



Digest of the 2013 Legislative Session Actions Impacting Iowa Public School Districts



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Table of Contents

About ISFIS.....[Page 2](#)
 Legislative Session Approval and Veto Process.....[Page 2](#)
 Executive Summary Budget Summary and State’s Cash Balance.....[Page 3](#)

Enacted Legislation

- Appropriations Acts: Page 4**
[HF 604 Education Appropriations](#)
[SF 452 Standings Appropriations](#)
[Summary Data on School Foundation Aid Allowable Growth FY 2014 and FY 2015](#)
[SF 446 Health/Human Services Appropriations](#)
[HF 603 Administration and Regulation Appropriations](#)
[HF 638 RIF Appropriations](#)
[HF 648 One-time and Bonding Approps](#)
[SF 430 Cultural Affairs Appropriations](#)
[SF 447 Justice Appropriations](#)
- Education Reform: Page 17**
[HF 215 Education Reform Legislation](#)
- Property Tax Reform: Page 36**
[SF 295 Property and Income Tax Reform](#)
- Policy Acts: Page 38**
[SF 115 Intermediate Driver’s License & Special Minor licenses](#)
[SF 337 Medicaid Program Integrity](#)
[SF 419 Vision Screening](#)
[HF 185 Title Change Citizen’s Aid](#)
[HF 211 In-State Construction Contracts](#)
[HF 212 Eminent Domain/Condemnation](#)
[HF 307 Dept of Homeland Security and Emergency Management](#)
[HF 351 Statewide Voluntary Preschool Program Compulsory Attendance](#)
[HF 454 DE Code Clean Up Technical Corrections](#)
[HF 472 Shared Operational Functions Incentives](#)
[HF 484 Boiler Inspection Regulation](#)

- [HF 533 Entrepreneurial Student Organization Account](#)
[HF 586 Rulemaking Process and State Agency Decision-Making](#)
[HF 590 Child Abuse Reporting](#)
[HF 614 Federal Block Grants](#)
[HF 625 Sales Tax Nexus and School Tuition Tax Credit](#)

Near Misses & Pending Issues: [Page 45](#)

- Additional Information:**
 Regular Program Budget Projections FY 2014 by District.....[Page 47](#)
 Iowa Code 279.68(2) Successful Progression for Early Readers....[Page 54](#)
 ISFIS Class Size White Paper....[Page 56](#)
 ISFIS Background Check Implementation Memo.....[Page 60](#)
 US DOE Letter to Dir. Glass re. NCLB Waiver Denial.....[Page 66](#)
 School Start Date Data.....[Page 68](#)
 Petition to DE for Rulemaking.....[Page 75](#)
 Start Date in the News.....[Page 77](#)

- 2012 LSA FACTBOOK:**
 Tourism and State Fair Data.....[Page 85](#)
 Elementary and Secondary Education Data.....[Page 87](#)

- Property Tax Reform:**
 LSA Analysis and ISFIS side by side comments.....[Page 98](#)

- ISFIS Contact Information.....[Page 102](#)



ISFIS

ISFIS is a comprehensive school finance information service for school leaders in Iowa. We have comprehensive financial data, expert consultation on Iowa school finance, videos and other informational materials explaining the school finance formula and responsive one on one consultation. ISFIS services cater to the needs of superintendents and school business officials in all aspects of school finance, communications, and district office operations. We are dedicated to providing school leaders with the unbiased information **you** need, when **you** need it to make the best possible decisions on the behalf of your school children and communities.

In that spirit, this Digest of the 2013 Legislative Session is offered to all school districts, regardless of ISFIS subscription status. Please call us with any questions, suggestions for additional services that would help school leaders in your district, or with suggestions to improve our services for Iowa school leaders.

Best Regards,
Margaret and Larry

The 2013 Legislative Session drew to a close on May 23, 2013, 20 days past scheduled adjournment. Although three weeks past the expiration of per diem payments for legislators, the timing was an improvement on the 2011 Session's June 30, 2011 adjournment. Out of the 2,646 pieces of legislation introduced in the Iowa Legislature, 146 made it to the Governor's desk.

This Digest details legislation enacted by the 2013 Legislature and signed or vetoed by the Governor. In preparation for next year, we include a listing and explanation of some of the significant education and tax policy bills that moved through the process, but ultimately did not pass, yet. . . ideas from former legislatures resurface. The 2013 Session was the first of the two-year biennium of the 85th Iowa General Assembly. During the 2014 Legislative Session, bills that were introduced in 2013 and moved partially through the process, approved during floor debate in the chamber of origin in the prior year, remain eligible for consideration. The following two bills are examples of bills left in committee for a second year that many school district leaders supported:

- [SF 53](#) Property Tax Equity and Relief Fund included appropriations to fully fund tax equity in the additional levy. The provisions for the state to assume the full cost of allowable growth were included in HF 215 Education Reform, but the equity provisions of SF 53 were not included. This bill passed the Senate but did not move in the House Ways and Means Committee.
- [SF 404](#) English Language Learner Funding would have extended state contribution via a weighting in the school foundation formula from four to seven years. (The standings appropriations bill SF 452 extended the current four years to five.) This bill passed the Senate but did not move in the House Education Committee. Rep. Jorgensen, Chair of House Education, requested the Iowa Department of Education (DE) to conduct a study of ELL funding, so a task force has been appointed and they will make recommendations to the DE for future action.

Process for Signature: The Governor had 30 days to review all legislation sent to him in the closing days of the Session:

- Bills received by the Governor during the last three calendar days of session (except Sundays) must be signed or vetoed within 30 calendar days.
- The Governor has the option to use three types of vetoes: the veto, item veto, and pocket veto. The veto indicates the Governor's disapproval of an entire bill.
- The item veto may be used only for bills which appropriate funds. It strikes a specific item of an appropriations bill.
- A pocket veto occurs when the Governor fails to take action within 30 calendar days on a bill received within the last three calendar days of session (except Sundays). The entire bill fails to become law under this situation.

Executive Summary

We started the 2012 Legislative Digest Executive Summary with this sentence last year: "The Session began with state leaders calling for reform; the big three efforts were focused on Mental Health, Property Taxes and Education." Sounds very familiar, although having enacted mental health reform last year, this year's focus was instead on how to expand health care coverage to low income Iowans through either expansion of Medicaid paid primarily with federal funds or create an Iowa system of health insurance coverage. Bills reforming some aspects of the educational system were ultimately passed in 2012, although critics in both cases were hesitant to claim the reform efforts as complete or adequately funded. That small step last year set the stage for Interim dialogue, task force study and recommendations, and finally, passage of significant education reform in HF 215. Details of that effort are included in this Digest, beginning on [page 17](#). There was also, in the end, consensus agreement on how to reform property/income taxes. Details of that effort are included in this Digest beginning on [page 36](#).

Budget Summary: The Legislature approved a budget of \$6.485 billion for FY 2014, which is a decrease of \$78.0 million. That amount is misleading since they also adjusted FY 2013 by increasing appropriations to the current fiscal year by \$335.9 million. That amount is \$345.6 million under the 99% expenditure limitation in Iowa law and will result in a deposit of an additional \$585.1 million into the state's ending balance after all appropriations. These calculations are prior to the Governor's line-item vetoes.

Estimated Position of State's Cash Balance for FY 2014: The state's Cash Reserve Fund, limited to a maximum of 7.5% of total budget, is calculated to be full at \$86.8 million. The Economic Emergency Fund, beginning with a total of \$939.1 million, transfers the required excess to the state general fund of \$675.1 million, \$60 million to the Taxpayer Trust Fund, and another \$35.6 million to the Executive Council for performance of duty, leaving an estimated ending balance of \$162.3 million, which is the maximum 2.5% allowed in Iowa law (according to the draft LSA end of session balance sheet [5.23.2013](#)). The LSA [Fiscal Update Special Edition](#) **End of Session**, June 6, 2013, provides a detailed explanation of the 2013 Legislative Session appropriations and fund balances.

Enrolled Bills: The following bills impacting Education have been signed by the Governor unless there is a note describing veto action. For access to the complete text and effective dates of all legislation approved or vetoed by the Governor, check out the [enrolled bills](#) link on the legislative website. The Enrolled bills are organized into Appropriations, Education Reform, Property Tax Reform and Policy Acts.

APPROPRIATIONS ACTS

HF 604 Education Appropriations: In addition to specific program appropriations for PK-12, this act appropriates funds to the Iowa Department of Education (DE), community colleges, regents' institutions, college student aid commission, and the department for the blind, all important for educating Iowans.

The final appropriation totals \$898.2 million, which is an increase of \$37.2 million compared to estimated FY 2013. HF 604 also appropriates \$66 million from other funds for FY 2014 for community college, regents and workforce programs (no other funds were appropriated to education areas in FY 2013). The majority of the general fund increase goes to postsecondary education, with \$14 million to the board of regents and \$16.0 million to community colleges (exclusive of the other funds appropriations). The act includes initial education reform funding of \$6.8 million and creates a new appropriation of \$8.0 million for early literacy support in anticipation of last year's third-grade retention policies which become effective July 1, 2017.

Specific FY 2014 appropriations and provisions impacting PK-12 public schools and AEAs, all approved by the Governor, include:

- \$6.1 million for DE administration, an increase of \$175,000 compared to FY 2013.
- Level funding of \$598,197 for Vocational Education Administration and \$2.6 million to reimburse school districts for vocational education expenditures by secondary schools.
- \$2.2 million level funding for food service. Total funding for FY 2014 is no change compared to estimated net FY 2013. Any reduction in this appropriation results in a reduction in federal funding for school nutrition programs.
- Early Childhood: Early Childhood Iowa received appropriations for general aid, preschool tuition assistance and family support and parent education, all at the FY 2013 appropriation level: \$5.4 million, \$5.4 million and \$12.4 million respectively. A new appropriation of \$400,000 for Early Head Start (serving three-year-olds) was created.
- Special education services birth to age 3 funding of \$1.7 million. Total funding for FY 2014 is no change compared to estimated net FY 2013. Any reduction in this funding may jeopardize all federal funding for this purpose, a potential loss of \$4,000,000.
- Nonpublic textbooks services funding of \$600,214, an increase of \$40,000 compared to FY 2013. Continues the limitation of no more than \$20 per pupil and shall not exceed the comparable services offered to resident public school pupils.



- \$1.0 million for Core Curriculum support, continuing the same level as FY 2013 education appropriations bill, but additional funding is contained in the bonding one-time funding bill (see HF 648).
- \$6.3 million for Student Achievement and Teacher Quality, which is an increase of \$1.5 million. Allocations require \$3.5 million for Mentoring and Induction which is a 44 percent increase compared to FY 2013. (FY 2013 appropriations were insufficient to cover all mentoring costs, so DE notified school districts early in 2013 that funds would be prorated, leaving districts to cover the shortfall. This appropriation is for the year beginning July 1, 2013 and does not reimburse districts for the FY 2013 shortfall, but will hopefully be sufficient for FY 2014.) Teacher quality allocations are indicated in the following chart:

Student Achievement Teacher Quality Allocations	FY 2013	FY 2014	Difference
National Board Certification	\$ 500,000	\$ 846,250	\$ 346,250
Ambassador to Education	85,000		(-85,000)
Mentoring and Induction	2,463,590	3,537,875	1,074,285
Career Dev/Evaluator Training	600,000	786,816	186,686
Teacher Development Academies	1,136,410	1,136,410	-
Total	\$ 4,785,000	\$ 6,307,351	\$ 1,522,351

- \$670,000 for Jobs for America's Grads, which is an increase of \$130,000.
- A new FY 2014 appropriation of \$6,840,000 for Education Reform. See the detailed explanation of HF 215 for more detail.
- A new FY 2014 appropriation of \$8.0 million to DE to provide intensive instructional services, curricula, initiatives, programs and supports in accordance with section 279.68 subsection 2. [Iowa Code 279.68](#), subsection 2 Successful Progression for Early Readers. See [page 54](#) for details of those requirements enacted in the 2012 Legislative Session Education Reform Effort SF 2284.
- \$1.3 million to the Iowa Reading Research Center initiated in last year's education reform effort SF 2284. This is a decrease of \$669,000 compared to the FY 2013 appropriation. However, the \$669,000 was included in HF 648, the one-time appropriations and bond repayment bill.
- A new appropriation of \$425,000 for competency-based education pilot grants. HF 215 Education Reform requires grants to be paid to no more than 10 pilot districts by Dec. 1, 2013.
- \$5.2 million to the University of Northern Iowa Science, Technology, Engineering and Math (STEM) initiative, which is an increase of \$500,000 compared to FY 2013.
- \$392,452 for Teacher Shortage Forgivable Loans, same as FY 2013 level.
- \$481,849 to the University of Iowa for the Iowa Online Advanced Placement Academy, which is no change compared to estimated net FY 2013.

See the Legislative Services Agency Notes on Bills and Amendments ([NOBA](#)) for the appropriations explanations, tracking of individual line items and FTEs in HF 604.

Standings Appropriations [SF 452](#): This act historically includes many provisions not specified in other appropriations bills, as well as the appropriations that stand without legislative action, should those need to be changed (thus the title, “standing appropriations.”) For school districts, this bill is always important, impacting state foundation aid, instructional support, property tax equity, at-risk grants, property tax credits, and often technical corrections or policy language not handled earlier in the session. The Governor signed the act. Specific impacts this year include:

State Foundation Aid: SF 452 appropriates \$2.65 billion for baseline state foundation aid for PK-12 school districts and AEAs for FY 2014. (Allowable Growth provisions in HF 215 will be added to this amount to fund the 2% allowable growth, bringing the total to \$2.62 billion, which is an increase of \$61 million compared to FY 2013.) This amount includes increases in Teacher Salary Supplement, Professional Development Supplement and Early Intervention/Class Size Supplement per pupil at the 2% allowable growth level and a \$5.0 million increase in preschool, all of which are funded entirely with state aid without a property tax impact. The increase in the Statewide Voluntary Preschool Program includes both the 2% allowable growth and more students being served, but the weighting of 0.5 was unchanged.) The LSA’s Fiscal Update summarizes state funding totals:

- The State General Fund amount totals \$2.723 billion, an increase of approximately \$62.3 million (2.3%) compared to the State General Fund amount for estimated FY 2013. This includes \$2.330 billion for regular school aid, \$327.5 million for the State categorical supplements, and \$65.4 million for preschool formula funding. Including additional funding from the Property Tax Equity and Relief (PTER) Fund of \$8.7 million, the total State school aid funding amount is \$2.714 billion.
- School aid property taxes are estimated to total \$1.34 billion, an increase of \$30.0 million (2.3%) compared to estimated FY 2013.
- The statewide combined district cost is estimated to total \$3.999 billion, an increase of \$88.0 million (2.3%) compared to estimated FY 2013.

The following table from the Legislative Services Agency (LSA) web page on school aid estimates <https://www.legis.iowa.gov/LSAReports/k12Estimates.aspx> provided the above figures and summarizes the estimated FY 2014 and FY 2015 school aid funding compared to the prior year, based on final legislative action including the Governor’s signature of HF 215, Education Reform. HF 215 established the 2% Allowable Growth for FY 2014 and 4% for FY 2015. The notes are relevant to other legislated policy changes, such as the state assuming the full cost of allowable growth, the expansion from 4 to 5 years of state contribution to ELL, the shared operational functions supplementary weighting, and the AEA reduction of \$15 million. These estimates do not include any changes due to SF 295 Property Tax Reform.



Legislative Services Agency: School Aid Estimates

State School Aid Funding: FY 2013 Through Est. FY 2015 - Final Action						
Estimates Based on Final Action of School Aid Legislation (Dollars in Millions)						
	FY 2013 - 2% Allowable Growth	Change from FY 2012	FY 2014 - 2% Allowable Growth	Change from Est. FY 2013	FY 2015 - 4% Allowable Growth	Change from Est. FY 2014
Regular School Aid	\$ 2,280.9	\$ 23.9	\$ 2,322.1	\$ 41.2	\$ 2,444.4	\$ 122.3
Additional State Aid for Property Tax Relief*	NA	NA	8.3	8.3	25.5	17.2
Total Regular School Aid**	\$ 2,280.9	\$ 23.9	\$ 2,330.4	\$ 49.5	\$ 2,469.9	\$ 139.5
Teacher Salary Supplement	260.0	3.2	266.3	6.3	277.9	11.6
Professional Development Supplement	29.5	0.4	30.2	0.7	31.5	1.3
Early Intervention Supplement	30.3	0.4	31.1	0.8	32.4	1.4
Total State Categorical Supplement	\$ 319.8	\$ 3.9	\$ 327.5	\$ 7.8	\$ 341.8	\$ 14.3
Total School Aid w/o Preschool	\$ 2,600.7	\$ 27.8	\$ 2,657.9	\$ 57.2	\$ 2,811.7	\$ 153.8
Preschool Aid	\$ 60.4	\$ 2.0	\$ 65.4	\$ 5.0	\$ 71.5	\$ 6.0
Total State Aid Amount for School Programs	\$ 2,661.1	\$ 29.9	\$ 2,723.4	\$ 62.3	\$ 2,883.2	\$ 159.8
PTER Funding	\$ 7.4	\$ 0.7	\$ 8.7	\$ 1.3	\$ 8.7	\$ 0.0
Total State General Fund Amount for School Aid	\$ 2,653.7	\$ 29.2	\$ 2,714.7	\$ 61.0	\$ 2,874.5	\$ 159.8
Uniform Levy Amount	\$ 729.7		\$ 760.5	\$ 30.8	\$ 792.9	\$ 32.3
Total Unadjusted Additional Levy Amount	612.4		621.2	8.7	656.0	34.8
Additional State Aid for Property Tax Relief*	NA	NA	-8.3	-8.3	-25.5	-17.2
Property Tax Adjustment Aid (from GF)	-24.0	0.0	-24.0	0.0	-24.0	0.0
Property Tax Adjustment Aid (from PTER)	-7.4	-0.7	-8.7	-1.3	-8.7	-0.0
Total Foundation Property Tax	\$ 1,310.8	\$ -3.7	\$ 1,340.8	\$ 30.0	\$ 1,390.7	\$ 49.9
Combined District Cost	\$ 3,910.7	\$ 23.4	\$ 3,998.7	\$ 88.0	\$ 4,202.5	\$ 203.7
		Est. Budget Guarantee Amount	\$ 11.2		\$ 19.1	
		Number of Districts with Budget Guarantee:	134		138	
*** Proposal: Additional State Aid	N.A.		\$ 57.1		\$ 0.0	

Notes:
 Estimates reflect school aid provision approved by the General Assembly for FY 2014 and FY 2015. Estimates include a FY 2014 AEA State aid reduction of \$15.0 million and an extension of limited English proficient (LEP) supplementary weighting from four years to five years beginning in FY 2015 (SF 452), and new shared operational functions beginning in FY 2015 (HF 472). Estimates DO NOT include the estimated impact of SF 295 (Property Tax Changes Bill).
 *Estimates include the provision that provides property tax relief for any increase resulting in the per pupil increase funded with property tax is to be funded with State aid (HF 215).
 **Amount includes PTER Funds used for property tax relief.
 Based on the current law amount for PTER.
 Budget guarantee amounts provided are included in the total foundation property tax amounts displayed.
 GF = General Fund
 PTER = Property Tax Equity and Relief Fund
 FY 2014 and FY 2015 estimates are based on a variety of assumptions that are subject to change. For a complete list of assumptions, contact the LSA.
 Combined district cost represents the total school foundation funding amount and is not impacted by a reduction in State school aid.
 ***Proposal includes one-time State aid based on 2.0% of the FY 2013 regular program State cost per pupil multiplied by each district's budget enrollment.
 Totals may not sum due to rounding.
 Estimates are not official or final. The Department of Management will provide the official school aid amounts.

