM	4671	378	52	118	83	74	76	104	56	142	
NORTH WINNESHIEK COMM	4787	380	72	112	57	144	106	99	38	277	
C AND M COMM SCH DIST	914	380	82	102	71	118	121	90	48	227	
SCHLESWIG COMM SCH DIST	5832	382	87	97	106	80	128	85	71	153	
ALLISON-BRISTOW COMM	153	383	96	97	114	81	140	85	77	156	
CHARTER OAK-UTE COMM	1134	386	89	102	101	89	130	90	68	172	
EXIRA COMM SCH DIST	2151	386	91	103	98	96	134	91	66	185	
FARRAGUT COMM SCH DIST	2205	387	98	106	86	122	145	93	58	235	
ROCKWELL-SWALEDALE COMM	5616	389	115	90	118	88	169	79	79	169	
FLOYD VALLEY COMM	2268	396	142	96	188	72	209	84	126	139	
SOUTH PAGE COMM SCH DIST	6097	396	64	113	82	88	94	99	55	169	
SHEFFIELD-CHAPIN COMM	5922	397	108	98	115	92	158	86	77	177	
DUNLAP COMM SCH DIST	1917	398	67	114	90	85	98	101	60	163	
GROUP AVERAGE			100	100	100	100	147	88	67	193	

SCHOOL DISTRICT CAPACITY & EFFORT, FISCAL 1987-88*

School District Name	School District Number	School Sept. '86 Headcount	SCHOOL DISTRICT SIZE GROUP: DISTRICT ENROLLMENTS 400-599				STATEWIDE			
			Property Capacity	Property Effort	Income Capacity	Income Effort	Property Capacity	Property Effort	Income Capacity	Income Effort
CARSON-MACEDONIA COMM	1008	400	103	100	72	142	130	90	53	218
VAN METER COMM SCH DIST	6615	402	74	112	121	69	93	101	90	105
AR-WE-VA COMM SCH DIST	355	403	134	89	102	116	169	80	76	179
ENGLISH VALLEYS COMM	2097	406	112	100	112	99	141	90	83	153
APLINGTON COMM SCH DIST	279	408	106	96	98	103	134	86	73	159
LONE TREE COMM SCH DIST	3816	412	119	93	111	100	150	84	82	154
EAST GREENE COMM	1967	413	135	92	94	132	171	83	70	203
AURELIA COMM SCH DIST	423	419	129	89	87	132	163	80	64	203
SEYMOUR COMM SCH DIST	5895	419	82	111	63	146	103	100	46	223
EASTWOOD COMM SCH DIST	1975	426	85	105	74	121	108	95	55	186
GREENE COMM SCH DIST	2664	428	119	98	108	109	150	89	80	167
H L V COMM SCH DIST	2766	431	109	103	119	95	138	93	88	146
NORTH KOSSUTH COMM	4778	431	217	80	129	135	274	72	96	207
BUFFALO CENTER-RAKE COMM	873	434	154	84	103	125	194	76	76	192
GLIDDEN-RALSTON COMM	2520	438	114	96	86	127	143	86	64	195
DYSART-GENESE0 COMM	1935	438	166	87	128	112	209	78	95	171
MORAVIA COMM SCH DIST	4491	439	58	117	59	114	73	106	44	175
REINBECK COMM SCH DIST	5472	440	142	90	162	79	179	81	120	121
MALVERN COMM SCH DIST	3978	440	101	101	82	124	127	91	61	190
MARCUS COMM SCH DIST	4068	441	139	89	95	130	176	81	71	200
CLARENCE LOWDEN	1188	445	129	94	127	95	163	85	95	146
PRAIRIE CITY COMM	5319	445	91	103	113	83	114	93	83	127
VILLISCA COMM SCH DIST	6651	446	85	111	85	111	107	101	63	170
COON RAPIDS COMM	1413	447	98	106	112	93	123	96	83	142
LAKE VIEW-AUBURN COMM	3447	450	91	101	95	96	114	92	71	148
ALDEN COMM SCH DIST	108	452	113	94	89	121	143	85	66	185
TRI-COUNTY COMM SCH DIST	6462	456	98	94	82	113	124	85	61	173
SIDNEY COMM SCH DIST	6003	456	99	101	92	108	125	91	68	166
COLLINS-MAXWELL	1350	459	108	99	106	101	136	90	79	154
JANESVILLE COMM SCH DIST	3186	460	60	119	106	68	76	108	79	104
CLARKSVILLE COMM	1215	461	65	121	85	93	82	109	63	142

* Property data from 1987-88 budgets, income data from 1985.

