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**GUARANTEEING OUR CHILDREN'S FUTURE-
A PLAN FOR FUNDING
IOWA ELEMENTARY AND SECONDARY
EDUCATION**

IOWA DEPARTMENT OF EDUCATION

December, 1988



TERRY E. BRANSTAD, GOVERNOR

DEPARTMENT OF EDUCATION
WILLIAM L. LEPLEY, Ed.D., DIRECTOR

December 16, 1988

The Honorable Terry E. Branstad
Governor
State Capitol
L O C A L

Dear Governor Branstad:

You have requested that I prepare recommendations regarding the school finance formula for elementary and secondary education in Iowa. It is my pleasure to present the enclosed document which sets forth recommendations for a futuristic finance formula for elementary and secondary education.

You are well aware that educating Iowa's children and youth requires a large share of the state's financial resources and that this investment in Iowa's future has an extremely high rate of return. Your commitment to education excellence is evident and therefore my goal is to propose a school finance formula which addresses the needs of students, softens the impact of declining enrollment, maintains an appropriate curriculum, and provides for competitive staff salaries.

School districts and area education agencies face significant challenges. Technology is impacting education at an increasingly rapid rate. Good teachers and administrators are leaving and retiring. Declining enrollments have had an impact on curriculum and finance. How Iowans respond to these challenges will set the stage for education in this state for years to come.

Keeping Iowans informed about educational trends and outcomes and actively involved in their school districts will improve their understanding and confidence. Public support for adequate funds for education will exist if the public understands how our education system is funded. Thus, my recommendations propose a finance formula which is understandable and assures funding equity.

The recommendations to modify state foundation aid for school districts are presented for your consideration as you prepare your budget proposal and your agenda for the State of Iowa.

Sincerely,

William L. Lepley, Ed.D.
Director

WLL/plb

Enclosure

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A PLAN FOR FUNDING
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INTRODUCTION

Iowa's current school finance law was designed in the late '60s and early '70s to provide for general property tax replacements, equalize the taxation method of property for school purposes, and allocate state funds for aid to schools. The General Assembly also provided for agricultural land tax credits, personal property tax credits, and additional homestead credit for the aged. Between 1970 and 1972, the General Assembly modified the finance formula to create the present type of foundation plan. The present plan includes a uniform levy requirement, establishes a state foundation base, establishes a maximum growth on each budget, provides for higher allowable growth for low-spending districts, provides for minimum state aid to each district, and creates budgets on the basis of the number of students.

In 1987, the 72nd General Assembly passed legislation (House File 499, Section 81) to repeal Chapter 442, School Foundation Program, effective June 30, 1991. The General Assembly also stated in Section 74 of House File 499 that it intended to enact a new school aid formula in the 1989 session, with the procedures to be implemented in the 1990-91 school year.

In the summer of 1988, Governor Branstad requested the director of the Department of Education, Dr. William Lepley, to develop recommendations for a new school aid formula in preparation for the 1989 legislative session. In responding to the request, the Department of Education involved a number of executive and legislative participants as well as representatives of the education community. The intent of this process was to solicit ideas as well as openly discuss school finance issues.

THE PROCESS

To comply with the Governor's request that the Department of Education study and prepare recommendations in response to the sunset of the current finance formula, Dr. William Lepley convened a study group of key individuals. The purpose of the participant involvement was to allow the Department of Education to explore a variety of ideas and ensure good communication. Individuals were asked to participate because of their knowledge and were involved to allow the Department of Education to develop recommendations which would be based upon appropriate insight.

The participants were:

Department of Education staff

Leland Tack, Planning and Evaluation, Chair
Sue Donielson, Instructional Services
Ted Stilwill, Administrative Services
Frank Vance, Special Education
Phyllis Herriage, Career Education
John Martin, Instruction and Curriculum

Office of Management and Budget

Lyn Barney, Deputy Director
Kathy Mabie, Policy Analyst
Ron Amosson, Management Director
Brad Hudson, Policy Analyst

Associations

Phil Dunshee, Iowa Association of School Boards
Lowell Dauenbaugh, Iowa State Education Association
Kelly Schlapkohl, School Administrators of Iowa

Legislative Leaders

Representatives:

Art Ollie - Chair of Education Committee
Horace Daggett - Education Committee, Ranking Member

Senators:

Larry Murphy - Chair of Education Committee
Ray Taylor - Education Committee, Ranking Member

Individuals Involved in the Creation of the Current Formula

Marvin Selden
Representative Delwyn Stromer

The participants were not asked to vote on recommendations or issue majority or minority reports. While their comments and criticism were sought to help develop these recommendations, no endorsement was requested by the Department of Education nor should endorsements be assumed. However, the ideas, assistance, and cooperation of all participants needs to be acknowledged. They provided analysis of various approaches, presentations to the committee and a collective wisdom on past, current, and future proposals.

THE ISSUES

Many factors have lead to the study of changes in the current school finance formula, including current demographic and economic conditions of the state and educational reform. In the discussions and reviews of information on how education is being financed and where the dollars are being spent, the following areas were selected to be addressed.

- Enrollments and Enrollment Change Provisions
- Allowable Growth and Budget Growth
- Discretionary Funding
- Standards
- Special Populations
- Unique District Needs
- Incentives, Supplementary Weights, Student Opportunities
- Excellence in Education Program, Phases I, II and III
- AEA Funding
- New Initiatives

Iowa's current formula has served the state remarkably well for almost 20 years. Thus building on the past and using the parts of the formula that have "worked" were considered in this study. However, the changes proposed for the formula are more than refinements, since major funding inequities have resulted over time. To address these funding inequities, a review of the goals of the current formula was conducted. In addition, a review of the history of school finance was conducted and is presented in Appendix A.

THE GOALS

The current school finance formula had clearly defined goals when it was passed. Those goals were to provide property tax replacements, equalize the method of taxation of property for school purposes, provide an allocation process of state aid to schools, and to target tax relief through agricultural land tax credits, personal property tax credits, and additional homestead credit for the aged.

The formula also required a minimum and uniform property tax effort of \$5.40 per \$1,000 taxable valuation, set a state foundation base, established budget growth, equalized spending, provided a minimum amount of state aid, established budgets on the basis of the number of students in the district, and forward-funded the budgets.

Many of the goals established almost 20 years ago are still very applicable today. In addition the following goals and basic beliefs were considered in preparing these recommendations:

- The formula should be pupil driven in that the funding should be dependent upon the number of pupils in the district, (a) adjusted to local conditions, (b) adjusted across time, (c) weighted to meet program/student needs.
- The changes made to the funding system should be phased in over a number of years to provide stability and predictability in funding.
- New initiatives should be categorically funded until they are established and evaluated. If successful, they should be folded into the formula.
- Local budget growth should be reflected in local needs.
- Some local leeway or flexibility in generating revenue should be included in the formula.
- The funding mechanism should provide for the educational needs of special children.
- The should provide for an appropriate balance between state aid and property taxes for both school districts and area education agencies.
- The most effective and efficient use of limited state and local money must be made.
- A child's educational opportunities should not be dependent upon his or her residency.

CURRENT SCHOOL FINANCE FACTS 1988-89

| | |
|-----------------------------|---------|
| Number of: | |
| Districts: | 433 |
| Area Education Agencies | 15 |
| Public pupils-Sept. 1988 | 476,771 |
| Nonpublic pupils-Sept. 1988 | 46,598 |

| | Total * | State Aid * | Property Tax * |
|--|------------------|-------------|----------------|
| Regular Program District Cost | \$1,384.8 | 744.3 | 640.5 |
| Supplementary Weighting | \$ 4.1 | 3.4 | .7 |
| Shared Administrator Weighting | \$ 2.3 | 1.9 | .4 |
| Special Education in Addition to Reg. Program | \$ 102.6 | 84.1 | 18.5 |
| Phase I | \$ 11.0 | 11.0 | |
| Phase II | \$ 38.5 | 38.5 | |
| Phase III | \$ 42.0 | 42.0 | |
| Talented and Gifted | \$ 6.9 | | 6.9 |
| School Improvement | \$ 4.3 | | 4.3 |
| Dropout Prevention | \$ 4.0 | | 4.0 |
| Enrichment | \$ 3.9 | | 3.9 |
| Semi-Annual Apportionment | \$ 10.8 | | 10.8 |
| SBRC One Time Addition | \$.7 | | .7 |
| SBRC Permanent Growth | \$ 4.8 | | 4.8 |
| Tort Liability-Insurance | \$ 9.6 | | 9.6 |
| Unemployment | \$.7 | | .7 |
| Early Retirement | \$ 3.0 | | 3.0 |
| Playground 13 1/2 cents | \$ 1.0 | | 1.0 |
| School Site 27 cents | \$ 15.9 | | 15.9 |
| School House 67 1/2 cents | \$ 28.5 | | 28.5 |
| Debt Service | \$ 40.5 | | 40.5 |
| Sub Total | \$1,719.9 | | 794.7 |
| AEA Special Education | \$ 66.0 | 54.4 | 11.6 |
| Media Services | 12.1 | | 12.1 |
| Educational Services | 13.3 | | 13.3 |
| Total | \$1,811.3 | | 831.7 |

* In millions

ISSUES AND RECOMMENDATIONS

Issue - Enrollment Decline Provision

Recommendation 1

- 1.01 The basic formula should remain based on enrollment.
- 1.02 An average of the most recent three years' enrollment should be used as the budget enrollment count.
- 1.03 If the prior year's enrollment is greater than the three-year average, then the prior year's enrollment should be used as the budget enrollment.
- 1.04 A new state and new district cost should be calculated.
 - a. Budgets would be divided by the three-year average enrollment of the year before implementation of the new formula.
 - b. District costs would remain at the recalculated levels if they did not exceed the state cost by more than 10 percent.
 - c. Included in the recalculation of the district and state cost would be funds previously received as semi-annual apportionment monies.
- 1.05 Added to each district and the state cost would be a per-pupil amount for the following areas:
 - a. Allowable growth
 - b. Talented and Gifted
 - c. Phase II
- 1.06 The current formula should be adjusted over a three-year period to phase the new formula into effect. The recommended adjustment would be to move the 1978 base up over this three-year period to a more recent year and recalculate each district's and the state cost.

Discussion

A driving force, if not the major reason, for the interest in designing a new formula is the enrollment decline Iowa schools have experienced. To provide for a gradual reduction in the financial impact of the decline, districts have been using 25 percent of their 1978 enrollment plus 75 percent of the greater of the prior year or second preceding year's enrollment for determining their budgets. In addition to this calculation, enough pupils are added to a district's budget to ensure at

least a 1 percent growth for the upcoming year. For 1989-90 budgets, districts will use 20 percent of their 1978 enrollments and 80 percent of the greater of 1987 or 1988 enrollments.

The difference between a district's actual enrollment and the enrollment used for budgeting purposes is popularly called phantom pupils. It was designed to lessen the impact of enrollment declines and to provide for minimum budget growth. It is a function of both the allowable growth amount and the amount of enrollment decline. As can be noted in Table 1, the difference between total budget enrollment and actual enrollment is 32,952 for the 1988-89 school year. This means that the budget enrollment contains an additional pupil count of about 6.4 percent. This 32,952 additional budget count will generate approximately \$83 million for school districts in 1988-89.

Table 1
Budget Enrollment 1971-72 through 1988-89

| Budget Year | Certif. Enroll of Prior Sept. | Total Weighted Enrollment | Declin. Enroll. Weightg. | Suplm. Weightg. | Special Educ. Weightg. | Non Public Enrollment | AEA Serv. Enroll. |
|-------------|-------------------------------|---------------------------|--------------------------|----------------------|------------------------|-----------------------|-------------------|
| 1971-72 | 652,518 | 652,518 | - | - | - | - | - |
| 1972-73 | 646,949 | 646,949 | - | - | - | - | - |
| 1973-74 | 630,722 | 643,391 | 12,669 | - | - | - | - |
| 1974-75 | 619,856 | 637,479 | 17,623 | - | - | - | - |
| 1975-76 | 616,633 | 654,362 | 10,064 | - | 27,665 | - | - |
| 1976-77 | 610,087 | 648,977 | 5,237 | - | 33,699 | 58,245 | 668,335 |
| 1977-78 | 601,591 | 641,216 | 5,932 | - | 32,125 | 56,507 | 658,098 |
| 1978-79 | 586,029 | 627,324 | 8,354 | - | 32,921 | 55,857 | 641,892 |
| 1979-80 | 571,049 | 619,793 | 16,014 | - | 32,730 | 53,345 | 624,394 |
| 1980-81 | 551,330 | 605,485 | 20,091 | - | 34,012 | 51,307 | 602,647 |
| 1981-82 | 536,979 | 600,017 | 25,647 | 91.2 | 37,300 | 50,538 | 588,153 |
| 1982-83 | 520,250 | 582,150 | 26,330 | 87.6 | 35,570 | 50,324 | 570,574 |
| 1983-84 | 506,796 | 569,081 | 26,930 | 90.7 | 35,264 | 49,111 | 555,907 |
| 1984-85 | 498,742 | 568,152 | 33,247 | 148.6 | 36,014 | 49,242 | 547,984 |
| 1985-86 | 492,007 | 558,672 | 29,269 | 172.1 | 37,224 | 49,880 | 541,887 |
| 1986-87 | 486,725 | 555,167 | 30,426 | 686.8 | 37,329 | 47,306 | 534,031 |
| 1987-88 | 482,208 | 553,444 | 31,996 | 1,409.1 ^a | 37,831 | 46,818 | 529,026 |
| 1988-89 | 480,729 | 552,034 | 32,952 | 2442 ^b | 37,912 | 46,149 | 526,878 |

^a Includes shared administrators weight of 291.1

^b Includes shared administrators weight of 894.5

It is recommended that this \$83 million not be removed from school district funding but that it be redistributed to where the students are actually being taught. However, the impact of totally removing the effects of "phantom" pupils, if it were to be done in one year, would be too great for a district to manage and would have a negative educational impact. Thus to lessen the impact and provide for an adjustment over time, it is recommended that an average of the enrollment for the last three years be used.

The three-year average would provide an adjustment for declines, allow for local planning and be clearly understood. Many Iowa districts will continue to experience enrollment declines. An

adjustment for enrollment declines, through a three-year average, should continue to be part of the finance formula.

It is recommended that districts continue to be allowed to use the current year's enrollment if it is greater than the two prior years. This concept is part of the current formula and allows a district to manage its expanding needs as enrollments increase. When enrollments are increasing again, districts would be funded on an actual pupil basis from year to year. This is one step toward funding schools on an actual pupil basis.

In addition to redesigning the budget enrollment, it is recommended that the district and state cost be recalculated to reflect "actual" cost per pupil. In 1989-90, the state cost per pupil will be \$2,778 for regular programs. However the actual average cost is \$2,968 based upon September 1988 enrollments. The state cost and district cost should be recalculated to reflect what is being spent. To prevent the phantom cost from inflating a district's cost in the recalculation, a ceiling for district costs of 10 percent over the state cost is recommended. However the recalculation of district cost would result in all the phantom cost being included in a district's cost if a ceiling on a district's cost was not included. Thus it is recommended that no district's cost should exceed the state's cost by more than ten percent.

The actual new state cost is estimated to be as follows:

| | | |
|---------|---|----------------------|
| 1989-90 | regular program budget | \$1,419,535,801 |
| | semi-annual apportionment + | <u>\$ 10,844,096</u> |
| | | \$1,430,379,897 |
| | average of 1986, 1987, 1988 enrollments - | 483,789 |
| | new state cost | = \$2,957 |

Each district would also recalculate its cost based upon 1989-90 budgets and enrollment counts as described with the provision that the cost could not exceed 10 percent of the state cost.

The last adjustment to be made to both the state cost and district's cost would be an additional dollar amount for allowable growth, talented and gifted programs, and Phase II of the Excellence in Education fund. Calculations for the year of implementation would need to be based upon pupils as calculated above divided into the \$38.5 million for Phase II. Currently districts requesting additional allowable growth for talented and gifted programs are increasing their budgets by approximately \$20 per pupil. Using \$20 per pupil will cost approximately \$10 million. Divided by the average enrollment of 1986, 1987 and 1988, this estimated would add approximately \$100 to each district cost and the state cost.

The state aid/property tax distribution must also be addressed as the enrollment decline cushion is reduced and budgets are recalculated. Currently the state is contributing 82 percent of the cost of each phantom pupil. Thus as phantoms are removed and the dollars are redistributed, property taxes and state aid will shift. It is recommended that the redistribution be accomplished by moving the current formula's base enrollment year of 1978 and recalculating district cost. It is recommended that for the first year of the phase-in a 1980 base be used.

Issue - Allowable Growth

Recommendation 2

- 2.01 No change is recommended in the use of both state general fund revenues and the gross national product implicit price deflator to determine the allowable growth amount. Including actual revenue changes in the basis of calculating rates of change should be considered.
- 2.02 It is recommended that the allowable growth amount be computed for a two-year period. The method for the calculation would remain as set in recommendation 2.01. However the second year's growth would be based upon estimates set by the Revenue Estimation Conference Committee.
- 2.03 It is recommended that no district's budget be less than its prior year's budget.

Discussion

Currently the allowable growth rate is based upon both the state's ability to pay and the increased needs of districts due to inflation. However if the state revenue changes are less than the inflation rate changes, only the state revenue changes are used in determining the allowable growth amount. Although districts' needs are most closely tied to the inflationary factors reflected in the gross national product implicit price deflator, the state's ability to support education is best measured by its revenue changes.

The inclusion of a state revenue factor is necessary considering the ever-increasing role of state revenues in financing education. Continuing to use a formula and including the state revenue changes also are important if allowable growth is estimated and set for two years at a time as stated in recommendation 2.

Calculating allowable growth for a two-year period would provide school districts with as predictable and stable budgets as possible. This recommendation would require estimates from the Revenue Estimation Conference Committee. Knowing revenue for two years should aid districts in their planning and collective bargaining activities.

It is recommended that districts be given some guarantee with respect to their future budgets. When district costs are recalculated and a new enrollment count is used, a few districts will experience budget declines. Although these budgets should not be sustained over time, it is unrealistic to ask a district to drastically reduce its budget in a single year. By essentially freezing a district's budget, the inequities in the current system will, over time, resolve themselves. Other districts will experience budget growth while these extreme cases will remain static. The cost associated with providing a guaranteed budget provision is estimated to be \$1 million. Table 2 presents the allowable growth rates and amounts from 1974-75 to 1989-90.

Table 2
Allowable Growth Rate and Total Allowable Growth 1974-75 to 1989-90

| <u>Budget Year</u> | <u>Growth Rate</u> | <u>Amount</u> |
|--------------------|--------------------|---------------|
| 1974-75 | 8.0 % | \$ 76 |
| 1975-76 | 10.7 % | \$110 |
| 1976-77 | 9.825 % | \$111 |
| 1977-78 | 7.84 % | \$ 98 |
| 1978-79 | 9.422 % | \$127 |
| 1979-80 | 9.484 % | \$139 |
| 1980-81 | 5.0 % | \$ 92 |
| 1982-83 | 7.0 % | \$136 |
| 1983-84 | 6.103 % | \$133 |
| 1984-85 | 2.54 % | \$ 59 |
| 1985-86 | 5.325 % | \$127 |
| 1986-87 | 3.843 % | \$ 91 |
| 1988-89 | 3.592 % | \$ 93 |
| 1989-90 | 3.534 % | \$ 99 |

Issue - Discretionary Funding

Recommendation 3

- 3.01 It is recommended that a physical plant and equipment fund be established. This fund would combine the current site and schoolhouse fund. The maximum tax levy would be \$1.00 per \$1,000 taxable valuation. Use of this fund would be for expenditures presently identified within the current site and schoolhouse levies. In addition, non-instructional items such as school buses could be purchased so long as the item cost over \$5,000. Up to \$0.50 of this levy could be imposed by board action, but for no more than one year at a time. No more than 67.5 cents of this levy could be imposed by a referendum requiring 50 percent voter approval.
- 3.02 It is recommended that an instructional support fund be established which would allow a district to increase its budget up to 10 percent. The state would equalize the access to this fund through a percentage equalization formula where the average state percentage contribution would be set at 25 percent. This fund would replace the current enrichment levy and the additional allowable growth granted under the school improvement levy.
- 3.03 It is recommended that a district management fund be established which would include the current tort or insurance fund, unemployment and early retirement levies, and funds for asbestos removal, asbestos abatement, asbestos management, and other environmental hazards such as radon gas. Use of the funds for environmental hazard removal, abatement or management would be restricted to activities defined under state or federal requirements.

Discussion

Over 78 percent of the school districts are currently using the site fund and over 50 percent of the districts use the schoolhouse fund (Table 3). This recommendation would combine the two levies, increase the amount to \$1.00 and expand the use of the fund. This recommendation does not address the playground levy. Currently 18 districts use the playground levy to support community education activities. Of those 18, two districts also utilize the site and schoolhouse levies. With the availability of funds under recommendation 3.02, it would seem appropriate that 16 of the districts could increase their budgets sufficiently to cover the revenue previously generated through the playground levy.

It is recommended that the total physical plant and equipment fund levy not exceed \$1.00 per \$1,000 taxable valuation and that a district's current ability to tax and borrow on an amount up to 67.5 cents per \$1,000 taxable valuation be maintained. If a district has obtained approval, through a referendum, for the 67.5 cents amount, the maximum additional levy the board would be able to impose would be 32.5 cents per \$1,000 taxable valuation.

The purpose of the instructional support fund is to provide some local flexibility to every district in determining a portion of their budget. A variety of scenarios could be presented where a district might decide to use this fund. In some cases local desire to enhance or expand programs will be the deciding factor, in others the discretionary fund will allow a district to provide budget

growth which the formula is not providing. For those districts which are frozen at current levels, this provides them with an alternative to increase their budget.