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The LSA also provided the following analysis on a per pupil basis to explain the Regular School Aid Per Pupil Components:

<u>Regular School Aid Per Pupil Components</u>	<u>FY 2013 State Cost Per Pupil Amounts</u>	<u>Growth in FY 2014 Cost Per Pupil</u>	<u>FY 2014 State Cost Per Pupil Amount</u>	<u>Growth in FY 2015 Cost Per Pupil</u>	<u>FY 2015 State Cost Per Pupil Amount</u>
Regular Program	\$ 6,001.00	\$ 120.00	\$ 6,121.00	\$ 245.00	\$ 6,366.00
Special Education Program	6,001.00	120.00	6,121.00	245.00	6,366.00
AEA Special Education Support	263.51	5.27	268.78	10.75	279.53
AEA Media Services	49.13	0.98	50.11	2.00	52.11
AEA Educational Services	54.22	1.08	55.30	2.21	57.51
<u>State Categorical Supplements</u>					
Teacher Salary - Districts	\$ 517.17	\$ 10.34	\$ 527.51	\$ 21.00	\$ 548.51
Professional Development - Districts	58.57	1.17	59.74	2.00	61.74
Early Intervention	63.80	1.28	65.08	2.60	67.68
Teacher Salary - AEA's	27.07	0.54	27.61	1.10	28.71
Professional Development - AEA's	3.16	0.06	3.22	0.13	3.35

AEA = Area Education Agency

FY 2014 and FY 2015 Allowable Growth: The Governor’s initial budget did not include an allowable growth recommendation for FY 2014, preferring to wait until Education Reform policy language was determined. The Senate proposed and passed a four percent allowable growth for categorical and regular foundation purposes for both FY 2014 and FY 2015 several times during the Session. The House never took up those bills in the House Education or Appropriations Committees.

In the end, the 2013 General Assembly was still not in compliance with the requirement in Iowa Code 257.8 highlighted below, although education advocates are no doubt grateful to know the FY 2015 Allowable Growth figure of 4 percent well in advance of the budget year. The terminology changes in FY 2015 due to changes in HF 215 Education Reform regarding allowable growth, but the changes left intact the highlighted sections below. In future years, the legislature and Governor are still required to act quickly on setting school aid in the first 30 days following submission of the Governor’s budget.

257.8 State percent of growth — allowable growth.

1. *State percent of growth.* The state percent of growth for the budget year beginning July 1, 2010, is two percent. The state percent of growth for the budget year beginning July 1, 2012, is two percent. **The state percent of growth for each subsequent budget year shall be established by statute which shall be enacted within thirty days of the submission in the year preceding the base year of the Governor’s budget under section 8.21.** The establishment of the state percent of growth for a budget year shall be the only subject matter of the bill which enacts the state percent of growth for a budget year.

2. *Categorical state percent of growth.* The categorical state percent of growth for the budget year beginning July 1, 2010, is two percent. The categorical state percent of growth for the budget year beginning July 1, 2012, is two percent. **The categorical state percent of growth for each budget year shall be established by statute which shall be enacted within thirty days of the submission in the year preceding the base year of the**

Governor's budget under section 8.21. . . . The categorical state percent of growth may include state percents of growth for the teacher salary supplement, the professional development supplement, and the early intervention supplement.

Impact of Delayed Allowable Growth Decision on Schools: School advocates may wish to continue talking about the impact of delayed state budget decisions on schools as they meet with state leaders during the Interim. Many school district postponed purchases of critical curriculum, technology and supplies. School district issued pink slips (reduction in force notices) to teachers and other school employees. School boards and administrators worked together to set a budget with uncertain budget assumptions in order to comply with reporting and budget action deadlines. Although the new fiscal year is just beginning, some districts have not yet completed collective bargaining. The uncertainty is described as all-consuming, as staff members question whether they will have a job in the coming year and bean counters prepare and analyze multiple scenarios. Stability and adequacy of school funding are important concepts for future state funding of schools, in order to fully support public school staff in directing all energies to school improvement and educating students.

School Funding Advocacy: Public School Funding, both in terms of equity and adequacy, remains a top priority for school districts. This legislative session action came closer than in previous years, but still is far short of the call for sufficient allowable growth to cover the increased costs of education, fully funded and set in a time frame for sufficient predictability. With the expenditures per student in Iowa \$1,514 below the national average, it would have taken the equivalent of 25% allowable growth to attain the national average (assuming all other states provided for no increase.) For comparisons of state expenditures per pupil, which ranks Iowa at 37th in the nation, see the LSA FACTBOOK data included in the additional information section of this Digest on page 79.

Cost Increases: school districts experience cost increases yearly, including some of the following specifics expected in FY 2014:

- Salaries and benefits pursuant to collective bargaining agreements;
 - Average settlements are running at an estimated 3.7% statewide even though 41 school districts will see a regular program district cost reduction and another 60 districts will experience a net increase below 2%.
 - New Regular Program Spending Authority statewide, based on a two percent allowable growth, is 4.4% for FY 2014. Nearly half of the new spending authority is due to a one-time supplemental payment from the state neither appropriated nor expected to continue in FY 2015.
 - A mandated increase in the employers' share of retirement (IPERS) and other unfunded mandates such as the expansion of background checks for all employees not licensed by the Board of Education Examiners or bus drivers.
 - Teacher experience and additional degree attainment increases the teacher salary based on the district's salary schedule. These costs are

not included in the 3.7% settlement figures. Neither is the savings due to retirements or teacher layoffs.

- The cost of insurance benefits in collective bargaining settlements are averaging below 2%, for the first time in decades, although it's unknown if contracts include a reduction in benefits or if the cost of premiums makes up the entire increase.
- Salary and benefits increases for administrative and other staff not covered by the collective bargaining agreement.
- Reduced federal funds: elimination of federal stimulus, EdJobs funds, potential reductions in IDEA and Title 1, or other federal funds due to federal sequestration which began in the Spring of 2013.
- Transportation and fuel cost increases, energy costs for heating, cooling, and electricity, shipping costs and materials costs.
- Increased costs for technology, curriculum, student data and assessment systems, paper and supplies.

In the final analysis, cost increases that exceed new spending authority granted by the foundation formula, are offset by program and staff reductions. School districts have been living under the weight of the constant search for additional savings for several years of record low allowable growth. Two-thirds of Iowa school districts have the situation further compounded by declining enrollment.

The following page includes statewide financial comparisons compiled by ISFIS to help school leaders explain their current financial situation (see [page 47](#) of this Digest for district specific details):



FY 2014 Regular Program New Authority Report

Based on 2 Percent State Percent of Growth and 2 Percent One-Time Supplement

District	FY 2013					FY 2014					Change in Total Regular Program District Cost	Percent Change in RPDC	
	Budget Enrollment	District Cost Per Pupil	Regular Program District Cost	Budget Guarantee	Regular Program District Cost w/Adjustment	Budget Enrollment	District Cost Per Pupil	Regular Program District Cost	Budget Guarantee	Regular Program District Cost w/Adjustment			One-Time 2% Supplement
Minimum	68.0	\$ 6,001	\$ 419,968	\$ -	\$ 433,784	76.0	\$ 6,121	\$ 478,496	\$ -	\$ 478,496	\$ 9,120	\$ (168,225)	-7.6%
Maximum	31,546.3	\$ 6,176	\$ 191,454,495	\$ 398,669	\$ 191,454,495	32,062.1	\$ 6,296	\$ 198,432,337	\$ 389,860	\$ 198,432,337	\$ 3,847,452	\$ 10,825,294	16.2%
Average (Mean)	1,368.5	\$ 6,034	\$ 8,244,222	\$ 46,790	\$ 8,291,012	1,376.4	\$ 6,154	\$ 8,457,000	\$ 32,296	\$ 8,489,296	\$ 165,172	\$ 363,455	3.4%
Median	653.1	\$ 6,004	\$ 3,940,522	\$ 12,423	\$ 3,961,159	649.9	\$ 6,124	\$ 4,000,074	\$ -	\$ 4,014,323	\$ 77,988	\$ 132,706	3.0%
Count > 0	346.0	346	\$ 346	\$ 199	346	346	346	346	133	346	346	305	305
Total	473,504.2		\$ 2,852,500,712	\$ 16,189,424	\$ 2,868,690,136	476,245.0		\$ 2,926,121,934	\$ 11,174,352	\$ 2,937,296,286	\$ 57,149,400	\$ 125,755,550	

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Statewide Summary Information	FY 2011	FY 2012	FY 2013	FY 2014
Budget Enrollment	474,227.3	473,493.4	473,504.2	476,245.0
Regular Program District Cost w/Budget Guarantee	\$2,826,067,545	\$2,844,323,707	\$2,868,688,384	\$2,937,296,286*
Budget Guarantee: Number of Districts and Property Tax Authority	222 / \$25,075,561	270 / \$47,714,952	202 / \$16,189,783	133 / \$11,174,352
Number of Districts w/Negative New Authority	85	158	186	40
			*Does not include \$57,149,400 one-time supplemental payment	

Class Size Early Intervention Block Grant: Typically, any action on class size and early intervention might be found in the standings appropriations bill, but this year, it was contained in HF 215 Education Reform. Since it's about money, we've included it here with the appropriations bills. HF 215 delays the sunset of the class size/reading intervention program language for five years, until July 1, 2017. In the funding Iowa Code chapter for the early intervention supplement per pupil, the last line says:

“d. The use of the funds calculated under this subsection shall comply with the requirements of Chapter 256D.”

Iowa Code 256D, subsection 9 requires a sunset of the program, eliminating the authority for school districts to spend the funds:

“256D.9 Future Repeal: This chapter is repealed effective July 1, 2017.”

The Legislature will hopefully revisit the sunset in the 2016 Session in order to provide adequate notice to school districts if the program is expected to continue or if there will be a redirection of the funds to another purpose, or complete elimination of the sunset provision. With the 2% allowable growth in FY 2014 and 4% in FY 2015, the total program expenditure grows to \$32.3 million. Education associations advocated for complete repeal of the sunset and commitment to future class size/reading intervention program funding and authority. ISFIS published an analysis of the DE's program review of the Early Intervention Class Size Reduction history during the debate on whether the class size program funds should continue. A copy of the white paper is included on [page 56](#) of this Digest.

Area Education Agency Cuts: The bill reduces the funding that the school aid formula would have delivered for the AEAs by \$15 million. Although a significant underfunding, it's slightly better than the AEA reduction of \$20 million in the previous two fiscal years.

Amends HF 472 Shared Operational Functions: SF 452 replaces the mental health therapist position as a shared operational function with a social worker as the position eligible for school aid formula supplementary weighting beginning July 1, 2014, pursuant to a shared operational function.

Limited English Proficient Student Weighting State Share: SF 452 increases limited English proficient (LEP) student eligibility to generate supplementary weighting for excess costs associated with LEP instruction from 4 to 5 years. The bill specifies that the extension applies to LEP students first identified on or after July 1, 2010 (hits budget July 1, 2014). For some districts, this will be realized as new funding. For those which requested School Budget Review Committee to grant them modified allowable growth for time beyond the current four years of eligibility, the state contribution will offset what would have otherwise been property taxes.

School Employee Background Checks: Requires school districts to review the state sex offender registry, the state central registry for child abuse information, and the state central registry for dependent adult abuse information for any applicant for a school employee position that is not covered by BOEE licensure or is not a bus driver:

- before an applicant is hired.
- by June 30, 2014, for each school employee employed by the school district as of July 1, 2013 excluding those covered by BOEE licensure and renewal or bus drivers.

▫ every five years on the anniversary of each school employee's year of hire. The bill prohibits a school district from charging an employee for the cost of the registry checks and requires the district to have a consistent policy/procedure for implementing the rechecks every five years. A memo explaining the requirements in further detail, which includes the requirements in all code sections regulating school background checks, can be found on [page 60](#) of this digest.

Nonpublic school transportation: This appropriation, for nonpublic school transportation, was limited to \$7,060,931 in 2012 legislative session, but received an increase of \$1.5 million, for a total of \$8.6 million in FY 2014. LSA tracking documents show this as \$1.1 million lower than the standing appropriation, however, the full standing appropriation amount has not been available for nonpublic school transportation in recent history.

General and Special Education: Private Agency Residential Services: Allows existing service providers to charge district for the costs of the programs for FY 13 and FY 14. The costs may include costs of general administration, health service, attendance officers, plant operation, plant maintenance, instructional costs, equipment, transportation, and property casualty and liability insurance. **The Governor vetoed this provision.** A copy of his veto message can be found preceding the enrolled bill at <http://coolice.legis.iowa.gov/linc/85/external/govbills/SF452.pdf>

Legislative Study: Requests the Legislative Council to create an interim study committee during the 2013 Interim to review the payment of general education and special education costs associated with student services provided by private agencies. **The Governor vetoed this provision.** A copy of his veto message can be found preceding the enrolled bill at <http://coolice.legis.iowa.gov/linc/85/external/govbills/SF452.pdf>

SAVE Fund: Simplifies the calculation for the per pupil amount for the Department of Revenue regarding Secure an Advanced Vision of Education (SAVE) fund:

- Current law bases distribution amounts on preexisting SILO, which effectively lowered the monthly supplemental amount to rural/retail poor school districts until the reconciliation payment was made at the end of the year.
- Correction will even out the payments and make it easier for rural schools to bond against a more predictable amount.
- Solidifies the percentage that flows to the Property Tax Equity and Relief (PTER) fund based on historical experience at 2.1 tenths of the total.
- Effective July 1, 2014 when all districts are in the pool

Standing appropriations of interest to Iowa school districts, including the impact of several of those listed above, are shown on the following table from the LSA analysis. Note the continuation of no state contribution to match the local effort of Instructional Support which is now funded entirely with local property taxes and income surtax. The current proration formula creates an inequity for property poor school districts that was intended to be addressed in SF 53 still in the House Ways and Means Committee.



	FY 2014		
	SF 452		
	Current Law	Conf. Comm.	Total
	(1)	(2)	(3)
Education, Dept. of			
Child Development	\$ 12,606,190	\$ 0	\$ 12,606,190
Instructional Support	14,800,000	-14,800,000	0
Nonpublic School Transportation	9,660,931	-1,100,000	8,560,931
Sac Fox Settlement Education	100,000	0	100,000
State Foundation School Aid (Baseline) *	2,653,800,000	0	2,653,800,000
AEA School Aid Reduction	0	-15,000,000	-15,000,000
State Aid English Lang. Learners	0	0	0
Total Education, Dept. of	\$ 2,690,967,121	\$ -30,900,000	\$ 2,660,067,121
Public Information Board			
Public Information Board	\$ 0	\$ 75,000	\$ 75,000

SF 446 Human Services Appropriations: This act included funds and requirements upon the Iowa Department of Human Services that impact schools or students:

- Support for Early Literacy: Included an appropriation of \$50,000 to be distributed to a statewide nonprofit organization to be used for the public purpose of supporting a partnership between medical providers and parents through community health centers to promote reading and encourage literacy skills so children enter school prepared for success in reading.
- Child Care Database: Allocates up to \$25,000 of Child Care Services funds to implement a searchable internet-based application as part of the consumer information made available under section 237A.25. The application shall provide a listing of the child care providers in this state that have received a rating under the voluntary quality rating system implemented pursuant to section 237A.30 and information on whether a provider specializes in child care for infants, school-age children, children with special needs, or other populations or provides any other specialized services to support family needs. School districts can share this link with parents to help find before and after school, summer or early child care for younger siblings
http://www.dhs.state.ia.us/Consumers/Child_Care/LicensingRegs/CCProviderMap.html
- School-based Liaison Officer: Provides up to \$1,556,287 for school-based supervision of children adjudicated under chapter 232, of which not more than \$15,000 may be used for the purpose of training. A portion of the cost of each school-based liaison officer shall be paid by the school district or other funding source as approved by the chief juvenile court officer.
- Suicide Prevention Training: Requires the DE to work with the DHS and the Department of Public Health in developing recommendations for required training of persons who

hold a license, certificate, authorization, or statement of recognition issued by the BOEE and who provide services to students. The recommendations shall address training of such persons on suicide prevention and trauma-informed care. In developing the recommendations, the DE shall consult with stakeholders, including but not limited to mental health professionals, school administrators, school nurses, and guidance counselors. For purposes of this section, “trauma-informed care” means services that are based on an understanding of the vulnerabilities and triggers of individuals who have experienced trauma, recognize the role trauma has played in the lives of those individuals, recognize the presence of trauma symptoms and their onset, are supportive of trauma recovery, and avoid further traumatization. The department shall submit a report to the Governor and General Assembly providing findings and recommendations on or before Dec. 15, 2013. The Governor signed these provisions.

HF 603 Administration and Regulation Appropriations Act: This act includes an appropriation of \$992,913 for the Iowa Telecommunications and Technology Committee and Regional Telecommunications Councils (RTCs). The act requires the RTCs to use the money appropriated to provide technical assistance for network classrooms, planning and troubleshooting for local area networks, scheduling of video sites, and other related support activities. The Governor signed the act.

HF 638 RIF Appropriations: This act includes appropriations from the Rebuild Iowa Infrastructure Fund, typically in the areas of infrastructure and technology. The Governor signed the act. This includes appropriations to the Iowa Department of Education for:

- \$2.7 million for maintenance and lease costs associated with connections for part III of the ICN.
- \$600,000 for the continued development and implementation of an education data warehouse to be utilized by teachers, parents, school district administrators, AEA staff, DE staff and policymakers.

HF 648: One-time and Bonding Appropriations: This act appropriates excess Economic Emergency Fund balance to buy down debt obligations of the state and includes miscellaneous one-time supplemental appropriations for FY 2013 that do not revert but carry forward for their intended purposes. The Governor signed the act. The actions impacting schools include:

- \$669,000 for the Iowa Reading Research Center.
- \$1.0 million for implementing the statewide core curriculum for school districts and accredited nonpublic schools and a state-designated career information and decision-making system. The LSA explains in their [NOBA](#) analysis of the bill: In accordance with SF 2216 (Core Curriculum Act) of the 2008 Legislative Session, all school districts and accredited nonpublic schools are required to fully implement the Iowa Core Curriculum in grades 9-12 by July 1, 2012 and grades K-8 by the 2014-2015 school year. The DE received an FY 2013 appropriation from the General Fund of \$1,000,000 during the 2012 Legislative Session for Core Curriculum implementation. In addition to this \$1,000,000 supplemental appropriation, HF 604 appropriates \$1,000,000 for FY 2014 and \$500,000 for FY 2015 from the General Fund for Core Curriculum implementation.
- \$1.0 million for major relocation and major repair needs for community colleges.

SF 430 Cultural Affairs Appropriations: This act appropriates \$1,341,926 to the Public Employment Relations Boards, which includes an allocation of \$15,000 for maintaining a website that allows searchable access to a database of collective bargaining information. To check out the searchable database, visit the Iowa PERB web site at <http://iowaperb.iowa.gov/> The Governor signed the act.



[SF 447](#) **Justice Appropriations:** This act includes an intent statement regarding use of state patrol time following the appropriation for state patrol, specifying: “It is the intent of the General Assembly that members of the state patrol be assigned to patrol the highways and roads in lieu of assignments for inspecting school buses for the school districts.” This continues the intent of previous legislatures to minimize the number of state troopers helping with school bus inspections. The Governor signed the act.