SCHOOL DISTRICT CAPACITY & EFFORT, FISCAL 1987-88*

School District Name	SCHOOL DISTRICT SIZE GROUP: DISTRICT ENROLLMENTS 400-599							STATEWIDE			
	School District Number	Sept. '86 Headcount	Property Capacity	Property Effort	Income Capacity	Income Effort	Property Capacity	Property Effort	Income Capacity	Income Effort	
LENOX COMM SCH DIST	3609	461	72	114	77	107	91	103	57	164	
OAKLAND COMM SCH DIST	4824	461	135	94	101	127	171	85	75	194	
MANNING COMM SCH DIST	4014	462	106	96	103	98	133	86	76	150	
MELCHER-DALLAS COMM	4212	465	43	135	71	81	54	122	53	124	
TREYNOR COMM SCH DIST	6453	466	90	104	86	108	114	94	64	166	
LISBON COMM SCH DIST	3744	468	62	124	96	80	78	112	71	123	
LAMONI COMM SCH DIST	3465	475	55	137	84	88	69	123	63	136	
ADAIR-CASEY COMM	18	475	94	94	83	106	119	85	62	163	
WEST CENTRAL COMM	6943	477	108	109	70	168	136	99	52	258	
MIDLAND COMM SCH DIST	4269	477	88	108	81	118	111	97	60	181	
KEOTA COMM SCH DIST	3330	479	146	90	90	147	184	81	67	225	
DEXFIELD COMM SCH DIST	1770	482	120	95	109	105	151	86	80	161	
DUNKERTON COMM SCH DIST	1908	484	87	104	88	103	110	94	65	159	
ROCKWELL CITY COMM	5625	486	127	97	126	97	160	88	94	149	
POCAHONTAS COMM SCH DIST	5283	487	131	97	131	97	165	88	97	149	
WEST BURLINGTON IND	6937	487	102	99	183	56	129	90	136	85	
NORTH MAHASKA COMM	4776	489	138	92	98	129	174	83	73	198	
LINCOLN COMM SCH DIST	3691	490	111	95	108	97	139	86	80	149	
ROCK VALLEY COMM	5607	490	128	95	154	79	161	86	114	122	
AVOHA COMM SCH DIST	441	491	91	99	104	86	114	89	77	132	
PANORA-LINDEN COMM	5121	493	114	90	107	96	144	81	79	147	
WEST HARRISON COMM	6969	498	119	98	80	146	150	88	59	223	
PRESTON COMM SCH DIST	5337	502	49	142	74	94	62	128	55	144	
LYNNVILLE-SULLY COMM	3906	503	116	96	133	84	146	87	98	128	
EARLHAM COMM SCH DIST	1953	504	80	110	93	95	101	99	69	145	
BEAMAN-CONRAD COMM	540	504	126	92	121	96	159	83	89	147	
LOGAN-MAGNOLIA COMM	3798	509	84	105	104	86	106	95	77	131	
KINGSLEY-PIERSON COMM	3348	510	100	101	99	102	127	91	74	157	
ODEBOLT-ARTHUR COMM	4860	515	107	94	92	109	134	85	68	168	
TWIN CEDARS COMM	6512	519	60	120	81	88	75	109	60	135	
MANSON COMM SCH DIST	4023	524	113	92	101	103	142	83	75	158	

* Property data from 1987-88 budgets, income data from 1985.