It is recommended that the instructional support fund be equalized through a percentage equalization plan. The equalization would operate as follows:

State contribution = 25%

Local Share = $1 - .25 \frac{[\text{local taxable valuation per pupil}]}{[\text{state taxable valuation per pupil}]}$

State Share = $1 - \text{local share}$

Included in the instructional support funds would be activities and funds, currently under the educational improvement additional allowable growth levy and the enrichment levy. About \$8 million is generated through the educational improvement levy and the enrichment levy.

**Table 3
Discretionary and Schoolhouse Levies 1988-89**

| Levy | Number of Districts (percent) | Amount Levied |
|-------------|----------------------------------|---------------|
| Site | 339 (78.3) | \$15,902,139 |
| Schoolhouse | 229 (52.9) | \$28,450,478 |
| Playground | 18 (4.2) | \$ 1,036,435 |

| Levy | Number of Districts (percent) | Amount Levied |
|-------------------|----------------------------------|---------------|
| Lease-Purchase | 1 (.2) | \$ 15,612 |
| Retirement | 53 (12.2) | \$ 3,015,444 |
| Unemployment | 88 (20.3) | \$ 698,588 |
| Tort | 370 (85.5) | \$ 9,619,436 |
| Educ. Improvement | 124 (28.6) | \$ 3,872,787 |

Issue - Standards

Recommendation 4

- 4.01 It is recommended that funding for programs for talented and gifted students be included in the basic funding of a school district.
- 4.02 It is recommended that financial support for the Child Development Coordinating Council be continued and expanded.
- 4.03 It is recommended that beginning with the 1991-92 school year, those districts submitting an approved plan to the Department of Education for serving four-year-old at-risk students would be eligible to receive special funding for such programs.
- 4.04 It is recommended that the standards on full-day kindergarten be delayed pending the outcome of a study by the Child Development Coordinating Council and the fiscal impact study being conducted by the Legislative Fiscal Bureau.

Discussion

The benefits to five-year-old students who attend all-day kindergarten have been well presented as part of the original discussion resulting in the adoption of the standard requiring all-day kindergarten in 1992-93.

More recently, increased attention has been placed on the need to provide early childhood education as an early intervention measure for students who may be at risk of academic failure in later years. There is clear research evidence that early intervention for these at-risk students is a much better investment of educational resources than attempts to remediate and motivate students who have an established pattern of failure. It is also clear that successful intervention must also include parent education efforts and should involve other community agencies that interact with each student's family.

The desire to serve both groups of young students creates a dilemma in terms of resources and coordination of efforts. These recommendations attempt to continue the directions already established by the Department of Education and the State Board, and to recognize the need to provide a comprehensive and integrated approach to early childhood education. We may need to proceed more slowly in order to allow all of the influences to be better understood. It is also important to allow other agencies and providers who have had significant involvement with these children to help in determining the final course of action.

The Child Development Coordinating Council was formed this year with the purpose of coordinating the educational opportunities for three and four-year-old at-risk students. The Council represents most of the key interest groups involved with early childhood education issues for at-risk students. As part of its work, \$1.1 million is being distributed to increase services to these students during school year 1988-89. The Coordinating Council is providing evidence that interagency collaboration can work at the state level.

The Council should be provided funding for competitive grants which would identify and foster effective community-based efforts to meet identified needs for three- and four-year-old children at-risk. The grants should increase and be provided in a manner that complements those programs funded in full or in part through recommendation 4.03.

The Department of Education also supports the continuation of this coordinating effort even beyond the Council's current focus. The current effort will increase alternatives for at-risk three- and four-year-olds, but some statewide level of service must eventually be ensured. In this regard, the Department of Education in cooperation with the Child Development Coordinating Council should convene a study which will identify effective community strategies and incorporate them into a statewide plan for three-, four- and five-year-old children. This plan should integrate the commitment of local school districts with the varying commitments possible in each community or set of communities.

Beginning with the 1991-92 school year, those districts submitting an approved plan for serving at-risk students would be eligible to receive special funding for such programs.

In order to encourage more districts to increase the level of services to at-risk students and to better enable districts to meet the standard requiring services to at-risk students, this financial support should be made available. In order to allow school districts and communities the appropriate flexibility in meeting local needs with available resources, a range of alternatives would be allowed. Districts would submit plans in application for funding up to \$500 per student per year. The number of four-year-olds would be projected by using the enrollment of five-year-old students in the previous year.

This statewide plan for 1991-92 is designed to complement the immediate development of programming initiated through the Child Development Coordinating Council.

Three program types would be allowed:

a. **Preschool - Educational programming for four-year-old (or three- and four-year-old) at-risk students.** Programs must be of at least half day duration and would have to meet the criteria established by the Child Development Coordinating Council and the Department of Education. For example, the program must have clearly identified, effective programs for staff training and parent involvement and the program must have appropriate educational objectives and staff qualifications. Districts must provide equitable access to this programming all at-risk students. If the maximum funding provided is not adequate to ensure services to all identified at-risk students in the district, then services would be provided to those determined most educationally disadvantaged. In order to provide an educationally integrated environment, programs should also provide means to include not at-risk students on a parent-pay basis or in some other way that the district could be compensated for services to not-at-risk students. The district is only required to provide services to not-at-risk students to the degree that the additional costs for services to such students can be met through such additional charges or compensation.

b. **Full-Day Kindergarten - The half-day kindergarten program would be extended to a minimum of four-and-one-half hours.** While all districts are currently required to provide half-day kindergarten programming for five-year-olds, at-risk students would benefit if districts were to offer full day kindergarten. While the primary intent of this intervention would be to benefit at-risk

students, it is not practical in most instances to offer full-day kindergarten only for at-risk students. In order to have an educationally integrated program, a limited number of not-at-risk students would also have to be included in the program. In most districts there would be little practical differences in implementing an academically integrated program for at-risk students and implementing a full-day program for all students. For that reason, it would be acceptable for a district to receive at-risk funding for an approved full-day kindergarten program.

c. Innovative, Combination Programming for Three-, Four- and Five-Year-Old Students - This option acknowledges the possibility that a community could plan a response to serve young at-risk students that might be a combination of the two previous options and might include alternatives that might better utilize existing community resources and provide better intervention. This option encourages communities and school districts to consider unique options for facilities, contracted services, and collaborative agreements that might allow greater effectiveness or greater efficiency than either of the two more typical program models.

In recognition of the need for a comprehensive integrated approach to early childhood education for three-, four-, and five-year-old students, including at-risk students, the Department of Education is recommending that the implementation of the new program standard on full day kindergarten be delayed pending the outcome of the studies noted.

It is also important to note that a statewide network to provide the technical support would be established in 1989-90 to assist school districts in implementing these procedures.

Implementing new programming would require new skills for many teaching and administrative staff and new operating procedures in terms of working with community agencies. Districts will need some consistent and coordinated support in staff development and program implementation. Some increased coordination will be needed with staff at the state level, but it would be most effective to place support staff for these programs at the area education agency level.

Costs for establishing this technical assistance and coordinating support network would be \$275,000 at the AEA level and \$75,000 at the state level.

Issue - Special Populations

Recommendation 5

- 5.01 No changes are recommended in the level of funding or procedure for funding special education programs at this time. A special study, "Structure and Process for the Continued Development of the Special Education Service Delivery System In Iowa," has been undertaken by the Bureau of Special Education to develop alternative models. This study is currently well underway. Recommendations from this study will be incorporated in financing districts upon its completion.

- 5.02 The limited English speaking population should be served through a supplemental weighting provision as currently exists.

Discussion

A copy of the process model being used in the study can be found in Appendix B. As noted in the recommendation the results of this study will be incorporated in future finance recommendations. Since no changes are currently being proposed, the overall current weighting plan will need to be adjusted to compensate for both higher state and district cost. The establishment and adjustments of the weights will result in approximately the same amount of funds going into each district for special education as they would have received under the current formula.

The limited English speaking population is currently being funded categorically and will be funded through a supplement weighting next year. The current amount appropriated is \$150,000. If supplementary weighting is to be used, it is recommended that the weights be adjusted such that the same amount of funds would be generated under the higher district and state cost.

Issue - Unique District Needs

Recommendation 6

- 6.01 It is recommended that the transportation of students should not be categorically funded outside of the formula. No change from the current method of funding transportation should be made.

Discussion

All districts but one, West Burlington, incur some cost for transporting pupils to and from school. The total cost for transporting public pupils in 1987-88 was \$53.4 million. Much discussion and interest has been focused upon whether transportation costs should be included in the formula or categorically funded.

It is the Department's recommendation that transportation should not be categorically funded given the other recommendations being made in this report. It is very clear that transportation costs per pupil vary considerably. However, the issue is not how much transportation costs vary but how much money remains for educational programs after transportation costs are removed. To analyze this, regular program budgets for each district were reduced by the total public pupil transportation cost. The dollars remaining for education and the transportation cost were compared on a per pupil basis. The conclusion drawn from this comparison was that there is no consistent relationship between transportation cost and the dollars remaining to educate children.

A list of all districts and the factors examined in the transportation area are included in Appendix C.

It is important to note that if transportation were to be funded categorically, some district administrators have expressed other unique needs which should be considered for categorical funding. These costs include such items as crossing guards, higher vandalism and insurance cost, and police in the school programs.

Issue - Supplementary Weights/Student Opportunities

Recommendation 7

- 7.01 It is recommended that public students be allowed to enroll in other school districts effective in the 1991-92 school year and that the sending district shall pay the tuition.
- 7.02 It is recommended the supplementary weight of .1 for those districts having a substantial number of students sharing be repealed July 1, 1993. It is further recommended that the district cost be adjusted by the amount of funds generated through the supplemental weight. The adjustment would remain in effect for 10 years if the districts reorganized, less the number of years the adjustment was used prior to reorganization.

Discussion

Iowa Code, Section 442.39, provides for supplemental weighting for districts which initiate contracts for the sharing of programs and administrators with other districts.

The incidence of sharing of both programs and administrators has grown rapidly since its inception and now includes the sharing of 46 district programs and 90 administrators. The majority of the sharing arrangements are between two districts, however, some agreements provide sharing among three or more districts. In 1984-85 a total of \$350,510 was generated from supplemental weighting. By 1986-87 this amount had increased over five-fold to \$1,754,816. For the 1988-89 school year, \$6.4 million was generated for supplemental weighting.

The sharing of programs by Iowa school districts has provided increased opportunities for students and has provided for added efficiency in reducing administrative costs through the sharing of staff.

Districts have clearly used this incentive to increase opportunities for students and to explore reorganization. Currently districts may receive the supplementary weights for five years and if they reorganize receive it for another five years. A target sunset date would encourage districts to use the weightings, share, and reorganize.

It is recommended that Iowa expand its open enrollment options to be modeled after other states' legislation. As these states have moved from voluntary district participation to required participation, they have been able to build appropriate safeguards in areas such as desegregation, recruitment of students, and extracurricular activity participation.

Table 4

| Year | Supplementary Weights | Dist. Cost for Supplm. Weighting | Dist. Cost for Shared Admin. | Total |
|------|-----------------------|----------------------------------|------------------------------|-------------|
| 1988 | 3422.7 | 6.2 million | 2.4 | 6.4 million |
| 1987 | 2415.6 | 2.9 | .8 | 3.7 |
| 1986 | 1409.1 | 1.8 | ---- | 1.8 |
| 1985 | 686.8 | .4 | ---- | .4 |
| 1984 | 172.2 | .4 | ---- | .4 |

Issue - Phases I, II and III

Recommendation 8

- 8.01 The cost of Phase II should be added to the district cost per pupil and the state cost. Increasing the foundation level to 83 percent will increase the state aid sufficiently to cover the state funds districts now receive under Phase II. This will result in Phase II growing by the allowable growth amount.

- 8.02 Phase III should remain funded as a new initiative and thus not be folded into the district cost at this time. However, it is recommended that as Phase III funds are used to directly support teacher salaries, an allowable growth amount be added to individual Phase III amounts.

Discussion

No change is recommended for Phase I of the Excellence in Education funding. It is recommended that Phase II be included in the district's cost and state cost on a per-pupil basis. Since enrollments will be recalculated this would result in approximately \$80 per pupil being added to each district's cost. By adding this amount to the state cost, the Phase II amount will grow by the allowable growth rate in future years.

It is not recommended that Phase III be included in the formula. The activities and concepts being developed under Phase III need to remain categorical until they are part of a salary schedule or performance pay plan. However, Phase III funding needs to grow by an allowable growth amount as the funding is incorporated into the direct support of teachers' nonsupplement salaries.

Issue - AEA Funding

Recommendation 9

- 9.01 No change in the process for funding AEAs is recommended. The AEAs should continue to receive funds on a "flow-through" basis.
- 9.02 It is recommended that as the roles and services of AEAs change, especially in the educational services division, additional funding be provided. The demands on both educational services and media services are increasing with the implementation of the new standards, staff development needs of districts, and increased use and need for technology both for instruction and administrative purposes. However until the AEA restructuring study is completed in January, 1990, the amount of increase necessary is uncertain.
- 9.03 It is recommended that AEAs be included in the provisions of the School Budget Review Committee, so that in the event of unique and unusual financial circumstances i.e. emergency boiler repairs, they would have an alternative other than using funds from their program area. The SBRC should be given the ability to grant AEA additional allowable growth, generated from the local school districts.

Discussion

The process of having local districts generate the revenues for the area education agencies and having the funds "flow through" the local budgets should be maintained. It is also recommended that all districts continue to participate in the funding of area education agencies.

Of the three areas of service provided by an AEA, it appears that the educational service area will have an increase in demand for service and perhaps be expected to have the most change in its role and function. Clearly the new standards and the new accreditation process will increase the need for service in this area. Although increased funding may be needed to ensure AEAs are able to meet demands placed upon them, no dollar amount is currently being recommended. Upon completion of the AEA restructuring study due in January, 1990, recommendations will be made.

One final recommendation is to grant the School Budget Review Committee the authority to hear requests from the AEAs to receive additional allowable growth or direct funding, if an AEA is faced with a capital-related financial emergency.

Issue - New Initiatives

Recommendation 10

- 10.01 It is recommended that future funding for technology be incorporated into the funding formula for both the school districts and the AEAs. It is recommended that the level of funding for the expanded use of technology be determined through the establishment of a blue ribbon task force to assess the status of Iowa schools in the instructional and administrative uses of computers. In addition this task force would develop a statewide technology plan. It is recommended that a series of pilot projects be funded to develop and evaluate a "classroom of the future."
- 10.02 Vocational program funding is currently being studied independently. Thus, like special education, recommendations regarding this area will be made upon the completion of the study.
- 10.03 It is recommended that the funding for telecommunications be based upon the results of the legislatively required Department of Education study committee and the results of the work of the Iowa Public Television Narrowcast Board.

Discussion

The electronic classroom of the future which uses telecommunication, instructional computing, and administrative computing, could be a reality today but requires funding, staff development, and a strategic plan. It is recommended that a task force be formed to develop a technology plan and a funding strategy for the future. It is estimated that districts will need to spend \$50,000 per building to add technology to the instructional components and at least \$10 per pupil for 10 years to add the administrative component without consideration for the communication necessary. The efforts of the local districts to share data or communicate with each other, the AEAs, or the Department of Education must be coordinated with other statewide activities such as the Telecommunication Information Management (TIM) Council.

Districts will have one-time start-up costs as well as ongoing costs associated with both instructional and administrative computing. Under the new standards each district is required to develop a technology plan. It is recommended that this technology plan be the basis on which funding is provided to a district. Each district would be required to submit a technology plan to the Department of Education to receive a grant. Costs for establishing technical assistance and coordinating this effort are estimated at \$275,000 at the AEA level and \$75,000 at the state level.

APPENDIX A

State of Iowa
DEPARTMENT OF EDUCATION
Grimes State Office Building
Des Moines, Iowa 50319

PUBLIC SCHOOL FINANCE IN IOWA

By
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Division of Planning, Evaluation and Information Services

Prepared for the State Board, September 8, 1988

September 1988

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Iowa School Finance History

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

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

SUMMARY OF LEGISLATION

Understanding the school finance law of today requires a knowledge of the current history of school finance in Iowa. Although changes have been made frequently by the Iowa Legislature, some basic features of the law have remained intact. All public school districts' budgets were frozen for the 1971-72 school year at the 1970-71 level plus \$45 per pupil. The state cost per pupil was set at \$920 for 1972-73 (later adjusted to \$903). The state cost was defined for succeeding years as the previous year's state cost plus allowable growth. The allowable growth is a dollar amount per pupil determined by multiplying the state cost by the percent change in state revenues and in the consumer price index or more recently the gross national product implicit deflator. A state foundation base was established at 70 percent of the state cost per pupil in 1972-73. This base was to increase 1 percent per year up to a foundation base of 80 percent (Table 1). However, the foundation base was frozen at the 1979-80 base of 77 percent for the 1980-81, 1981-82, and 1982-83 budgets. In 1985-86 the foundation level had reached the original goal of 80%. In 1986 the legislature increased the goal to 85% by setting the foundation level at 81.5% for 1987-88 and providing a .5% increase per year.

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

The allowable growth rate for 1988-89 was calculated to be 3.592%. The allowable growth amount was \$93 per budget pupil.

In addition to the legislative changes which are described on the following pages, the Governor by executive order reduced the general fund appropriations (state aid) during the 1980-81 school year by 4.6 percent and 2.8 percent in 1983-84, and 3.85 percent in 1985-86. These reductions did not reduce authorized budgets but resulted in a reduction of state aid receipts.

Table 1
State Cost, Foundation Level and Expenditures

| Year | State Cost Regular Pupil | AEA Support Cost | Total Cost | Foundation Support Level | Foundation Support Percent |
|---------|--------------------------------|------------------------|---------------|--------------------------------|----------------------------------|
| 1971-72 | — | — | — | — | — |
| 1972-73 | 903 | — | 903 | 632 | 70 |
| 1973-74 | 948 | — | 948 | 673 | 71 |
| 1974-75 | 1,024 | — | 1,024 | 737 | 72 |
| 1975-76 | 1,134 | 40 | 1,174 | 857 | 73 |
| 1976-77 | 1,245 | 48 | 1,293 | 957 | 74 |
| 1977-78 | 1,343 | 55 | 1,398 | 1,049 | 75 |
| 1978-79 | 1,470 | 55 | 1,525 | 1,157 | 76 |
| 1979-80 | 1,609 | 74 | 1,683 | 1,296 | 77 |
| 1980-81 | 1,848 | 88 | 1,934 | 1,489 | 77 |
| 1981-82 | 1,940 | 88 | 2,028 | 1,562 | 77 |
| 1982-83 | 2,089 | 94 | 2,183 | 1,681 | 77 |
| 1983-84 | 2,224 | 100 | 2,324 | 1,813 | 78 |
| 1984-85 | 2,288 | 103 | 2,391 | 1,889 | 79 |
| 1985-86 | 2,410 | 108 | 2,518 | 2,014 | 80 |
| 1986-87 | 2,503 | 112 | 2,615 | 2,092 | 80 |
| 1987-88 | 2,590 | 116 | 2,706 | 2,205 | 81.5 |
| 1988-89 | 2,683 | 120 | 2,803 | 2,298 | 82 |

CURRENT STATE FUNDING FORMULA CHRONOLOGY

| Year | General Assembly | Session | Bill | Major Feature |
|------|------------------|---------|-------|---|
| 1967 | 62nd | Regular | HF686 | <ol style="list-style-type: none">1. Established 99 basic school tax units.2. Forty percent of school property tax raised uniformly across basic school tax unit.3. Forty percent of income taxes paid within a school taxing unit paid back to individual districts on an equal per pupil basis.4. State allocations were based upon actual expenditures adjusted by a financial support factor.5. A school budget review committee was established. |
| 1970 | 63rd | 2nd | SF640 | <ol style="list-style-type: none">1. Established the budget certification date as February 15.2. Redefined allowable reimbursable expenditures.3. Distribution of money based upon fall enrollment.4. Redefined state allocation procedures and financial support factor. |
| 1971 | 64th | 1st | HF121 | <ol style="list-style-type: none">1. Froze 1971-72 expenditures at 1970-71 levels plus \$45 per pupil using 1971 fall enrollments. |
| | | | HF654 | <ol style="list-style-type: none">1. Created Chapter 442, Code of Iowa. Basic provisions were:<ol style="list-style-type: none">a. required each district to levy a 20 mill foundation property tax.b. established a state foundation base at 70 percent of the state cost per pupil, increasing 1 percent annually to 80 percent.c. established each district's foundation base.d. established a state foundation aid base equal to the difference between the amount the uniform levy would raise plus miscellaneous income and the state foundation base.e. established a \$200 per pupil minimum aid except the tax rate could not be less than 90 percent of the 1970-71 tax rate. |

CURRENT STATE FUNDING FORMULA CHRONOLOGY (CONT.)

| Year | General Assembly Session | Bill | Major Feature | |
|------|--------------------------|------|--|---|
| | | | <ul style="list-style-type: none">f. enrollment was based on the second Friday in September.g. the state cost was set at \$920 for 1971-72.h. maximum tax rates could not exceed 1970-71 rates.i. established an income surtax to allow districts to increase maximum budget via elections. | |
| 1972 | 64th | 2nd | HF1269 | <ul style="list-style-type: none">1. Redefined Chapter 442 but no concept changes. |
| 1973 | 65th | 1st | HF359 | <ul style="list-style-type: none">1. Established two alternate dates, September or January, for determining enrollment.2. Removed miscellaneous income from the formula and established the 1972-73 state cost at \$903.3. Limited the 1973-74 state percent of growth to a maximum of 5 percent.4. Provided greater equalization by increasing the district cost of districts below the state cost through 125 percent growth.5. Clarified Chapter 442 through technical and procedural changes. |
| 1974 | 65th | 2nd | HF1121 | <ul style="list-style-type: none">1. Established a declining enrollment provision.2. Repealed the maximum tax reduction.3. Established the state percent of growth at 8 percent for 1974-75 and 1975-76. |
| | | | HF1163 | <ul style="list-style-type: none">1. Established area education agencies designed to provide special education support services, media services, and other education services.2. Established weighted pupil counts for special education children. |
| 1975 | 66th | 1st | HF558 | <ul style="list-style-type: none">1. Removed driver education as a categorical aid.2. Redefined the declining enrollment provision.3. Established the state percent of growth at 10.7 percent for 1975-76 school year. |