Education Reform

[HF 215 Education Reform](#): This bill contains 17 distinct divisions of policy impacting education in Iowa with various implementation requirements over the next four years:

Division I	School District Funding
Division II	School Funding Terminology Changes
Division III	Iowa Learning Online Initiative
Division IV	Training and Employment of Teachers
Division V	Assessments
Division VI	Council on Educator Development
Division VII	Iowa Teacher Career and Compensation Matters
Division VIII	Competency Based Instruction Task Force
Division IX	Instructional Hours
Division X	Private Instruction Exemption
Division XI	Independent Accreditation of Nonpublic Schools
Division XII	Independent Private Instruction
Division XIII	Driver Education by Teaching Parent
Division XIV	Miscellaneous Provisions
Division XV	Extended Learning Time Pilot Project Model
Division XVI	Education Reform Allocations
	Glossary of Terms

See the ISFIS web site for the [Summary of HF 215 Education Reform](#) including a timeline of implementation requirements and opportunities to inform and facilitate local discussions.

Key Observations:

- DE guidance, task force, stakeholder and commission input, state board action and even future legislative action are all pending. More information will be shared when it is available.
- FY 2014 is a planning year, with technical assistance and time to thoughtfully consider participation and opportunities. Participation in the teacher leadership and compensation models is anticipated to be staggered with sufficient appropriation to involve districts representing 1/3 of student enrollment in each of three years (FY15, FY16 and FY17).
- Salary minimums are only required when districts participate in the teacher leadership and compensation framework or local comparable model.

The following is a description by division of HF 215:

Division I School District Funding

Property Tax Replacement Payments: sets up a structure for the state to pay what would otherwise be the property tax impact of allowable growth. Payment equals the weighted enrollment for the budget year multiplied by the remainder of the amount calculated for the for the school district under subparagraph 2 (Regular Program State Cost [RPSC] per pupil 7.1.14) minus subparagraph 1 RPSC per pupil from 7.1.12

Allowable Growth: two percent for FY 2014 and four percent for FY 2015.

Categorical Allowable Growth: two percent for FY 2014 and four percent for FY 2015 for the teacher salary, professional development and early intervention/class size per student supplements.

School Funding Supplement: July 1, 2013, each school district funding supplement amount shall be equal to two percent of the RPSC per pupil for the year beginning July 1, 2012 times the budget enrollment for FY 2014. It is miscellaneous income, carryover does not revert, it is paid in same manner as Foundation Aid and the section is effective on enactment.

Division II Changes School Funding Terminology

Allowable growth is replaced by the term “Modified Supplemental Amount” or “Supplemental State Aid”. Defines “Supplemental State Aid” as the amount by which state cost per pupil and district cost per pupil will increase from one budget year to the next. Changes the terms for SBRC action to granting a “modified supplemental amount.” Effective for school budget years on or after July 1, 2014.

Division III Iowa Learning Online Initiative (ILO)

DE sets fees to include administering Iowa Learning Online, including professional development of teachers, but fees may not exceed budgeted costs. Balance does not revert, but is to be used for expanding course work.

Appropriation to DE for no more than 3 FTEs, beginning July 1, 2014 is \$1.5 million and for the year beginning July 1, 2015 is \$1.5 million. An additional \$1.5 million appropriation is included in HF 604 Education Appropriations for July 1, 2013.

Division IV Training and Employment of Teachers

Online Job Posting: DE provides for an online state job posting system. (School districts, charter schools, AEAs must and accredited nonpublic schools may participate.) Allows the DE to contract or work with an existing online job posting provider if more economical or efficient to do so. This section shall not be construed to:

- Prohibit an employer from advertising job opening or recruiting independently of the system.
- Prohibit an employer from using another method of advertising job openings or applicant tracking system.

- Provide the DE with any regulatory authority in the hiring process or hiring decisions of any employer other than the DE.

Teach Iowa Student Teaching Pilot Project: Subject to appropriation, DE shall establish the pilot project collaborating with two institutions of higher education (one regent and one accredited private institution.) The project shall provide students in teacher prep programs with one-year of student teaching experience. Requirements of the student teaching experience include:

- Collaboration between the higher education participant and one or more school districts, taking into consideration geographic diversity.
- Supervision of student teachers in the classroom and weekly on-site instruction in pedagogy in participating school districts.

Teach Iowa Scholar Program: Established to provide Teach Iowa Scholar grants to selected high-caliber teachers upon teaching in Iowa. The College Student Aid Commission shall administer the program in collaboration with the DE. An Iowa resident or nonresident applicant is eligible for a Teach Iowa Scholar grant if the applicant meets all of the criteria (Priority is given to applicants who are residents of Iowa). The commission is required to establish criteria including but not limited to the following. The applicant:

- Is in the top 25% academically of students exiting a teacher preparation program approved by the state board of education, or a similar teacher preparation program in another state, or has earned other comparable academic credentials
- Is preparing to teach in fields including but not limited to science, technology, engineering, or mathematics; English as a second language or special education instruction; or is preparing to teach in a hard-to-staff subject as identified by the DE. Requires the DE to consider varying regional needs in the state for teachers in these subject areas when applying the criterion of this paragraph and shall annually identify and designate hard-to-staff subjects. The eligibility of an applicant who receives a Teach Iowa Scholar grant and who is preparing to teach in a hard-to-staff subject shall not be affected in subsequent years if the subject is later not identified as a hard-to-staff subject.
- If selected, is eligible for a Teach Iowa Scholar grant for each year of full-time employment completed in this state as a teacher for a school district, charter school, AEA, or accredited nonpublic school. The grant shall not exceed \$4,000 per year per recipient or a total of \$20,000 per recipient over a five-year period.

The bill requires the commission, in collaboration with the DE, to adopt rules to administer this section. The rules shall include a process to select eligible applicants.

The bill creates a Teach Iowa Scholar Fund in the state treasury and requires the College Student Aid Commission to administer the fund, including dollars appropriated to the fund and any other moneys received by the commission for deposit in the fund. Notwithstanding section 8.33, moneys in the fund at the close of the fiscal year shall not revert to the general fund of the state but shall remain available for expenditure for the teach Iowa scholar program for subsequent fiscal years. Notwithstanding section 12C.7, subsection 2, interest or earnings on moneys in the fund shall be credited to the fund.

Division V Assessments

Requires that DE rules require the use of the assessment utilized by school districts statewide in the school year beginning July 1, 2011 as the approved district-wide assessment (Iowa Tests) or allows a successor assessment administered by the same provider.

Beginning July 1, 2016, rules must provide that all students in 3-11 take an assessment in the last quarter of the school year that at a minimum assesses specified indicators, is aligned with the Iowa common core standards in both content and rigor, accurately describes student achievement and growth for purposes of school, district and state accountability systems, and provides valid, reliable, and fair measures of student progress toward college or career readiness.

Requires the DE Director to establish an assessment task force to review and make recommendations for the statewide assessment of student progress on the core academic indicators (math and reading in grades 4, 8, 11 and science in 8, 11) and another set of indicators (including but not limited to graduation rate, postsecondary education, and successful employment in Iowa.) The task force is required to:

- Recommend a statewide assessment aligned to the Iowa common core standards and is, at a minimum, valid, reliable, tested and piloted in Iowa.
- Shall consider costs to school districts and the state in providing and administering the assessment and technical support necessary to implement.
- Submit report to DE director, state board and General Assembly by January 1, 2015.
- Assist with final development and implementation of the assessment and members shall include but not be limited to teachers, school administrators, business leaders, representatives of state agencies, and members of the general public.

The task force paragraph is repealed July 1, 2020. The bill further requires the state board to submit to the General Assembly modifications of assessments of student progress administered for purposes of paragraph b (indicators for compliance with NCLB).

Division VI Council on Educator Development

Council is to conduct a study and make recommendations regarding a statewide teacher evaluation system and performance review requirements and a statewide administrator evaluation system. The goal of the study is to determine the efficacy of the current systems in providing practitioners with clear and actionable feedback to enhance their practice and improve student learning. The council must review input from teachers, administrators and evaluators regarding educators' personal experiences with evaluation.

Requires the study to review:

- a) The current teacher evaluation system and performance review requirements and the current administrator evaluation system requirements.
- b) The Iowa teaching standards.

- c) Criteria used to further define the Iowa teaching standards.
- d) The Iowa standards for school administrators.
- e) Nationally accepted teaching standards.
- f) The process for developing individual teacher and individual administrator professional development plans.
- g) Evaluator training.
- h) The peer group reviews conducted pursuant to chapter 284.
- i) The interrelated facets of the teacher and administrator evaluation systems and performance review requirements.

Any evaluation system recommended by the council shall be designed, at a minimum, so that the system is or does all of the following:

- a. Is meaningful, providing all teachers and administrators with clear and actionable feedback.
 - b. Is comprehensive and based on multiple indicators designed to enhance an educator's practice.
 - c. Provides for ongoing, nonevaluation feedback and regular, comprehensive, and fair evaluations.
 - d. Is developed and implemented with input from teachers and administrators, respecting their own evaluation systems; and is developed and implemented in partnership with organizations representing teachers, administrators, and school board members at the state and local school district levels.
 - e. Is based on clear standards for what teachers and administrators should know and be able to do.
 - f. Is adequately funded, staffed, and fully developed and validated, and includes training for all teachers and administrators concerning the new systems before the systems are used to make any high-stakes employment decisions.
 - g. Is applicable to teachers and administrators in all content areas.
5. In developing their recommendations, the council shall consider at least all of the following:
- a. Any proposed revisions to systems, standards, or training reviewed pursuant to subsection 3.
 - b. The fair and balanced use of student outcome measures, comprised of multiple, reliable indicators of student growth and learning that are appropriate to the curriculum and the students being taught. These measures may include but are not limited to gauges of higher order skills such as student research papers, science investigations, technology products, and art projects; teacher-defined objectives for individual student growth; student learning objectives developed jointly by a teacher and principal or evaluator; district, school, or teacher-created assessments; and high-quality standardized tests that provide valid, reliable, timely, and meaningful information regarding student learning and growth.
 - c. Multiple indicators to provide evidence of practice, including but not limited to classroom observations; proof of practice such as lesson plans, curriculum plans, and instructional notes; teacher and administrator interviews, respecting their own evaluation systems; self-assessment; and evidence of professional contributions and collaboration.

- d. Student and parent surveys.
 - e. A multi-tiered evaluation system that differentiates at least three levels of teacher and administrator performance
6. The council shall be comprised of at least 17 voting members appointed by the DE director by Oct. 1, 2013, as follows:
- 8 members representing education stakeholders who will be subject to the evaluation systems being recommended, 1 member representing the DE, 2 members representing the AEAs, and 1 member each representing the ISEA, SAI, IASB, UEN, the largest approved practitioner preparation institution in the state, Iowa's approved administrator preparation programs and parents of Iowa elementary or secondary students.
7. Four legislators shall serve as ex officio, nonvoting members of the council, with 1 member appointed by each of the following: the majority leader of the Senate, the minority leader of the Senate, the speaker of the House, and the minority leader of the House. A legislative member serves for a term as provided in section 69.16B and is eligible for per diem and expenses as provided in section 2.10.
8. To the extent possible, the council shall have balanced representation with regard to teachers and administrators. Teachers and administrators from elementary and secondary education shall be included in the membership, as well as school and area education agency personnel who are evaluated under the teacher evaluation system but who are not classroom teachers.
9. The member representing the AEAs shall convene the initial meeting. The council shall elect a chairperson from among its members for a term of one year. Administrative support and staffing for the council shall be provided by the DE. The voting members of the council shall be reimbursed for actual and necessary expenses incurred in the performance of their duties and shall receive a per diem as specified in section 7E.6.
10. The council shall provide for the wide distribution of a preliminary draft of its recommendations for evaluation systems and performance review requirements to teachers, administrators, and school board members throughout the state by October 1, 2015, and shall provide a mechanism and opportunity for practitioners and school board members to submit feedback to the council. Such feedback shall be reviewed by the council prior to making final recommendations.
11. The council shall submit its findings and recommendations to the state board of education, the Governor, and the General Assembly by November 15, 2016.

Division VII Iowa Teacher Career and Compensation Matters

Creates a teacher leadership supplement (TLS) district cost as a categorical per student supplement in the school foundation formula.

Requires DOM to calculate the TLS per pupil beginning July 1, 2014, by dividing the July 1, 2014 allocation amount for the fiscal year by 1/3 of the statewide total budget

enrollment for FY 2015. Creates a one-year budget guarantee process for TLS identical to the process for the existing categorical supplements. Requires TLS funds be used only to:

- Increase the payment for a teacher assigned to a leadership role pursuant to a framework or comparable system.
- Increase the percentage of teachers assigned to leadership roles, increase the minimum teacher starting salary to \$33,500.
- Cover the costs for time mentor and leaders teachers are not providing instruction to students in a classroom.
- Coverage of a classroom when an initial or career teacher is observing or co-teaching with a teacher assigned to a leadership role.
- Professional development time to learn best practices associated with the career pathways leadership process.
- Other costs associated with a framework or comparable system approved by the DE under section 284.15 with the goals of improving instruction and elevating the quality of teaching and student learning.

Exempts the TLS from a future ATB cut.

Requires TLS per pupil to follow open enrollment.

Amends current definitions of teachers and performance reviews:

- Defines a Beginning teacher as serving under an initial or intern license including an initial teacher.
- Defines a mentor teacher as a teacher employed or retired, with a valid license, at least 3-years' experience of successful teaching practice, employed on a nonprobationary basis, and demonstrates professional commitment to improving teaching and learning and developing beginning teachers.
- Clean up language in the standards and criteria requirements for performance reviews and comprehensive evaluations.

Requires the new minimum salary under a framework or comparable system to be included in the combined salary schedule.

Amends the current beginning teacher mentoring and induction program requirements to align with the mentoring program in the framework or comparable system

Strikes the goal that Professional Development supplement funds per pupil provide one additional contract day or equivalent for PD. Allows PD supplement funds to be used to implement the PD provisions of the teacher career paths and leadership roles and maintains the existing language on use of the funds (existing purposes include providing professional development to teachers, including additional salaries for time beyond the normal negotiated agreement; pay for substitute teachers, professional development materials, speakers, and professional development content; and costs associated with implementing the individual professional development plans. The use of the funds shall be balanced between school district, attendance center, and individual professional development plans, making every reasonable effort to provide equal access to all teachers.)

Repeals existing Code 284.9 (Iowa Teacher Career Path) July 1, 2016 and Code 284.9 (Review Panel for Career II teachers), neither of which was implemented, by July 1, 2016.

State Supplemental Assistance for High-need Schools: Intent statement that students whose first language isn't English, who have special needs or come from low-income backgrounds face potential obstacles to learning, and both rural and urban schools across Iowa have increasing numbers of these students. This section provides for state assistance to allow school districts to develop extended learning time programs, hire instructional support staff, provide additional professional development or supplement the salary of teachers in identified schools.

Requires DE to establish a list of high-need schools eligible for state supplemental assistance, process and criteria to place schools on the list and revise the list annually. Factors include but aren't limited to socioeconomic status of students enrolled in the school, the percent of LEP students, student academic growth, certified instructional staff attrition, and geographic balance. Districts may request revision of the list based on unique local conditions and needs of the school district, and DE may approve or disapprove the request. DE is required to develop a process to distribute monies. The DE must also consider the amount of moneys appropriated for supplemental assistance in high-need schools for the given year and the minimal amount of moneys needed to increase the academic achievement of students. A school district receiving moneys pursuant to this section shall certify annually to the DE how the moneys were used.

The DE must also review the use and effectiveness of the funds distributed to school districts for supplemental assistance in high-need schools, and consider the findings and recommendations of the commission on educator leadership and compensation submitted pursuant to section 284.15, subsection 13, relating to the use and effectiveness of the funds distributed to school districts under this section. The department shall submit its findings and recommendations in a report to the General Assembly by January 15 annually. Funds are paid to the school district in one payment on Oct. 15, are miscellaneous incomes, and the district must maintain a separate listing within its budget for revenues and expenditures. Funds may not supplant salaries to teachers in high-needs schools, and salaries paid from these funds shall not be considered under Chapter 20 in determining wage comparability.

Appropriates funds to the DE for TLS aid payments to school districts for initially participating in the Framework or a comparable system. For the school district, their allocation will be the TLS foundation aid calculation per pupil multiplied by their budget enrollment. Appropriations for initial grants include:

- July 1, 2014 - \$50 million
- July 1, 2015 - \$50 million
- July 1, 2016 - \$50 million
- Limits the DE to \$700,000 annually for development of the delivery system to assist in implementing, including planning grants, technical assistance for DE, technical assistance for districts and AEAs, training and staff development, and contracting of external expertise and services (technical expertise and assistance, DE is to prioritize districts with fewer than 600 students). DE may use

a portion of the funds for administrative purposes and not more than 5 FTE positions.

- Prohibits the school district funds from being considered under chapter 20 in determining comparability of wages.
- Prohibits consideration of this program in creating a unique and unusual condition pursuant to a request of the SBRC for additional modified supplemental amount for a school district.
- For July 1, 2014, and for each subsequent fiscal year, \$10 million for supplemental assistance for high-need schools (DE may use up to \$100,000 for administrative purposes and not more than one FTE.)
- Specifies the above appropriations do not revert ending balances to the state general fund
- Allows state BOE to adopt rules to assure the allocation of resources under this section optimizes the fulfillment of the purposes specified.

Iowa Teacher Career Paths, Leadership Roles and Compensation Framework:

School districts may apply to DE for approval to implement the framework or a comparable system of career paths and compensation for teachers. Must contain differentiated, multiple leadership roles, may include an AEA teacher in local system if AEA and district have a contract. Framework is designed to:

- Attract able and promising new teachers by offering competitive starting salaries and offering short-term and long-term professional development and leadership opportunities.
- Retain effective teachers by providing enhanced career opportunities.
- Promote collaboration by developing and supporting opportunities for teachers in schools and school districts statewide to learn from each other.
- Reward professional growth and effective teaching by providing pathways for career opportunities that come with increased leadership responsibilities and involve increased compensation.
- To improve student achievement by strengthening instruction.

Framework Requirements:

Initial Teacher: minimum salary is \$33,500, which shall also constitute the minimum salary for an Iowa teacher, must complete a teacher residency during year one with intense supervision or mentoring, sufficient collaboration time to be able to observe and learn from model, mentor and lead teachers employed by school districts located in Iowa, 5 additional days in the teaching contract to strengthen instructional leadership, frequent observation, evaluation and PD opportunities.

Career Teacher: holds a statement of professional recognition under chapter 272 or has done all of the following:

Completed initial teacher mentoring and induction and has a successful comprehensive evaluation, demonstrated competencies of a career teacher as determined under the school district's comprehensive evaluation of the initial teacher, holds a valid license under chapter 272, participates in teacher PD as set forth in this chapter and demonstrates continuous improvement in teaching.

Model Teacher: successful career teacher, has met the requirements established by the district, is evaluated by the district as demonstrating model teacher competencies, has participated in a rigorous review process, and has been recommended for a one-year assignment as a model teacher by a site-based review council. A school district shall designate least 10% of teachers (may enter into agreement with other districts or AEA). Adds 5 days to contract used to strengthen instructional leadership and a salary supplement of at least \$2,000.