SCHOOL DISTRICT CAPACITY & EFFORT, FISCAL 1987-88*

School District Name	School District Number	Sept. '86 Headcount	SCHOOL DISTRICT SIZE GROUP: DISTRICT ENROLLMENTS 400-599				STATEWIDE			
			Property Capacity	Property Effort	Income Capacity	Income Effort	Property Capacity	Property Effort	Income Capacity	Income Effort
TRIPOLI COMM SCH DIST	6471	530	80	104	99	85	101	94	73	130
LAURENS-MARATHON COMM SCH	3537	530	118	92	120	91	149	83	89	139
FREMONT-MILLS COMM	2369	530	90	104	77	121	113	93	57	185
CENTRAL CITY COMM	1089	533	61	128	115	69	77	116	85	105
HARTLEY-MELVIN COMM SCH D	2862	534	143	88	114	111	180	80	84	170
PARKERSBURG COMM	5130	535	78	109	105	80	98	98	78	123
NORA SPRINGS-ROCK FALLS	4761	538	81	108	92	96	103	98	68	148
DANVILLE COMM SCH DIST	1602	539	66	119	100	79	83	107	74	121
VALLEY COMM SCH DIST	6591	539	83	111	81	114	105	100	60	175
BOYDEN-HULL COMM	747	540	120	94	128	88	151	85	95	135
GREENFIELD COMM SCH DIST	2673	541	97	99	117	83	123	89	87	127
SPRINGVILLE COMM	6138	542	56	118	102	65	71	107	76	100
ACKLEY-GENEVA COMM	9	544	136	90	129	94	171	81	96	145
GALVA-HOLSTEIN SCH DIST	2376	547	125	92	108	105	157	83	80	162
HARMONY COMM SCH DIST	2834	550	66	111	74	99	84	100	55	152
EAST CENTRAL COMM SCH DIS	1965	552	69	120	79	105	87	108	59	161
ALTA COMM SCH DIST	171	553	108	102	105	106	137	92	78	162
PEKIN COMM SCH DIST	5163	556	126	94	83	142	159	85	62	218
EASTERN ALLAMAKEE COMM	1972	559	124	99	93	132	157	89	69	203
WACO COMM SCH DIST	6700	559	100	105	94	113	127	95	70	173
WOODBURY CENTRAL COMM	7098	560	79	107	105	81	100	97	78	125
ARMSTRONG-RINGSTED COMM S	333	564	142	95	91	149	179	86	68	228
GUTHRIE CENTER COMM	2754	566	93	95	95	93	117	86	70	142
DIKE COMM SCH DIST	1791	566	91	104	86	109	114	94	64	168
LAKE CITY COMM SCH DIST	3411	569	100	102	94	108	126	92	70	165
MARTENSDALE-ST MARYS	4122	572	50	127	80	80	63	115	60	122
L D F COMM SCH DIST	3582	574	58	129	91	83	73	117	67	127
MONTEZUMA COMM SCH DIST	4437	580	104	92	112	85	131	83	83	131
NORTH TAMA COUNTY COMM	4785	582	126	94	126	94	159	85	94	144
MADRID COMM SCH DIST	3942	583	50	127	131	49	63	115	97	75
HIGHLAND COMM SCH DIST	2977	583	89	101	106	85	113	91	79	131

* Property data from 1987-88 budgets, income data from 1985.

SCHOOL DISTRICT CAPACITY & EFFORT, FISCAL 1987-88*

School District Name	SCHOOL DISTRICT SIZE GROUP: DISTRICT ENROLLMENTS 400-599							STATEWIDE			
	School District Number	Sept. '86 Headcount	Property Capacity	Property Effort	Income Capacity	Income Effort	Property Capacity	Property Effort	Income Capacity	Income Effort	
HINTON COMM SCH DIST	2988	583	78	108	74	114	99	97	55	174	
AKRON-WESTFIELD COMM SCH	63	588	87	105	95	97	110	94	70	148	
WOODBINE COMM SCH DIST	7092	597	72	107	77	100	91	97	57	154	
GROUP AVERAGE			100	100	100	100	126	90	74	153	