CURRENT STATE FUNDING FORMULA CHRONOLOGY (CONT.)

| Year | General Assembly | Session | Bill | Major Feature |
|------|------------------|---------|--------|---|
| | | | | <ol style="list-style-type: none">4. Set the state percent of growth based upon changes in the Consumer Price Index and the state's revenues.5. Expanded the enrichment levy to be funded by property taxes and an income surtax.6. Provided for advanced state aid to increasing enrollment districts. |
| 1977 | 67th | Extra | SF415 | <ol style="list-style-type: none">1. Repealed maximum tax limitation.2. Repealed guaranteed state aid provision. |
| 1979 | 68th | 1st | HF660 | <ol style="list-style-type: none">1. Redefined the declining enrollment provision beginning with the 1980-81 budget year.2. Established the allowable growth to be based upon changes in the Consumer Price Index for the 1980-81 through 1982-83 budget years.3. Adjusted the state cost by adding \$20, \$6, \$7 and \$8 per pupil for the budget years beginning July 1, 1980, 1981, 1982 and 1983 respectively.4. Added a weighting plan for children taught by a jointly employed teacher and/or attending classes in another district.5. Repealed the restrictions on the use of the enrichment amount. |
| 1980 | 68th | 2nd | HF2551 | <ol style="list-style-type: none">1. Redefined allowable growth calculation to be based upon change in state revenues and gross national product implicit deflator. However, if revenues are less than deflator, changes will be based upon revenues only.2. Froze the state foundation base for one year. 1980-81 will be the same as 1979-80.3. Removed School Budget Review decisions in determining if a district is eligible for 110% allowable growth. Retroactive to 1977-78 school year.4. Permits the School Budget Review Committee to grant additional budget growth for gifted and talented programs. |

CURRENT STATE FUNDING FORMULA CHRONOLOGY (CONT.)

| Year | General Assembly | Session | Bill | Major Feature |
|------|------------------|---------|--------|---|
| | | | | <ol style="list-style-type: none">5. Removed the \$6 per pupil adjustment to state cost scheduled for 1981-82 budget year.6. Changed area education agencies special education support services from budget to a per pupil basis with allowable growth added on a per pupil basis. |
| 1981 | 69th | 1st | HF414 | <ol style="list-style-type: none">1. Permitted districts to levy for a cash reserve not to exceed 7.5 percent of total expenditures.2. Froze the foundation base for the 1981-82, 1982-83 school years at the 1979-80 level.3. Established 1982-83 budgets at a minimum of 100 percent of 1981-82 budgets.4. Established allowable growth for the 1981-82 and 1982-83 years at five and seven percent.5. Froze the AEA special education support costs per pupil and the educational services budget at the 1980-81 level for the 1981-82 year.6. Established educational services and media service budget growth as a per pupil amount based upon the state allowable growth rate and established the respective budgets as an amount per pupil times the enrollment in an AEA.7. Provided for a supplement school income surtax not to exceed \$75 per pupil on the budget enrollment. Surtax required voter approval. |
| 1982 | 69th | 2nd | SF2088 | <ol style="list-style-type: none">1. Removed the 7.5 percent ceiling on the levy for cash reserve.2. Provided for a review of the cash reserve levy by the School Budget Review Committee. |
| | | | SF2146 | <ol style="list-style-type: none">1. Adjusted the state cost per pupil by adding an additional \$6 to the already scheduled increases for the 1982-83 budget year. |
| | | | SF2302 | <ol style="list-style-type: none">1. Established that 1983-84 budgets will be at least one hundred percent of 1982-83 budgets. |

CURRENT STATE FUNDING FORMULA CHRONOLOGY (CONT.)

| Year | General Assembly | Session | Bill | Major Feature |
|------|------------------|---------|--------|---|
| 1983 | 70th | 1st | HF562 | <ol style="list-style-type: none">1. Established the state foundation base for 1984-85 budgets at 80% of the state cost if the State Comptroller's January 1984 estimate of the state's general fund balance on June 30, 1985, is \$30,000,000 or more. Otherwise the percent will be 79%.2. Established a 102% budget guarantee beginning with the 1984-85 budget.3. Adjusted the state cost per pupil by adding an additional \$8 for the 1984-85 school year.4. Set the allowable growth for the 1984-85 school year at 6.2 percent if the State Comptroller's January 1984 estimate of the state's general fund balance is \$30,000,000 or more on June 30, 1985.5. Permits the School Budget Review Committee to grant additional budget growth for returning dropout programs.6. Include in the supplementary plan resident pupils attending classes at a merged area school.7. Eliminated the 110% "catch-up" provision for those districts below the state cost per pupil for the 1984-85 year. |
| 1984 | 70th | 2nd | SF2361 | <ol style="list-style-type: none">1. Permits the School Budget Review Committee the authority to grant additional budget growth for educational improvement projects as approved by the Department of Public Instruction. |
| 1985 | 71st | 1st | HF210 | <ol style="list-style-type: none">1. Provides an additional 0.5 weighting for students taught by a jointly employed teacher and/or attending classes in another district or merged area school if the SBRC determines that the sharing would not be implemented without the additional weighting. |

In lieu of the .5 weighting, the SBRC shall assign an additional weighting of .1 per pupil in districts that have a substantial number of students in any of grades seven through twelve sharing more than one class or teacher.

CURRENT STATE FUNDING FORMULA CHRONOLOGY (CONT.)

| Year | General Assembly | Session | Bill | Major Feature |
|------|------------------|---------|--------|---|
| | | | HF682 | 1. Provides for a recalculation of budget enrollments for districts whose basic enrollment in the budget year is fifteen percent higher than the basic enrollment in the base year. |
| 1986 | 71st | 2nd | HF2484 | 1. Established the state foundation level at 81.5% in 1987-88 and provided for a 0.5% increase in the level for succeeding years up to 85%. |
| | | | HF2462 | 1. Provided for a reduction in the foundation levy to \$4.40 for a school district which reorganizes and has an enrollment under 600. The levy will increase 20 cents per year up to \$5.40. 2. Provided for a maximum property tax rate for additional property taxes and bonded indebtedness not to exceed current levels for any district reorganizing and whose enrollment is under 600. 3. Provided for a continuance of the supplementary enrollment weighting at the current weight after a school district reorganizes for those districts under 600 enrollment. 4. Provided a supplementary weighting of .05 per pupil times the percent of time an administrator is shared by two or more districts. The maximum supplemental weight for this provision is 15. Principals can not be included. 5. Placed a limitation of five years on a district's eligibility to receive a supplementary weighting .1 per pupil in districts that have a substantial number of students in any of grades seven through twelve sharing more than one class or teacher. |

CURRENT STATE FUNDING FORMULA CHRONOLOGY (CONT.)

| Year | General Assembly | Session | Bill | Major Feature |
|------|------------------|---------|-------|---|
| 1987 | 72nd | 1st | HF499 | <p>For the school year beginning 1989,</p> <ol style="list-style-type: none">1. Redefined the enrollment decline cushion to 20% of the basic enrollment for the school year beginning July 1, 1979, plus the greater of 80% of the preceding year or second preceding year.2. Redefined the budget guarantee to 101.5% of the prior year's budget for the 1988-89 school year. Succeeding years will be at 101% guarantee.3. Increased the enrichment levy from 10 to 15 percent of the state cost per pupil. However the increase can only be used to replace funds lost to changes in the enrollment decline cushion and budget guarantee decrease.4. Provided for a maximum supplemental cumulative weight of 25 pupils for administrator sharing if more than two districts are involved.5. Established a supplemental weight of .2 for non-English speaking students.6. Repealed Chapter 442 effective June 30, 1991.7. Provided a \$92 million appropriation to<ol style="list-style-type: none">a. directly fund a minimum teacher salary of \$18,000b. provide direct salary increases to all teachersc. provide funding for supplementary and/or performance pay plans |
| | | | HF671 | <ol style="list-style-type: none">1. Reduced all state appropriations including state aid to schools by one-tenth of one percent. |

CURRENT STATE FUNDING FORMULA CHRONOLOGY (CONT.)

| Year | General Assembly | Session | Bill | Major Feature |
|------|------------------|---------|--------|---|
| 1988 | 72nd | 2nd | SF2312 | <ol style="list-style-type: none">1. Redefined the weighted enrollment for special education support services in area education agencies to exclude supplementary weightings.2. Removed the funding advance for increased special education student weightings determined on Dec. 1 - each year. Districts may request additional allowable growth through the School Budget Review Committee.3. Delayed the effective date of implementing a supplementary weighting of .2 for non-English speaking students until the 1989-90 school year.4. Eliminated the 3% budget enrollment restriction on the identification of talented and gifted students. Changed the budget limit calculation to 1.2 percent times the district cost times the budget enrollment. |
| | | | HF2226 | <ol style="list-style-type: none">5. Allows a reorganized district to add the budget enrollment of the districts prior to reorganizing to determine it's budget enrollment. |
| | | | HF2419 | <ol style="list-style-type: none">1. Restricts the supplementary weighting of .1 for sharing agreements to no more than five years unless the sharing districts reorganize.2. Set a state aid reduction penalty of one-hundred-eighteenth for each day a district starts early then Iowa code permits. |

THE IOWA FOUNDATION AID PROGRAM

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

The state supports the foundation program at a percentage of the state cost. For the 1987-88 budget year, the support level is 81.5 percent of the state cost. For 1988-89 the percent will be 82 percent. This percent will increase .5 percent per year until the foundation level is 85 percent.

The foundation aid program can be depicted as follows:

$$\text{Foundation Support} - \text{Local Effort} = \text{State Aid}$$

or

$$(\text{State Cost} \times \text{Percent of Support}) - \text{Uniform Levy} = \text{State Aid}$$

or for 1988-89

$$(\$2,683 \times 82\%) - (\$5.40/\$1,000 \times \text{Taxable Valuation}) = \text{State Aid}$$

State Cost

The use of the term cost has caused much confusion when state cost is used. For the 1971-72 school year, a state average cost was determined by dividing budgets, less miscellaneous income, by the total number of pupils. In that year, the state cost was averaged; however, since that year, an allowable growth amount has been added each year establishing a new state cost figure used for support level purposes. The 1987-88 regular program state cost figure was \$2,590 and is \$2,683 for 1988-89. The state cost amount has two major purposes: 1) to determine the dollar amount of allowable growth, and 2) to determine the foundation support level.

For the budget year 1984-85, the state cost was the previous year's state cost plus allowable growth plus \$8. The additional \$8 was an adjustment to the state cost to bring the state cost closer to the state average cost. No adjustment other than the allowable growth has been made for the subsequent years.

Minimum Aid

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

SCHOOL BUDGETS

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

The controlled budget is as follows:

$$\begin{aligned}
 & \left[\begin{array}{l} \text{District} \\ \text{Cost Per} \\ \text{Pupil} \end{array} + \begin{array}{l} \text{Allowable} \\ \text{Growth} \end{array} \right] \times \left[\begin{array}{l} \text{Weighted Enrollment} \end{array} \right] + \\
 & \left[\begin{array}{l} \text{AEA Sp. Ed.} \\ \text{Support} \\ \text{Services} \end{array} \right] \times \left[\begin{array}{l} \text{Weighted Enrollment-Supplementary Weights} \end{array} \right] \\
 + & \left[\begin{array}{l} \text{AEA Media} \\ \text{Cost Per} \\ \text{Pupil} \end{array} + \begin{array}{l} \text{AEA Other} \\ \text{Services} \\ \text{Per Pupil} \end{array} \right] \times \left[\begin{array}{l} \text{District} \\ \text{Headcount} + \text{Resident} \\ \text{Enrollment} \quad \text{Nonpublic} \\ \quad \quad \quad \text{Pupils} \end{array} \right] = \text{Controlled Budget}
 \end{aligned}$$

Enrollments

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

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

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

$$25\% \times \text{September 1978 enrollments} + 75\% \times \text{larger of current September or previous September enrollments}$$

For example for 1985-86:

$$.25 \times \text{September 1978 enrollments} + .75 \times (\text{September 84 or September 85})$$

and 1986-87 budgets will be:

$$.25 \times \text{September 1978} + .75 (\text{September 85 or September 86})$$

The 1989-90 budget enrollments will be as follows:

$$20\% \times \text{September 1978 enrollments} + 80\% \times \text{larger of current September or previous September enrollments.}$$

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

If a district's enrollment is increasing, then the actual enrollment in the year the budget is implemented will be used. Budget enrollments also were adjusted if the budget for 1980-81 was not at least 4 percent larger than the 1979-80 budget. Then the budget enrollment was adjusted to assure a 4 percent growth. In 1981-82, a 3 percent growth was assured and in 1982-83 the previous year's budget was assured. From 1984-85 to 1987-88 the minimum budget growth was 2 percent. In 1988-89 the minimum growth will be 1.5 percent and 1 percent in subsequent years.

The special education weighting depends upon the needs of the student and the type of program to which the student is assigned. Special education students who remain in a regular program but who receive some instruction in special education classrooms are weighted 1.7. Students receiving instruction in a special education self-contained classroom who receive little or no integration into a regular class are weighted 2.2. Pupils requiring special education who are severely handicapped or who have multiple handicaps or who are behaviorally disruptive are weighted 3.6.

The supplementary weighting plan is a .1 weighting times the percent of time a student is in a shared time program. Pupils attending classes in another school district, attending classes taught by a teacher jointly employed, or attending classes taught by a teacher who is employed by another school district, are all eligible for shared time weighting. In 1985 the General Assembly increased the weighting to .5 if the School Budget Review Committee determines that sharing would not be implemented without the additional weighting. In 1986 the General Assembly placed a five year limitation on the number of years a school district can receive the .5 supplemental weight.

Supplemental weightings of .05 per student for shared administrators, but not principals, were established in 1986 for the 1987-88 and subsequent school years. The maximum individual school district weight is fifteen. If more than two districts are involved the maximum cumulation weight is 25 for a single administrative position.

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

Table 2
Budget Enrollment 1971-72 through 1988-89

| Budget Year | Certif. Enroll. of Prior Sept. | Weighted Enrollmt | Declin. Enroll. Weightg. | Supplm. Weightg. | Special Educ. Weightg. | Non-Pub. Enroll. | AEA Serv. Enroll |
|-------------|--------------------------------|-------------------|--------------------------|------------------|------------------------|------------------|------------------|
| 1971-72 | 652,518 | 652,518 | — | — | — | — | — |
| 1972-73 | 646,949 | 646,949 | — | — | — | — | — |
| 1973-74 | 630,722 | 643,391 | 12,669 | — | — | — | — |
| 1974-75 | 619,856 | 637,479 | 17,623 | — | — | — | — |
| 1975-76 | 616,633 | 654,362 | 10,064 | — | 27,665 | — | — |
| 1976-77 | 610,087 | 648,977 | 5,237 | — | 33,699 | 58,245 | 668,335 |
| 1977-78 | 601,591 | 641,216 | 5,932 | — | 32,125 | 56,507 | 658,098 |
| 1978-79 | 586,029 | 627,324 | 8,354 | — | 32,921 | 55,857 | 641,892 |
| 1979-80 | 571,049 | 619,793 | 16,014 | — | 32,730 | 53,345 | 624,394 |
| 1980-81 | 551,330 | 605,485 | 20,091 | — | 34,012 | 51,307 | 602,647 |
| 1981-82 | 536,979 | 600,017 | 25,647 | 91.2 | 37,300 | 50,538 | 588,153 |
| 1982-83 | 520,250 | 582,150 | 26,330 | 87.6 | 35,570 | 50,324 | 570,574 |
| 1983-84 | 506,796 | 569,081 | 26,930 | 90.7 | 35,264 | 49,111 | 555,907 |
| 1984-85 | 498,742 | 568,152 | 33,247 | 148.6 | 36,014 | 49,242 | 547,984 |
| 1985-86 | 492,007 | 558,672 | 29,269 | 172.1 | 37,224 | 49,880 | 541,887 |
| 1986-87 | 486,725 | 555,167 | 30,426 | 686.8 | 37,329 | 47,306 | 534,031 |
| 1987-88 | 482,208 | 553,444 | 31,996 | 1,409.1a | 37,831 | 46,818 | 529,026 |
| 1988-89 | 480,729 | 552,034 | 32,952 | 2,442 b | 37,912 | 46,149 | 526,878 |

a Includes Shared Administrators Weight of 291.1

b Includes Shared Administrators Weight of 894.5

District Cost Per Pupil

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

Allowable Growth

Budgets are annually increased by a state allowable growth which permits each district to increase its expenditures by a fixed dollar amount per pupil. The increase has been based upon changes in the Consumer Price Index and the general revenues of the state. The average of the percent of change in the two

has been used; however, for the 1980-81 budget years, the allowable growth was based upon changes in the Consumer Price Index only. Starting with the 1981-82 budget year, the allowable growth is based upon the average change in the gross national product implicit deflator and the revenues of the state unless the revenue change is less than the deflator change. If the revenue change is less, then the allowable growth is based upon the revenue change only. However, the 69th General Assembly established the allowable growth rate at five percent and seven percent for the 1981-82 and 1982-83 budget years respectively. Table 3 presents the allowable growth rate and dollar amount since 1974-75.

Table 3
Allowable Growth Rate and Total Allowable Growth 1974-75 to 1987-88

| <u>Budget Year</u> | <u>Growth Rate</u> | <u>Amount</u> |
|--------------------|--------------------|---------------|
| 1974-75 | 8.0 % | \$ 76 |
| 1975-76 | 10.7 % | \$ 110 |
| 1976-77 | 9.825% | \$ 111 |
| 1977-78 | 7.84 % | \$ 98 |
| 1978-79 | 9.422% | \$ 127 |
| 1979-80 | 9.484% | \$ 139 |
| 1980-81 | 13.592% | \$ 219 |
| 1981-82 | 5.0 % | \$ 92 |
| 1982-83 | 7.0 % | \$ 136 |
| 1983-84 | 6.103% | \$ 133 |
| 1984-85 | 2.54 % | \$ 59 |
| 1985-86 | 5.325% | \$ 127 |
| 1986-87 | 3.843% | \$ 97 |
| 1987-88 | 3.469% | \$ 91 |
| 1988-89 | 3.592% | \$ 93 |

Supplemental School Income Surtax

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

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

Enrichment Levy

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

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

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

Beginning with the 1988-89 budget year, districts may increase their enrichment amount up to 15 percent of the state cost per pupil times the budget enrollment. However the additional five percent is to provide funds for those lost because of using a 20% - 80% of 1978 and 1987 or 1988 enrollment respectfully.

Miscellaneous Income

Miscellaneous income includes all income not included in the controlled budget. The major source of this revenue has been federal funds; however, other sources of revenue also are included in miscellaneous income such as interest on securities, and supplemental income surtax. For the 1987-88 and subsequent school years, the education excellence funds will be a significant source of miscellaneous income.

Unspent Balance

The unspent balance is the difference between a district's total spending authority and its actual expenditures for a year. The unspent balance from the previous year is added to a district's budget and can be spent the following year. A district will also have a cash balance at the end of a fiscal year. The cash balance is a district's unencumbered cash on hand. For example, a district's budget (total spending authority) could be \$10,000,000 in a year, but the district may only receive \$9,500,000 due to delinquent taxes or state aid cuts. Thus, if the district spends all of its \$10,000,000 authorization, it will end the year with a \$500,000 cash deficit and no unspent balance. If the district chooses to spend only the \$9,500,000 it receives, it will end the year with a \$500,000 unspent balance even though it has no cash to fund it.

SCHOOL BUDGET REVIEW COMMITTEE

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

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

AREA EDUCATION AGENCY

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

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

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

SOURCES OF REVENUES

The primary sources of revenues to support public elementary and secondary education in Iowa are property taxes and state aid. The state aid is derived from the general revenues of the state, primarily income and sales taxes. The percent of revenues derived from property taxes has decreased, while the state's contribution has increased considerably. In 1970-71, the state's

direct contribution to schools was \$116.4 million; by 1983-84 it had grown to \$690.3 million. In addition to the direct contribution of state aid, tax credits are given such as homestead exemption and agricultural land tax credits. These credits currently result in \$125.9 million in state aid being indirectly given to schools. This is indirect aid in that the state dollar is replacing the revenue lost when a credit is given. Table 4 presents the sources of the school dollar as determined from school budgets.

GENERAL AND SCHOOLHOUSE FUND

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

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

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

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

The Board of Directors may initiate, each year, a site levy, not to exceed \$.27 per thousand dollars of assessed valuation. The tax levied is placed in the schoolhouse fund and used for the purchase of sites and site improvements including grading, landscaping, seeding and planting, sidewalk construction, roadways, retaining walls, sewers and storm drains, etc. The levy may also be used for major building repairs including the reconstruction, improvement or remodeling of an existing schoolhouse and additions to an existing schoolhouse or expenditures for energy conservation. Legal costs relating to acquisition, surveys and relocation costs may also be paid for with revenues raised through this tax.