Mentor Teacher: evaluated by the district as demonstrating the competencies and superior teaching skills of a mentor teacher, recommended by site-based review council, holds a valid license, participated in PD as outlined in this chapter, demonstrates continuous improvement in teaching, possesses skills and qualifications to assume leadership roles. Mentor teacher has a teaching load of not more than 75% student instruction to allow the teacher to mentor other teachers. At least 10% of teachers must be mentors (may contract with another district or AEA). Adds 10 days to contract and a salary supplement of at least \$5,000.

Lead Teacher: holds a valid license and recommended for a one-year assignment by a site-based review council. Council's recommendation must assert that the teacher possesses superior teaching skills and the ability to lead adult learners. Roles include but are not limited to: planning and delivery of PD activities designed to improve instructional strategies, facilitation of instructional leadership team within the lead teacher's building, school district or other school districts, mentoring of other teachers, participations in evaluation of student teachers. Teaching load no greater than 50% student instruction to allow teacher to spend time on co-teaching, co-planning, peer reviews, observing career teachers, model teachers and mentor teachers, and other duties mutually agreed upon by the superintendent and the lead teacher. At least 5% of teachers are lead teachers (may contract with other district or AEA). Adds 15 days to the contract and a salary supplement of at least \$10,000.

Requires that the supplement fully covers costs of additional days in the contract.
Determinations of salary supplements are not subject to appeal.

Site Based Review Council: school board appoints and attendance centers may share a site-based review council if the appointments meet the requirements. Each council has equal numbers of teachers and administrators. Duties:

- Council shall accept and review applications submitted to school or district for assignment or reassignment in a teacher leadership roles and shall make recommendations regarding applications to the superintendent.
- Utilize measure of teacher effectiveness and professional growth, consider needs of the school district and review the performance and PD of the applications.
- Any teacher recommended for assignment or reassignment in a teacher leadership role shall have demonstrated to the council's satisfaction competency on the Iowa Teaching Standards and must have one year of experience in the district.

Assignment to a leadership role under the framework or a comparable system shall be subject to review by the school's or district's administration at least annually. The review

must include peer feedback on the effectiveness of performance of duty specific to the teacher's career path. Lead teacher may reapply for assignment in a new role, if appropriate, or for reassignment.

A teacher employed in a school district shall not receive less compensation in that district than the teacher received in the school year preceding implementation of the framework or a comparable system. Teachers with National Board Certification will continue to receive awards in addition to leadership role compensation.

District Application to Participate: A school district may apply to the DE for approval to implement the Framework or comparable system that contains differentiated multiple leadership roles. The director shall consider the recommendations of the commission on Education Leadership and Compensation when approving or disapproving applications to participate. District may modify Framework or Comparable system upon DE director approval. A district may appeal the director's decision to deny the modification or to approve or modify a comparable system to the state board and the state board's decision is final.

Waiver from Full Implementation: At any time, a district approved to implement the framework or a comparable system may apply to the DE to waive full or partial implementation for the current school year. The district shall submit a modified plan to the DE for the school year following the waiver if the district wishes to continue partial implementation. The state board may adopt by rule the number of times a school district may apply for a waiver.

Opt Out: By March of the school year preceding implementation, an approved district may opt out by notifying DE of intent to withdraw. DE notifies the Department of Management to remove the teacher leadership supplement from the district's budget.

Criteria and Application: DE sets criteria and application process and approval for the framework or comparable systems. Defines comparable system as either an instructional coach model or system of career paths and compensation for teachers with differentiated, multiple leadership roles.

Schools are encouraged to use appropriately licensed teachers emeritus (retired) in implementing the system.

System is district-wide, applicable to teachers in every attendance center operated by the district.

Districts may apply to the DE for a planning grant to design an implementation strategy for the framework or comparable system. The grant must be used to facilitate a local decision-making process that includes representation of administrators, teachers and parents/guardians of students. DE must develop application for planning grants.

DE must staff and support the Commission on Educator Leadership and Compensation. The commission shall monitor with fidelity the implementation of the Framework and Comparable System by school districts. Commission must also evaluate applications to

participate and make recommendations to the DE on approval and on expenditure of funds appropriated for purposes of implementation.

Membership of the Commission: 19 voting members, DE director or designee shall serve as nonvoting, ex officio member. Members include:

- (1) Members appointed by the following designated organizations, at the discretion of the organization:
 - 5 teachers by ISEA.
 - 3 school administrators by SAI.
 - 2 school board members by the IASB.
 - 1 person appointed jointly by the administrators of the AEAs
- (2) Members appointed by the director as follows:
 - 2 teachers, employed by a school district, an AEA, or an accredited nonpublic school.
 - 1 person who is a parent of a child enrolled in a school district.
 - 1 person who is a business leader.
 - 1 person who represents the largest approved practitioner preparation institution in the state.
- (3) The executive director of the ISEA or the executive director's designee.
- (4) The executive director of the SAI or the executive director's designee.
- (5) The executive director of the IASB or the executive director's designee.

Members are appointed to staggered 3-year terms, must comply with 69.19 (Senate Confirmation of Governor Appointees), 69.16 (bi-partisan), 69.16A (gender balanced) and 69.16C (minority representation). Members are entitled to expense reimbursement. Vacancies are filled in the same manner as original appointment and serve until expiration of the original term.

Commission Recommendations: By Dec. 15, annually, submit report to Director, State Board, Governor and General Assembly, with recommendations including but not limited to any changes to the Framework and Comparable System, to state supplemental assistance for high-need schools.

TLS payments are made to districts as part of state aid, but not combined with regular wages to create a combined salary. TLS is protected from an ATB cut.

Legislative Review: at least every three years, the review shall be based on the status report from the commission (prepared with help from DE, DOM and DOR). Status report reviews and reports on DE assignment and utilization of FTEs, information on teacher retention, teacher compensation, academic quality of beginning teachers, teacher evaluations results, student achievement trends and comparative data and recommendations for changes to the TLS foundation aid and the Framework or Comparable System. First status report is due Jan. 15, 2017, with subsequent reports every three years.

Instructional Coach Model: known as Instructional Coach and Curriculum and Professional Development Leader Model, includes;

- **Beginning Teacher Level:** (same as Framework above with no percentage of teachers specified)
- **Career Teacher Level:** (same as Framework above with no percentage of teachers specified)
- **Instructional Coach Level:** meets career teacher requirements, engages in instructional coaching full time, defines “instructional coaching” as additional guidance in one or more aspects of the teacher professional provided to teachers. Assignment as an instructional coach to an individual teacher shall either be requested by the principal or a teacher upon approval of the principal. The instructional coach (aka curriculum and PD leader) duties:
 - (1) Provide and demonstrate teaching on an ongoing basis.
 - (2) Routinely work strategically with teachers in planning, monitoring, reviewing, and implementing best instructional practices.
 - (3) Observe and coach teachers in effective instructional practices.
 - (4) Support teacher growth and reflective practices.
 - (5) Work with and train classroom teachers to provide interventions aligned by subject area.
 - (6) Support instruction and learning through the use of technology.
 - (7) Actively participate in collaborative problem solving and reflective practices, including but not limited to professional study groups, peer observations, grade level planning, and weekly team meetings.
 - (8) Plan and deliver PD activities designed to improve instructional strategies.
 - (9) Engage in the development, adoption, and implementation of curriculum and curricular materials.

Model Teacher Level: (same as Framework above with no percentage of teachers specified)

Goals of the Instructional Coach Model: at least one instructional coach at each attendance center or at least one coach for every 500 students. Goal for at least 10% of teachers as model teachers. Goal that number of hours spent on improving instruction for model teachers mirrors the requirements in the Framework. All other requirements in 284.15 subsections 3-11 (site-based review council, application process, detailed above for the Framework shall apply.)

Comparable System Criteria: must include all of the following components (applies to the instructional coaching model too):

- 1) Minimum teacher salary of \$33,500
- 2) Increased support for new and veteran teachers such as additional coaching, mentoring and opportunities for observing exceptional instructional practices
- 3) Differentiated multiple teacher leadership roles beyond initial and career teacher levels, with a goal that at least 25% of teacher workforce serves additional contract days with compensation commensurate with the responsibilities for the leadership role. District must demonstrate a good faith effort to reach the 25% goal and that no other practical alternative is available to meet the goal. Leadership roles may include but aren't limited to:
 - a. Instructional coaches who engage full-time or part-time instructional coaching.

- b. Peer coaches who provide additional guidance in one or more aspects of the teaching profession to other teachers during normal noninstructional time. Peer coaches may be used only as one element of a more extensive teacher leadership plan.
 - c. Curriculum and PD leaders who engage full-time or part-time in the planning, development, and implementation of curriculum and PD.
 - d. Model teachers who teach full-time and serve as models of exemplary teaching practice.
 - e. Mentor teachers who teach full-time or part-time and also support the professional development of initial and career teachers.
 - f. Lead teachers who teach full-time or part-time and also plan and deliver PD activities or engage in other activities designed to improve instructional strategies.
- 4) A rigorous selection process for placement into and retention in teacher leadership roles. The process shall include all of the following components:
- a. The use of measures of effectiveness and professional growth to determine suitability for the role.
 - b. A selection committee that includes teachers and administrators who shall accept and review applications for assignment or reassignment to a teacher leadership role and shall make recommendations regarding the applications to the superintendent of the school district.
 - c. An annual review of the assignment to a teacher leadership role by the school's or school district's administration. The review shall include peer feedback on the effectiveness of the teacher's performance of duty specific to the teacher's leadership role. A teacher who completes the time period of assignment to a leadership role may apply to the school's or the school district's administration for assignment in a new leadership role, if appropriate, or for reassignment.
 - d. A requirement that a teacher assigned to a leadership role must have at least three years of teaching experience, and at least one year of experience in the school district.
- 5) A professional development system facilitated by teachers and other education experts and aligned with the Iowa PD model adopted by the state board of education.
- 6) A school district approved to implement a comparable system pursuant to section 284.15, and which meets the requirements of this section, shall receive TLS per pupil funds.

Attendance Center Performance Rankings – Performance Index: requires DE to develop criteria and a process for schools to use to establish specific performance goals and to evaluate the performance of each attendance center (to arrive at an overall performance grade and report card for each attendance center.) DE must post information about each attendance center separately on their web site. Criteria shall include but not be limited to student academic growth, parent involvement, student attendance, employee turnover, and community activities and involvement. DE shall calculate a performance grade based on the criteria. DE may use the grade as one measure to rank and classify schools into 6 different performance categories: exceptions, high performing (DE may recognize the top two tiers), commendable,

acceptable, needs improvement and priority (DE may define support and specialized assistance to the bottom two tiers.) DE shall calculate a closing gap score as another measure to determine subgroup performance and rank attendance centers. Other academic indicators shall be defined as criterion referenced variables that will be used in calculating the performance grade, including but not limited to graduation rates, attendance rates, and college-readiness rates. Additional indicators may include post-graduation data, suspension and expulsion rates, levels of student engagement, parent satisfaction, parent engagement, and staff working conditions. DE must submit findings and report to the State Board of Education, the Governor, and the General Assembly by July 1, 2014.

Division VIII Competency-Based Instruction Task Force

DE is required to establish a competency-based education grant program to award grants to no more than 10 districts annually to develop, implement, and evaluate CBE pilot and demonstration projects.

DE is required to develop grant application, selection and evaluation criteria. Each pilot project shall be conducted for at least one year but may be for multiple years as proposed by the applicant and approved by the DE. Grant funds must be distributed to districts no later than Dec. 1, 2013. DE determines the distribution of the grant funds. DE is required to distribute preliminary progress reports to State Board, Governor and Legislature by Jan. 15 annually, with a final report including student achievement results and any recommendations by Jan. 15, 2019. The program is repeals July 1, 2019.

Requires the CBE Task Force to draft a strategic plan for statewide implementation of CBE learning for consideration by the legislature (immediately effective).

Requires parent to notify districts that their student will be educated in a competent private instruction environment by September 1 of the school year.

Division IX Instructional Hours

Eliminates the requirement that a school day last at least 5.5 hours and allows districts to choose between 180 days or 1,080 hours of instruction. Hours are exclusive of lunch but may include passing time or parent-teacher conferences. Authorizes school boards to determine the days or hours of the school calendar but must hold a public hearing prior to adopting the school calendar. This option is first available to school districts for the school year beginning July 1, 2014.

Division X Private Instruction Exemption and Division XII Independent Private Instruction

Creates a new category of home school in addition to competent private instruction entitled "independent private instruction" which meets the following criteria. 1) is not accredited 2) enrolls not more than 4 unrelated students 3) doesn't charge tuition, fees or other remuneration for instruction 4) provides private or religious-based instruction as its primary purpose 5) provides enrolled students with instruction in math, reading and

language arts, science and social studies 6) provides upon written request from the superintendent of the school district in which the instruction occurs or from the DE director, a report identifying the primary instructor, location, name of the authority responsible for the independent private instructions, and the names of the students enrolled 7) is not a nonpublic school and does not provide competent private instruction 8) is exempt from all state statutes and administrative rules applicable to a school, a school board, or a school district except as otherwise provided in Chapter 299 and this Chapter 299A. Requires student records of students in independent private instruction to be confidential.

Division XI Independent Accreditation of Nonpublic Schools

Allows nonpublic schools to be accredited by an approved independent accrediting agency instead of the state board. The state board must maintain a list of approved independent accrediting agencies comprised of at least 6 regional or national nonprofit, nongovernmental agencies recognized as reliable authorities concerning the quality of education offered by a school and must publish the list of approved authorities on the DE's web site. Specifies process for the DE to remove an authority from the list.

Division XIII Driver Education by Teaching Parent

Allows parents of students in competent private instruction or independent private instruction, who have a clear driving record, and have been educating their student in competent private instruction or independent private instruction during the previous year, may deliver an approved course of drivers' education to the student. The instructional requirements are included in the bill.

Division XIV Miscellaneous Provisions

Coaching and Support: Requires DE Director to develop and implement a coaching and support system for teachers aligned with the Framework and comparable systems. Also requires DE director to develop and implement a coaching and support system for administrators aligned with the beginning administrator mentoring and induction program.

Preschool: Expands preschool program expenditures for approved local programs and community providers for PD and PK teachers, for instructional equipment, for material and equipment designed to develop pupils' large and small motor skills, and for other direct costs. Requires carry over balances of PK funding that are unexpended or unobligated at the end of the fiscal year shall be used to build the approved local program's PK program capacity in the next succeeding fiscal year.

Class Size/Early Intervention Sunset Extension: Extends the repeal of the program language for class size/early intervention to July 1, 2018 (would otherwise have sunset on July 1, 2013.) See more detail of the impact of this extension on [page 56](#) of this Digest.

PK Assessment: Requires school districts to administer the Teaching Strategies GOLD Early Childhood Assessment to every PK student enrolled in the district and to administer a valid and reliable universal screening instrument, as prescribed by the DE, to every kindergarten student enrolled in the district not later than the date specified in Iowa Code 257.6 subsection 1 (Oct. 1 count date). Strikes the requirement that school districts administer DIBELS to kindergarten students. Also requires school districts to report the results of community strategies employed during the prior school year pursuant to section 279.68 subsection 4, paragraph “a” (which states that if more than 15% of an attendance center’s students are not proficient in reading by the end of third grade, the comprehensive school improvement plan shall include strategies to reduce that percentage, including school and community strategies to raise the percentage of students who are proficient in reading.) Eliminates the repeal of the PK assessment requirements which would have otherwise automatically sunset on July 1, 2013.

School District Reporting Requirement Task Force – State Board of Education:

DE Director establishes a task force consisting of 5 members appointed by the director:

- 1) 1 from nominees submitted by organization representing boards of Iowa school districts
- 2) 1 from nominees submitted by an organization representing school administrators
- 3) 1 from nominees submitted by the largest statewide certified employee organization representing Iowa teachers
- 4) 1 representing the DE
- 5) 1 representing the general public.

The DE shall compile a list of reports that school districts are required to submit to the DE biennially or more frequently. The DE shall submit the list to the reporting requirement review task force by Sept. 3, 2013. The task force shall review the list and for each reporting requirement listed, shall produce written justification for continuing, modifying, or eliminating the requirement. The task force shall compile its written justifications in a report submitted to the state BOE and the General Assembly by Dec. 2, 2013.

Division XV Extended Learning Time Pilot Project Model – Appropriation:

Requires the DE to develop a proposed model for an extended learning time pilot project, considering the recommendations submitted by the instructional time task force, as well as existing, successful extended time learning opportunities offered within and outside Iowa. Three program proposals representing school districts of varied sizes, geographical locations, and SES shall be included in the model.

Component measures, criteria, and associated benchmarks for selecting participants and gauging success for the model shall include but not be limited to: impact on student achievement, overall cost, governance structure, transportation issues, recommended age of students, potential use of teacher preparation candidates, 21st century learning center guidelines as applicable, potential collaboration with AEAs and other public and private partners for cost effectiveness, efficiency and community involvement, recommended staffing levels, licensure for staff, involvement of nonprofit organizations, collaboration with the staff in the existing school district, whether all of some students in a district should participate and use of best practices and latest research in the field.

The DE is required to recommend potential funding sources for full implementation of the proposed model for extended learning time pilot projects and future sustained efforts. Report due to state BOE, Governor and Legislature by Dec. 16, 2013.

Division XVI Education Reform Allocations:

From money appropriated in the Education Appropriations Bill HF 604, the DE is allocated the following:

1. Iowa Learning Online: \$1.5 million and not more than 3 FTEs
2. Teach Iowa student teaching pilot project: \$1.0 million and not more than 2 FTEs
3. Planning grants for implementing teacher leadership Framework or Comparable Plan: \$3.5 million
4. For delivery system to assist in implementing teacher career paths and leadership roles and for administrative purposes: \$700,000
5. To establish the council on educator development and funding the council's study of a statewide teacher evaluation system and performance review requirements and a statewide administrator evaluation system: \$100,000
6. For developing an extended learning time pilot project: \$40,000.



Glossary of Terms, Acronyms and Abbreviations Regarding HF 215

AEA	Area Education Agency	These are intermediate educational service agencies that provide support to local school districts in educational services like professional development, special education, and media.
ATB	Across the Board	This is generally used when referring to cuts and the only option required for the Governor to reduce budgets when the legislature isn't in session. If there is a 10% ATB cut, then the budgets of all programs, unless specifically exempted, will be cut by 10%.
DE	Department of Education	This is the state agency that regulates education in Iowa. The Governor appoints and the Senate confirms the Director.
DIBELS	Dynamic Indicators of Basic Early Literacy Skills	A literacy assessment previously required by the Legislature at Kindergarten.
DOM	Department of Management	This is the state agency that regulates school budgets and property taxes
DOR	Department of Revenue	This is the state agency that regulates and collects taxes
FTE	Full Time Equivalent	This is used when referring to employee positions in a business/organization.
FY	Fiscal Year	July 1 through June 30 is the budget year for Iowa schools.
HF	House File	A bill generated in the House of Representatives.
IASB	Iowa Association of School Boards	This is an organization representing school boards in Iowa.
ILO	Iowa Learning Online	This is the organization in Iowa charged with providing on-line learning to Iowa K-12 students.
ISEA	Iowa State Education Association	This is an organization representing teachers in Iowa.
NCLB	No Child Left Behind	This is the most recent reauthorization of the federal Elementary and Secondary Education Act which provides schools funding for programs like Title I.
PD	Professional Development	Adult learning for school staff.
PK	Pre-Kindergarten	Refers to students who have not yet begun kindergarten.
RPSC	Regular Program State Cost	Cost per pupil set by the legislature annually pursuant to allowable growth percentage increase
SAI	School Administrators of Iowa	This is an organization representing school administrators in Iowa.
SBRC	School Budget Review Committee	This group hears appeals from Iowa School Districts regarding requests for additional unspent budget authority.
SF	Senate File	A bill generated in the Senate
TLS	Teacher Leadership Supplement	This is per pupil supplement within the school foundation formula that will provide funds for implementing the teacher leadership and compensation Framework or Comparable System
UEN	Urban Education Network	An organization serving Iowa's largest school districts with two high schools or urban tendencies

2013 Property Tax Reform Impacting Education

The 2013 Legislature enacted significant tax reform provisions impacting property taxpayers, local governments and income taxpayers in Iowa. ISFIS will work on district-specific impact estimates down the road, when more information is available. Many of the provisions are implemented over lengthy phase-in periods, so no impact will be felt in the FY 2014 school year. The Governor signed the bill into law on June 12, 2013. In short, the following is a summary of what actions were included in the legislation.