SCHOOL DISTRICT CAPACITY & EFFORT, FISCAL 1987-88*

School District Name	SCHOOL DISTRICT SIZE GROUP: DISTRICT ENROLLMENTS 600-999							STATEWIDE			
	School District Number	Sept. '86 Headcount	Property Capacity	Property Effort	Income Capacity	Income Effort	Property Capacity	Property Effort	Income Capacity	Income Effort	
GILBERT COMM SCH DIST	2466	603	78	111	122	71	89	102	95	96	
PRAIRIE COMM SCH DIST	5323	610	175	83	96	151	198	77	74	204	
NORTHWOOD-KENSETT COMM	4788	616	126	93	113	104	142	87	88	141	
BEDFORD COMM SCH DIST	549	616	82	110	74	122	93	102	57	165	
SAC COMM SCH DIST	5742	617	92	105	104	93	104	98	81	126	
LAWTON-BRONSON COMM	3555	621	80	106	78	109	91	98	60	148	
BRITT COMM SCH DIST	819	621	124	92	103	111	141	85	80	150	
NASHUA COMM SCH DIST	4599	622	89	109	82	118	100	101	64	159	
WOODWARD-GRANGER COMM	7110	626	92	110	135	75	105	102	105	102	
GUTTENBERG COMM SCH DIST	2763	629	78	99	111	69	88	92	86	94	
CENTER POINT CONS	1062	633	54	124	93	72	61	115	72	97	
RICEVILLE COMM SCH DIST	5508	638	116	93	54	200	131	86	42	270	
MONROE COMM SCH DIST	4425	638	74	115	101	84	83	107	78	114	
SOUTHEAST WARREN COMM	6094	638	75	109	76	107	85	101	59	144	
EDDYVILLE COMM SCH DIST	1980	638	163	88	75	192	185	81	58	260	
CORNING COMM SCH DIST	1431	639	107	99	88	121	121	92	68	163	
IDA GROVE COMM SCH DIST	3096	640	97	97	118	80	109	90	92	108	
DURANT COMM SCH DIST	1926	645	117	98	103	113	133	91	80	152	
POSTVILLE COMM SCH DIST	5310	650	94	106	89	112	106	98	69	152	
UNDERWOOD COMM SCH DIST	6534	650	92	99	87	104	104	92	68	141	
MOUNT AYR COMM SCH DIST	4527	656	103	102	83	127	116	95	64	172	
IOWA VALLEY COMM	3154	656	84	106	118	76	95	98	91	102	
WESTWOOD COMM SCH DIST	6992	660	186	79	94	156	211	73	73	211	
HUDSON COMM SCH DIST	3042	662	98	107	113	93	111	100	88	126	
NORTH CENTRAL COMM	4772	667	96	105	81	124	108	97	63	168	
STUART MENLO	6264	667	91	99	84	108	103	92	65	146	
NEW LONDON COMM	4689	668	54	128	95	73	62	119	74	99	
BROOKLYN-GUERNSEY-MALCOM	846	671	99	101	101	98	112	93	79	133	
CLEAR CREEK COMM	1221	679	101	102	131	79	114	94	101	106	
MAPLE VALLEY COMM	4033	681	114	97	91	121	129	90	71	164	
TURKEY VALLEY COMM	6509	681	99	109	83	130	112	101	64	176	

* Property data from 1987-88 budgets, income data from 1985.

SCHOOL DISTRICT CAPACITY & EFFORT, FISCAL 1987-88*

School District Name	SCHOOL DISTRICT SIZE GROUP: DISTRICT ENROLLMENTS 600-999							STATEWIDE			
	School District Number	Sept. '86 Headcount	Property Capacity	Property Effort	Income Capacity	Income Effort	Property Capacity	Property Effort	Income Capacity	Income Effort	
EAST UNION COMM SCH DIST	1970	683	80	106	62	137	91	98	48	185	
EAST BUCHANAN COMM	1963	684	101	102	73	140	114	94	56	190	
BELLEVUE COMM SCH DIST	585	686	78	110	126	68	89	102	98	92	
SOUTH WINNESHIEK COMM	6100	686	101	113	108	106	115	104	84	143	
GRUNDY CENTER COMM	2727	688	119	102	137	89	135	94	106	120	
ALBURNETT COMM SCH DIST	99	696	58	134	79	98	66	124	61	133	
OGDEN COMM SCH DIST	4878	696	127	87	112	100	144	81	87	135	
MILFORD COMM SCH DIST	4284	698	139	81	113	100	158	75	87	136	
BELMOND COMM SCH DIST	594	698	133	91	122	99	150	84	94	134	
EDGEWOOD-COLESBURG COMM	1989	702	72	113	67	122	81	105	52	165	
CLARION COMM SCH DIST	1206	705	160	84	124	108	181	78	96	147	
CENTRAL DECATUR COMM	1093	712	69	113	78	100	78	105	61	135	
BELLE PLAINE COMM	576	715	74	118	105	83	84	109	81	113	
M-F-L COMM SCH DIST	4419	716	86	117	80	126	97	108	62	170	
VAN BUREN COMM SCH DIST	6592	719	81	106	86	100	92	98	67	136	
ST ANSGAR COMM	5751	720	143	87	102	122	162	80	79	165	
SOUTH HAMILTON COMM	6095	722	155	87	103	131	176	81	80	177	
WEST BRANCH COMM	6930	723	105	103	119	91	119	95	92	123	
RUDD-ROCKFORD-MARBLE RK	5697	723	121	94	79	144	137	87	61	194	
WEST SIOUX COMM SCH DIST	6990	724	101	104	105	101	115	97	81	137	
WAYNE COMM SCH DIST	6854	728	91	98	86	103	103	91	67	140	
SIGOURNEY COMM SCH DIST	6012	732	94	101	104	91	106	93	80	124	
WEST MONONA COMM	6987	733	105	96	104	97	119	89	81	131	
GRISWOLD COMM SCH DIST	2718	737	127	92	87	135	144	85	67	182	
LA PORTE CITY COMM	3501	744	81	112	104	88	92	104	80	119	
PLEASANTVILLE COMM	5256	754	59	143	79	107	67	132	61	145	
NORTHEAST COMM SCH DIST	4773	759	103	107	65	169	116	99	51	228	
TRI-CENTER COMM SCH DIST	6460	762	88	101	83	107	100	93	64	145	
BONDURANT-FARRAR COMM	720	768	69	116	89	90	78	107	69	121	
COLUMBUS COMM SCH DIST	1368	778	110	96	101	105	125	89	79	142	
DENVER COMM SCH DIST	1719	781	66	116	102	75	75	107	79	101	