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

Table 4
Source of General Funds and Tax Credits (In Millions)

| | <u>Actual 1984-85</u> | | <u>Actual 1985-86</u> | | <u>Estimated 1986-87</u> | | <u>Estimated 1987-88</u> | | <u>Projected 1988-89</u> | |
|--|-----------------------|---------------|-----------------------|---------------|--------------------------|---------------|--------------------------|---------------|--------------------------|---------------|
| | Dollars | Percent | Dollars | Percent | Dollars | Percent | Dollars | Percent | Dollars | Percent |
| <u>GENERAL FUND BUDGETS</u> | \$1,690.6 | 7.5% | \$1,732.5 | 2.5% | \$1,793.0 | 3.5% | \$1,939.7 | 8.2% | \$1,985.7 | 2.4% |
| <u>SOURCE OF FUNDS:</u> | | | | | | | | | | |
| Property Tax - | | | | | | | | | | |
| Uniform Levy | \$ 369.7 | 21.8% | \$ 387.7 | 22.4% | \$ 404.0 | 22.5% | \$ 409.4 | 21.1% | \$ 393.7 | 19.8% |
| Additional Levy | 330.7 | 19.6 | 336.6 | 19.4 | 347.7 | 19.4 | 338.9 | 17.5 | 340.1 | 17.1 |
| B-4 Credits Subtotal | \$ 700.4 | 41.4% | \$ 724.3 | 41.8% | \$ 751.7 | 41.9% | \$ 748.3 | 38.6% | \$ 733.8 | 37.0% |
| Deduct Credits (Below) | - 102.9 | 6.1 | - 111.8 | 6.5 | - 115.3 | 6.4 | - 114.4 | 5.9 | - 114.4 | 5.8 |
| <u>Total Property Tax</u> | \$ 597.5 | 35.3% | \$ 612.5 | 35.4% | \$ 636.4 | 35.5% | \$ 633.9 | 32.7% | \$ 619.4 | 31.2% |
| State Aid - | | | | | | | | | | |
| Foundation Aid | \$ 708.5 | 41.9% | \$ 712.3 | 41.1% | \$ 761.2 | 42.5% | \$ 814.3 | 42.0% | \$ 874.8 | 44.1% |
| Misc. Direct State Aids | + 12.4 | .7 | + 0* | 0 | + 0* | 0 | + 0* | 0 | + 0* | 0 |
| B-4 Credits Subtotal | \$ 720.9 | 42.6% | \$ 712.3 | 41.1% | \$ 761.2 | 42.5% | \$ 814.3 | 42.0% | \$ 874.8 | 44.1% |
| Add Credits (Below) | + 102.9 | 6.1 | + 111.8 | 6.5 | + 115.3 | 6.4 | + 114.4 | 5.9 | + 114.4 | 5.8 |
| <u>Total State Aid</u> | \$ 823.8 | 48.7% | \$ 824.1 | 47.6% | \$ 876.5 | 48.9% | \$ 928.7 | 47.9% | \$ 989.2 | 49.8% |
| Miscellaneous - | | | | | | | | | | |
| Other Income | \$ 92.8 | 5.5% | \$ 104.9 | 6.1% | \$ 99.5 | 5.5% | \$ 196.6 | 10.1% | \$ 196.6 | 9.9% |
| Secretary Balance for Construction | - | - | - | - | .1 | - | .1 | 0 | .1 | 0 |
| Unspent Balance | 174.8 | 10.3 | 189.3 | 10.9 | 178.5 | 10.0 | 178.5 | 9.2 | 178.5 | 9.0 |
| Income Surtax | 1.7 | .1 | 1.7 | .1 | 2.0 | .1 | 1.9 | .1 | 1.9 | .1 |
| <u>Total Miscellaneous</u> | \$ 269.3 | 15.9% | \$ 295.9 | 17.1% | \$ 280.1 | 15.6% | \$ 377.1 | 19.4% | \$ 377.1 | 19.0% |
| <u>GENERAL FUND GRAND TOTAL</u> | \$1,690.6 | 100.0% | \$1,732.5 | 100.0% | \$1,793.0 | 100.0% | \$1,939.7 | 100.0% | \$1,985.7 | 100.0% |
| Average Property Tax Rate | | | | | | | | | | |
| Per Thousand Taxable Valuation | \$ 11.87 | | \$ 11.72 | | \$ 11.67 | | \$ 11.49 | | \$ 11.49 | |
| Property Tax Credits - | | | | | | | | | | |
| Ag Land (all) | \$ 43.5 | | \$ 43.5 | | \$ 43.5 | | \$ 43.5 | | \$ 43.5 | |
| Livestock | 3.8 | | 3.8 | | 3.8 | | 5.1 | | 5.1 | |
| Homestead (school portion) | 44.6 | | 42.5 | | 43.9 | | 39.6 | | 39.6 | |
| Personal Property (school portion) | 11.0 | | 22.0 | | 24.1 | | 26.2 | | 26.2 | |
| <u>Total Credits</u> | \$102.9 | | \$111.8 | | \$115.3 | | \$114.4 | | \$114.4 | |

* Data not collected starting in FY 87-88. It is included in miscellaneous as other income.

APPENDIX B

STRUCTURE AND PROCESS
FOR THE CONTINUED DEVELOPMENT OF THE
SPECIAL EDUCATION SERVICE DELIVERY SYSTEM
IN IOWA

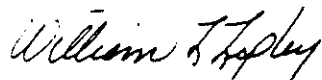
SEPTEMBER 12, 1988

FOREWARD

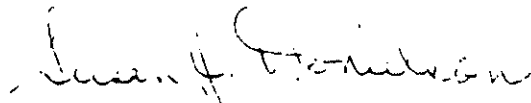
It is valuable to consider and reconsider how we organize our service in the quest to make the best use of fiscal and personnel resources so as to maximize educational benefits for students with unique needs.

The structure and process proposed in this document is sound and will provide a forum for involving personnel throughout the educational community in problem solving. The Department of Education supports this effort and encourages the participation of others through this mechanism.

We have good reason to be proud of the educational services for Iowa's children. At this same time, it is because of those children that we strive to improve services.



William L. Lepley, Ed.D.
Director
Department of Education



Susan J. Donielson, Ed.D.
Administrator
Division of Instructional Services

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RATIONALE

The State of Iowa has deservedly been recognized for many years as a state committed to educational excellence. High student achievement scores on national measures and relatively low student drop-out rates are but two obvious outcomes which support the efforts made by policymakers, educators, administrators, school board members, parents and others over the years. However, efforts to improve educational services are evident through new state standards, more sharing and cooperative efforts, Phase I, II, and III programs and many more initiatives aimed at capitalizing on our strengths.

In the field of education for students with disabilities, Iowa too is regarded as a national leader. Comprehensive programming for the birth through twenty-one population and integration efforts speak well for past success and the strength of the current delivery system which is supported by the relationship of area education agencies and local school districts. In this area too, complacency does not exist. Refinements in the current special education delivery system that will provide more effective and efficient service to students with educational disabilities are energetically being reviewed. This document is an outgrowth of that review and refinement movement. Through these pages a process is detailed which provides for a review of the current delivery system.

Public education is a vastly complex system of many related components. Adjustments in one or more of the components ultimately will affect other components and eventually the entire system. Although the major focus is special education support and instructional service delivery, this analysis cannot be successful without collaborative and cooperative efforts from all parties involved with education in Iowa.

STRUCTURE AND ORGANIZATIONAL DESIGN

This paper addresses three major areas: (1) the overall organization and structure for the continued development of the new service delivery system; (2) the organization of the Core Committee; and, (3) a description of the eight action groups.

The proposed efforts for reconceptualizing the new service delivery system are not limited to the Core Committee, actions groups, directors of special education and bureau staff. The Bureau envisions the involvement of personnel statewide, including AEA and LEA staff, as well as university personnel, professional associations, advocacy groups and others to be actively involved in this effort. With sufficient planning and involvement of other personnel, a detailed plan and time table can be established which will be realistic and result in commitments of time, energy and necessary financial support from all interested parties.

The structure for the continued development of the new service delivery system is depicted in Figure 1. The Bureau of Special Education and AEA directors are collaboratively involved in the overall design of the new system. There are three major committees providing input into this process: The (1) System Development and Implementation Oversight Committee, (2) Stakeholders Input Committee, and (3) the Core Committee. Each will be described.

The System Development and Implementation Oversight Committee (SDIOC) is a relatively small group of individuals with administrative responsibilities who can assist in looking at global interrelationships of various proposals in the new system. The SDIOC will be co-chaired by J. Frank Vance, Chief, Bureau of Special Education, and Myron Rodee, representative of the AEA Directors of Special Education. Dr. Rodee is the Director of Special Education at the Grant Wood Area Education Agency in Cedar Rapids.

The Stakeholders Input Committee consists of a variety of constituency groups. The group size may be 40 to 60 members. The purpose of the committee is to provide input, reaction and comments about the new system concepts. This committee will act as a sounding board for various alternatives and plans.

The Core Committee has three members who coordinate the Bureau's activities related to the new system. As an adjunct to the mission of the Core Committee, the Practitioner Advisory Group (PAG) will be utilized to provide input to this committee and the eight actions groups. The PAG will be composed of a limited number of individuals who work with students on a daily basis.

Process for the Continued Development of the Iowa Special Education Service Delivery System

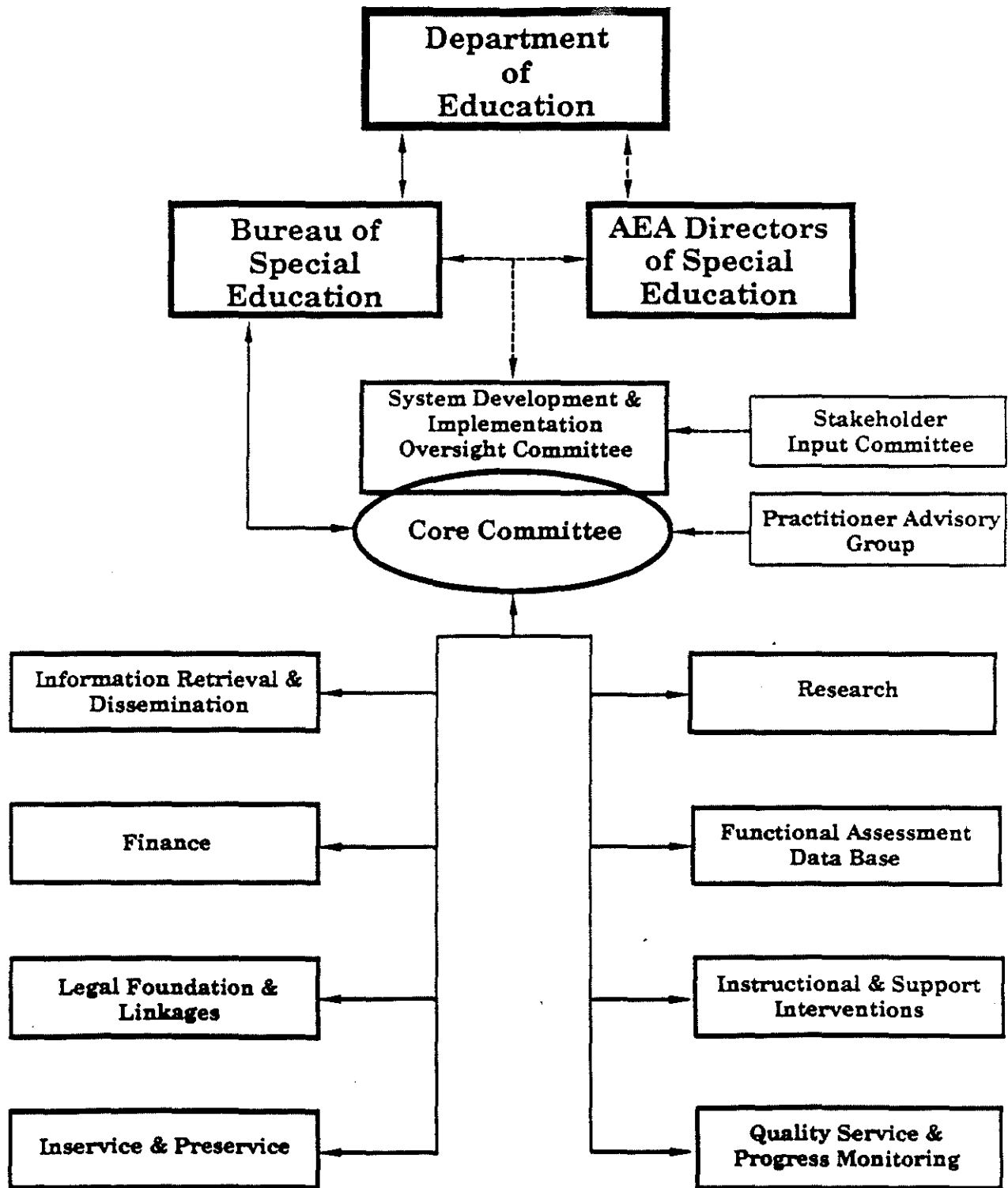


Figure 1

ORGANIZATION AND FUNCTIONS OF THE CORE COMMITTEE

The Core Committee consists of three members from the Bureau of Special Education: Jeff Grimes, Greg Robinson and Jim Reese. The committee has identified four major missions appropriate to the statewide effort:

1. **To develop and monitor plans** for further exploration, definition and refinement of the new service delivery system.
2. **To coordinate efforts** of Bureau staff members, other agencies, organizations and individuals who share an interest in an improved service delivery system.
3. **To receive and provide information** to the Bureau staff, AEA Directors of Special Education and other populations concerned with the special education service delivery system.
4. **To mobilize resources**, financial and personnel, necessary to implement activities related to the new service delivery system.

The Core Committee will provide a coordinating and integrating function for the efforts of many personnel involved in the development of the new system. The Core Committee envisions ongoing interaction with many publics across the state, most importantly the (1) directors of special education, (2) consultants and administrators throughout the Department of Education, (3) key representatives of the LEA, (4) professional/advocacy groups, and (5) persons involved with the Practitioner Advisory Group.

The three Core Committee members will devote at least 50-75% of their time to this assignment over the next three years. As a means of monitoring progress and coordinating efforts across all personnel involved, a management by objectives (MBO) procedure will be utilized. The planning process must be dynamic, flexible and open to modification. An MBO system provides a structure for updating progress in the development of the statewide effort, will function as an accountability procedure for interested parties, and will be useful as a tool for coordinating the investment of energies of the many individuals that will be involved in this undertaking.

Within the Bureau of Special Education, a group of seven members representing the areas of administration, finance, due process, instruction, and support services will meet biweekly to facilitate communication. This group represents the chairs of the Action Groups and the Chief of the Bureau of Special Education. The members are Frank Vance, Tom Burgett, Jeananne Hagen, Joan Turner Clary, Greg Robinson, Jim Reese, Jim Clark and Jeff Grimes.

ACTION GROUPS

There are eight interrelated areas proposed to be represented by action groups. Each group will have a designated chairperson with members who will be responsible for accomplishing the group's assigned task. The members of the action groups will be identified by the chairpersons and Core Committee with recommendations from Bureau staff and the AEA directors of special education. Members may be from DE, AEA, LEA, IHE, other agencies, and associations. While diversity and geographic representation are meritorious and will be considered in selecting members for the groups, the key is for each action group to have members who have the necessary expertise and who can meet at required times in order to ensure that obligations are met and time commitments honored. Timely completion of activities and member completion of assigned tasks are critical since the efforts of all action groups are interrelated to the overall success of the implementation of the new system.

Developing a new service delivery system is a complex task. Thus, each action group will set out a clear plan for the year. This will allow sequencing the activities of the various groups to ensure that activities are accomplished within timeframes required by co-dependent groups. The planning calls for (1) stating the questions the actions groups will answer during the year, (2) major activities and timelines, (3) resources (people and funds) needed to accomplish the activities, and (4) intended outcomes or products resulting from each activity. This information will permit constructive feedback to the action groups that will ensure the necessary activities are being addressed by the group during the year.

The action groups are shown in Figure 1 and are responsible to the Core Committee for purposes of coordination. Further comments about the action groups follow.

1. Information Retrieval and Dissemination

Chairperson: Core Committee, all BSE staff and others as appropriate

Rationale: There are many constituency groups effected by a change in the service delivery system. There will be an on-going need for collection and statewide information dissemination to the various of groups.

Mission statement: Beginning in August, 1988 and continuing through the project, information will be assembled and disseminated in an organized manner to ensure that constituencies are informed about the direction, purpose, intent, and scope of the revised service delivery system. There will be an outreach attempt to inform the general public and advocacy groups as well as groups within educational circles. A plan will be established and consideration given to the informational needs and timetable for information dissemination. Established resources and networks for communication will be utilized for information dissemination: presentations to associations, existing newsletter, administrative channels for information exchange and other procedures. Additionally, it is anticipated that special reports, research summaries and bulletins will be utilized as appropriate.

Five approaches for retrieving information related to the new service delivery system: (a) provide for site visits to locations with exemplary and innovative practices, (b) literature review and establish an information base of accommodations projects in Iowa and other states, (c) solicit information through interview and group input, (d) receive unsolicited reactions from constituents effected by a proposed statewide systems change.

2. Finance

Chairperson: Jeananne Hagen

Rationale: The funding mechanism and system for reporting expenditures for special education may need to change to accommodate the concepts of the new service delivery system. Various financial models will be examined.

Mission statement: Procedures for funding the trial sites and a system for retrieving pertinent special education financial data will be developed. The group will formulate recommendations for changes in state statutes regarding special education finance.

3. Legal Foundation and Linkages

Chairperson: Tom Burgett

Rationale: The new system calls for a broader interaction and interrelationship between groups, in what has traditionally been called regular and special education. There is a need to review state and federal policies, procedures and practices to ensure that there is foundation for the new service delivery system.

Mission statement: During the 1988-89 school year, and continuing through the project, efforts will occur to establish working relationships with others service providers in and beyond the special education system who work with students with unique needs. As a part of this emerging relationship, policies, regulations, and philosophies will be reviewed to determine areas in which cooperation and collaboration are needed. This review will focus on practices at the state and federal levels. In the event that philosophical agreement exists on how to best serve students in Iowa, but there are regulatory barriers, then efforts will be directed towards securing waivers, rule exceptions, interpretations or modification of the those regulations. If a change in rules or legislation is called for in order to enact the experimental versions of the new system in the trial sites then this committee should identify and propose necessary modifications.

4. Inservice and Preservice

Chairperson: Joan Turner Clary

Rationale: Instructional and support personnel have been trained and highly reinforced to function in a manner consistent with the design of the current system. Retraining of current staff will be required and preservice training programs will need to be designed to insure effective implementation and maintenance of changes to the current service delivery system.

Mission Statement: A plan will be developed for sponsoring a series of training activities with special attention focused on the trial sites. The comprehensive plan will incorporate future preservice training and inservice training needs for both instructional and support staff personnel. The plan will also address the need for maintaining and enhancing the skills of field personnel as well as the need for training new personnel who do not have the skills required of the service delivery system.

5. Research

Chairperson: Jim Reese

Rationale: Any change to the current special education system should be evaluated across several dimensions. Some of these dimensions are: (1) effect on student behavior; (2) effect on personnel behavior; (3) effect on consumer satisfaction; (4) effect on staff and personnel satisfaction; (5) effect on placement rates and economic variables. The state has the technical expertise and personnel to effectively evaluate the impact and effects of changes to the state's current delivery system.

Mission Statement: To identify the critical research questions that need to be addressed as changes to the current system are implemented. The group will develop a comprehensive research plan for evaluating the impact and effect of any system changes, and for answering the critical research questions that need to be addressed. IHE, AEA, LEA, DE and other resources will be secured and coordinated to accomplish the necessary research and evaluation efforts.

6. Functional Assessment Data Base

Chairperson: Jeff Grimes

Rationale: Our current system is highly dependent upon norm referenced testing practices. These approaches have served us well in the past but will not be the most productive assessment practices for general use in the future. The conceptual shift is from descriptive data to prescriptive data. There is a need for a set of scientifically sound alternatives to norm referenced tests.

Mission statement: A set of norms and standards of comparison will be developed for functional assessment approaches in the trial sites and for extended research. Norms will be established for curriculum based-measurement procedures, classroom survival skills, adaptive behavior measures, systematic observation and other functional assessment approaches deemed appropriate.

7. Instructional and Support Interventions

Chairperson: Greg Robinson

Rationale: To meet the diverse needs of the rural and urban areas of Iowa, the new service delivery system will need to be flexible in developing alternatives in providing instructional and support interventions to students who are at risk or disabled.

Mission statement: During the 1988-89 school year, a menu of options will be developed which will delineate possible instructional and support alternatives for use in the trial sites during the 1989-90 school year.

8. Quality Service and Progress Monitoring

Chairperson: Jim Clark

Rationale: The methods of personnel supervision and procedures for monitoring student progress will need to change as the system changes. This will require experimentation with new procedures to ensure that professionals receive attention for quality practice consistent with the expectations of the new system design.

Mission statement: During the 1988-89 school year, procedures for monitoring student progress and reviewing personnel performance will be established ready for utilization in the trial sites. Compliance monitoring may be considered under this group's responsibility.

TRIAL SITES

No more than five trial sites will be selected for implementing the new service delivery system during the 1988-89 school year. The flow of communication to the trial sites is shown in Figure 2. The Core Committee will support and assist trial sites through specialized training, problem solving, consultation and assistance in communication with LEA and AEA staff and administrators. The Core Committee will coordinate efforts with the AEA Director of Special Education as shown by the line designated "A." Specific plans will be developed with each AEA regarding the implementation of the new system. Information will be provided to the trial sites according with this plan as shown by the line designated "B." Prior to implementation in the trial sites, criteria for judging success will be formulated.

As a target date for planning, it is assumed that the new system will be in place, statewide, during the 1991-92 school year. A phasing-in procedure is proposed with no more than five AEAs beginning as trial sites in 1989-90, no more than five new sites in 1990-91, and the remainder in 1991-92. By utilizing an entire AEA, the energies and resources of the agency are fully directed to the success of this undertaking and the personnel are not asked to participate in a system with multiple practices. Further, the trial sites will represent the ideal learning climate for the new system with all variables in place, including the diversity of strengths and weaknesses represented in the LEA, AEA and communities.