Division I: Commercial Tax Credit: Creates a new property tax credit for commercial, industrial or railroad property. This Division appropriates \$50.0 million beginning in FY 2015, \$100.0 million in FY 2016 and \$125.0 million in FY 2017 and thereafter. The tax credits are paid to property tax owners who file for the credit, in much the same way as the Homestead credit is processed today. There is no impact on school districts associated with this Division.

Division II: Valuation Changes: This Division caps the annual taxable value growth percentage for agricultural and residential property valuation at no more than 3% (it's currently capped at 4%). The Division also assigns a rollback to commercial, industrial and railroad property at 95% for assessment year 2013 and 90% for assessment year 2014 and thereafter. The rollback basically sets the taxable value at percentage of the assessed value. This Division appropriates an amount necessary to reimburse local governments for the property tax reductions resulting from the new rollback. This is a standing unlimited appropriation beginning in FY 2015 and through FY 2017. Beginning in FY 2018 and beyond, the standing appropriation is limited to the FY 2017 actual amount. The Division also sets up a process for local governments to apply for and receive the reimbursement.

Division III: Human Habitat Commercial Property: This Division establishes a new class of property for human habitat commercial property (multi-residential including apartments, nursing homes, assisted living facilities, etc.) This classification begins in assessment year 2015, during which the property included in this new class is assigned a rollback of 86.25%. That percentage declines 3.74 percentage points annually through 2021. Beginning in 2022 and every year after, the human habitat commercial classification is assigned a rollback equal to the residential rollback. There is no reimbursement or hold-harmless provision for local governments included in this Division.

Division IV: Telecom Property Tax Exemption: This Division exempts some telecommunications property value from taxation beginning in assessment year 2013 and completed in assessment year 2014. The impact is a reduction of just over \$16 million in telecommunications property taxes when fully phased in.

Division V: Taxpayer Trust Fund Income Tax Credit: This Division sets an income tax credit estimated to be \$56 in FY 2014 and \$43 in FY 2015 for each taxpayer (not to exceed that taxpayer's liability). The Division is estimated to cost the state general fund \$88.1 million in FY 2014 and \$67.5 million in FY 2014. The tax credit will continue automatically if the Taxpayer Trust Fund balance exceeds \$30 million.

Division VI: Property Tax Appeal Board: This Division makes changes to the Property Tax Appeal Board and repeals a sunset which would otherwise have eliminated the Board on July 1, 2013. The Division also changes the process for property assessment protests, notifications and hearings.



Division VII: Earned Income Tax Credit: This Division increases the Iowa Earned Income Tax Credit to 14.0% of the federal credit amount for tax year 2014 and future tax years. The current credit is 7% of the federal credit amount.

The LSA’s [Fiscal Note for SF 295](#) demonstrates the impact of tax reduction by class of property in the follow table found on page 3 of the Fiscal Note:

Property Class	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Residential	\$10.1	\$23.6	\$32.8	\$49.0	\$67.0	\$88.0	\$114.0	\$139.7	\$168.0	\$201.2
Agricultural	3.7	6.6	9.5	13.8	18.4	24.5	30.0	37.1	43.9	50.0
Commercial	103.3	212.7	218.2	215.3	214.4	210.8	211.4	207.4	202.8	203.1
Multi-Residential	0.0	0.0	19.4	25.4	32.5	39.5	48.3	56.3	66.4	86.3
Industrial	14.9	31.3	32.7	32.5	32.1	31.8	31.5	31.1	30.4	29.9
Rail	1.8	3.7	3.5	3.4	3.3	3.2	3.1	3.0	2.7	2.7
Utility/Other	-0.2	-0.5	-0.9	-1.1	-1.4	-1.6	-1.8	-2.0	-2.2	-2.5
Telecommunications	9.7	16.0	16.5	17.1	16.9	16.9	16.7	16.7	16.5	16.4
Gas/Electric	-0.9	-1.7	-2.8	-3.7	-4.5	-5.2	-5.9	-6.6	-7.3	-8.1
Rounding Adjustment	0.1	-0.1	0.1	-1.5	-4.3	-6.2	-9.6	-11.8	-14.5	-18.2
Total	\$142.5	\$291.6	\$329.0	\$350.2	\$374.4	\$401.7	\$437.7	\$470.9	\$506.7	\$560.8

See [page 90](#) of this Digest for a side-by-side description of the Legislative Services Agency’s analysis of the bill and ISFIS translation for school districts.

The following chart provides ISFIS analysis of impact on schools from the property tax and income tax provisions of SF 295:



Property and Income Tax Provisions of SF 295

Provision	Bill Division	Who is Impacted	Impacts Property Valuation?	FY 2014	FY 2015	FY 2016	FY 2017	Notes
Property Tax Provisions								
Property Tax Credit	Div 1	Commercial, Industrial, Railroads (C, I, RR)	N	\$ -	\$ 50.0	\$ 100.0	\$ 125.0	State Impact
C, I, RR Rollback	Div 2	Commercial, Industrial, Railroads	Y	\$ -	\$ 78.7	\$ 162.5	\$ 153.7	State reimbursement to local governments. Standing Unlimited through FY 2017
Residential/Ag 3% Max	Div 2	Residential and Ag Properties	Y/N	\$ -	\$ 7.6	\$ 15.3	\$ 25.9	School Revenue Lost (worst case)
Multiresidential Class	Div 3	Apartments, Nursing Homes, etc.	Y	\$ -				
Telcom Exemption	Div 4	Telephone Co, landline providers	Y	\$ -				
Increased State Aid	NA	State General Fund	NA	\$ -	\$ 7.2	\$ 14.9	\$ 24.9	Increased State cost due to Uniform Levy generating less
Income Tax Provisions								
Taxpayer Credit	Div 5	All income taxpayers	N	\$ 88.1	\$ 67.5			\$56 per taxpayer in FY 14, \$43 per taxpayer in FY 15
Earned Income Tax Credit	Div 7	Low income taxpayers	N	\$ 29.8	\$ 29.8	\$ 30.0	\$ 31.1	Both Income Tax provisions will have a minimal impact on Income Surtax bases, but do not impact resources to schools

Total State Cost		\$ 88.1	\$ 203.4	\$ 277.4	\$ 303.6
Total School Cost		\$ -	\$ 7.6	\$ 15.3	\$ 25.9



Source Data: Legislative Services Agency

2013 Policy Acts Impacting Education

SF 115 Intermediate Driver's Licenses and Special Minor's Licenses: This act does not require school districts to take any actions, but may be of interest to students and their parents. The act extends the length of a driver's permit to at least 1 year (current law 6 months) before obtaining an intermediate driver's license. A person issued an intermediate license must limit the number of unrelated youth passengers, unless waived by their parent at the time the intermediate license is issued, to one. The act defines unrelated youth passengers as not being a sibling, step-sibling, or a child residing in the same household. The act is effective Jan. 1, 2014. The Governor signed the bill.

SF 357 Medicaid Program Integrity: This bill addresses the liability of other persons regarding repayment of claims and allows the DHS to require repayment of medical assistance paid from the person submitting an incorrect or improper claim, the person causing the claim to be submitted, or the person receiving payment for the claim. This provision or the requirement for the DHS to maintain an Internet site of providers found in violation of the medical assistance program may impact schools. The Governor signed the bill.

SF 419 Vision Screening: This bill requires the parent or guardian of a child to ensure that the child is screened for vision impairment at least once before kindergarten enrollment and again before 3rd grade. Students are not prohibited from enrolling in or attending school if they haven't been given a vision screening. There are religious exemptions. The Governor signed the bill. This Bill provides multiple options for vision screenings, including:

- A vision screening or comprehensive eye examination by a licensed ophthalmologist or licensed optometrist.
- A vision screening conducted at a pediatrician's or family practice physician's office, a free clinic, a child care center, a local public health department, a public or accredited nonpublic school, or a community-based organization, or by an advanced registered nurse practitioner or physician assistant.
- An online vision screening which may be conducted by a child's parent or guardian.
- A photoscreening vision screening, including a vision screening by Iowa Kidsight.

The act requires the vision screeners to report results of the vision screen to the DPH. The act requires parents to provide evidence of the vision screening to the school district (which can be directly from the vision screener). Schools are required, in collaboration with DPH, to:

- Provide the parents or guardians of students with vision screening referral resources.
- Arrange for evidence of vision screenings to be forwarded to the department. The act is effective July 1, 2013.

HF 185 Iowa Citizens' Aid Title Change to Ombudsman: This act changes every reference in Iowa Code Chapter 2C from Citizens' Aid to Ombudsman. Although the act doesn't change the duties of the Ombudsman, it's a good time to review. The Ombudsman Offices may review any "Administrative action" (any policy or action taken by an agency or failure to act pursuant to law.) and defines "Agency" as all governmental entities, departments, boards, commissions, councils or institutions, and any officer, employee or member thereof acting or purporting to act in the exercise of official duties (except exempts the legislature and Governor's office.) The act is effective July 1, 2013. The Governor signed the bill.

HF 211 In-State Construction Contracts: This act requires in-state construction contracts to abide by Iowa law and any disputes arising from in-state construction contracts by resolved in Iowa. The act requires that an in-state construction contract is void and unenforceable as contrary to public policy if the contract makes the in-state construction contract subject to the laws of another state or requires any litigation, mediation, arbitration or other dispute resolution proceedings arising from the contract to be conducted in another state. This act is effective January 1, 2014. The Governor signed the bill.

HF 212 Eminent Domain/Condemnation: This act removes the duty of the county attorney to conduct proceedings of condemnation when damages are payable from funds disbursed by the school corporation. This probably should have been done when a previous legislature removed the requirement that county attorneys represent school districts. This act is effective July 1, 2013. The Governor signed the bill.

HF 307 Department of Homeland Security and Emergency Management: This act replaces the Department of Public Safety's Division of Homeland Security and Emergency Management with a new Department and changes references throughout the Code accordingly. The Department will assist local governments with disaster preparedness and response to emergencies with the same duties previously entrusted to the Division. This act is effective July 1, 2013. The Governor signed the bill.

HF 351 Statewide Voluntary Preschool Program Compulsory Attendance: This act requires that parents of four-year-olds enrolled in the statewide voluntary preschool program abide by attendance rules of the school as if the student was of compulsory attendance age. The parent may remove the student from enrollment (un-enroll from the preschool) rather than comply. The bill does not mandate that all four-year-olds attend preschool. Likewise, the bill does not require other compulsory attendance laws (such as 180 days of instruction) apply to preschool. The act is effective July 1, 2013. The Governor signed the bill.

HF 454 DE Code Clean Up Technical Corrections: The act was authored by the Iowa Department of Education (DE) to bring several Iowa Code sections up to current practice. The Governor signed the bill. The following descriptions of the changes were authored by the DE staff and shared with legislators during their deliberations:

- **STUDENT STATE BOARD OF EDUCATION MEMBER:** Code section 256.5A is amended to increase the term of the nonvoting student member of the State Board of Education from one year to two years, and provides that the student must be enrolled in grade 10 when applying for the appointment. If appointed as a 10th grader, the student no longer needs to be reappointed. Currently, a student may be enrolled in grade 10 or 11 at the time the student applies.
- **AMERICAN INDIAN EDUCATION EXPENSES:** Code section 256.30 provides for the distribution and administration of moneys to pay the expense of educating American Indian children residing in the Sac and Fox Indian settlement. HF 454 eliminates language that requires the Tribal Council to submit an annual report and other reports as required to the Department of Education on the expenditure of the moneys, and eliminates language that requires the Department of Education to certify compliance before the Department of Management can approve allotment of the moneys.
- **SPECIAL EDUCATION:** Amends Code section 256B.7 to add that disputes concerning a child's eligibility for special education shall be addressed under rules and procedures adopted by the State Board of Education pursuant to section 256B.6.



- **ACCREDITED NONPUBLIC SCHOOL PUPIL ENROLLMENT:** Code section 257.6 is amended to specify that dual enrolled pupils in grades 9 through 12 and accredited nonpublic school pupils enrolled part-time in a school district are eligible to be counted proportionally as shared-time or part-time pupils in a school district's enrollment, but accredited nonpublic pupils receiving classes or services funded by federal grants or allocations are not eligible to be counted in a school district's enrollment. The bill makes a corresponding change to the definition of "enrollment served" in Code section 257.37, subsection 4.
- **VOCATIONAL EDUCATION REPORT:** Amends Code section 258.12 to eliminate a provision that requires the State Treasurer to annually report to the General Assembly the receipts and disbursements of the funds paid to the state under the federal Carl D. Perkins Vocational and Technical Education Act of 1998.
- **HIGH SCHOOL EQUIVALENCY DIPLOMAS:** Amends Code sections 259A.1 and 259A.2 to change subjects covered by high school equivalency diploma tests by eliminating arts and writing and adding literacy (conforms to the names used by the GED testing service), and to require the test scorer, rather than the testing center, to forward test scores to the Department.
- **DISTRICT TO COMMUNITY COLLEGE INNOVATIVE SHARING PROJECT:** Separates from language that provides for district-to-community college sharing and concurrent enrollment program requirements a provision assigning additional supplementary weighting for high school pupils who are enrolled in a class that uses an activities-based, project-based, and problem-based learning approach offered through a partnership with a nationally recognized nonprofit provider of rigorous and innovative science, technology, engineering, and mathematics curriculum for schools. The bill moves the language to a new subsection of Code section 257.11 and authorizes a school district to assign its resident pupils attending the class an additional weighting of the percentage of the pupil's school day during which the pupil attends such classes times seventy hundredths.
- **AEA BUDGET DEADLINES:** Code sections 273.3 and 273.23 are amended to extend, by one month, the dates by which area education agency proposed budgets must be reviewed, approved, or returned by the State Board and resubmitted to the State Board if the first submission is not approved.
- **REDISTRICTING FOLLOWING FEDERAL DECENNIAL CENSUS:** Code section 275.23A is amended to move the dates back by which a resolution describing new director district boundaries must be adopted by the school board if the school board redraws its director district boundaries following the federal decennial census. Currently, the resolution can be adopted no earlier than November 15 of the year immediately following the year in which the federal decennial census is taken nor later than May 15 of the second year immediately following the year in which the federal decennial census is taken. HF 454 moves the timelines to no sooner than November 15 of the second year following the federal decennial census and no later than May 15 of the third year following the federal decennial census.
- **SCHOOL AND AEA BOARD PAYMENTS AND WARRANTS:** Code section 279.30 is amended to allow the board of directors of a school district or of an AEA to direct deposit a payment at a financial institution specified by the person entitled to the money. Code sections 291.1, 291.6, 291.7, 291.8, 291.12, and 291.14 are amended to replace references to "books", "registers", and "warrants" with references to payments, electronic funds transfers, and accounting records and to make related changes.



- **SCHOOL FUNDS FOR GIFTS:** Code sections 279.42 and 298A.13 are amended to give school districts the option of establishing a permanent fund for gifts received and to allow school districts to deposit funds received from gifts, devises, and bequests into a trust fund, permanent fund, or agency fund.
- **SCHOOL DISTRICT ADMINISTRATIVE EXPENDITURES:** Code sections 273.13 and 279.45 are amended to modify language related to a requirement that a school district limit its annual administrative expenses to not more than 5 percent of its general fund for a base year and to replace references to the term “operating fund” with “general fund”.
- **WHOLE GRADE SHARING AGREEMENTS:** Code section 282.10 is amended to provide that the boards of directors of school districts must negotiate the disposition of any funding provided under Code chapter 284, not solely teacher quality funding.
- **TUITION FEES:** Amends Code section 282.20 to change the date by which the secretary of a creditor district must deliver to the secretary of a debtor district an itemized statement of the tuition fees for nonresident pupils enrolled by the creditor district.
- **PHYSICAL PLANT AND EQUIPMENT LEVY:** Code section 298A.4 is amended to describe the Physical Plant and Equipment Levy fund as a “capital project fund”, rather than a “special revenue fund”. Corresponding changes are made to Code sections 278.1(1)(e), 298.2(5)(a), and 298A.9, while Code sections 298.2(6) and 423F.3(1)(d) are stricken.
- **PRIVATE INSTRUCTION:** Amends Code section 299A.4 to clarify that whether or not a child has been enrolled in a public school district under section 299A.8 , the Director of the Department of Education, or the director’s designee, which may include a school district or an area education agency, is required to administer the annual achievement evaluation at no cost to the parent, guardian, or legal custodian of the child being evaluated and the parent, guardian, or legal custodian is not required to reimburse the evaluating entity for costs incurred as a result of evaluation under section 299A.9. HF 454 amends Code section 299A.8 to strike the language that the parent, guardian, or legal custodian is not required to pay the costs of any annual evaluation, and clarifies that the dual enrollment of a child solely for purposes of accessing the annual achievement evaluation shall not constitute a dual enrollment purpose.
- **SCHOOL BUS DRIVERS:** Amends Code section 321.375 to provide that the employer of a school bus driver must conduct a review of information in the Iowa Court Information System and the sex offender, child abuse, and dependent adult abuse registries for information about the driver upon renewal of the driver’s school bus driver’s license. Currently, the review is required to be conducted every five years upon renewal of the license, although certain bus drivers over age 70 are required to renew more frequently.
- **OTHER REPEALS:** Repeals Code sections relating to authorization sought by school districts from the Department of Education for the maintenance of year around schools, for a grant program to provide sabbaticals for teachers, for an extended year school grant program, for a pilot project to encourage the advancement of women and minorities to administrative positions in a school district, and for the development of a statewide school-to-work system. HF 454 also repeals references to the Schoolhouse Tax Levy and fund.