* Property data from 1987-88 budgets, income data from 1985.

SCHOOL DISTRICT CAPACITY & EFFORT, FISCAL 1987-88*

School District Name	School District Number	Sept. '86 Headcount	SCHOOL DISTRICT SIZE GROUP: DISTRICT ENROLLMENTS 600-999				STATEWIDE			
			Property Capacity	Property Effort	Income Capacity	Income Effort	Property Capacity	Property Effort	Income Capacity	Income Effort
NORTH LINN COMM SCH DIST	4777	782	88	107	78	123	100	100	60	166
MAURICE-ORANGE CITY COMM	4149	783	111	96	154	69	126	88	120	93
OLON COMM SCH DIST	6093	796	79	112	149	59	90	104	116	80
LAKE MILLS COMM SCH DIST	3420	798	109	95	102	101	123	88	79	137
WAPELLO COMM SCH DIST	6759	800	104	103	100	107	118	95	77	145
SUMNER COMM SCH DIST	6273	801	90	104	85	109	102	96	66	147
WEST MARSHALL COMM	6985	807	114	93	101	105	129	86	78	141
CENTRAL CLAYTON COMM	1080	813	76	105	82	98	86	98	63	132
SIOUX CENTER COMM	6030	817	114	101	144	80	129	93	111	108
WILLIAMSBURG COMM	7029	817	136	89	179	68	154	82	139	92
CENTRAL LYON COMM	1095	820	99	104	104	98	112	96	81	133
ELDORA-NEW PROVIDENCE	2007	822	107	99	117	90	121	92	90	122
CARDINAL COMM SCH DIST	977	828	57	128	73	100	65	118	57	135
WAPSIE VALLEY COMM	6762	836	79	105	77	108	90	97	60	146
JESUP COMM SCH DIST	3204	852	97	97	99	95	110	89	76	128
COLFAX-MINGO COMM SCH DIS	1332	863	66	120	106	76	75	111	82	102
EMMETSBURG COMM SCH DIST	2088	869	141	88	121	102	159	81	94	138
MAQUOKETA VALLEY COMM	4043	874	95	99	84	113	108	92	65	152
MOUNT VERNON COMM	4554	885	67	120	117	69	76	111	91	93
INTERSTATE 35 COMM	3119	888	66	116	72	106	75	107	56	144
WEST LYON COMM SCH DIST	6983	893	98	98	72	133	111	90	56	180
AUDUBON COMM SCH DIST	414	893	115	95	89	122	130	88	69	166
WILTON COMM SCH DIST	7038	905	105	95	116	86	119	88	90	117
TIPTON COMM SCH DIST	6408	908	100	100	116	86	113	92	90	117
GARNER-HAYFIELD COMM	2403	912	96	101	96	101	108	94	75	136
NORTH POLK COMM SCH DIST	4779	917	68	113	113	68	77	104	88	92
SERGEANT BLUFF-LUTON	5877	920	189	77	85	171	214	71	66	231
DALLAS CENTER-GRIMES COMM	1576	925	82	110	129	70	93	102	100	95
ROLAND-STORY COMM	5643	934	90	109	125	79	102	101	97	107
STARMONT COMM SCH DIST	6175	937	94	104	68	142	106	96	53	192
SIBLEY-OCHEYEDAN COMM SCH	5994	941	123	93	107	106	139	86	83	144

* Property data from 1987-88 budgets, income data from 1985.