Communication Flow to Trial Site

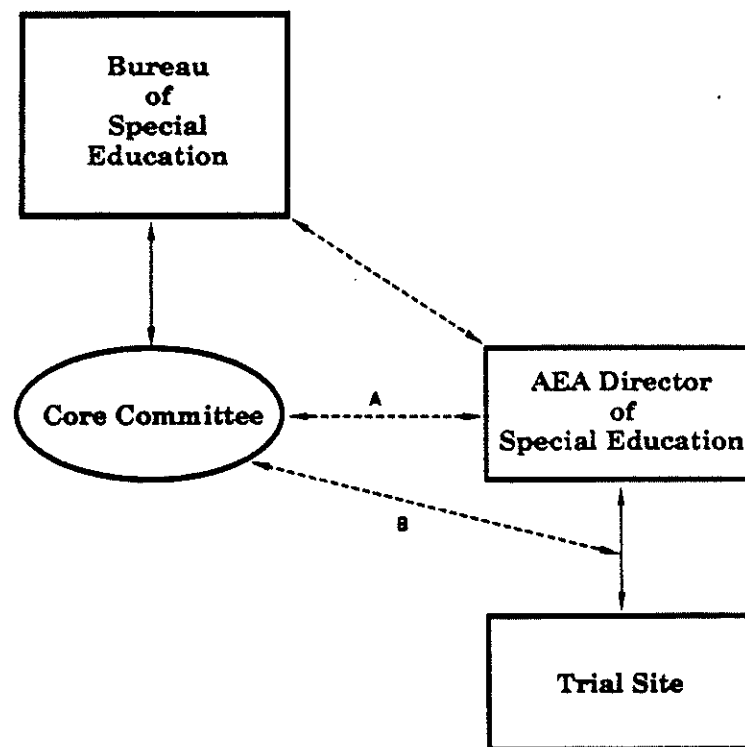


Figure 2

INFORMATION RETRIEVAL & DISSEMINATION

Rationale: There are many constituency groups effected by a change in the service delivery system. There will be an on-going need for collection and statewide information dissemination to the various of groups.

Mission statement: Beginning in August, 1988 and continuing through the project, information will be assembled and disseminated in an organized manner to ensure that constituencies are informed about the direction, purpose, intent, and scope of the revised service delivery system. There will be an outreach attempt to inform the general public and advocacy groups as well as groups within educational circles. A plan will be established and consideration given to the informational needs and timetable for information dissemination. Established resources and networks for communication will be utilized for information dissemination: presentations to associations, existing newsletter, administrative channels for information exchange and other procedures. Additionally, it is anticipated that special reports, research summaries and bulletins will be utilized as appropriate.

Five approaches for retrieving information related to the new service delivery system: (a) provide for site visits to locations with exemplary and innovative practices, (b) literature review and establish an information base of accommodations projects in Iowa and other states, (c) solicit information through interview and group input, (d) receive unsolicited reactions from constituents effected by a proposed statewide systems change.

1. What are the major questions this action group will address during the 88-89 school year?

Information Retrieval

- A. What are the questions, concerns and issues of the populations effected by the special education system in Iowa?
- B. What is the theoretical and procedural foundation for the proposed changes and are these change supported in the professional literature?
- C. What other states, LEAs or agencies have successfully put into place system changes similar those being considered by Iowa?

Information Dissemination

- D. What are the questions, concerns, hopes and issues of the populations effected by the special education system in Iowa?
- E. How can the population effected by changes in the special education system be made aware of the proposed changes?
- F. How can interested groups be kept aware and involved in the development in the new system?

2. Who are the members of this action group?

Members will be selected from IHEs, DE, AEAs, LEAs, and other appropriate groups in Iowa.

3. Technical advisory support for this action group.

None

4. What are the major activities comprising this group's effort for 1988-89.

Information Retrieval

- A. Solicit input from individuals and organized groups concerned with special education services.
 - 1. Planning committee, State (94-142) Advisory Committee
 - 2. Letter to all AEA support staff with project status and request comments
 - 3. Regional meetings
 - 4. Personnel within the DE
- B. Be open to unsolicited input from individuals and organized groups concerned with special education services in Iowa.
- C. Maintain a listing of questions, issue, concerns and positive aspects regarding the new system.
- D. Support the Action Groups as a means of establishing informational input and guidance in the formulation of the new system.
- E. Maintain bibliographies regarding reference material supportive of the proposed system change. The action group would be the source of this material.
- F. Provide for planned visitations out of state or to bring resource persons into Iowa to review innovations, accommodations, and systems change.
- G. DE, AEA, IHE, LEA and other personnel will be interviewed to gain their viewpoint on proposed changes and the effects these may have on the existing system and adjustment that may be needed to plan for change in the future.

Information Dissemination

- H. Establish and maintain regular communication with bureau staff and AEA directors of special education.
- I. Provide periodic (bi-monthly?) informational update to organizations, and concerned groups.
 - 1. Utilize parent-educator connection
 - 2. Associations [Maintain list to receive updates]
 - 3. State (94-142 mandated) Advisory Committee
 - 4. Supervisors
- J. Provide regularly scheduled verbal and written reports to appropriate DE staff to ensure involvement, knowledge of special education activities, and to maintain support.
 - 1. Administration
 - 2. Staff
 - 3. Regional Consultants
 - 4. Make presentations to other DE bureaus at their staff meeting.
- K. Utilize mass media for communication to general audiences: DM Register, DE Dispatch, ISEA Magazine, MPRRC newsletter, etc.
- L. Organize speakers bureau to respond to requests for information from groups.
- M. Initiate requests to be on programs sponsored by groups and association when appropriate.

- N. Develop copies of the 88-89 plan and distribute as brochure and full report. The plan is public information.
- O. Maintain list of accommodation projects and trial sites approved by the Bureau. Develop an understanding with these regarding visitations.

5. **What are possible activities for this action group in 1989-90?**

Information Retrieval

- A. Continue to show a sincere and honest openness to input from those effected by the special education service delivery system in Iowa.
- B. Review information retrieval efforts of this Action Group activities accomplished in 88-89 and continue those that prove beneficial.

Information Dissemination

- C. Continue to show a sincere and honest effort to communicate with those effected by the special education service delivery system in Iowa.
- D. Review information dissemination efforts of this action of 88-89 and continue those activities which proved help in keeping others informed about this effort.

SPECIAL EDUCATION FINANCE

Rationale: The funding mechanism and system for reporting expenditures for special education may need to change to accommodate the concepts of the new service delivery system. Various financial models will be examined.

Mission statement: Procedures for funding the trial sites and a system for retrieving pertinent special education financial data will be developed. The group will formulate recommendations for changes in state statutes regarding special education finance.

1. **What are the major questions this action group will address during the 88-89 school year?**
 - A. What is "state of the art" in special education finance? (Advantages and disadvantages of major funding formulas currently in use.) Look at Iowa's current system. Cost of staffing currently?
 - B. Are current funding incentives and disincentives congruous with the intent of state policy/goals of delivery system?
 - C. How should the current finance system be changed in view of A and B above? (This will be considered in two parts: short term trial sites and long term legislative changes.)
 - D. If we change the system for generation/allocation of special education dollars, what does this suggest about the kind of data collection needed by LEA/AEA/state?
 - E. How will this data be used to evaluate the effectiveness and/or efficiency of the new system?
2. **Who do you propose having as part of your interest group?**
Members will be selected from IHEs, DE, AEAs, LEAs, and other appropriate groups in Iowa.
3. **Technical advisory support for this action group.**
 - A. Kent McGuire, Education Commission of the States, Denver, Colorado
 - B. Mary T. Moore, Decision Resources, Washington, DC
 - C. Jay Maskowitz, Decision Resources, Washington, DC

Comment: Kent McGuire has been hired as a consultant to the legislative interim committee in school finance. He is knowledgeable about finance in general, and also Iowa school finance. His most valuable contribution will be his experience in organizing groups to study finance. He will be a resource in guiding the group through the process and would possibly do some work with the entire group at the initial task defining stage.

Mary Moore and Jay Maskowitz have done and are currently engaged in researching special education finance from a national perspective. They might be used to respond to any allocation and reporting system developed by the group prior to field testing in the trial sites.

4. **What are the major activities comprising this group's effort for 1988-89.**
 - A. Synthesize existing data and collect new data on current special education funding system.

- B. Develop procedure for funding the trial sites.
 - C. Develop data collection system for special education finance.
 - D. Develop criteria for determining effectiveness of the new finance system.
5. **What are possible activities for this action group in 1989-90?**
- A. Provide inservice and technical assistance in new data collection procedures.
 - B. Collect data from each trial site using the new data collection procedures.
 - C. Develop procedures to summarize and analyze data after collection.
 - D. Develop recommendations for changes in the special education finance system in concert with any recommendations made by the legislative interim committee and the finance committee formed within the Department of Education.

LEGAL FOUNDATION AND LINKAGES

Rationale: The new system calls for a broader interaction and interrelationship between groups, in what has traditionally been called regular and special education. There is a need to review state and federal policies, procedures and practices to ensure that there is foundation for the new service delivery system.

Mission statement: During the 1988-89 school year, and continuing through the project, efforts will occur to establish working relationships with others service providers in and beyond the special education system who work with students with unique needs. As a part of this emerging relationship, policies, regulations, and philosophies will be reviewed to determine areas in which cooperation and collaboration are needed. This review will focus on practices at the state and federal levels. In the event that philosophical agreement exists on how to best serve students in Iowa, but there are regulatory barriers, then efforts will be directed towards securing waivers, rule exceptions, interpretations or modification of the those regulations. If a change in rules or legislation is called for in order to enact the experimental versions of the new system in the trial sites then this committee should identify and propose necessary modifications.

1. **What are the major questions this action group will address during the 88-89 school year?**
 - A. What are the perceived legal, regulatory and procedural barriers to changing special education delivery system in Iowa?
 - B. What solutions can be put in place to provide an appropriate legal foundation for services consistent with the new service delivery system design?
2. **Who are the members of this action group?**
Members will be selected from IHEs, DE, AEAs, LEAs, and other appropriate groups in Iowa.
3. **Technical advisory support for this action group.**
 - A. USOE personnel
 - B. NASDSE personnel
4. **What are the major activities comprising this group's effort for 1988-89.**
 - A. Identify legal, regulatory and procedural barriers to implementing a new service delivery system in federal and state requirements. Consideration will be given to the following areas:
 1. finance
 2. personnel qualifications
 3. student identification and placement
 4. federal reporting
 - B. Establish feasible solutions for identified barriers (Item A), such as legal changes, waiver or reinterpretation of rules.
 - C. Explore options for utilizing personnel, employed through various funding systems, in ways that promote effective service patterns for students.
 - D. Formulate a working proposal to guide personnel in the trial sites.

5. **What are possible activities for this action group in 1989-90?**
 - A. Review the implementation of policies, fiscal procedures and service patterns in the trial sites.
 - B. Consider specific wording changes in state legislation and rules.
 - C. Propose changes in federal regulations or waivers if deemed appropriate for the new service delivery system.

INSERVICE AND PRESERVICE

Rationale: Instructional and support personnel have been trained and highly reinforced to function in a manner consistent with the design of the current system. Retraining of current staff will be required and preservice training programs will need to be designed to insure effective implementation and maintenance of changes to the current service delivery system.

Mission Statement: A plan will be developed for sponsoring a series of training activities with special attention focused on the trial sites. The comprehensive plan will incorporate future preservice training and inservice training needs for both instructional and support staff personnel. The plan will also address the need for maintaining and enhancing the skills of field personnel as well as the need for training new personnel who do not have the skills required of the service delivery system.

1. **What are the major questions this action group will address during the 88-89 school year?**
 - A. What changes in the role and skills of support service providers and instructional personnel are necessitated by major changes to the service delivery system?
 - B. How do the changes identified in item A translate into specific inservice training activities for both AEA and LEA personnel?
 - C. How can the expertise of the AEAs and LEAs, and the state's preservice training programs be integrated and consolidated to provide an effective and timely training response to both the inservice and preservice needs generated by any changes to the service delivery system?
 - D. How will the training of personnel new to the system be handled in future years?
 - F. What type of training efforts will be needed to sustain and improve the skills of field personnel?
2. **Who are the members of this action group?**
Members will be selected from IHEs, DE, AEAs, LEAs, and other appropriate groups in Iowa.
3. **Technical advisory support for this action group.**
At this point, there doesn't appear to be a need for a technical advisory committee for this action group.
4. **What are the major activities comprising this group's effort for 1988-89.**
 - A. Identify model staff development programs
 - B. Identify the immediate training needs necessitated by any changes to the service delivery system
 - C. Develop comprehensive plan for ongoing staff development (inservice component)
 - D. Coordinate the training activities required by the first group of trial sites

- E. Identify anticipated changes in preservice training programs and certification requirements for both instructional and support personnel necessitated by any changes in the service delivery system and begin developing plan for responding to needed changes
 - F. Evaluation of inservice training of the first group of trial sites
5. **What are possible activities for this action group in 1989-90?**
- A. Establishment of a coordinated, cooperative AEA, LEA and college/university training effort to meet the state's ongoing staff development needs in special education
 - B. Identify training needs of second group of trial sites, and the retraining and extended training needs of the first group of trial sites
 - C. Coordinate the training activities of the second group of trial sites, and the retraining and extending training activities of the first group of trial sites

RESEARCH

Rationale: Any change to the current special education system should be evaluated across several dimensions. Some of these dimensions are: (1) effect on student behavior; (2) effect on personnel behavior; (3) effect on consumer satisfaction; (4) effect on staff and personnel satisfaction; (5) effect on placement rates and economic variables. The state has the technical expertise and personnel to effectively evaluate the impact and effects of changes to the state's current delivery system.

Mission Statement: To identify the critical research questions that need to be addressed as changes to the current system are implemented. The group will develop a comprehensive research plan for evaluating the impact and effect of any system changes, and for answering the critical research questions that need to be addressed. IHE, AEA, LEA, DE and other resources will be secured and coordinated to accomplish the necessary research and evaluation efforts.

1. **What are the major questions this action group will address during the 88-89 school year?**
 - A. What are the major research questions that need to be raised and answered as changes are made to the current delivery system? Areas of specific concern are:
 1. impact on student behavior,
 2. impact on personnel behavior (both AEA and LEA, and instructional, support, and administrative; changes in roles, expectations, and practices),
 3. impact on consumer satisfaction (students and parents),
 4. impact on personnel satisfaction (instructional, support and administrative),
 5. impact on the number of students reached and placement rates (pre-evaluation interventions, placement in special education programs, remedial programs and other compensatory or specialized programs; instructional and support - both AEA and LEA; location and nature of pre-evaluation interventions),
 6. impact on the distribution and expenditure of funds (Federal, state and local),
 7. cost efficiency and cost effectiveness of changes to the system.
 - B. What research designs will need to be employed to effectively evaluate the impact of changes to the current special education delivery system, and what research plan will most effectively and efficiently respond to the critical questions that need to be addressed?
 - C. What is the baseline of the current system (number of personnel, personnel roles, pre-evaluation activities, program options, number of students served, personnel and consumer satisfaction with current system, type of student assessments, type of data used to make placement decisions, distribution of identified students across program models, efficacy of current models, etc.)?
2. **Who are the members of this action group?**
Members will be selected from IHEs, DE, AEAs, LEAs, and other appropriate groups in Iowa.
3. **Technical advisory support for this action group.**
 - A. James Ysseldyke, University of Minnesota
 - B. Robert Algozzine, University of Florida
 - C. Sylvia Rosenfield, Temple University

Comment: Support will provide a national perspective to the efforts of the action group and will provide input to the action group as well as reviews of the group's work. The majority of input will be provided through the action group chairperson and the Core Committee. Meetings and teleconferences with the support group will be scheduled as needed.

4. **What are the major activities comprising this group's effort for 1988-89.**
 - A. Identification of the critical research questions that need to be considered as changes in the delivery system are implemented.
 - B. Development of a comprehensive plan for evaluating the impact of changes to the current service delivery system.
 - C. Establishment of the baseline for the current service delivery system using existing data bases, past research and evaluation efforts, and gathering additional data and information as required by the comprehensive plan.
 - D. Provision of technical assistance to the initial group of trial sites.
 - E. Coordination of effort and comprehensive research plan with other action groups.
5. **What are possible activities for this action group in 1989-90?**
 - A. Continued technical assistance to first group of trial sites.
 - B. Provision of technical assistance to second group of trial sites.
 - C. Analysis of data and report of findings from the first group of trial sites.

FUNCTIONAL ASSESSMENT DATA BASE

Rationale: Our current system is highly dependent upon norm referenced testing practices. These approaches have served us well in the past but will not be the most productive assessment practices for general use in the future. The conceptual shift is from descriptive data to prescriptive data. There is a need for a set of scientifically sound alternatives to norm referenced tests.

Mission statement: A set of norms and standards of comparison will be developed for functional assessment approaches in the trial sites and for extended research. Norms will be established for curriculum based-measurement procedures, classroom survival skills, adaptive behavior measures, systematic observation and other functional assessment approaches deemed appropriate.

1. What are the major questions this action group will address during the 88-89 school year?

- A. What are the range of student differences, within and between grade levels, in Iowa educational programs on measures of CBA, systematic classroom observation procedures, adaptive behavior measures, and other forms of functional assessment?
- B. How does deviance ($\pm 1SD$, $\pm 1.5 SD$, $\pm 2SD$) on functional assessment measures relate to classroom adjustments and the need for specialized educational programs? Are there difference in students performance on functional assessment measures according SE, Chapter 1, classroom accommodations or other special instructional arrangements?
- C. How are functional assessment data most useful for principals and teachers in considering students' instructional needs across grades and within classrooms?
- D. How are functional assessment data used, and misused? What are the limitations? When are traditional assessment measures necessary and helpful?

2. Who are the members of this action group?

Members will be selected from IHEs, DE, AEAs, LEAs, and other appropriate groups in Iowa.

Comment: In addition there will be two monthly teleconference calls on months without meetings. The group, despite their varied work assignments, were selected because of their shared interest in pragmatic research and respect for data when making educational decisions about students. They will be used for giving advice and reacting to proposed direction.

3. Technical advisory support for this action group.

- A. Mark Shinn, University of Oregon
- B. Keith Kromer, Dir of SE at Minneapolis Public Schools
- C. Gerald Tindall or Stan Deno or Ed Shapiro
- D. H.D. Hoover, University of Iowa

Comment:

- Mark Shinn and Gerald Tindall are nationally recognized leaders in CBM. They will be useful in training personnel to do the norming processes and consult on data synthesis (4 days each).

- Keith Kromer has pioneered efforts with CBM data in a large educational system. He has years of experience data utilization with principals and special education personnel, and directors of special education (3 days).
 - H. D. Hoover is involved in the ITBS/ITED statewide testing program and is a noted researcher.
4. **What are the major activities comprising this group's effort for 1988-89.**
- A. Provide training for educators and support service personnel in how to collect and manage normative data on functional assessment procedures.
 - B. Collect normative data on functional assessment data in participating sites.
 - C. Analysis of variable from the participating sites. This analysis will be sensitive to the needs of children at risk and those with disabilities. Tables of data will be created.
5. **What are possible activities for this action group in 1989-90?**
- A. Relate data to change of instruction and intervention.
 - B. Broaden the data base to larger samples if needed.
 - C. Establish correlational equivalents for CBA measures and ITBS levels of a school.
 - D. Develop training packets and a network for training others.

INSTRUCTIONAL & SUPPORT INTERVENTIONS

Rationale: To meet the diverse needs of the rural and urban areas of Iowa, the new service delivery system will need to be flexible in developing alternatives in providing instructional and support interventions to students who are at risk or disabled.

Mission statement: During the 1988-89 school year, a menu of options will be developed which will delineate possible instructional and support alternatives for use in the trial sites during the 1989-90 school year.

1. **What are the major questions this action group will address during the 88-89 school year?**
 - A. How to determine the match between specific *instructional* interventions/ alternatives and the prescribed needs of students who are at risk or disabled?
 - B. How to determine the match between specific *support service* interventions/ alternatives and the prescribed needs of students who are at risk or disabled?
 - C. How to determine the match between *combinations* of specific instructional and support service interventions/alternatives and the prescribed needs of students who are at risk or disabled?
 - D. What type of assessment information is needed for these alternatives to be successful? How can these interventions provide useful data for future assessments?
 - E. What are the possible barriers (e.g., transportation, technology, medical, administrative, instructional, support, parental, general education, special education) which could hinder the development of these interventions/ alternatives?
 - F. How can these interventions/alternatives be evaluated to determine their instructional and financial effectiveness and efficiency?
 - G. What type of information is needed to allow for empirical decision-making on the part of AEAs and LEAs in determining their service delivery alternatives?
 - H. How can individual student or group interventions/alternatives be developed in a combined workable format given the possible constraints of the professional staff involved?
 - I. How can the development of these interventions assist buildings and districts in developing plans for delivery of services.

2. **Who are the members of this action group?**
Members will be selected from IHEs, DE, AEAs, LEAs, and other appropriate groups in Iowa.

3. **Technical advisory support for this action group.**
 - A. To serve as consultants in analyzing and responding to information developed during the first year. Will most likely see this committee take a more active role during the second year.

4. **What are the major activities comprising this group's effort for 1988-89.**
 - A. 2 Face to face meetings with teleconferences each month group does not meet in person, to work through the questions listed in (1).
 - B. Divide into interest committees to prepare literature reviews and information packets on various instructional and support alternatives.
 - C. Develop continuum of instructional and support service delivery options, including the role and function of staff involved, which can be used in trial sites?
 - D. By January 1, 1989, complete description and provide information of any inservice education necessary or convey necessary information requested by other committees who will be involved with trial sites during 1989-90 school year.