HF 472 Shared Operational Functions Incentives: This act creates a new round of sharing incentives as supplementary weighting beginning July 1, 2014. The opportunities expire July 1, 2020. The goal is to provide additional funding to increase student opportunities and redirect

more resources to student programming for districts that share operational functions. This act does not require a scale-down of the weighting or that sharing partners be contiguous, as the previous round of sharing incentives had required and adds new positions that qualify for the incentives. The positions which may be shared to qualify for the supplementary weighting, shared for a minimum of 20% of the school year, include (* is new position):

- Curriculum Director*
- School Administration Manager (SAM)*
- Mental Health Therapist (amended in SF 472 Standing Appropriations Act to School Social Worker*)
- School Nurse*
- School Counselor*
- School Librarian*
- Superintendent Management
- Business Management
- Human Resources
- Transportation
- Operation and Maintenance

Funding Details include:

- The supplementary weighting is set at 2 hundredths per pupil (\$6,121 multiplied by 0.02 = \$122 per student). Minimum amount of weighting is equal to 10 additional pupils (\$61,210) and the maximum is equivalent to 40 additional pupils (\$244,840). Also applies to AEAs, with a minimum of \$50,000 and a maximum of \$200,000.
- The additional weighting shall be assigned for each discrete operational function shared.
- Doesn't need to be a new sharing arrangement (to continue an arrangement that began before July 1, 2014, the district must submit information to the DE documenting the cost savings directly attributable to the shared operational functions and describe the district's consideration of additional shared operational functions.)
- Supplementary weighting is available for a maximum of 5 years during the period beginning July 1, 2014 through July 1, 2019.

Sharing Partners: Possible sharing partners with whom school districts may share to qualify for the incentives include; cities, townships, counties, other school districts (not required to be contiguous), community colleges, AEAs, regents' institutions, or any other governmental subdivision. If school districts are not contiguous and share, there is no requirement that the districts separating them geographically must also share.

DE Role: the DE is required to determine by rule, the process for annual submission of information by the district (or AEA) to the DE documenting cost savings directly attributable to the shared operational functions. This includes criteria for determining the number of years (not to exceed 5) and for determining the qualification of operational functions for supplementary weighting. The DE rules must consider long-term savings by the school district (or AEA) or increased student opportunities. The bill is effective July 1, 2013 but the incentives are first available July 1, 2014. DE's guidance and processes are pending. The Governor signed the bill.

HF 484 Boiler Inspection Regulation: This act changes the frequency of boiler inspections from every 2 years to at least once each calendar year. The act applies to unfired steam pressure vessels operating in excess of 15 pounds per square inch and also to low pressure steam boilers. The inspections conducted over each 2-year period are required to include an external inspection conducted while the boiler is operating and an internal inspection where

construction permits. The act prohibits more than one inspection conducted over a 6-month period. The Labor Commissioner may require an inspection at any time based on the observation of an inspector of conditions, enumerated by the commissioner through rules, warranting an internal inspection. The act makes exceptions for a boiler with 6 gallon or less capacity for a coffee machine or cleaning machine or a continuous coil-type hot water boiler used only for steam vapor cleaning under certain conditions or any object intended to operate and operating below 3 pounds of pressure per square inch. This act is effective on enactment. The Governor signed the bill.

HF 533 Entrepreneurial Student Organization Accounts: This act allows school districts to establish on the request of a student organization/club and as approved by the school board, entrepreneurial student organization accounts for the purpose of enhancing student learning by encouraging students to develop and practice entrepreneurial skills and fostering a business-ready workforce. The act requires that this fund is a special revenue fund and can only contain monies earned through entrepreneurial activities or returns on investments made for those purposes by the student organization or club, private donations and private contributions, and any earned interest. The student organization may establish a purpose for use of the funds and may expend funds for those purposes if the school board approves the purpose. The act requires the funds generated by the student organization or club be deposited in the fund and prohibits the school district from transferring or contributing funds that aren't earned by the entrepreneurial activities or interest. The act prohibits a conflict of interest (club may not invest in something if a club-member, advisor, supervisor or immediate family member has a financial interest. The act defines entrepreneurial activities, entrepreneurial purpose and immediate family member. This act requires student organization accounts be audited during the district's normal annual audit. The act is effective on enactment for student activity funds established under section 298A.8 on and after April 25, 2013 (date signed by the Governor.)

HF 586 Rulemaking Process and State Agency Decision-Making: This act eliminates the ability of a state agency to use good cause to avoid public notice and participation, but allows the agency to seek approval from the Administrative Rules Review Committee to grant good cause. Requires a 2/3rds vote of the Rules Review Committee to suspend or delay a portion of a rule (current requirements only allow the Committee to suspend an entire rule.) Makes suspended rules nullified under certain conditions. The Governor signed the act.

HF 590 Child Abuse Reporting: This act makes changes to child abuse reporting, assessment procedures, and placement on and terms of staying on the central registry for child abuse. The bill is effective Jan. 1, 2014 although it allows the DHS to begin implementation as necessary to have the bill's provisions in place by that time. The Governor signed the act.

HF 614: Federal Block Grants: This act appropriates federal funds made available from federal block grants and other nonstate sources, allocating portions of federal block grants (for example, limiting percentages available for administrative costs), and providing procedures if federal funds are more or less than anticipated. The Governor signed the act.

HF 625 Sales Tax Nexus and School Tuition Tax Credits: this act expands the definition of a retailer maintaining a place of business in the State to include any person that has substantial nexus in Iowa, other than a common carrier, if the entity engages in specified activities. The estimated fiscal impact of the provision is unknown. The LSA reports the Department of Revenue has indicated that some of the expanded definitions are already considered and is unaware of any current retailers that will be impacted. The bill also increases limitation for school tuition tax credits from \$7.5 million (began in January 2008) and \$8.75 million through Jan. 1, 2014 to \$12 million beginning Jan. 1, 2014. The [fiscal note](#) estimates the impact as a reduction to new State General Fund revenue of \$2.45 million in FY 2015 and gradually

increases to \$3.25 million in FY 2018 and beyond. The fiscal note also anticipates a reduction in the income surtax amount for PPEL and ISLs which use income surtax of \$88,000 annually. The Governor signed the act.

**Near Misses,
Bills Still Eligible for Consideration,
and Pending Issues**

Efforts to pass the following policy requirements were successful at committee level and amendments were proposed for floor debates, but did not make it into final legislation this year. In the case of the Early School Start Date waiver, there has been a petition for rulemaking intended to generate rules to restrict the waiver. School advocates are encouraged to talk to legislators and policy makers over the Interim to insure your voices are heard in crafting such laws in the future:

- **Repeal of Early School Start Date waiver** and requirement that student contact days begin no earlier than the week in which the first of September occurs. We anticipate the State Board will begin consideration of a petition for rulemaking from the Tourism Industry and State Fair at their August board meeting. Information about the rulemaking process, data about State Fair attendance/revenue and the tourism industry are included beginning on page 73 of this Digest.
- **English-language Learner Funding:** [SF 404](#) was approved by the Senate on a 48 to zero vote and assigned to the House Education Committee. Although the standings appropriations bill extended state weighting for ELL students from 4 to 5 years, SF 404 would have provided state funding for up to 7 years. Rep. Jorgensen requested the DE convene a task force to study the issue further. Look forward to more information in an ISFIS Legislative Issue Briefing later this summer.
- **Unfunded Mandates:** School bus safety, anti-bullying and harassment, suicide prevention training, nutrition, radon testing and other health-related policies in schools are all ideas with the best interest of students at heart, but rarely do the bills include the funding or training resources necessary to implement the policy. In some cases, additional staff time would also have been required to carry out the responsibilities of this category of mandate or significant funds to remediate environmental concerns.
- **Property Tax Equity:** The Senate passed [SF 53](#) Property Tax Equity Relief Fund on a vote of 49 senators in favor and zero opposed. The bill was assigned to the House Ways and Means Committee where it currently resides and remains eligible for more discussion in the 2014 legislative session. Although the changes in SF 295 Property and Income Tax Reform included some small steps toward taxpayer equity that were also included in SF 53, there are still disparities in both tax burden and resources for students based on property valuation characteristics. Look forward to more information in an ISFIS Legislative Issue Briefing later this summer.
- **School Finance Formula Rewrite:** On several occasions during this Session, House Education Committee Chair, Rep. Jorgensen, recommended patience pending a review of the school finance formula in the coming year. ISFIS developed recommendations for future consideration of the formula and will include those suggestions in an ISFIS Legislative Issue Briefing later this summer.



Additional Information

Regular Program Budget Projections FY 2014 by District	Page 47
Iowa Code 279.68(2) Successful Progression for Early Readers	Page 54
ISFIS Class Size White Paper	Page 56
ISFIS Background Check Implementation Memo	Page 60
US DOE Letter to Dir. Glass re. NCLB Waiver Denial	Page 66
School Start Date Data	Page 68
Petition to DE for Rulemaking	Page 75
Start Date in the News	Page 77
2012 LSA FACTBOOK:	
Tourism and State Fair Data	Page 85
Elementary and Secondary Education Data	Page 87
Property Tax Reform:	
LSA Analysis and ISFIS side by side comments	Page 98
ISFIS Contact Information	Page 102

Iowa School Finance Information Services, Inc.
 Digest of the 2013 Legislative Session Activities
 Impacting Iowa Public Schools



FY 2014 Regular Program New Authority Report
 Based on 2 Percent State Percent of Growth and 2 Percent One-Time Supplement

District	FY 2013					FY 2014					Change in Total Regular Program District Cost	Percent Change in RPDC	
	Budget Enrollment	District Cost Per Pupil	Regular Program District Cost	Budget Guarantee	Regular Program District Cost w/Adjustment	Budget Enrollment	District Cost Per Pupil	Regular Program District Cost	Budget Guarantee	Regular Program District Cost w/Adjustment			One-Time 2% Supplement
ADAIR-CASEY	354.0	\$ 6,001	\$ 2,124,354	\$ -	\$ 2,124,354	357.3	\$ 6,121	\$ 2,107,033	\$ -	\$ 2,107,033	\$ 42,076	\$ 105,555	5.0%
ADEL-DESOTO-MINBURN	1,435.2	\$ 6,021	\$ 8,641,339	\$ -	\$ 8,641,339	1,459.7	\$ 6,141	\$ 8,964,018	\$ -	\$ 8,964,018	\$ 175,164	\$ 497,843	5.8%
AGWRS	638.8	\$ 6,111	\$ 3,903,707	\$ 59,151	\$ 3,962,858	616.8	\$ 6,231	\$ 3,843,281	\$ 99,463	\$ 3,942,744	\$ 74,016	\$ 53,902	1.4%
A-H-S-T	602.0	\$ 6,058	\$ 3,646,916	\$ 73,312	\$ 3,720,228	592.8	\$ 6,178	\$ 3,662,318	\$ 21,067	\$ 3,683,385	\$ 71,136	\$ 34,293	0.9%
AKRON-WESTFIELD	511.9	\$ 6,052	\$ 3,098,019	\$ 115,010	\$ 3,213,029	511.8	\$ 6,172	\$ 3,158,830	\$ -	\$ 3,158,830	\$ 61,416	\$ 7,217	0.2%
ALBERT CITY-TRUESDALE	206.2	\$ 6,082	\$ 1,254,108	\$ 20,454	\$ 1,274,562	213.0	\$ 6,202	\$ 1,321,026	\$ -	\$ 1,321,026	\$ 25,560	\$ 72,024	5.7%
ALBIA	1,194.8	\$ 6,001	\$ 7,169,995	\$ -	\$ 7,169,995	1,182.8	\$ 6,121	\$ 7,239,919	\$ 1,776	\$ 7,241,695	\$ 141,936	\$ 213,636	3.0%
ALBURNETT	548.3	\$ 6,001	\$ 3,290,348	\$ -	\$ 3,290,348	558.4	\$ 6,121	\$ 3,417,966	\$ -	\$ 3,417,966	\$ 67,008	\$ 194,626	5.9%
ALDEN	265.4	\$ 6,001	\$ 1,592,665	\$ 2,655	\$ 1,595,320	264.5	\$ 6,121	\$ 1,619,005	\$ -	\$ 1,619,005	\$ 31,740	\$ 55,424	3.5%
ALGONA	1,218.5	\$ 6,038	\$ 7,357,303	\$ 4,288	\$ 7,361,591	1,199.1	\$ 6,158	\$ 7,384,058	\$ 46,818	\$ 7,430,876	\$ 143,892	\$ 213,177	2.9%
ALLAMAKEE	1,204.7	\$ 6,083	\$ 7,328,190	\$ 189,971	\$ 7,518,161	1,207.9	\$ 6,203	\$ 7,492,604	\$ -	\$ 7,492,604	\$ 144,948	\$ 119,391	1.6%
ALTA	505.4	\$ 6,001	\$ 3,032,905	\$ -	\$ 3,032,905	502.8	\$ 6,121	\$ 3,077,639	\$ -	\$ 3,077,639	\$ 60,336	\$ 105,069	3.5%
AMES	4,224.3	\$ 6,091	\$ 25,730,211	\$ 86,858	\$ 25,817,069	4,228.7	\$ 6,211	\$ 26,264,456	\$ -	\$ 26,264,456	\$ 507,444	\$ 954,830	3.7%
ANAMOSA	1,237.9	\$ 6,018	\$ 7,449,682	\$ 342,306	\$ 7,791,988	1,238.1	\$ 6,138	\$ 7,599,458	\$ -	\$ 7,599,458	\$ 148,572	\$ (43,958)	-0.6%
ANDREW	277.4	\$ 6,066	\$ 1,682,708	\$ -	\$ 1,682,708	273.3	\$ 6,186	\$ 1,690,634	\$ 8,901	\$ 1,699,535	\$ 32,796	\$ 49,622	2.9%
ANKENY	8,963.8	\$ 6,001	\$ 53,791,764	\$ -	\$ 53,791,764	9,386.3	\$ 6,121	\$ 57,453,542	\$ -	\$ 57,453,542	\$ 1,126,356	\$ 4,788,135	8.9%
APLINGTON-PARKERSBURG	835.0	\$ 6,001	\$ 5,010,835	\$ -	\$ 5,010,835	842.0	\$ 6,121	\$ 5,153,882	\$ -	\$ 5,153,882	\$ 101,040	\$ 244,087	4.9%
ARMSTRONG-RINGSTED	299.0	\$ 6,045	\$ 1,807,455	\$ 18,371	\$ 1,825,826	298.2	\$ 6,165	\$ 1,838,403	\$ -	\$ 1,838,403	\$ 35,784	\$ 48,361	2.6%
AR-WE-VA	291.0	\$ 6,001	\$ 1,746,291	\$ 71,909	\$ 1,818,200	299.6	\$ 6,121	\$ 1,833,852	\$ -	\$ 1,833,852	\$ 35,952	\$ 51,604	2.8%
ATLANTIC	1,425.9	\$ 6,005	\$ 8,562,530	\$ -	\$ 8,562,530	1,428.8	\$ 6,125	\$ 8,751,400	\$ -	\$ 8,751,400	\$ 171,456	\$ 360,327	4.2%
AUDUBON	548.2	\$ 6,080	\$ 3,333,056	\$ 160,086	\$ 3,493,142	533.1	\$ 6,200	\$ 3,305,220	\$ 61,167	\$ 3,366,387	\$ 63,972	\$ (62,783)	-1.8%
AURELIA	258.3	\$ 6,068	\$ 1,567,364	\$ 19,508	\$ 1,586,872	257.1	\$ 6,188	\$ 1,590,935	\$ -	\$ 1,590,935	\$ 30,852	\$ 34,914	2.2%
BALLARD	1,520.2	\$ 6,001	\$ 9,122,720	\$ -	\$ 9,122,720	1,540.9	\$ 6,121	\$ 9,431,849	\$ -	\$ 9,431,849	\$ 184,908	\$ 494,037	5.4%
BATTLE CREEK-IDA GROVE	646.5	\$ 6,001	\$ 3,879,647	\$ -	\$ 3,879,647	647.4	\$ 6,121	\$ 3,962,735	\$ -	\$ 3,962,735	\$ 77,688	\$ 160,777	4.1%
BAXTER	384.9	\$ 6,001	\$ 2,309,785	\$ 91,903	\$ 2,401,688	353.3	\$ 6,121	\$ 2,162,549	\$ 170,334	\$ 2,332,883	\$ 42,396	\$ (26,409)	-1.1%
BCL-UW	593.8	\$ 6,082	\$ 3,611,492	\$ -	\$ 3,611,492	582.7	\$ 6,202	\$ 3,613,905	\$ 33,702	\$ 3,647,607	\$ 69,924	\$ 106,040	2.9%
BEDFORD	516.8	\$ 6,001	\$ 3,101,317	\$ 87,663	\$ 3,188,980	496.3	\$ 6,121	\$ 3,037,852	\$ 94,478	\$ 3,132,330	\$ 59,556	\$ 2,907	0.1%
BELLE PLAINE	589.7	\$ 6,005	\$ 3,541,149	\$ 6,352	\$ 3,547,501	576.5	\$ 6,125	\$ 3,531,063	\$ 45,497	\$ 3,576,560	\$ 69,180	\$ 98,239	2.8%
BELLEVUE	568.1	\$ 6,058	\$ 3,441,550	\$ 96,896	\$ 3,538,446	568.6	\$ 6,178	\$ 3,512,811	\$ -	\$ 3,512,811	\$ 68,232	\$ 42,597	1.2%
BELMOND-KLEMM	742.0	\$ 6,006	\$ 4,456,452	\$ -	\$ 4,456,452	765.5	\$ 6,126	\$ 4,689,453	\$ -	\$ 4,689,453	\$ 91,860	\$ 324,861	7.3%
BENNETT	190.0	\$ 6,132	\$ 1,165,080	\$ 14,076	\$ 1,179,156	196.0	\$ 6,252	\$ 1,225,392	\$ -	\$ 1,225,392	\$ 23,520	\$ 69,756	5.9%
BENTON	1,531.7	\$ 6,066	\$ 9,291,292	\$ 265,407	\$ 9,556,699	1,492.6	\$ 6,186	\$ 9,233,224	\$ 150,981	\$ 9,384,205	\$ 179,112	\$ 6,617	0.1%
BETTENDORF	4,102.2	\$ 6,075	\$ 24,920,865	\$ -	\$ 24,920,865	4,045.8	\$ 6,195	\$ 25,063,731	\$ 106,343	\$ 25,170,074	\$ 485,496	\$ 734,705	2.9%
BONDURANT-FARRAR	1,390.8	\$ 6,001	\$ 8,346,191	\$ -	\$ 8,346,191	1,466.7	\$ 6,121	\$ 8,977,671	\$ -	\$ 8,977,671	\$ 176,004	\$ 807,484	9.7%
BOONE	2,194.4	\$ 6,001	\$ 13,168,594	\$ -	\$ 13,168,594	2,184.2	\$ 6,121	\$ 13,369,488	\$ -	\$ 13,369,488	\$ 262,104	\$ 462,998	3.5%
BOYDEN-HULL	627.1	\$ 6,001	\$ 3,763,227	\$ -	\$ 3,763,227	628.9	\$ 6,121	\$ 3,849,497	\$ -	\$ 3,849,497	\$ 75,468	\$ 161,738	4.3%
BOYER VALLEY	444.3	\$ 6,009	\$ 2,669,799	\$ -	\$ 2,669,799	443.4	\$ 6,129	\$ 2,717,599	\$ -	\$ 2,717,599	\$ 53,208	\$ 101,008	3.8%
BROOKLYN-GUERNSEY-MALCOM	534.0	\$ 6,016	\$ 3,212,544	\$ 88,815	\$ 3,301,359	517.4	\$ 6,136	\$ 3,174,766	\$ 69,903	\$ 3,244,669	\$ 62,088	\$ 5,398	0.2%
BURLINGTON	4,552.7	\$ 6,001	\$ 27,320,753	\$ -	\$ 27,320,753	4,655.9	\$ 6,121	\$ 28,498,764	\$ -	\$ 28,498,764	\$ 558,708	\$ 1,736,719	6.4%
CAL	277.1	\$ 6,171	\$ 1,709,984	\$ -	\$ 1,709,984	275.4	\$ 6,291	\$ 1,732,541	\$ -	\$ 1,732,541	\$ 33,048	\$ 55,605	3.3%
CALAMUS-WHEATLAND	453.3	\$ 6,060	\$ 2,746,998	\$ 149,287	\$ 2,896,285	467.4	\$ 6,180	\$ 2,888,532	\$ -	\$ 2,888,532	\$ 56,088	\$ 48,335	1.7%
CAM	434.1	\$ 6,051	\$ 2,626,739	\$ 219,019	\$ 2,845,758	441.1	\$ 6,171	\$ 2,722,028	\$ -	\$ 2,722,028	\$ 52,932	\$ (70,798)	-2.5%
CAMANICHE	916.2	\$ 6,001	\$ 5,498,116	\$ -	\$ 5,498,116	894.0	\$ 6,121	\$ 5,472,174	\$ 80,923	\$ 5,553,097	\$ 107,280	\$ 162,261	3.0%
CARDINAL	613.6	\$ 6,001	\$ 3,682,214	\$ -	\$ 3,682,214	590.4	\$ 6,121	\$ 3,613,838	\$ 105,198	\$ 3,719,036	\$ 70,848	\$ 107,671	2.9%
CARLISLE	1,782.3	\$ 6,001	\$ 10,695,582	\$ -	\$ 10,695,582	1,787.3	\$ 6,121	\$ 10,940,063	\$ -	\$ 10,940,063	\$ 214,476	\$ 458,957	4.3%
CARROLL	1,719.2	\$ 6,001	\$ 10,316,919	\$ -	\$ 10,316,919	1,690.5	\$ 6,121	\$ 10,347,551	\$ 72,537	\$ 10,420,088	\$ 202,860	\$ 306,028	3.0%
CEDAR FALLS	4,781.4	\$ 6,008	\$ 28,726,651	\$ -	\$ 28,726,651	4,862.4	\$ 6,128	\$ 29,796,787	\$ -	\$ 29,796,787	\$ 583,488	\$ 1,653,624	5.8%
CEDAR RAPIDS	16,777.6	\$ 6,001	\$ 100,682,378	\$ -	\$ 100,682,378	16,651.1	\$ 6,121	\$ 101,921,383	\$ -	\$ 101,921,383	\$ 1,998,132	\$ 3,237,138	3.2%
CENTER POINT-URBANA	1,310.8	\$ 6,001	\$ 7,866,111	\$ 4,437	\$ 7,870,548	1,317.6	\$ 6,121	\$ 8,065,030	\$ -	\$ 8,065,030	\$ 158,112	\$ 352,594	4.5%
CENTERVILLE	1,393.0	\$ 6,060	\$ 8,441,580	\$ 91,239	\$ 8,532,819	1,382.9	\$ 6,180	\$ 8,546,322	\$ -	\$ 8,546,322	\$ 165,948	\$ 179,451	2.1%
CENTRAL	478.7	\$ 6,001	\$ 2,872,679	\$ 10,028	\$ 2,882,707	472.1	\$ 6,121	\$ 2,889,724	\$ 11,682	\$ 2,901,406	\$ 56,652	\$ 75,351	2.6%
CENTRAL CITY	480.4	\$ 6,062	\$ 2,912,185	\$ -	\$ 2,912,185	489.5	\$ 6,182	\$ 3,026,089	\$ -	\$ 3,026,089	\$ 58,740	\$ 172,644	5.9%