SCHOOL DISTRICT CAPACITY & EFFORT, FISCAL 1987-88*

School District Name	School District Number	Sept. '86 Headcount	SCHOOL DISTRICT SIZE GROUP: DISTRICT ENROLLMENTS 600-999				STATEWIDE			
			Property Capacity	Property Effort	Income Capacity	Income Effort	Property Capacity	Property Effort	Income Capacity	Income Effort
WAUKEE COMM SCH DIST	6822	948	73	103	125	60	82	96	97	81
EAGLE GROVE COMM	1944	983	132	96	114	111	149	89	88	150
MEDIAPOLIS COMM SCH DIST	4203	997	118	91	102	105	134	84	79	142
GROUP AVERAGE			100	100	100	100	113	93	78	135

SCHOOL DISTRICT CAPACITY & EFFORT, FISCAL 1987-88*

School District Name	School District Number	Sept. '86 Headcount	SCHOOL DISTRICT SIZE GROUP: DISTRICT ENROLLMENTS 1000-2499				STATEWIDE			
			Property Capacity	Property Effort	Income Capacity	Income Effort	Property Capacity	Property Effort	Income Capacity	Income Effort
JEFFERSON COMM SCH DIST	3195	1011	119	91	104	105	117	90	96	109
LOUISA-MUSCATINE COMM	3841	1053	152	78	60	198	148	77	55	206
MISSOURI VALLEY COMM	4356	1072	76	111	81	103	74	109	75	107
CLARINDA COMM SCH DIST	1197	1081	92	101	97	96	90	100	90	100
MONTICELLO COMM SCH DIST	4446	1089	121	97	94	125	119	95	87	130
OSAGE COMM SCH DIST	4995	1090	125	87	98	112	123	86	90	117
SHELDON COMM SCH DIST	5949	1099	140	87	112	109	137	86	104	114
HAMPTON COMM SCH DIST	2781	1099	119	88	101	104	117	87	93	108
WEST LIBERTY COMM	6975	1117	111	89	86	115	109	88	80	120
CENTRAL LEE COMM	1079	1119	120	91	85	129	117	90	79	134
BALLARD COMM SCH DIST	472	1157	80	112	95	95	79	111	88	99
NORTH FAYETTE CO COMM	4774	1180	98	104	81	126	96	103	75	131
MID-PRAIRIE COMM	4271	1184	131	88	95	121	128	87	88	126
BENTON COMM SCH DIST	609	1198	134	94	99	127	131	93	92	132
CAMANCHE COMM SCH DIST	936	1217	138	94	87	150	135	93	81	156
ADEL-DESOTO COMM SCH DIST	27	1225	72	113	88	91	70	111	82	95
SPIRIT LAKE COMM	6120	1233	147	81	114	105	144	80	105	109
SAYDEL CONS SCH DIST	5805	1302	130	99	70	186	128	98	64	194
CARLISLE COMM SCH DIST	981	1306	58	131	92	83	57	129	85	86
SHENANDOAH COMM SCH DIST	5976	1312	91	104	97	97	89	103	90	101
HUMBOLDT COMM SCH DIST	3060	1313	118	92	104	104	115	91	97	109
IOWA FALLS COMM SCH DIST	3150	1330	108	98	109	98	106	97	101	102
ANAMOSA COMM SCH DIST	234	1345	75	114	92	93	74	112	85	97
FOREST CITY COMM	2295	1347	96	100	101	95	94	98	93	99
CARROLL COMM SCH DIST	999	1366	203	78	197	80	199	77	183	84
JOHNSTON COMM SCH DIST	3231	1379	138	87	119	101	135	85	110	105
CLARKE COMM SCH DIST	1211	1381	84	112	74	127	82	110	69	132
ALBIA COMM SCH DIST	81	1382	74	111	76	108	72	109	70	112
ALGONA COMM SCH DIST	126	1382	163	88	124	115	159	87	115	120
CHARITON COMM SCH DIST	1107	1404	76	110	91	92	75	109	84	96
NEVADA COMM SCH DIST	4617	1443	92	97	103	87	90	96	96	90

* Property data from 1987-88 budgets, income data from 1985.