5. **What do you see as possible activities for your action group in 1989-90?**
 - A. Review data from previous year from other committees, active trial sites, and ongoing accommodation projects to refine system.
 - B. Assist in packaging the process for use by the Information Retrieval & Dissemination action group and Inservice and Preservice action group.
 - C. Consider other alternative delivery system options as they become available in the literature.
 - D. Confer with Research action group on possible studies which could analyze different service delivery options.

QUALITY SERVICE AND PROGRESS MONITORING

Rationale: The methods of personnel supervision and procedures for monitoring student progress will need to change as the system changes. This will require experimentation with new procedures to ensure that professionals receive attention for quality practice consistent with the expectations of the new system design.

Mission statement: During the 1988-89 school year, procedures for monitoring student progress and reviewing personnel performance will be established ready for utilization in the trial sites. Compliance monitoring may be considered under this group's responsibility.

1. **What are the major questions this action group will address during the 88-89 school year?**
 - A. What progress monitoring and outcome evaluation procedures can be used to determine the effectiveness of interventions with individual students and to evaluate the effectiveness of instructional and support programs?
 - B. What supervisory practices/activities can be identified as essential (best practice) in developing and reinforcing professional practice that is prescriptive and outcome oriented?
 - C. What indicators of quality programs can be identified and included in compliance review procedures?
2. **Who are the members of this action group?**
Members will be selected from IHEs, DE, AEA's, LEAs, and other appropriate groups in Iowa.
3. **Technical advisory support for this action group.**
 - A. Ken Olsen, Mid-South Regional Resource Center

Support group will serve as a resource for identifying quality monitoring and supervision procedures and practices that will be reviewed by the action group. Also, the technical advisory group may provide training in procedures that the action group recommends for use in trial sites.
4. **What are the major activities comprising this group's effort for 1988-89.**
 - A. At least 2 face to face meetings with teleconferences in between these meetings.
 - B. Review the current status of progress monitoring and outcome evaluation efforts.
 - C. Review sample progress monitoring systems and outcome evaluation systems.
 - D. Develop a set of principles and a model for monitoring progress of individual students and instructional and support programs.
 - E. By January 1, 1989, make recommendations for training personnel in the use of these systems.
 - F. By January 1, 1989, make recommendations as to what supervisory practices/activities can be identified as critical in implementing these new systems.

5. What do you see as possible activities for your action group in 1989-90?
 - A. Review and refine the progress monitoring system developed in 1988-89.
 - B. Make recommendations for future training efforts.

APPENDIX C

TRANSPORTATION COST 1987-88

| NAME | SEPT 86 ENROLL | SQUARE MILES | PUPILS PER SQ MILE | COST PER MILE | COST PER TRANS-PUP | REGULAR COST PUPIL | TRANS PER PUPIL | NET COST PER PUPIL |
|--------------------------|-------------------|-----------------|--------------------------|---------------------|--------------------------|--------------------------|-----------------------|--------------------------|
| ACKLEY-GENEVA COMMUNITY | 544 | 141 | 3.858 | \$1.08 | \$380.34 | \$2,610 | \$182 | \$2,988 |
| ADAIR-CASEY COMMUNITY | 475 | 159 | 2.987 | \$0.88 | \$259.34 | \$2,590 | \$253 | \$2,400 |
| ADEL-DE SOTO COMMUNITY | 1225 | 89 | 13.764 | \$1.48 | \$196.95 | \$2,590 | \$107 | \$2,483 |
| AKRON WESTFIELD COMM | 588 | 172 | 3.419 | \$0.95 | \$488.77 | \$2,602 | \$286 | \$2,624 |
| ALBERT CITY-TRUESDALE | 359 | 116 | 3.095 | \$0.87 | \$259.99 | \$2,633 | \$164 | \$2,585 |
| ALBIA COMMUNITY SCHOOL | 1382 | 304 | 4.546 | \$1.18 | \$361.78 | \$2,603 | \$207 | \$2,601 |
| ALBURNETT COMMUNITY | 696 | 65 | 10.708 | \$1.49 | \$224.92 | \$2,642 | \$200 | \$2,602 |
| ALDEN COMMUNITY SCHOOL | 452 | 105 | 4.305 | \$1.02 | \$287.11 | \$2,667 | \$112 | \$2,561 |
| ALGONA COMMUNITY SCHOOL | 1382 | 220 | 6.282 | \$1.01 | \$256.26 | \$2,620 | \$87 | \$2,764 |
| ALLAMAKEE COMMUNITY | 1616 | 417 | 3.875 | \$1.19 | \$452.90 | \$2,590 | \$274 | \$2,612 |
| ALLISON-BRISTOW COMM | 383 | 92 | 4.163 | \$1.24 | \$258.99 | \$2,631 | \$144 | \$2,887 |
| ALTA COMMUNITY SCHOOL | 553 | 124 | 4.460 | \$1.25 | \$373.82 | \$2,590 | \$151 | \$2,580 |
| AMANA COMMUNITY SCHOOL | 189 | 32 | 5.906 | \$0.83 | \$115.84 | \$2,721 | \$119 | \$3,372 |
| AMES COMMUNITY SCHOOL | 4364 | 37 | 117.946 | \$1.76 | \$290.02 | \$2,672 | \$61 | \$2,746 |
| ANAMOSA COMMUNITY SCHOOL | 1345 | 134 | 10.037 | \$1.52 | \$294.63 | \$2,590 | \$150 | \$2,645 |
| ANDREW COMMUNITY SCHOOL | 361 | 98 | 3.684 | \$0.99 | \$269.88 | \$2,590 | \$202 | \$2,821 |
| ANITA COMMUNITY SCHOOL | 357 | 135 | 2.644 | \$1.07 | \$254.73 | \$2,610 | \$175 | \$2,864 |
| ANKENY COMMUNITY SCHOOL | 3927 | 52 | 75.519 | \$1.51 | \$139.41 | \$2,590 | \$58 | \$2,596 |
| ANTHON-OTO COMMUNITY | 336 | 135 | 2.489 | \$0.88 | \$219.41 | \$2,641 | \$155 | \$2,919 |
| APLINGTON COMMUNITY | 408 | 89 | 4.584 | \$1.22 | \$302.17 | \$2,590 | \$162 | \$2,655 |
| AR-WE-VA COMMUNITY | 403 | 164 | 2.457 | \$0.85 | \$200.70 | \$2,648 | \$162 | \$2,560 |
| ARMSTRONG-RINGSILD COMM | 564 | 182 | 3.099 | \$0.99 | \$355.26 | \$2,660 | \$166 | \$2,780 |
| ARNOLDS PARK CONS | 199 | 16 | 12.438 | \$1.40 | \$167.40 | \$2,590 | \$132 | \$3,171 |
| ATLANTIC COMMUNITY | 1759 | 206 | 8.539 | \$1.33 | \$394.64 | \$2,590 | \$116 | \$2,558 |
| AUDUBON COMMUNITY SCHOOL | 893 | 237 | 3.768 | \$1.49 | \$474.67 | \$2,629 | \$264 | \$2,693 |
| AURELIA COMMUNITY SCHOOL | 419 | 132 | 3.174 | \$1.05 | \$286.50 | \$2,638 | \$156 | \$2,635 |
| AVONIA COMMUNITY SCHOOL | 491 | 104 | 4.721 | \$0.93 | \$309.08 | \$2,590 | \$132 | \$2,772 |
| BALLARD COMMUNITY SCHOOL | 1157 | 85 | 13.612 | \$1.45 | \$230.28 | \$2,590 | \$139 | \$2,484 |
| BATTIE CREEK COMMUNITY | 312 | 86 | 3.628 | \$1.14 | \$355.45 | \$2,639 | \$153 | \$2,518 |
| BAXTER COMMUNITY SCHOOL | 342 | 69 | 4.957 | \$1.26 | \$306.11 | \$2,637 | \$113 | \$2,590 |
| BAYARD COMMUNITY SCHOOL | 180 | 75 | 2.400 | \$0.96 | \$374.59 | \$2,759 | \$198 | \$3,050 |
| BEAMAN-CONRAD-HISCOMB | 504 | 117 | 4.308 | \$1.13 | \$311.04 | \$2,646 | \$180 | \$2,665 |
| BEDIORD COMMUNITY SCHOOL | 616 | 288 | 2.139 | \$0.90 | \$436.93 | \$2,590 | \$249 | \$2,616 |
| BELLE PLAINE COMMUNITY | 715 | 105 | 6.810 | \$1.06 | \$272.45 | \$2,590 | \$85 | \$2,618 |
| BELLEVUE COMMUNITY | 686 | 127 | 5.402 | \$1.38 | \$261.19 | \$2,596 | \$121 | \$2,912 |
| BELMONT COMMUNITY | 698 | 132 | 5.288 | \$1.05 | \$308.31 | \$2,623 | \$148 | \$2,758 |
| BENNETT COMMUNITY SCHOOL | 339 | 76 | 4.461 | \$0.92 | \$177.42 | \$2,670 | \$125 | \$2,792 |
| BENTON COMMUNITY SCHOOL | 1198 | 262 | 4.573 | \$0.95 | \$240.10 | \$2,623 | \$197 | \$2,653 |
| BETTENDORF COMMUNITY | 4379 | 9 | 486.556 | \$1.92 | \$171.87 | \$2,671 | \$34 | \$2,850 |
| BLAKESBURG COMMUNITY | 280 | 70 | 4.000 | \$1.33 | \$328.40 | \$2,590 | \$230 | \$2,619 |
| BONDURANT-FARRAR COMM | 768 | 99 | 7.758 | \$1.30 | \$215.54 | \$2,663 | \$157 | \$2,529 |
| BOONE COMMUNITY SCHOOL | 2191 | 66 | 33.197 | \$0.88 | \$303.65 | \$2,590 | \$39 | \$2,646 |
| BOYDEN-HULL COMMUNITY | 540 | 110 | 4.909 | \$1.07 | \$188.25 | \$2,592 | \$138 | \$2,519 |
| BRIDGEWATER-FONTANELLE | 336 | 129 | 2.605 | \$0.86 | \$383.59 | \$2,590 | \$194 | \$2,582 |
| BRITT COMMUNITY SCHOOL | 621 | 124 | 5.008 | \$1.46 | \$387.28 | \$2,590 | \$133 | \$2,605 |
| BROOKLYN-GUERNSEY-MALCOM | 671 | 142 | 4.725 | \$0.98 | \$276.12 | \$2,590 | \$160 | \$2,646 |
| BUFFALO CENTER-RAKE | 434 | 141 | 3.078 | \$0.93 | \$215.40 | \$2,627 | \$129 | \$2,764 |
| BURLINGTON COMMUNITY | 5873 | 70 | 83.900 | \$1.61 | \$267.61 | \$2,621 | \$58 | \$2,677 |
| BURT COMMUNITY SCHOOL | 194 | 64 | 3.031 | \$0.98 | \$357.41 | \$2,634 | \$131 | \$2,858 |
| C AND M COMMUNITY SCHOOL | 380 | 145 | 2.621 | \$1.02 | \$391.24 | \$2,636 | \$212 | \$2,502 |
| CAL COMMUNITY SCHOOL | 257 | 117 | 2.197 | \$1.31 | \$245.27 | \$2,848 | \$236 | \$2,757 |
| CALAMUS COMMUNITY SCHOOL | 230 | 64 | 3.594 | \$0.91 | \$217.68 | \$2,590 | \$153 | \$3,160 |
| CAMANCHE COMMUNITY | 1217 | 35 | 34.771 | \$1.47 | \$207.46 | \$2,590 | \$48 | \$2,728 |

TRANSPORTATION COST 1987-88

| NAME | SEPT 86 ENROLL | SQUARE MILES | PUPILS PER SQ MILE | COST PER MILE | COST PER TRANS-PUP | REGULAR COST PUPIL | TRANS PER PUPIL | NET COST PER PUPIL |
|--------------------------|-------------------|-----------------|--------------------------|---------------------|--------------------------|--------------------------|-----------------------|--------------------------|
| CARDINAL COMMUNITY | 828 | 130 | 6.369 | \$1.39 | \$274.76 | \$2,590 | \$257 | \$2,648 |
| CARLISLE COMMUNITY | 1306 | 68 | 19.206 | \$1.82 | \$240.63 | \$2,590 | \$106 | \$2,558 |
| CARROLL COMMUNITY SCHOOL | 1366 | 269 | 5.078 | \$0.64 | \$119.38 | \$2,590 | \$82 | \$2,509 |
| CARSON-MACEDONIA COMM | 400 | 100 | 4.000 | \$1.42 | \$321.96 | \$2,614 | \$216 | \$2,430 |
| CEDAR FALLS COMMUNITY | 4812 | 61 | 78.885 | \$1.42 | \$158.61 | \$2,592 | \$52 | \$2,727 |
| CEDAR RAPIDS COMMUNITY | 17532 | 121 | 144.893 | \$1.66 | \$277.63 | \$2,604 | \$60 | \$2,718 |
| CEDAR VALLEY COMMUNITY | 263 | 93 | 2.828 | \$1.38 | \$258.00 | \$2,862 | \$248 | \$2,911 |
| CENTER POINT CONS | 633 | 51 | 12.412 | \$0.88 | \$130.76 | \$2,590 | \$56 | \$2,689 |
| CENTERVILLE COMMUNITY | 1775 | 165 | 10.758 | \$1.17 | \$203.12 | \$2,590 | \$120 | \$2,614 |
| CENTRAL CITY COMMUNITY | 533 | 77 | 6.922 | \$1.08 | \$128.75 | \$2,590 | \$111 | \$2,955 |
| CENTRAL CLINTON COMM | 1612 | 179 | 9.006 | \$1.14 | \$245.46 | \$2,590 | \$154 | \$2,724 |
| CENTRAL COMMUNITY SCHOOL | 813 | 187 | 4.348 | \$1.06 | \$262.59 | \$2,590 | \$218 | \$2,514 |
| CENTRAL DALLAS COMMUNITY | 223 | 91 | 2.451 | \$1.19 | \$365.09 | \$2,678 | \$221 | \$2,816 |
| CENTRAL DECATUR COMM | 712 | 264 | 2.697 | \$1.37 | \$416.05 | \$2,590 | \$260 | \$2,382 |
| CENTRAL LEE COMMUNITY | 1119 | 190 | 5.889 | \$1.12 | \$208.80 | \$2,594 | \$197 | \$2,595 |
| CENTRAL LYON COMMUNITY | 820 | 164 | 5.000 | \$0.96 | \$274.66 | \$2,590 | \$124 | \$2,555 |
| CENTRAL WEBSTER COMM | 308 | 84 | 3.667 | \$0.90 | \$201.00 | \$2,657 | \$185 | \$2,730 |
| CHARITON COMMUNITY | 1404 | 330 | 4.255 | \$1.29 | \$407.14 | \$2,590 | \$178 | \$2,550 |
| CHARLES CITY COMMUNITY | 1990 | 224 | 8.884 | \$1.30 | \$287.76 | \$2,590 | \$110 | \$2,901 |
| CHARTER OAK-UTE COMM | 386 | 152 | 2.539 | \$1.12 | \$318.41 | \$2,627 | \$242 | \$2,748 |
| CHEROKEE COMMUNITY | 1459 | 116 | 12.578 | \$1.30 | \$206.90 | \$2,590 | \$78 | \$2,625 |
| CLARENCE-LOWDEN COMM | 445 | 96 | 4.635 | \$0.66 | \$286.10 | \$2,640 | \$211 | \$2,791 |
| CLARINDA COMMUNITY | 1081 | 165 | 6.552 | \$1.12 | \$475.15 | \$2,613 | \$117 | \$2,556 |
| CLARION COMMUNITY SCHOOL | 705 | 174 | 4.052 | \$0.83 | \$189.56 | \$2,644 | \$81 | \$2,787 |
| CLARKE COMMUNITY SCHOOL | 1381 | 269 | 5.134 | \$0.96 | \$224.03 | \$2,590 | \$151 | \$2,439 |
| CLARKSVILLE COMMUNITY | 461 | 63 | 7.317 | \$0.92 | \$192.55 | \$2,590 | \$93 | \$2,696 |
| CLAY CENTRAL COMMUNITY | 293 | 109 | 2.688 | \$1.03 | \$241.46 | \$2,654 | \$159 | \$2,749 |
| CLEAR CREEK COMMUNITY | 679 | 130 | 5.223 | \$1.18 | \$352.66 | \$2,599 | \$242 | \$2,690 |
| CLEAR LAKE COMMUNITY | 1605 | 86 | 18.663 | \$1.75 | \$195.51 | \$2,590 | \$81 | \$2,547 |
| CLEARFIELD COMMUNITY | 118 | 70 | 1.686 | \$0.75 | \$299.15 | \$2,814 | \$195 | \$3,198 |
| CLINTON COMMUNITY SCHOOL | 5080 | 18 | 282.222 | \$1.23 | \$133.54 | \$2,594 | \$23 | \$2,695 |
| COLFAX-MINGO COMMUNITY | 863 | 110 | 7.845 | \$1.08 | \$187.14 | \$2,590 | \$130 | \$2,630 |
| COLLEGE COMMUNITY SCHOOL | 2384 | 137 | 17.401 | \$1.96 | \$230.04 | \$2,646 | \$202 | \$2,638 |
| COLLINS-MAXWELL COMM | 459 | 113 | 4.062 | \$1.09 | \$221.36 | \$2,627 | \$154 | \$2,697 |
| COLO COMMUNITY SCHOOL | 315 | 68 | 4.632 | \$1.01 | \$218.89 | \$2,641 | \$132 | \$2,509 |
| COLUMBUS COMMUNITY | 778 | 142 | 5.479 | \$1.15 | \$186.39 | \$2,590 | \$131 | \$2,593 |
| COON RAPIDS-BAYARD | 447 | 109 | 4.101 | \$1.14 | \$326.13 | \$2,644 | \$122 | \$2,874 |
| CORNING COMMUNITY SCHOOL | 639 | 260 | 2.458 | \$0.91 | \$324.61 | \$2,607 | \$194 | \$2,575 |
| CORWITH-WESLEY COMMUNITY | 183 | 102 | 1.794 | \$1.16 | \$356.01 | \$2,719 | \$303 | \$3,902 |
| COUNCIL BLUFFS COMMUNITY | 9912 | 74 | 133.946 | \$1.24 | \$237.59 | \$2,592 | \$58 | \$2,665 |
| CRESTLAND COMMUNITY | 227 | 98 | 2.316 | \$0.86 | \$282.68 | \$2,732 | \$114 | \$2,796 |
| CRESTON COMMUNITY SCHOOL | 1806 | 196 | 9.214 | \$1.15 | \$254.32 | \$2,590 | \$89 | \$2,615 |
| DALLAS CENTER-GRIMES | 925 | 83 | 11.145 | \$0.99 | \$285.79 | \$2,602 | \$128 | \$2,474 |
| DANVILLE COMMUNITY | 539 | 71 | 7.592 | \$1.78 | \$273.92 | \$2,621 | \$175 | \$2,517 |
| DAVENPORT COMMUNITY | 18490 | 109 | 169.633 | \$1.64 | \$251.10 | \$2,600 | \$77 | \$2,682 |
| DAVIS COUNTY COMMUNITY | 1482 | 468 | 3.167 | \$1.18 | \$416.87 | \$2,590 | \$298 | \$2,393 |
| DAYTON COMMUNITY SCHOOL | 207 | 66 | 3.136 | \$0.87 | \$396.07 | \$2,631 | \$149 | \$3,251 |
| DECORAH COMMUNITY SCHOOL | 1563 | 165 | 9.473 | \$0.95 | \$168.50 | \$2,600 | \$91 | \$2,653 |
| DEEP RIVER-MILLERSBURG | 200 | 72 | 2.778 | \$1.00 | \$327.02 | \$2,662 | \$241 | \$2,983 |
| DELWOOD COMMUNITY SCHOOL | 307 | 65 | 4.723 | \$1.53 | \$436.59 | \$2,590 | \$320 | \$3,083 |
| DENISON COMMUNITY SCHOOL | 1757 | 172 | 10.215 | \$1.14 | \$284.38 | \$2,602 | \$103 | \$2,562 |
| DENVER COMMUNITY SCHOOL | 781 | 57 | 13.702 | \$1.66 | \$207.55 | \$2,590 | \$89 | \$2,851 |
| DES MOINES INDEPENDENT | 30644 | 84 | 364.810 | \$1.21 | \$161.76 | \$2,601 | \$29 | \$2,691 |