FY 2014 Regular Program New Authority Report

Based on 2 Percent State Percent of Growth and 2 Percent One-Time Supplement

District	FY 2013					FY 2014					Change in Total Regular Program District Cost	Percent Change in RPDC	
	Budget Enrollment	District Cost Per Pupil	Regular Program District Cost	Budget Guarantee	Regular Program District Cost w/Adjustment	Budget Enrollment	District Cost Per Pupil	Regular Program District Cost	Budget Guarantee	Regular Program District Cost w/Adjustment			One-Time 2% Supplement
CENTRAL CLINTON	1,524.3	\$ 6,001	\$ 9,147,324	\$ 80,932	\$ 9,228,256	1,487.6	\$ 6,121	\$ 9,105,600	\$ 133,197	\$ 9,238,797	\$ 178,512	\$ 189,052	2.0%
CENTRAL DECATUR	658.4	\$ 6,001	\$ 3,951,058	\$ 49,576	\$ 4,000,634	672.7	\$ 6,121	\$ 4,117,597	\$ -	\$ 4,117,597	\$ 80,724	\$ 197,686	4.9%
CENTRAL LEE	812.6	\$ 6,001	\$ 4,876,413	\$ 156,317	\$ 5,032,730	832.6	\$ 6,121	\$ 5,096,345	\$ -	\$ 5,096,345	\$ 99,912	\$ 163,527	3.2%
CENTRAL LYON	714.6	\$ 6,001	\$ 4,288,315	\$ -	\$ 4,288,315	696.5	\$ 6,121	\$ 4,263,277	\$ 67,921	\$ 4,331,198	\$ 83,580	\$ 126,463	2.9%
CENTRAL SPRINGS	865.3	\$ 6,027	\$ 5,215,163	\$ -	\$ 5,215,163	865.2	\$ 6,147	\$ 5,318,384	\$ -	\$ 5,318,384	\$ 103,824	\$ 207,045	4.0%
CHARITON	1,380.4	\$ 6,001	\$ 8,283,780	\$ 175,009	\$ 8,458,789	1,361.1	\$ 6,121	\$ 8,331,293	\$ 35,325	\$ 8,366,618	\$ 163,332	\$ 71,161	0.8%
CHARLES CITY	1,549.5	\$ 6,061	\$ 9,391,520	\$ -	\$ 9,391,520	1,579.7	\$ 6,181	\$ 9,764,126	\$ -	\$ 9,764,126	\$ 189,564	\$ 562,170	6.0%
CHARTER OAK-UTE	317.1	\$ 6,018	\$ 1,908,308	\$ -	\$ 1,908,308	304.6	\$ 6,138	\$ 1,869,635	\$ 57,756	\$ 1,927,391	\$ 36,552	\$ 55,635	2.9%
CHEROKEE	932.2	\$ 6,052	\$ 5,641,674	\$ -	\$ 5,641,674	959.2	\$ 6,172	\$ 5,920,182	\$ -	\$ 5,920,182	\$ 115,104	\$ 393,612	7.0%
CLARINDA	949.7	\$ 6,001	\$ 5,699,150	\$ -	\$ 5,699,150	947.2	\$ 6,121	\$ 5,797,811	\$ -	\$ 5,797,811	\$ 113,664	\$ 212,326	3.7%
CLARION-GOLDFIELD	776.0	\$ 6,015	\$ 4,667,640	\$ 21,495	\$ 4,689,135	798.6	\$ 6,135	\$ 4,899,411	\$ -	\$ 4,899,411	\$ 95,832	\$ 306,108	6.5%
CLARKE	1,386.4	\$ 6,001	\$ 8,319,786	\$ -	\$ 8,319,786	1,435.6	\$ 6,121	\$ 8,787,308	\$ -	\$ 8,787,308	\$ 172,272	\$ 639,793	7.7%
CLARKSVILLE	355.1	\$ 6,001	\$ 2,130,955	\$ -	\$ 2,130,955	339.8	\$ 6,121	\$ 2,079,916	\$ 72,349	\$ 2,152,265	\$ 40,776	\$ 62,086	2.9%
CLAY CENTRAL-EVERLY	388.0	\$ 6,129	\$ 2,378,052	\$ 13,265	\$ 2,391,317	345.0	\$ 6,249	\$ 2,155,905	\$ 245,928	\$ 2,401,833	\$ 41,400	\$ 51,916	2.2%
CLAYTON RIDGE	645.0	\$ 6,093	\$ 3,929,985	\$ -	\$ 3,929,985	628.8	\$ 6,213	\$ 3,906,734	\$ 62,551	\$ 3,969,285	\$ 75,456	\$ 114,756	2.9%
CLEAR CREEK-AMANA	1,576.5	\$ 6,037	\$ 9,517,331	\$ -	\$ 9,517,331	1,671.3	\$ 6,157	\$ 10,290,194	\$ -	\$ 10,290,194	\$ 200,556	\$ 973,420	10.2%
CLEAR LAKE	1,289.1	\$ 6,001	\$ 7,735,889	\$ -	\$ 7,735,889	1,263.4	\$ 6,121	\$ 7,733,271	\$ 79,977	\$ 7,813,248	\$ 151,608	\$ 228,967	3.0%
CLEARFIELD	88.4	\$ 6,013	\$ 531,549	\$ 10,957	\$ 542,506	82.0	\$ 6,133	\$ 502,906	\$ 33,958	\$ 536,864	\$ 9,840	\$ 4,198	0.8%
CLINTON	4,055.7	\$ 6,047	\$ 24,524,818	\$ 94,240	\$ 24,619,058	3,965.5	\$ 6,167	\$ 24,455,239	\$ 314,827	\$ 24,770,066	\$ 475,860	\$ 626,868	2.5%
COLFAX-MINGO	771.6	\$ 6,001	\$ 4,630,372	\$ 77,340	\$ 4,707,712	731.5	\$ 6,121	\$ 4,477,512	\$ 199,164	\$ 4,676,676	\$ 87,780	\$ 56,744	1.2%
COLLEGE	4,507.9	\$ 6,001	\$ 27,051,908	\$ -	\$ 27,051,908	4,568.0	\$ 6,121	\$ 27,960,728	\$ -	\$ 27,960,728	\$ 548,160	\$ 1,456,980	5.4%
COLLINS-MAXWELL	500.5	\$ 6,001	\$ 3,003,501	\$ 17,920	\$ 3,021,421	470.0	\$ 6,121	\$ 2,876,870	\$ 156,666	\$ 3,033,536	\$ 56,400	\$ 68,516	2.3%
COLO (NESCO)	480.6	\$ 6,024	\$ 2,895,134	\$ -	\$ 2,895,134	500.4	\$ 6,144	\$ 3,074,458	\$ -	\$ 3,074,458	\$ 60,048	\$ 239,371	8.3%
COLUMBUS	898.7	\$ 6,001	\$ 5,393,099	\$ 201,728	\$ 5,594,827	826.2	\$ 6,121	\$ 5,057,170	\$ 389,860	\$ 5,447,030	\$ 99,144	\$ (48,653)	-0.9%
COON RAPIDS-BAYARD	426.5	\$ 6,148	\$ 2,622,122	\$ 35,076	\$ 2,657,198	393.6	\$ 6,268	\$ 2,467,085	\$ 181,258	\$ 2,648,343	\$ 47,232	\$ 38,377	1.4%
CORNING	431.2	\$ 6,048	\$ 2,607,898	\$ 87,287	\$ 2,695,185	422.0	\$ 6,168	\$ 2,602,896	\$ 31,081	\$ 2,633,977	\$ 50,640	\$ (10,568)	-0.4%
CORWITH-WESLEY	113.0	\$ 6,176	\$ 697,888	\$ 60,816	\$ 758,704	115.0	\$ 6,296	\$ 724,040	\$ -	\$ 724,040	\$ 13,800	\$ (20,864)	-2.7%
COUNCIL BLUFFS	9,032.9	\$ 6,070	\$ 54,829,703	\$ 22,411	\$ 54,852,114	8,944.6	\$ 6,190	\$ 55,367,074	\$ 10,926	\$ 55,378,000	\$ 1,073,352	\$ 1,599,238	2.9%
CRESTON	1,398.7	\$ 6,001	\$ 8,393,599	\$ -	\$ 8,393,599	1,407.2	\$ 6,121	\$ 8,613,471	\$ -	\$ 8,613,471	\$ 168,864	\$ 388,737	4.6%
DALLAS CENTER-GRIMES	1,982.3	\$ 6,001	\$ 11,895,782	\$ -	\$ 11,895,782	2,139.8	\$ 6,121	\$ 13,097,716	\$ -	\$ 13,097,716	\$ 256,776	\$ 1,458,710	12.3%
DANVILLE	478.8	\$ 6,001	\$ 2,873,279	\$ -	\$ 2,873,279	483.0	\$ 6,121	\$ 2,956,443	\$ -	\$ 2,956,443	\$ 57,960	\$ 141,124	4.9%
DAVENPORT	16,131.2	\$ 6,001	\$ 96,803,331	\$ -	\$ 96,803,331	15,940.2	\$ 6,121	\$ 97,569,964	\$ 201,400	\$ 97,771,364	\$ 1,912,824	\$ 2,880,857	3.0%
DAVIS COUNTY	1,193.2	\$ 6,001	\$ 7,160,393	\$ -	\$ 7,160,393	1,195.7	\$ 6,121	\$ 7,318,880	\$ -	\$ 7,318,880	\$ 143,484	\$ 301,971	4.2%
DECORAH	1,393.6	\$ 6,015	\$ 8,382,504	\$ 170,269	\$ 8,552,773	1,419.1	\$ 6,135	\$ 8,706,179	\$ -	\$ 8,706,179	\$ 170,292	\$ 323,698	3.8%
DELWOOD	218.3	\$ 6,176	\$ 1,348,221	\$ 49,875	\$ 1,398,096	204.3	\$ 6,296	\$ 1,286,273	\$ 75,430	\$ 1,361,703	\$ 24,516	\$ (11,877)	-0.8%
DENISON	2,031.8	\$ 6,001	\$ 12,192,832	\$ -	\$ 12,192,832	2,068.6	\$ 6,121	\$ 12,661,901	\$ -	\$ 12,661,901	\$ 248,232	\$ 717,301	5.9%
DENVER	734.4	\$ 6,001	\$ 4,407,134	\$ -	\$ 4,407,134	717.1	\$ 6,121	\$ 4,389,369	\$ 61,836	\$ 4,451,205	\$ 86,052	\$ 130,123	3.0%
DES MOINES	31,546.3	\$ 6,069	\$ 191,454,495	\$ -	\$ 191,454,495	32,062.1	\$ 6,189	\$ 198,432,337	\$ -	\$ 198,432,337	\$ 3,847,452	\$ 10,825,294	5.7%
DIAGONAL	100.0	\$ 6,012	\$ 601,200	\$ 1,412	\$ 602,612	112.0	\$ 6,132	\$ 686,784	\$ -	\$ 686,784	\$ 13,440	\$ 97,612	16.2%
DIKE-NEW HARTFORD	824.3	\$ 6,001	\$ 4,946,624	\$ -	\$ 4,946,624	846.7	\$ 6,121	\$ 5,182,651	\$ -	\$ 5,182,651	\$ 101,604	\$ 337,630	6.8%
DOWS	129.0	\$ 6,168	\$ 795,672	\$ 42,078	\$ 837,750	124.3	\$ 6,288	\$ 781,598	\$ 22,031	\$ 803,629	\$ 14,916	\$ (19,205)	-2.3%
DUBUQUE	10,469.8	\$ 6,008	\$ 62,902,558	\$ -	\$ 62,902,558	10,513.3	\$ 6,128	\$ 64,425,502	\$ -	\$ 64,425,502	\$ 1,261,596	\$ 2,784,540	4.4%
DUNKERTON	470.2	\$ 6,001	\$ 2,821,670	\$ 31,002	\$ 2,852,672	476.6	\$ 6,121	\$ 2,917,269	\$ -	\$ 2,917,269	\$ 57,192	\$ 121,788	4.3%
DURANT	585.4	\$ 6,047	\$ 3,539,914	\$ -	\$ 3,539,914	565.4	\$ 6,167	\$ 3,486,822	\$ 88,491	\$ 3,575,313	\$ 67,848	\$ 103,247	2.9%
EAGLE GROVE	833.0	\$ 6,119	\$ 5,097,127	\$ -	\$ 5,097,127	834.2	\$ 6,239	\$ 5,204,574	\$ -	\$ 5,204,574	\$ 100,104	\$ 207,551	4.1%
EARLHAM	609.7	\$ 6,001	\$ 3,658,810	\$ 145,744	\$ 3,804,554	617.3	\$ 6,121	\$ 3,778,493	\$ -	\$ 3,778,493	\$ 74,076	\$ 48,016	1.3%
EAST BUCHANAN	557.0	\$ 6,001	\$ 3,342,557	\$ -	\$ 3,342,557	558.4	\$ 6,121	\$ 3,417,966	\$ -	\$ 3,417,966	\$ 67,008	\$ 142,417	4.3%
EAST GREENE	333.6	\$ 6,050	\$ 2,018,280	\$ 16,462	\$ 2,034,742	321.2	\$ 6,170	\$ 1,981,804	\$ 56,659	\$ 2,038,463	\$ 38,544	\$ 42,265	2.1%
EAST MARSHAL	659.7	\$ 6,085	\$ 4,014,275	\$ 151,962	\$ 4,166,237	652.6	\$ 6,205	\$ 4,049,383	\$ 5,035	\$ 4,054,418	\$ 78,312	\$ (33,507)	-0.8%
EAST MILLS	561.8	\$ 6,065	\$ 3,407,317	\$ -	\$ 3,407,317	556.1	\$ 6,185	\$ 3,439,479	\$ 1,911	\$ 3,441,390	\$ 66,732	\$ 100,805	3.0%
EAST SAC COUNTY	915.4	\$ 6,014	\$ 5,505,216	\$ -	\$ 5,505,216	916.4	\$ 6,134	\$ 5,621,198	\$ -	\$ 5,621,198	\$ 109,968	\$ 225,950	4.1%
EAST UNION	459.9	\$ 6,025	\$ 2,770,898	\$ 136,368	\$ 2,907,266	490.9	\$ 6,145	\$ 3,016,581	\$ -	\$ 3,016,581	\$ 58,908	\$ 168,223	5.8%