SCHOOL DISTRICT CAPACITY & EFFORT, FISCAL 1987-88*

School District Name	SCHOOL DISTRICT SIZE GROUP: DISTRICT ENROLLMENTS 1000-2499							STATEWIDE			
	School District Number	Sept. '86 Headcount	Property Capacity	Property Effort	Income Capacity	Income Effort	Property Capacity	Property Effort	Income Capacity	Income Effort	
CHEROKEE COMM SCH DIST	1152	1459	82	104	101	84	80	103	94	88	
PERRY COMM SCH DIST	5184	1463	91	108	101	96	89	106	94	100	
HOWARD-WINNESHIEK COMM	3029	1466	137	93	87	148	134	92	80	153	
ESTHERVILLE COMM	2124	1467	71	120	88	96	69	118	81	100	
VINTON COMM SCH DIST	6660	1468	84	108	82	112	82	107	76	116	
RED OAK COMM SCH DIST	5463	1469	103	99	103	100	101	98	96	104	
WINTERSET COMM SCH DIST	7056	1481	87	105	78	116	85	103	72	121	
DAVIS COUNTY COMM	1619	1482	86	104	69	129	84	102	64	134	
STORM LAKE COMM SCH DIST	6219	1491	114	91	140	74	111	90	130	77	
NEW HAMPTON COMM	4662	1532	108	95	82	126	106	93	76	131	
DECORAH COMM SCH DIST	1638	1563	91	105	114	84	89	103	105	87	
HARLAN COMM SCH DIST	2826	1569	110	97	108	99	108	96	100	103	
CLEAR LAKE COMM SCH DIST	1233	1605	108	92	121	83	106	91	112	86	
CENTRAL CLINTON COMM	1082	1612	100	107	98	109	98	105	91	113	
ALLAMAKEE COMM SCH DIST	135	1616	94	100	70	135	92	99	65	140	
NORWALK COMM SCH DIST	4797	1623	48	156	92	82	47	154	85	86	
PELLA COMM SCH DIST	5166	1641	120	89	157	68	118	88	146	71	
OELWEIN COMM SCH DIST	4869	1660	83	109	84	108	81	107	78	112	
MARION IND SCH DIST	4086	1683	70	118	165	50	69	116	153	52	
WASHINGTON COMM SCH DIST	6768	1686	113	91	115	90	111	90	107	93	
INDEPENDENCE COMM	3105	1688	85	107	92	99	83	106	85	103	
MAQUOKETA COMM SCH DIST	4041	1697	74	109	86	94	72	108	79	98	
DENISON COMM SCH DIST	1701	1757	78	108	94	90	76	107	87	94	
ATLANTIC COMM SCH DIST	387	1759	100	95	101	93	97	93	94	97	
GLENWOOD COMM SCH DIST	2511	1772	73	119	84	103	71	117	78	107	
CENTERVILLE COMM	1071	1775	58	135	74	105	56	133	69	109	
CRESTON COMM SCH DIST	1503	1806	79	110	91	94	77	108	85	98	
SOUTH TAMA COUNTY COMM	6098	1819	79	119	76	123	77	117	71	128	
WEBSTER CITY COMM	6867	1825	115	98	108	104	112	96	100	108	
WEST DELAWARE CO COMM	6950	1855	88	106	79	117	86	104	74	122	
GRINNELL-NEWBURG COMM	2709	1856	103	98	117	87	101	97	108	90	

* Property data from 1987-88 budgets, income data from 1985.

SCHOOL DISTRICT CAPACITY & EFFORT, FISCAL 1987-88*

School District Name	School District		SCHOOL DISTRICT SIZE GROUP: DISTRICT ENROLLMENTS 1000-2499				STATEWIDE			
	District Number	Sept. '86 Headcount	Property Capacity	Property Effort	Income Capacity	Income Effort	Property Capacity	Property Effort	Income Capacity	Income Effort
LE MARS COMM SCH DIST	3600	1877	113	90	119	86	110	89	110	89
KNOXVILLE COMM SCH DIST	3375	1931	78	116	108	84	77	114	100	87
CHARLES CITY COMM	1116	1990	108	102	103	107	105	100	95	111
FAIRFIELD COMM SCH DIST	2169	2058	123	95	125	94	120	94	116	97
SPENCER COMM SCH DIST	6102	2119	96	99	111	85	93	97	103	88
MOUNT PLEASANT COMM	4536	2129	87	112	96	101	85	110	89	105
WAVERLY-SHELL ROCK COMM	6840	2176	90	101	107	85	88	99	99	88
BOONE COMM SCH DIST	729	2191	73	117	126	68	71	115	116	70
COLLEGE COMM SCH DIST	1337	2384	130	95	74	166	127	94	69	173
GROUP AVERAGE			100	100	100	100	98	98	93	104