TRANSPORTATION COST 1987-88

| NAME | SEPT 86 ENROLL | SQUARE MILES | PUPILS PER SQ MILE | COST PER MILE | COST PER TRANS-PUP | REGUI AR COST PUPIL | TRANS PER PUPIL | NET COST PER PUPIL |
|--------------------------|-------------------|-----------------|--------------------------|---------------------|--------------------------|---------------------------|-----------------------|--------------------------|
| DEXFIELD COMMUNITY | 482 | 64 | 7.531 | \$1.24 | \$227.38 | \$2,681 | \$139 | \$2,899 |
| DIAGONAL COMMUNITY | 138 | 83 | 1.663 | \$0.47 | \$271.33 | \$2,649 | \$112 | \$2,912 |
| DIKE COMMUNITY SCHOOL | 566 | 101 | 5.604 | \$1.17 | \$209.26 | \$2,590 | \$134 | \$2,650 |
| DOW CITY-ARION COMMUNITY | 305 | 75 | 4.067 | \$0.82 | \$129.71 | \$2,641 | \$101 | \$2,716 |
| DOWS COMMUNITY SCHOOL | 227 | 101 | 2.248 | \$1.15 | \$398.24 | \$2,815 | \$204 | \$3,166 |
| DUBUQUE COMMUNITY SCHOOL | 10105 | 240 | 42.104 | \$1.32 | \$223.71 | \$2,590 | \$73 | \$2,703 |
| DUMONT COMMUNITY SCHOOL | 235 | 76 | 3.092 | \$0.69 | \$215.11 | \$2,592 | \$112 | \$2,709 |
| DUNKERTON COMMUNITY | 484 | 82 | 5.902 | \$1.17 | \$213.03 | \$2,590 | \$141 | \$3,106 |
| DUNLAP COMMUNITY SCHOOL | 398 | 105 | 3.790 | \$1.03 | \$230.12 | \$2,603 | \$95 | \$2,943 |
| DURANT COMMUNITY SCHOOL | 645 | 90 | 7.167 | \$1.32 | \$331.12 | \$2,590 | \$176 | \$2,597 |
| DYSART-GENESEO COMMUNITY | 438 | 147 | 2.980 | \$1.20 | \$379.58 | \$2,636 | \$207 | \$3,134 |
| EAGLE GROVE COMMUNITY | 983 | 162 | 6.068 | \$0.96 | \$202.66 | \$2,636 | \$100 | \$2,994 |
| EARLIAM COMMUNITY SCHOOL | 504 | 108 | 4.667 | \$1.40 | \$347.47 | \$2,631 | \$165 | \$2,607 |
| EAST BUCHANAN COMMUNITY | 684 | 137 | 4.993 | \$1.09 | \$188.35 | \$2,613 | \$162 | \$2,723 |
| EAST CENTRAL COMMUNITY | 552 | 116 | 4.759 | \$1.00 | \$212.55 | \$2,590 | \$116 | \$2,732 |
| EAST GREENE COMMUNITY | 413 | 140 | 2.950 | \$1.13 | \$268.47 | \$2,594 | \$215 | \$2,565 |
| EAST MONONA COMMUNITY | 249 | 119 | 2.092 | \$1.17 | \$318.15 | \$2,844 | \$242 | \$2,796 |
| EAST UNION COMMUNITY | 683 | 269 | 2.539 | \$1.05 | \$341.69 | \$2,631 | \$283 | \$2,458 |
| EASTERN ALLAMAKEE COMM | 559 | 150 | 3.727 | \$1.17 | \$350.47 | \$2,590 | \$274 | \$2,719 |
| EASTWOOD COMMUNITY | 426 | 119 | 3.580 | \$0.94 | \$243.33 | \$2,616 | \$176 | \$2,676 |
| EDDYVILLE COMMUNITY | 638 | 153 | 4.170 | \$1.33 | \$525.21 | \$2,631 | \$309 | \$2,557 |
| EDGEWOOD-COLESBURG COMM | 702 | 155 | 4.529 | \$0.53 | \$175.05 | \$2,590 | \$103 | \$2,572 |
| EIDORA-NEW PROVIDENCE | 822 | 137 | 6.000 | \$1.51 | \$303.96 | \$2,590 | \$160 | \$2,554 |
| ELK HORN-KIMBALTON | 269 | 84 | 3.202 | \$0.99 | \$215.44 | \$2,590 | \$153 | \$3,026 |
| EMMETSBURG COMMUNITY | 869 | 279 | 3.115 | \$1.00 | \$298.95 | \$2,656 | \$111 | \$2,808 |
| ENGLISH VALLEYS COMM | 406 | 130 | 3.123 | \$1.10 | \$283.51 | \$2,631 | \$198 | \$2,698 |
| ESSEX COMMUNITY SCHOOL | 358 | 90 | 3.978 | \$0.93 | \$304.45 | \$2,590 | \$131 | \$2,504 |
| ESTHERVILLE COMMUNITY | 1467 | 103 | 14.243 | \$1.21 | \$219.94 | \$2,611 | \$57 | \$2,942 |
| EVERLY COMMUNITY SCHOOL | 300 | 104 | 2.885 | \$0.76 | \$257.09 | \$2,634 | \$133 | \$2,740 |
| EXIRA COMMUNITY SCHOOL | 386 | 165 | 2.339 | \$1.28 | \$294.59 | \$2,656 | \$173 | \$2,686 |
| FAIRFIELD COMMUNITY | 2058 | 353 | 5.830 | \$1.04 | \$383.82 | \$2,590 | \$188 | \$2,795 |
| FARRAGUT COMMUNITY | 387 | 136 | 2.846 | \$0.93 | \$288.80 | \$2,784 | \$197 | \$2,755 |
| FLOYD VALLEY COMMUNITY | 396 | 135 | 2.933 | \$0.87 | \$202.18 | \$2,751 | \$151 | \$2,687 |
| FONDA COMMUNITY SCHOOL | 187 | 94 | 1.989 | \$1.19 | \$359.77 | \$2,739 | \$185 | \$2,970 |
| FOREST CITY COMMUNITY | 1347 | 188 | 7.165 | \$1.16 | \$155.54 | \$2,590 | \$127 | \$2,572 |
| FORT DODGE COMMUNITY | 4734 | 159 | 29.774 | \$1.44 | \$296.11 | \$2,590 | \$88 | \$2,788 |
| FORT MADISON COMMUNITY | 2867 | 240 | 11.946 | \$0.88 | \$163.71 | \$2,593 | \$63 | \$2,646 |
| FOX VALLEY COMMUNITY | 226 | 125 | 1.808 | \$1.19 | \$407.34 | \$2,636 | \$243 | \$2,677 |
| FREDERICKSBURG COMMUNITY | 351 | 82 | 4.280 | \$1.01 | \$252.55 | \$2,590 | \$109 | \$2,923 |
| FREMONT COMMUNITY SCHOOL | 201 | 60 | 3.350 | \$1.19 | \$289.11 | \$2,658 | \$109 | \$2,733 |
| FREMONT-MILLS COMMUNITY | 530 | 148 | 3.581 | \$1.62 | \$287.74 | \$2,631 | \$225 | \$2,406 |
| GALVA-HOLSTEIN COMMUNITY | 547 | 171 | 3.199 | \$0.90 | \$226.91 | \$2,677 | \$156 | \$2,629 |
| GARNAVILLO COMMUNITY | 368 | 102 | 3.608 | \$1.30 | \$311.07 | \$2,631 | \$202 | \$2,742 |
| GARNER-HAYFIELD COMM | 912 | 106 | 8.604 | \$1.51 | \$307.89 | \$2,590 | \$110 | \$2,495 |
| GARWIN COMMUNITY SCHOOL | 255 | 54 | 4.722 | \$1.13 | \$269.44 | \$2,620 | \$172 | \$2,559 |
| GEORGE COMMUNITY SCHOOL | 375 | 112 | 3.348 | \$0.88 | \$262.67 | \$2,590 | \$141 | \$2,751 |
| GILBERT COMMUNITY SCHOOL | 603 | 48 | 12.563 | \$1.62 | \$198.45 | \$2,598 | \$141 | \$2,495 |
| GILMORE CITY-BRADGATE | 233 | 94 | 2.479 | \$1.25 | \$375.38 | \$2,681 | \$240 | \$3,282 |
| GLADSBROOK COMMUNITY | 351 | 80 | 4.387 | \$1.25 | \$253.21 | \$2,615 | \$128 | \$2,616 |
| GLENWOOD COMMUNITY | 1772 | 167 | 10.611 | \$1.52 | \$347.28 | \$2,590 | \$150 | \$2,467 |
| GLIDDEN-RALSTON COMM | 438 | 115 | 3.809 | \$0.89 | \$261.76 | \$2,640 | \$149 | \$2,585 |
| GOLDFIELD COMMUNITY | 184 | 50 | 3.680 | \$1.04 | \$440.54 | \$2,665 | \$242 | \$2,474 |
| GRAETTINGER COMMUNITY | 343 | 99 | 3.465 | \$1.16 | \$232.88 | \$2,590 | \$144 | \$2,733 |

TRANSPORTATION COST 1987-88

4

| NAME | SEPT 86 ENROLL | SQUARE MILES | PUPILS PER SQ MILE | COST PER MILE | COST PER TRANS-PUP | REGULAR COST PUPIL | TRANS PER PUPIL | NET COST PER PUPIL |
|--------------------------|-------------------|-----------------|--------------------------|---------------------|--------------------------|--------------------------|-----------------------|--------------------------|
| GRAND COMMUNITY SCHOOL | 182 | 76 | 2.395 | \$0.69 | \$196.22 | \$2,590 | \$185 | \$2,844 |
| GRAND VALLEY COMMUNITY | 177 | 144 | 1.229 | \$0.70 | \$426.78 | \$2,631 | \$352 | \$2,958 |
| GREEN MOUNTAIN IND | 251 | 42 | 5.976 | \$1.47 | \$207.93 | \$2,674 | \$174 | \$2,519 |
| GREENE COMMUNITY SCHOOL | 428 | 119 | 3.597 | \$1.30 | \$314.37 | \$2,645 | \$170 | \$2,969 |
| GREENFIELD COMMUNITY | 541 | 154 | 3.513 | \$1.00 | \$305.73 | \$2,590 | \$175 | \$2,663 |
| GRINNELL-NEWBURG COMM | 1856 | 219 | 8.475 | \$0.99 | \$326.08 | \$2,590 | \$91 | \$2,608 |
| GRISWOLD COMMUNITY | 737 | 245 | 3.008 | \$0.94 | \$338.00 | \$2,590 | \$215 | \$2,571 |
| GRUNDY CENTER COMMUNITY | 688 | 114 | 6.035 | \$0.73 | \$241.63 | \$2,666 | \$68 | \$2,873 |
| GUTHRIE CENTER COMMUNITY | 566 | 187 | 3.027 | \$1.24 | \$392.78 | \$2,596 | \$212 | \$2,532 |
| GUTTENBERG COMMUNITY | 629 | 100 | 6.290 | \$1.27 | \$246.23 | \$2,590 | \$149 | \$3,065 |
| H-I-V COMMUNITY | 431 | 126 | 3.421 | \$1.20 | \$302.19 | \$2,631 | \$169 | \$2,618 |
| HAMBURG COMMUNITY SCHOOL | 364 | 98 | 3.714 | \$0.95 | \$215.53 | \$2,627 | \$137 | \$2,918 |
| HAMPTON COMMUNITY SCHOOL | 1099 | 163 | 6.742 | \$1.04 | \$297.90 | \$2,590 | \$105 | \$2,644 |
| HARLAN COMMUNITY SCHOOL | 1569 | 279 | 5.624 | \$0.65 | \$248.51 | \$2,590 | \$113 | \$2,761 |
| HARMONY COMMUNITY SCHOOL | 550 | 169 | 3.254 | \$0.89 | \$273.47 | \$2,598 | \$228 | \$2,535 |
| HARRIS-LAKE PARK COMM | 357 | 140 | 2.550 | \$0.49 | \$134.19 | \$2,721 | \$85 | \$2,811 |
| HARTLEY-MELVIN COMM | 534 | 188 | 2.840 | \$0.95 | \$329.61 | \$2,610 | \$174 | \$2,647 |
| HAVELOCK-PLOVER COMM | 149 | 66 | 2.258 | \$0.86 | \$297.20 | \$2,675 | \$193 | \$3,167 |
| HEDRICK COMMUNITY SCHOOL | 200 | 60 | 3.333 | \$0.81 | \$327.23 | \$2,590 | \$110 | \$2,952 |
| HIGHLAND COMMUNITY | 583 | 130 | 4.485 | \$1.24 | \$235.52 | \$2,613 | \$224 | \$2,682 |
| HINTON COMMUNITY SCHOOL | 583 | 128 | 4.555 | \$1.10 | \$163.53 | \$2,597 | \$149 | \$2,464 |
| HOWARD-WINNIPISEK COMM | 1466 | 434 | 3.378 | \$0.82 | \$301.77 | \$2,613 | \$168 | \$2,794 |
| HUBBARD COMMUNITY SCHOOL | 292 | 87 | 3.356 | \$1.02 | \$226.42 | \$2,664 | \$128 | \$2,593 |
| HUDSON COMMUNITY SCHOOL | 662 | 63 | 10.508 | \$1.50 | \$360.93 | \$2,590 | \$114 | \$3,297 |
| HUMBOLDT COMMUNITY | 1313 | 165 | 7.958 | \$0.84 | \$136.61 | \$2,590 | \$64 | \$2,631 |
| IDA GROVE COMMUNITY | 640 | 122 | 5.246 | \$0.83 | \$209.09 | \$2,590 | \$104 | \$2,552 |
| INDEPENDENCE COMMUNITY | 1688 | 195 | 8.656 | \$1.02 | \$245.30 | \$2,590 | \$119 | \$2,656 |
| INDIANOLA COMMUNITY | 2875 | 159 | 18.082 | \$1.44 | \$239.95 | \$2,590 | \$95 | \$2,551 |
| INTERSTATE 35 COMMUNITY | 888 | 192 | 4.625 | \$1.11 | \$291.81 | \$2,590 | \$227 | \$2,419 |
| IOWA CITY COMMUNITY | 8595 | 133 | 64.624 | \$1.79 | \$252.34 | \$2,680 | \$70 | \$2,614 |
| IOWA FALLS COMMUNITY | 1330 | 135 | 9.852 | \$1.40 | \$274.88 | \$2,590 | \$109 | \$2,806 |
| IOWA VALLEY COMMUNITY | 656 | 105 | 6.248 | \$1.23 | \$359.60 | \$2,590 | \$130 | \$2,620 |
| IRWIN COMMUNITY SCHOOL | 271 | 114 | 2.377 | \$0.86 | \$436.73 | \$2,592 | \$289 | \$2,690 |
| JANESVILLE CONSOLIDATED | 460 | 44 | 10.455 | \$2.43 | \$298.68 | \$2,590 | \$203 | \$2,845 |
| JEFFERSON COMMUNITY | 1011 | 163 | 6.202 | \$1.42 | \$298.30 | \$2,590 | \$141 | \$2,800 |
| JESUP COMMUNITY SCHOOL | 852 | 137 | 6.219 | \$1.06 | \$245.08 | \$2,548 | \$112 | \$2,909 |
| JOHNSTON COMMUNITY | 1379 | 40 | 34.475 | \$1.38 | \$101.84 | \$2,590 | \$109 | \$2,481 |
| KANAWHA COMMUNITY SCHOOL | 226 | 89 | 2.539 | \$0.89 | \$251.45 | \$2,702 | \$119 | \$2,690 |
| KEOKUK COMMUNITY SCHOOL | 2638 | 47 | 56.128 | \$1.73 | \$196.21 | \$2,605 | \$59 | \$2,628 |
| KEOTA COMMUNITY SCHOOL | 479 | 147 | 3.259 | \$1.91 | \$183.93 | \$2,755 | \$117 | \$2,741 |
| KINGSLEY-PIERSON COMM | 510 | 133 | 3.835 | \$0.75 | \$235.11 | \$2,639 | \$157 | \$2,668 |
| KLIMME COMMUNITY SCHOOL | 224 | 72 | 3.111 | \$1.19 | \$234.86 | \$2,636 | \$108 | \$2,596 |
| KNOXVILLE COMMUNITY | 1931 | 160 | 12.069 | \$1.39 | \$196.23 | \$2,617 | \$97 | \$2,695 |
| L D F COMMUNITY SCHOOL | 574 | 75 | 7.653 | \$1.52 | \$270.57 | \$2,618 | \$197 | \$2,501 |
| LA PORTE CITY COMMUNITY | 744 | 108 | 6.889 | \$1.63 | \$227.19 | \$2,608 | \$159 | \$2,878 |
| LAKE CITY COMMUNITY | 569 | 137 | 4.153 | \$1.03 | \$305.58 | \$2,633 | \$148 | \$2,602 |
| LAKE MILLS COMMUNITY | 798 | 184 | 4.337 | \$0.98 | \$205.07 | \$2,590 | \$122 | \$2,575 |
| LAKE VIEW-AUBURN COMM | 450 | 105 | 4.286 | \$1.14 | \$286.69 | \$2,590 | \$206 | \$2,516 |
| LAKOTA CONSOLIDATED | 109 | 78 | 1.397 | \$0.64 | \$379.52 | \$2,854 | \$188 | \$3,559 |
| LAMONI COMMUNITY SCHOOL | 475 | 83 | 5.723 | \$0.97 | \$316.75 | \$2,631 | \$97 | \$2,534 |
| LAURENS-MARATHON COMM | 530 | 132 | 4.015 | \$0.81 | \$204.49 | \$2,603 | \$101 | \$2,675 |
| LAWTON-BRONSON COMMUNITY | 621 | 118 | 5.263 | \$1.20 | \$229.43 | \$2,590 | \$199 | \$2,540 |
| LE MARS COMMUNITY | 1877 | 265 | 7.083 | \$0.96 | \$259.68 | \$2,590 | \$100 | \$2,587 |

TRANSPORTATION COST 1987-88

| NAME | SEPT 86 ENROLL | SQUARE MILES | PUPILS PER SQ MILE | COST PER MILE | COST PER TRANS-PUP | REGULAR COST PUPIL | TRANS PER PUPIL | NET COST PER PUPIL |
|--------------------------|-------------------|-----------------|--------------------------|---------------------|--------------------------|--------------------------|-----------------------|--------------------------|
| LENOX COMMUNITY SCHOOL | 461 | 137 | 3.365 | \$0.89 | \$348.14 | \$2,590 | \$168 | \$2,502 |
| LEWIS CENTRAL COMMUNITY | 2622 | 64 | 40.969 | \$1.93 | \$175.38 | \$2,605 | \$146 | \$2,546 |
| LINCOLN CENTRAL COMM | 278 | 117 | 2.376 | \$1.71 | \$307.93 | \$2,752 | \$298 | \$2,474 |
| LINCOLN COMMUNITY SCHOOL | 490 | 113 | 4.336 | \$1.09 | \$219.57 | \$2,590 | \$138 | \$2,785 |
| LINN-MAR COMMUNITY | 3051 | 63 | 48.429 | \$2.56 | \$172.60 | \$2,641 | \$135 | \$2,579 |
| LISBON COMMUNITY SCHOOL | 468 | 48 | 9.750 | \$0.82 | \$271.04 | \$2,590 | \$86 | \$2,628 |
| LITTLE ROCK COMMUNITY | 209 | 64 | 3.266 | \$1.00 | \$274.49 | \$2,590 | \$154 | \$2,657 |
| LOGAN-MAGNOLIA COMMUNITY | 509 | 115 | 4.426 | \$1.28 | \$312.29 | \$2,609 | \$180 | \$2,783 |
| LOHRVILLE COMMUNITY | 187 | 94 | 1.989 | \$1.17 | \$358.73 | \$2,729 | \$207 | \$3,097 |
| LONE TREE COMMUNITY | 412 | 96 | 4.292 | \$1.02 | \$202.33 | \$2,611 | \$110 | \$2,626 |
| LOST NATION COMMUNITY | 232 | 65 | 3.569 | \$1.17 | \$320.36 | \$2,621 | \$171 | \$2,852 |
| LOUISA-MUSCATINE COMM | 1053 | 110 | 9.573 | \$1.35 | \$218.49 | \$2,590 | \$217 | \$2,420 |
| LU VERNE COMMUNITY | 128 | 76 | 1.684 | \$1.01 | \$528.58 | \$2,786 | \$311 | \$3,600 |
| LYNNVILLE-SULLY COMM | 503 | 143 | 3.517 | \$1.21 | \$232.23 | \$2,603 | \$188 | \$2,529 |
| LYTTON COMMUNITY SCHOOL | 182 | 82 | 2.220 | \$0.63 | \$391.83 | \$2,740 | \$196 | \$2,740 |
| M-F-I COMMUNITY SCHOOL | 716 | 120 | 5.967 | \$1.34 | \$251.22 | \$2,671 | \$193 | \$2,534 |
| MADRID COMMUNITY SCHOOL | 583 | 43 | 13.558 | \$1.54 | \$234.61 | \$2,625 | \$75 | \$2,617 |
| MALLARD COMMUNITY SCHOOL | 212 | 92 | 2.304 | \$0.82 | \$230.02 | \$2,638 | \$117 | \$2,715 |
| MALVERN COMMUNITY SCHOOL | 440 | 108 | 4.074 | \$0.99 | \$376.79 | \$2,632 | \$144 | \$2,591 |
| MANILLA COMMUNITY SCHOOL | 360 | 90 | 4.000 | \$0.97 | \$386.04 | \$2,612 | \$184 | \$2,744 |
| MANNING COMMUNITY SCHOOL | 462 | 112 | 4.125 | \$1.22 | \$166.77 | \$2,590 | \$164 | \$2,961 |
| MANSON COMMUNITY SCHOOL | 524 | 97 | 5.402 | \$1.19 | \$337.19 | \$2,599 | \$106 | \$2,836 |
| MAPLE VALLEY COMMUNITY | 681 | 240 | 2.837 | \$0.98 | \$284.93 | \$2,590 | \$221 | \$2,672 |
| MAQUOKETA COMMUNITY | 1697 | 172 | 9.866 | \$1.19 | \$310.53 | \$2,599 | \$129 | \$2,640 |
| MAQUOKETA VALLEY COMM | 874 | 178 | 4.910 | \$1.21 | \$261.19 | \$2,590 | \$199 | \$2,675 |
| MAR-MAC COMMUNITY SCHOOL | 320 | 46 | 6.957 | \$1.38 | \$240.74 | \$2,590 | \$132 | \$2,976 |
| MARCUS COMMUNITY SCHOOL | 441 | 144 | 3.063 | \$0.98 | \$334.53 | \$2,602 | \$168 | \$2,758 |
| MARION INDEPENDENT | 1683 | 4 | 420.750 | \$2.05 | \$148.97 | \$2,590 | \$32 | \$3,020 |
| MARSHALLTOWN COMMUNITY | 5028 | 144 | 34.917 | \$0.65 | \$146.37 | \$2,590 | \$32 | \$2,755 |
| MARTENSDALE-ST MARYS | 572 | 75 | 7.627 | \$2.44 | \$460.04 | \$2,590 | \$305 | \$2,294 |
| MASON CITY COMMUNITY | 4779 | 95 | 50.305 | \$1.38 | \$163.37 | \$2,675 | \$70 | \$2,705 |
| MAURICE-ORANGE CITY COMM | 783 | 96 | 8.156 | \$0.94 | \$299.30 | \$2,636 | \$86 | \$2,591 |
| MEDIAPOLIS COMMUNITY | 997 | 220 | 4.532 | \$1.14 | \$264.85 | \$2,598 | \$207 | \$2,455 |
| MELCHER-DALLAS COMMUNITY | 465 | 80 | 5.813 | \$1.51 | \$321.98 | \$2,590 | \$118 | \$2,588 |
| MERIDEN-CLEGHORN | 239 | 89 | 2.685 | \$0.93 | \$192.84 | \$2,631 | \$159 | \$2,875 |
| MESERVEY-THORNTON | 219 | 78 | 2.808 | \$1.09 | \$272.25 | \$2,636 | \$177 | \$2,571 |
| MID-PRAIRIE COMMUNITY | 1184 | 215 | 5.507 | \$0.80 | \$198.50 | \$2,592 | \$144 | \$2,529 |
| MIDLAND COMMUNITY SCHOOL | 477 | 122 | 3.910 | \$1.14 | \$274.52 | \$2,676 | \$214 | \$2,613 |
| MILFORD COMMUNITY SCHOOL | 698 | 107 | 6.523 | \$1.19 | \$296.88 | \$2,590 | \$128 | \$2,462 |
| MISSOURI VALLEY COMM | 1072 | 149 | 7.195 | \$1.28 | \$218.14 | \$2,599 | \$110 | \$2,644 |
| MONROE COMMUNITY SCHOOL | 638 | 111 | 5.748 | \$1.20 | \$255.91 | \$2,590 | \$138 | \$2,685 |
| MONTZUMA COMMUNITY | 580 | 140 | 4.143 | \$1.11 | \$318.79 | \$2,600 | \$164 | \$2,630 |
| MONTICELLO COMMUNITY | 1089 | 190 | 5.732 | \$1.31 | \$251.41 | \$2,590 | \$138 | \$2,667 |
| MORAVIA COMMUNITY SCHOOL | 439 | 160 | 2.744 | \$0.71 | \$229.93 | \$2,590 | \$164 | \$2,520 |
| MORMON TRAIL COMMUNITY | 372 | 204 | 1.824 | \$1.06 | \$400.88 | \$2,590 | \$304 | \$2,808 |
| MORNING SUN COMMUNITY | 230 | 50 | 4.600 | \$1.97 | \$564.87 | \$2,645 | \$122 | \$2,771 |
| MOULTON-UDELL COMMUNITY | 338 | 178 | 1.899 | \$1.29 | \$340.23 | \$2,590 | \$251 | \$2,431 |
| MOUNT AYR COMMUNITY | 656 | 331 | 1.982 | \$0.83 | \$375.23 | \$2,710 | \$246 | \$2,716 |
| MOUNT PLEASANT COMMUNITY | 2129 | 303 | 7.026 | \$1.42 | \$257.40 | \$2,598 | \$141 | \$2,495 |
| MOUNT VERNON COMMUNITY | 885 | 76 | 11.645 | \$1.15 | \$184.17 | \$2,590 | \$98 | \$2,608 |
| MURRAY COMMUNITY SCHOOL | 303 | 122 | 2.484 | \$1.31 | \$264.70 | \$2,590 | \$251 | \$2,442 |
| MUSCATINE COMMUNITY | 5602 | 229 | 24.463 | \$1.44 | \$27.45 | \$2,590 | \$78 | \$2,579 |
| NASHUA COMMUNITY SCHOOL | 622 | 112 | 5.554 | \$1.19 | \$281.71 | \$2,590 | \$160 | \$2,997 |