SCHOOL DISTRICT CAPACITY & EFFORT, FISCAL 1987-88*

School District Name	School District Number	Sept. '86 Headcount	SCHOOL DISTRICT SIZE GROUP: DISTRICT ENROLLMENTS 2500-7499				STATEWIDE			
			Property Capacity	Property Effort	Income Capacity	Income Effort	Property Capacity	Property Effort	Income Capacity	Income Effort
OSKALOOSA COMM SCH DIST	5013	2569	97	93	82	109	81	101	94	87
PLEASANT VALLEY COMM	5250	2598	143	93	72	183	120	101	83	147
LEWIS CENTRAL COMM	3645	2622	88	107	49	190	73	117	56	152
KEOKUK COMM SCH DIST	3312	2638	91	108	82	119	76	118	94	95
FORT MADISON COMM	2322	2867	125	85	102	104	104	93	117	83
INDIANOLA COMM SCH DIST	3114	2875	78	102	81	97	65	111	93	78
URBANDALE COMM SCH DIST	6579	2878	107	96	143	71	89	105	164	57
LINN-MAR COMM SCH DIST	3715	3051	114	96	79	139	96	105	90	111
NORTH SCOTT COMM	4784	3090	114	95	68	159	95	104	77	127
WESTERN DUBUQUE CO COMM	6961	3124	127	87	72	153	106	95	83	122
SOUTHEAST POLK COMM	6101	3229	80	98	76	103	67	107	87	82
NEWTON COMM SCH DIST	4725	3674	97	99	96	99	81	108	110	79
ANKENY COMM SCH DIST	261	3927	84	118	101	98	70	129	116	78
AMES COMM SCH DIST	225	4364	138	90	146	85	116	98	167	68
BETTENDORF COMM SCH DIST	621	4379	88	115	134	75	73	125	153	60
FORT DODGE COMM SCH DIST	2313	4734	100	106	104	102	84	116	119	82
MASON CITY COMM SCH DIST	4131	4779	109	106	107	109	92	116	122	87
CEDAR FALLS COMM	1044	4812	83	110	117	79	70	121	134	63
MARSHALLTOWN COMM	4104	5028	95	103	106	92	80	112	121	74
CLINTON COMM SCH DIST	1278	5080	76	115	95	93	64	125	108	74
OTTUMWA COMM SCH DIST	5049	5229	58	123	82	88	49	135	94	70
MUSCATINE COMM SCH DIST	4581	5602	94	99	94	100	79	108	107	80
BURLINGTON COMM SCH DIST	882	5873	77	117	90	100	64	128	103	80
WEST DES MOINES COMM	6957	6345	155	79	141	87	129	86	161	69
GROUP AVERAGE			100	100	100	100	84	109	114	80

SCHOOL DISTRICT CAPACITY & EFFORT, FISCAL 1987-88*

School District Name	School District		SCHOOL DISTRICT SIZE GROUP: DISTRICT ENROLLMENTS 7500 & OVER				STATEWIDE			
	Number	Sept. '86 Headcount	Property Capacity	Property Effort	Income Capacity	Income Effort	Property Capacity	Property Effort	Income Capacity	Income Effort
IOWA CITY COMM SCH DIST	3141	8595	154	83	127	100	119	95	163	70
COUNCIL BLUFFS COMM	1476	9912	71	113	79	103	55	130	101	71
DUBUQUE COMM SCH DIST	1863	10105	104	96	102	99	81	111	131	69
WATERLOO COMM SCH DIST	6795	12353	100	105	90	117	78	121	115	81
SIOUX CITY COMM SCH DIST	6039	13428	80	103	84	99	62	119	108	69
CEDAR RAPIDS COMM	1053	17532	107	98	112	94	83	113	143	65
DAVENPORT COMM SCH DIST	1611	18490	91	106	88	110	71	122	112	77
DES MOINES IND COMM	1737	30644	102	100	111	93	79	116	142	65
GROUP AVERAGE			100	100	100	100	77	115	128	70

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