TRANSPORTATION COST 1987-88

| NAME | SEPT 86 ENROLL | SQUARE MILES | PUPILS PER SQ MILE | COST PER MILE | COST PER TRANS-PUP | REGULAR COST PUPIL | TRANS PER PUPIL | NET COST PER PUPIL |
|---------------------------|-------------------|-----------------|--------------------------|---------------------|--------------------------|--------------------------|-----------------------|--------------------------|
| NESCO COMMUNITY SCHOOL | 283 | 106 | 2.670 | \$0.81 | \$197.20 | \$2,738 | \$196 | \$2,837 |
| NEVADA COMMUNITY SCHOOL | 1443 | 118 | 12.229 | \$1.44 | \$251.59 | \$2,590 | \$131 | \$2,473 |
| NEW HAMPTON COMMUNITY | 1532 | 248 | 6.177 | \$1.22 | \$310.03 | \$2,590 | \$174 | \$2,628 |
| NEW HARTFORD COMMUNITY | 378 | 50 | 7.560 | \$1.47 | \$187.64 | \$2,590 | \$92 | \$2,685 |
| NEW LONDON COMMUNITY | 668 | 67 | 9.970 | \$1.30 | \$227.93 | \$2,606 | \$78 | \$2,566 |
| NEW MARKET COMMUNITY | 258 | 208 | 1.240 | \$1.08 | \$326.13 | \$2,628 | \$203 | \$2,519 |
| NEWELL-PROVIDENCE | 298 | 92 | 3.239 | \$1.30 | \$296.86 | \$2,649 | \$162 | \$2,620 |
| NEWTON COMMUNITY SCHOOL | 3674 | 195 | 18.841 | \$1.30 | \$299.98 | \$2,590 | \$100 | \$2,598 |
| NISHINA VALLEY COMMUNITY | 363 | 117 | 3.103 | \$1.25 | \$148.40 | \$2,866 | \$157 | \$2,981 |
| NORA SPRINGS-ROCK FALLS | 538 | 89 | 6.045 | \$1.33 | \$308.12 | \$2,605 | \$166 | \$2,692 |
| NORTH CENTRAL COMMUNITY | 667 | 124 | 5.379 | \$1.39 | \$386.79 | \$2,631 | \$185 | \$2,587 |
| NORTH FAYETTE COMMUNITY | 1180 | 190 | 6.211 | \$1.19 | \$322.44 | \$2,592 | \$170 | \$2,881 |
| NORTH KOSSUTH COMMUNITY | 431 | 207 | 2.082 | \$0.71 | \$197.56 | \$2,667 | \$92 | \$2,720 |
| NORTH LINN COMMUNITY | 782 | 151 | 5.179 | \$1.01 | \$225.97 | \$2,621 | \$170 | \$2,821 |
| NORTH MAHASKA COMMUNITY | 489 | 186 | 2.629 | \$1.44 | \$161.73 | \$2,735 | \$351 | \$2,534 |
| NORTH POLK COMMUNITY | 917 | 98 | 9.357 | \$1.41 | \$216.03 | \$2,590 | \$146 | \$2,404 |
| NORTH SCOTT COMMUNITY | 3090 | 225 | 13.733 | \$0.94 | \$294.43 | \$2,615 | \$138 | \$2,734 |
| NORTH TAMA COUNTY COMM | 582 | 155 | 3.755 | \$0.98 | \$307.86 | \$2,590 | \$167 | \$2,911 |
| NORTH WINNEBAGO COMM | 380 | 136 | 2.794 | \$1.00 | \$315.49 | \$2,590 | \$290 | \$2,777 |
| NORTHEAST COMMUNITY | 759 | 178 | 4.264 | \$1.00 | \$231.34 | \$2,590 | \$235 | \$2,701 |
| NORTHEAST HAMILTON | 341 | 145 | 2.352 | \$1.20 | \$302.02 | \$2,787 | \$230 | \$2,759 |
| NORTHWEST WEBSTER COMM | 280 | 121 | 2.314 | \$0.94 | \$218.76 | \$2,686 | \$179 | \$3,233 |
| NORTHWOOD-KENSETT COMM | 616 | 166 | 3.711 | \$1.37 | \$385.75 | \$2,595 | \$194 | \$2,775 |
| NORWALK COMMUNITY SCHOOL | 1623 | 50 | 32.460 | \$2.25 | \$196.49 | \$2,590 | \$107 | \$2,510 |
| NORWAY COMMUNITY SCHOOL | 353 | 69 | 5.116 | \$0.89 | \$162.72 | \$2,684 | \$104 | \$3,059 |
| OAKLAND COMMUNITY SCHOOL | 461 | 127 | 3.630 | \$1.14 | \$264.94 | \$2,600 | \$173 | \$2,617 |
| ODI BOLT-ARTHUR COMMUNITY | 515 | 149 | 3.456 | \$1.28 | \$387.30 | \$2,590 | \$219 | \$2,531 |
| OELWEIN COMMUNITY SCHOOL | 1660 | 143 | 11.608 | \$1.40 | \$201.96 | \$2,590 | \$93 | \$2,910 |
| OGDEN COMMUNITY SCHOOL | 696 | 143 | 4.867 | \$1.12 | \$423.01 | \$2,590 | \$181 | \$2,580 |
| OLIN CONSOLIDATED SCHOOL | 291 | 81 | 3.593 | \$1.64 | \$166.13 | \$2,623 | \$245 | \$2,921 |
| ORIENT-MACKSBURG COMM | 349 | 184 | 1.897 | \$0.82 | \$373.35 | \$2,742 | \$280 | \$2,519 |
| OSAGE COMMUNITY SCHOOL | 1090 | 227 | 4.802 | \$0.95 | \$233.45 | \$2,590 | \$132 | \$2,749 |
| OSKALOOSA COMMUNITY | 2569 | 182 | 14.115 | \$1.19 | \$206.05 | \$2,590 | \$90 | \$2,532 |
| OTTUMWA COMMUNITY SCHOOL | 5229 | 130 | 40.223 | \$1.89 | \$303.71 | \$2,590 | \$75 | \$2,694 |
| OXFORD JUNCTION CONS | 217 | 50 | 4.340 | \$0.92 | \$324.06 | \$2,706 | \$112 | \$2,731 |
| PALMER CONSOLIDATED | 144 | 58 | 2.483 | \$0.77 | \$209.97 | \$2,767 | \$117 | \$3,100 |
| PANORA-LINDEN COMMUNITY | 493 | 102 | 4.833 | \$1.31 | \$252.17 | \$2,636 | \$217 | \$2,487 |
| PARKERSBURG COMMUNITY | 535 | 76 | 7.039 | \$1.19 | \$353.87 | \$2,590 | \$121 | \$2,751 |
| PATON-CHURDAN COMMUNITY | 285 | 125 | 2.280 | \$1.12 | \$274.42 | \$2,727 | \$205 | \$2,924 |
| PAULLINA COMMUNITY | 327 | 127 | 2.575 | \$0.86 | \$303.32 | \$2,603 | \$147 | \$2,586 |
| PEKIN COMMUNITY SCHOOL | 556 | 222 | 2.505 | \$0.97 | \$312.98 | \$2,621 | \$331 | \$2,554 |
| PELLA COMMUNITY SCHOOL | 1641 | 193 | 8.503 | \$1.66 | \$232.96 | \$2,590 | \$153 | \$2,437 |
| PERRY COMMUNITY SCHOOL | 1463 | 123 | 11.894 | \$1.26 | \$362.52 | \$2,624 | \$80 | \$2,673 |
| PLAINFIELD COMMUNITY | 298 | 68 | 4.382 | \$1.11 | \$219.60 | \$2,590 | \$155 | \$2,737 |
| PLEASANT VALLEY COMM | 2598 | 42 | 61.857 | \$1.14 | \$131.68 | \$2,689 | \$112 | \$2,652 |
| PLEASANTVILLE COMMUNITY | 754 | 117 | 6.444 | \$1.07 | \$383.98 | \$2,597 | \$166 | \$2,464 |
| POCAHONTAS COMMUNITY | 487 | 115 | 4.235 | \$0.90 | \$290.24 | \$2,604 | \$77 | \$3,104 |
| POMEROY COMMUNITY SCHOOL | 314 | 81 | 3.877 | \$1.10 | \$305.07 | \$2,590 | \$168 | \$2,513 |
| POSTVILLE COMMUNITY | 650 | 119 | 5.462 | \$1.39 | \$332.43 | \$2,590 | \$200 | \$2,529 |
| PRAIRIE CITY COMMUNITY | 445 | 82 | 5.427 | \$1.03 | \$199.18 | \$2,606 | \$122 | \$2,495 |
| PRAIRIE COMMUNITY SCHOOL | 610 | 190 | 3.211 | \$0.95 | \$194.64 | \$2,590 | \$175 | \$2,754 |
| PRESCOTT COMMUNITY | 150 | 89 | 1.685 | \$0.53 | \$201.98 | \$2,799 | \$114 | \$3,174 |
| PRESTON COMMUNITY SCHOOL | 502 | 67 | 7.493 | \$1.33 | \$282.43 | \$2,590 | \$135 | \$2,846 |

TRANSPORTATION COST 1987-88

| NAME | SEPT 86 ENROLL | SQUARE MILES | PUPILS PER SQ MILE | COST PER MILE | COST PER TRANS-PUP | REGULAR COST PUPIL | TRANS PER PUPIL | NET COST PER PUPIL |
|--------------------------|-------------------|-----------------|--------------------------|---------------------|--------------------------|--------------------------|-----------------------|--------------------------|
| PRIMGHAR COMMUNITY | 265 | 64 | 4.141 | \$0.00 | \$0.00 | \$2,620 | \$0 | \$2,622 |
| RADCLIFFE COMMUNITY | 284 | 111 | 2.559 | \$0.98 | \$264.15 | \$2,792 | \$175 | \$2,947 |
| RED OAK COMMUNITY SCHOOL | 1469 | 203 | 7.236 | \$1.33 | \$407.12 | \$2,600 | \$103 | \$2,624 |
| REINBECK COMMUNITY | 440 | 108 | 4.074 | \$1.39 | \$367.47 | \$2,590 | \$138 | \$3,278 |
| REMSEN-UNION COMMUNITY | 373 | 178 | 2.096 | \$0.58 | \$118.19 | \$2,636 | \$72 | \$2,719 |
| RICEVILLE COMMUNITY | 638 | 224 | 2.848 | \$0.93 | \$192.91 | \$2,604 | \$152 | \$2,629 |
| ROCK VALLEY COMMUNITY | 490 | 125 | 3.920 | \$0.95 | \$300.89 | \$2,590 | \$125 | \$2,832 |
| ROCKWELL CITY COMMUNITY | 486 | 119 | 4.084 | \$0.87 | \$354.48 | \$2,622 | \$135 | \$3,007 |
| ROCKWELL-SWALEDALE COMM | 389 | 126 | 3.087 | \$0.88 | \$256.58 | \$2,590 | \$139 | \$2,659 |
| ROLAND-STORY COMMUNITY | 934 | 93 | 10.043 | \$1.06 | \$161.78 | \$2,628 | \$95 | \$2,540 |
| ROLFE COMMUNITY SCHOOL | 205 | 88 | 2.330 | \$0.99 | \$361.79 | \$2,671 | \$118 | \$3,471 |
| RUDD-ROCKFORD-MARBLE RK | 723 | 205 | 3.527 | \$1.55 | \$349.87 | \$2,632 | \$233 | \$2,684 |
| RUSSELL COMMUNITY SCHOOL | 252 | 91 | 2.769 | \$0.41 | \$354.89 | \$2,607 | \$144 | \$2,568 |
| RUIHVEN-AYRSHIRE COMM | 320 | 102 | 3.137 | \$1.19 | \$318.89 | \$2,648 | \$150 | \$2,853 |
| SAC COMMUNITY SCHOOL | 617 | 98 | 6.296 | \$1.47 | \$350.98 | \$2,590 | \$114 | \$2,716 |
| SANBORN COMMUNITY SCHOOL | 272 | 61 | 4.459 | \$0.78 | \$429.18 | \$2,590 | \$93 | \$2,607 |
| SAYDEL CONSOLIDATED | 1302 | 22 | 59.182 | \$2.19 | \$148.03 | \$2,632 | \$140 | \$2,850 |
| SCHALLER COMMUNITY | 262 | 67 | 3.910 | \$1.07 | \$269.59 | \$2,631 | \$141 | \$2,777 |
| SCHLESWIG COMMUNITY | 382 | 123 | 3.106 | \$1.06 | \$250.51 | \$2,608 | \$154 | \$2,761 |
| SCRANTON CONSOLIDATED | 210 | 85 | 2.471 | \$1.07 | \$406.99 | \$2,645 | \$287 | \$3,056 |
| SEMCO COMMUNITY SCHOOL | 339 | 92 | 3.685 | \$0.98 | \$389.36 | \$2,636 | \$141 | \$2,850 |
| CENTRAL COMMUNITY SCHOOL | 257 | 185 | 1.389 | \$1.13 | \$258.73 | \$2,677 | \$251 | \$2,912 |
| SERGEANT BLUFF-LUTON | 920 | 64 | 14.375 | \$1.06 | \$128.06 | \$2,605 | \$72 | \$2,533 |
| SEYMOUR COMMUNITY SCHOOL | 419 | 217 | 1.931 | \$1.12 | \$447.12 | \$2,590 | \$267 | \$2,582 |
| SHEFFIELD-CHAPIN COMM | 397 | 110 | 3.609 | \$1.29 | \$258.74 | \$2,678 | \$172 | \$2,831 |
| SHELBY COMMUNITY SCHOOL | 244 | 88 | 2.773 | \$1.02 | \$407.93 | \$2,590 | \$198 | \$2,978 |
| SHELDON COMMUNITY SCHOOL | 1099 | 187 | 5.877 | \$0.78 | \$222.47 | \$2,590 | \$88 | \$2,593 |
| SHELLSBURG COMMUNITY | 347 | 48 | 7.229 | \$0.98 | \$95.16 | \$2,590 | \$116 | \$2,907 |
| SHENANDOAH COMMUNITY | 1312 | 156 | 8.410 | \$1.64 | \$420.85 | \$2,590 | \$121 | \$2,575 |
| SIBLEY-OCHIEYEDAN COMM | 941 | 239 | 3.937 | \$0.95 | \$329.63 | \$2,615 | \$139 | \$2,655 |
| SIDNEY COMMUNITY SCHOOL | 456 | 140 | 3.257 | \$0.78 | \$298.38 | \$2,660 | \$129 | \$2,641 |
| SIGOURNEY COMM SCHOOL | 732 | 170 | 4.306 | \$1.05 | \$317.68 | \$2,590 | \$160 | \$2,678 |
| SIOUX CENTER COMMUNITY | 817 | 107 | 7.636 | \$0.89 | \$177.27 | \$2,593 | \$82 | \$2,577 |
| SIOUX CITY COMMUNITY | 13428 | 64 | 209.813 | \$2.40 | \$176.16 | \$2,594 | \$18 | \$2,653 |
| SIOUX RAPIDS-RLMBRANDT | 354 | 96 | 3.688 | \$1.28 | \$300.86 | \$2,687 | \$209 | \$2,727 |
| SIOUX VALLEY COMMUNITY | 274 | 98 | 2.796 | \$1.05 | \$264.95 | \$2,779 | \$207 | \$2,572 |
| SOLOM COMMUNITY SCHOOL | 796 | 105 | 7.581 | \$2.05 | \$279.94 | \$2,599 | \$245 | \$2,706 |
| SOUTH CLAY COMMUNITY | 256 | 121 | 2.116 | \$1.07 | \$219.33 | \$2,744 | \$182 | \$2,909 |
| SOUTH HAMILTON COMMUNITY | 722 | 203 | 3.557 | \$1.15 | \$273.61 | \$2,654 | \$165 | \$2,601 |
| SOUTH PAGE COMMUNITY | 396 | 143 | 2.769 | \$1.04 | \$257.84 | \$2,642 | \$200 | \$2,723 |
| SOUTH TAMA COUNTY COMM | 1819 | 262 | 6.943 | \$1.25 | \$231.26 | \$2,599 | \$123 | \$2,622 |
| SOUTH WINNEBIEK COMM | 686 | 175 | 3.920 | \$0.95 | \$232.20 | \$2,615 | \$176 | \$2,519 |
| SOUTHEAST POLK COMMUNITY | 3229 | 110 | 29.355 | \$1.56 | \$159.45 | \$2,602 | \$128 | \$2,571 |
| SOUTHEAST WARREN COMM | 638 | 151 | 4.225 | \$0.74 | \$221.35 | \$2,590 | \$195 | \$2,621 |
| SPENCER COMMUNITY SCHOOL | 2119 | 105 | 20.181 | \$1.47 | \$174.75 | \$2,590 | \$62 | \$2,698 |
| SPIRIT LAKE COMMUNITY | 1233 | 99 | 12.455 | \$1.24 | \$185.85 | \$2,590 | \$88 | \$2,593 |
| SPRINGVILLE COMMUNITY | 542 | 58 | 9.345 | \$1.32 | \$222.86 | \$2,590 | \$112 | \$2,661 |
| ST ANSGAR COMMUNITY | 720 | 244 | 2.951 | \$1.10 | \$302.03 | \$2,615 | \$219 | \$2,550 |
| STANTON COMMUNITY SCHOOL | 312 | 80 | 3.900 | \$0.99 | \$114.20 | \$2,624 | \$74 | \$2,588 |
| STARMONI COMMUNITY | 937 | 201 | 4.662 | \$1.02 | \$226.89 | \$2,590 | \$191 | \$2,587 |
| STEAMBOAT ROCK COMMUNITY | 118 | 42 | 2.810 | \$0.96 | \$499.24 | \$2,777 | \$208 | \$3,350 |
| STORM LAKE COMMUNITY | 1491 | 85 | 17.541 | \$1.56 | \$207.98 | \$2,590 | \$56 | \$2,596 |
| STRATFORD COMMUNITY | 192 | 80 | 2.400 | \$1.00 | \$684.45 | \$2,590 | \$348 | \$3,152 |