FY 2014 Regular Program New Authority Report

Based on 2 Percent State Percent of Growth and 2 Percent One-Time Supplement

District	FY 2013					FY 2014					Change in Total Regular Program District Cost	Percent Change in RPDC	
	Budget Enrollment	District Cost Per Pupil	Regular Program District Cost	Budget Guarantee	Regular Program District Cost w/Adjustment	Budget Enrollment	District Cost Per Pupil	Regular Program District Cost	Budget Guarantee	Regular Program District Cost w/Adjustment			One-Time 2% Supplement
EASTERN ALLAMAKEE	384.0	\$ 6.001	\$ 2,304,384	\$ 66,406	\$ 2,370,790	377.0	\$ 6.121	\$ 2,307,617	\$ 19,811	\$ 2,327,428	\$ 45,240	\$ 1,878	0.1%
EASTON VALLEY	688.9	\$ 6.001	\$ 4,134,089	\$ 140,728	\$ 4,274,817	671.5	\$ 6.121	\$ 4,110,252	\$ 65,178	\$ 4,175,430	\$ 80,580	\$ (18,807)	-0.4%
EDDYVILLE-BLAKESBURG-FREMONT	869.0	\$ 6.001	\$ 5,214,869	\$ -	\$ 5,214,869	886.0	\$ 6.121	\$ 5,423,206	\$ -	\$ 5,423,206	\$ 106,320	\$ 314,657	6.0%
EDGEWOOD-COLESBURG	461.1	\$ 6.001	\$ 2,767,061	\$ 43,425	\$ 2,810,486	430.1	\$ 6.121	\$ 2,632,642	\$ 162,090	\$ 2,794,732	\$ 51,612	\$ 35,858	1.3%
ELDORA-NEW PROVIDENCE	633.4	\$ 6.001	\$ 3,801,033	\$ 5,304	\$ 3,806,337	645.7	\$ 6.121	\$ 3,952,330	\$ -	\$ 3,952,330	\$ 77,484	\$ 223,476	5.9%
ELK HORN-KIMBALLTON	237.2	\$ 6.168	\$ 1,463,050	\$ 35,245	\$ 1,498,295	223.5	\$ 6.288	\$ 1,405,368	\$ 72,313	\$ 1,477,681	\$ 26,820	\$ 6,206	0.4%
EMMETSBURG	665.6	\$ 6.124	\$ 4,076,134	\$ 147,057	\$ 4,223,191	667.5	\$ 6.244	\$ 4,167,870	\$ -	\$ 4,167,870	\$ 80,100	\$ 24,779	0.6%
ENGLISH VALLEYS	497.3	\$ 6.074	\$ 3,020,600	\$ 192,311	\$ 3,212,911	466.9	\$ 6.194	\$ 2,891,979	\$ 158,827	\$ 3,050,806	\$ 56,028	\$ (106,078)	-3.3%
ESSEX	231.3	\$ 6.001	\$ 1,388,031	\$ 23,748	\$ 1,411,779	215.2	\$ 6.121	\$ 1,317,239	\$ 84,672	\$ 1,401,911	\$ 25,824	\$ 15,956	1.1%
ESTHERVILLE-LINCOLN CENTRAL	1,359.5	\$ 6.019	\$ 8,182,831	\$ -	\$ 8,182,831	1,351.0	\$ 6.139	\$ 8,293,789	\$ -	\$ 8,293,789	\$ 162,120	\$ 273,079	3.3%
EXIRA	233.2	\$ 6.001	\$ 1,399,433	\$ 62,851	\$ 1,462,284	223.3	\$ 6.121	\$ 1,366,819	\$ 46,608	\$ 1,413,427	\$ 26,796	\$ (22,061)	-1.5%
FAIRFIELD	1,711.7	\$ 6.001	\$ 10,271,912	\$ -	\$ 10,271,912	1,694.6	\$ 6.121	\$ 10,372,647	\$ 1,984	\$ 10,374,631	\$ 203,352	\$ 306,071	3.0%
FARRAGUT	223.4	\$ 6.087	\$ 1,359,836	\$ 25,268	\$ 1,385,104	211.2	\$ 6.207	\$ 1,310,918	\$ 62,516	\$ 1,373,434	\$ 25,344	\$ 13,675	1.0%
FOREST CITY	1,169.1	\$ 6.008	\$ 7,023,953	\$ 309,733	\$ 7,333,686	1,107.7	\$ 6.128	\$ 6,787,986	\$ 305,683	\$ 7,093,669	\$ 132,924	\$ (107,093)	-1.5%
FORT DODGE	3,656.4	\$ 6.028	\$ 22,040,779	\$ 268,732	\$ 22,309,511	3,711.8	\$ 6.148	\$ 22,820,146	\$ -	\$ 22,820,146	\$ 445,416	\$ 956,051	4.3%
FORT MADISON	2,248.2	\$ 6.001	\$ 13,491,448	\$ 91,575	\$ 13,583,023	2,268.2	\$ 6.121	\$ 13,883,652	\$ -	\$ 13,883,652	\$ 272,184	\$ 572,813	4.2%
FREDERICKSBURG	252.0	\$ 6.001	\$ 1,512,252	\$ 56,985	\$ 1,569,237	255.0	\$ 6.121	\$ 1,560,855	\$ -	\$ 1,560,855	\$ 30,600	\$ 22,218	1.4%
FREMONT-MILLS	423.3	\$ 6.001	\$ 2,540,223	\$ -	\$ 2,540,223	446.6	\$ 6.121	\$ 2,733,639	\$ -	\$ 2,733,639	\$ 53,592	\$ 247,007	9.7%
GALVA-HOLSTEIN	433.0	\$ 6.032	\$ 2,611,856	\$ 46,191	\$ 2,658,047	444.0	\$ 6.152	\$ 2,731,488	\$ -	\$ 2,731,488	\$ 53,280	\$ 126,721	4.8%
GARNER-HAYFIELD	774.3	\$ 6.001	\$ 4,646,574	\$ -	\$ 4,646,574	785.0	\$ 6.121	\$ 4,804,985	\$ -	\$ 4,804,985	\$ 94,200	\$ 252,611	5.4%
GEORGE - LITTLE ROCK	470.0	\$ 6.001	\$ 2,820,470	\$ -	\$ 2,820,470	456.0	\$ 6.121	\$ 2,791,176	\$ 57,499	\$ 2,848,675	\$ 54,720	\$ 82,925	2.9%
GILBERT	1,264.6	\$ 6.001	\$ 7,588,865	\$ -	\$ 7,588,865	1,296.3	\$ 6.121	\$ 7,934,652	\$ -	\$ 7,934,652	\$ 155,556	\$ 501,344	6.6%
GILMORE CITY-BRADGATE	131.0	\$ 6.168	\$ 808,008	\$ 34,471	\$ 842,479	129.0	\$ 6.288	\$ 811,152	\$ 4,936	\$ 816,088	\$ 15,480	\$ (10,911)	-1.3%
GLADBROOK-REINBECK	627.7	\$ 6.101	\$ 3,829,598	\$ 84,343	\$ 3,913,941	610.8	\$ 6.221	\$ 3,799,787	\$ 68,107	\$ 3,867,894	\$ 73,296	\$ 27,249	0.7%
GLENWOOD	2,018.9	\$ 6.001	\$ 12,115,419	\$ 398,669	\$ 12,514,088	2,023.5	\$ 6.121	\$ 12,385,844	\$ -	\$ 12,385,844	\$ 242,820	\$ 114,576	0.9%
GLIDDEN-RALSTON	325.1	\$ 6.004	\$ 1,951,900	\$ 53,895	\$ 2,005,795	305.1	\$ 6.124	\$ 1,868,432	\$ 102,987	\$ 1,971,419	\$ 36,612	\$ 2,236	0.1%
GMG	318.3	\$ 6.001	\$ 1,910,118	\$ 47,121	\$ 1,957,239	318.3	\$ 6.121	\$ 1,948,314	\$ -	\$ 1,948,314	\$ 38,196	\$ 29,271	1.5%
GRAETTINGER - TERRIL	363.0	\$ 6.016	\$ 2,183,808	\$ 25,667	\$ 2,209,475	350.0	\$ 6.136	\$ 2,147,600	\$ 58,046	\$ 2,205,646	\$ 42,000	\$ 38,171	1.7%
GRINNELL-NEWBURG	1,743.1	\$ 6.024	\$ 10,500,434	\$ -	\$ 10,500,434	1,670.7	\$ 6.144	\$ 10,264,781	\$ 340,657	\$ 10,605,438	\$ 200,484	\$ 305,487	2.9%
GRISWOLD	586.0	\$ 6.066	\$ 3,554,676	\$ 43,805	\$ 3,598,481	593.4	\$ 6.186	\$ 3,670,772	\$ -	\$ 3,670,772	\$ 71,208	\$ 143,499	4.0%
GRUNDY CENTER	653.7	\$ 6.001	\$ 3,922,854	\$ -	\$ 3,922,854	637.4	\$ 6.121	\$ 3,901,525	\$ 60,558	\$ 3,962,083	\$ 76,488	\$ 115,718	2.9%
GUTHRIE CENTER	473.8	\$ 6.025	\$ 2,854,645	\$ 90,207	\$ 2,944,852	466.9	\$ 6.145	\$ 2,869,101	\$ 14,090	\$ 2,883,191	\$ 56,028	\$ (5,634)	-0.2%
H L V	331.3	\$ 6.101	\$ 2,021,261	\$ 101,585	\$ 2,122,846	313.7	\$ 6.221	\$ 1,951,528	\$ 89,946	\$ 2,041,474	\$ 37,644	\$ (43,729)	-2.1%
HAMBURG	242.0	\$ 6.142	\$ 1,486,364	\$ 77,286	\$ 1,563,650	259.0	\$ 6.262	\$ 1,621,858	\$ -	\$ 1,621,858	\$ 31,080	\$ 89,288	5.7%
HAMPTON-DUMONT	1,161.6	\$ 6.001	\$ 6,970,762	\$ -	\$ 6,970,762	1,199.0	\$ 6.121	\$ 7,339,079	\$ -	\$ 7,339,079	\$ 143,880	\$ 512,197	7.3%
HARLAN	1,427.7	\$ 6.041	\$ 8,624,736	\$ 187,687	\$ 8,812,423	1,449.0	\$ 6.161	\$ 8,927,289	\$ -	\$ 8,927,289	\$ 173,880	\$ 288,746	3.3%
HARMONY	361.0	\$ 6.001	\$ 2,166,361	\$ 35,801	\$ 2,202,162	360.0	\$ 6.121	\$ 2,203,560	\$ -	\$ 2,203,560	\$ 43,200	\$ 44,598	2.0%
HARRIS-LAKE PARK	310.4	\$ 6.072	\$ 1,884,749	\$ -	\$ 1,884,749	324.4	\$ 6.192	\$ 2,008,685	\$ -	\$ 2,008,685	\$ 38,928	\$ 162,864	8.6%
HARTLEY-MELVIN-SANBORN	627.4	\$ 6.048	\$ 3,794,515	\$ 39,236	\$ 3,833,751	632.3	\$ 6.168	\$ 3,900,026	\$ -	\$ 3,900,026	\$ 75,876	\$ 142,151	3.7%
HIGHLAND	646.5	\$ 6.001	\$ 3,879,647	\$ 8,686	\$ 3,888,333	659.6	\$ 6.121	\$ 4,037,412	\$ -	\$ 4,037,412	\$ 79,152	\$ 228,231	5.9%
HINTON	532.2	\$ 6.001	\$ 3,193,732	\$ 80,216	\$ 3,273,948	529.8	\$ 6.121	\$ 3,242,906	\$ -	\$ 3,242,906	\$ 63,576	\$ 32,534	1.0%
HOWARD-WINNEESHIEK	1,341.3	\$ 6.124	\$ 8,214,121	\$ 181,306	\$ 8,395,427	1,320.8	\$ 6.244	\$ 8,247,075	\$ 49,187	\$ 8,296,262	\$ 158,496	\$ 59,331	0.7%
HUBBARD-RADCLIFFE	400.7	\$ 6.113	\$ 2,449,479	\$ 17,736	\$ 2,467,215	426.7	\$ 6.233	\$ 2,659,621	\$ -	\$ 2,659,621	\$ 51,204	\$ 243,610	9.9%
HUDSON	665.0	\$ 6.176	\$ 4,107,040	\$ -	\$ 4,107,040	692.0	\$ 6.296	\$ 4,356,832	\$ -	\$ 4,356,832	\$ 83,040	\$ 332,832	8.1%
HUMBOLDT	1,163.6	\$ 6.001	\$ 6,982,764	\$ -	\$ 6,982,764	1,164.5	\$ 6.121	\$ 7,127,905	\$ -	\$ 7,127,905	\$ 139,740	\$ 284,881	4.1%
IKM - MANNING	738.8	\$ 6.102	\$ 4,508,158	\$ 130,489	\$ 4,638,647	731.5	\$ 6.222	\$ 4,551,393	\$ 1,847	\$ 4,553,240	\$ 87,780	\$ 2,373	0.1%
INDEPENDENCE	1,381.6	\$ 6.001	\$ 8,290,982	\$ -	\$ 8,290,982	1,381.1	\$ 6.121	\$ 8,453,713	\$ -	\$ 8,453,713	\$ 165,732	\$ 328,464	4.0%
INDIANOLA	3,349.8	\$ 6.001	\$ 20,102,150	\$ -	\$ 20,102,150	3,409.4	\$ 6.121	\$ 20,868,937	\$ -	\$ 20,868,937	\$ 409,128	\$ 1,175,916	5.8%
INTERSTATE 35	891.1	\$ 6.001	\$ 5,347,491	\$ -	\$ 5,347,491	908.7	\$ 6.121	\$ 5,562,153	\$ -	\$ 5,562,153	\$ 109,044	\$ 323,706	6.1%
IOWA CITY	12,453.4	\$ 6.018	\$ 74,944,561	\$ -	\$ 74,944,561	12,774.4	\$ 6.138	\$ 78,409,267	\$ -	\$ 78,409,267	\$ 1,532,928	\$ 4,997,634	6.7%
IOWA FALLS	1,082.5	\$ 6.006	\$ 6,501,495	\$ -	\$ 6,501,495	1,087.0	\$ 6.126	\$ 6,658,962	\$ -	\$ 6,658,962	\$ 130,440	\$ 287,907	4.4%
IOWA VALLEY	582.9	\$ 6.001	\$ 3,497,983	\$ 83,752	\$ 3,581,735	560.6	\$ 6.121	\$ 3,431,433	\$ 101,530	\$ 3,532,963	\$ 67,272	\$ 18,500	0.5%

Iowa School Finance Information Services, Inc.
 Digest of the 2013 Legislative Session Activities
 Impacting Iowa Public Schools



FY 2014 Regular Program New Authority Report

Based on 2 Percent State Percent of Growth and 2 Percent One-Time Supplement

District	FY 2013					FY 2014					Change in Total Regular Program District Cost	Percent Change in RPDC	
	Budget Enrollment	District Cost Per Pupil	Regular Program District Cost	Budget Guarantee	Regular Program District Cost w/Adjustment	Budget Enrollment	District Cost Per Pupil	Regular Program District Cost	Budget Guarantee	Regular Program District Cost w/Adjustment			One-Time 2% Supplement
JANESVILLE	363.3	\$ 6,076	\$ 2,207,411	\$ 44,368	\$ 2,251,779	358.5	\$ 6,196	\$ 2,221,266	\$ 8,219	\$ 2,229,485	\$ 43,020	\$ 20,726	0.9%
JEFFERSON-SCRANTON	1,019.8	\$ 6,083	\$ 6,203,443	\$ -	\$ 6,203,443	1,002.0	\$ 6,203	\$ 6,215,406	\$ 50,071	\$ 6,265,477	\$ 120,240	\$ 182,274	2.9%
JESUP	894.1	\$ 6,001	\$ 5,365,494	\$ -	\$ 5,365,494	901.4	\$ 6,121	\$ 5,517,469	\$ -	\$ 5,517,469	\$ 108,168	\$ 260,143	4.8%
JOHNSTON	6,147.7	\$ 6,001	\$ 36,892,348	\$ -	\$ 36,892,348	6,269.0	\$ 6,121	\$ 38,372,549	\$ -	\$ 38,372,549	\$ 752,280	\$ 2,232,481	6.1%
KEOKUK	1,972.8	\$ 6,001	\$ 11,838,773	\$ 54,988	\$ 11,893,761	1,996.9	\$ 6,121	\$ 12,223,025	\$ -	\$ 12,223,025	\$ 239,628	\$ 568,892	4.8%
KEOTA	325.7	\$ 6,045	\$ 1,968,857	\$ -	\$ 1,968,857	341.8	\$ 6,165	\$ 2,107,197	\$ -	\$ 2,107,197	\$ 41,016	\$ 179,357	9.1%
KINGSLEY-PIERSON	468.0	\$ 6,104	\$ 2,856,672	\$ -	\$ 2,856,672	461.3	\$ 6,224	\$ 2,871,131	\$ 14,108	\$ 2,885,239	\$ 55,356	\$ 83,923	2.9%
KNOXVILLE	1,868.7	\$ 6,001	\$ 11,214,069	\$ 139,579	\$ 11,353,648	1,818.9	\$ 6,121	\$ 11,133,487	\$ 192,723	\$ 11,326,210	\$ 218,268	\$ 190,830	1.7%
LAKE MILLS	594.2	\$ 6,001	\$ 3,565,794	\$ -	\$ 3,565,794	591.8	\$ 6,121	\$ 3,622,408	\$ -	\$ 3,622,408	\$ 71,016	\$ 127,630	3.6%
LAMONI	344.4	\$ 6,001	\$ 2,066,744	\$ 17,650	\$ 2,084,394	309.9	\$ 6,121	\$ 1,896,898	\$ 190,513	\$ 2,087,411	\$ 37,188	\$ 40,205	1.9%
LAURENS-MARATHON	331.0	\$ 6,001	\$ 1,986,331	\$ 30,326	\$ 2,016,657	321.0	\$ 6,121	\$ 1,964,841	\$ 41,353	\$ 2,006,194	\$ 38,520	\$ 28,057	1.4%
LAWTON-BRONSON	621.9	\$ 6,001	\$ 3,732,022	\$ 22,026	\$ 3,754,048	625.0	\$ 6,121	\$ 3,825,625	\$ -	\$ 3,825,625	\$ 75,000	\$ 146,577	3.9%
LE MARS	2,066.1	\$ 6,001	\$ 12,398,666	\$ 6,092	\$ 12,404,758	2,093.0	\$ 6,121	\$ 12,811,253	\$ -	\$ 12,811,253	\$ 251,160	\$ 657,655	5.3%
LENOX	409.8	\$ 6,001	\$ 2,459,210	\$ -	\$ 2,459,210	403.5	\$ 6,121	\$ 2,469,824	\$ 13,978	\$ 2,483,802	\$ 48,420	\$ 73,012	3.0%
LEWIS CENTRAL	2,580.3	\$ 6,001	\$ 15,484,380	\$ 43,998	\$ 15,528,378	2,595.6	\$ 6,121	\$ 15,887,668	\$ -	\$ 15,887,668	\$ 311,472	\$ 670,761	4.3%
LINN-MAR	6,729.7	\$ 6,002	\$ 40,391,659	\$ -	\$ 40,391,659	6,879.9	\$ 6,122	\$ 42,118,748	\$ -	\$ 42,118,748	\$ 825,588	\$ 2,552,676	6.3%
LISBON	659.1	\$ 6,001	\$ 3,955,259	\$ 43,593	\$ 3,998,852	678.5	\$ 6,121	\$ 4,153,099	\$ -	\$ 4,153,099	\$ 81,420	\$ 235,666	5.9%
LOGAN-MAGNOLIA	574.7	\$ 6,007	\$ 3,452,223	\$ 180,153	\$ 3,632,376	569.0	\$ 6,127	\$ 3,486,263	\$ 482	\$ 3,486,745	\$ 68,280	\$ (77,351)	-2.1%
LONE TREE	415.1	\$ 6,001	\$ 2,491,015	\$ -	\$ 2,491,015	425.1	\$ 6,121	\$ 2,602,037	\$ -	\$ 2,602,037	\$ 51,012	\$ 162,034	6.5%
LOUISA-MUSCATINE	763.1	\$ 6,001	\$ 4,579,363	\$ 82,597	\$ 4,661,960	760.1	\$ 6,121	\$ 4,652,572	\$ -	\$ 4,652,572	\$ 91,212	\$ 81,824	1.8%
LU VERNE	68.0	\$ 6,176	\$ 419,968	\$ 13,816	\$ 433,784	76.0	\$ 6,296	\$ 478,496	\$ -	\$ 478,496	\$ 9,120	\$ 53,832	12.4%
LYNNVILLE-SULLY	446.0	\$ 6,001	\$ 2,676,446	\$ 29,463	\$ 2,705,909	435.8	\$ 6,121	\$ 2,667,532	\$ 35,678	\$ 2,703,210	\$ 52,296	\$ 49,597	1.8%
MADRID	659.8	\$ 6,001	\$ 3,959,460	\$ -	\$ 3,959,460	676.1	\$ 6,121	\$ 4,138,408	\$ -	\$ 4,138,408	\$ 81,132	\$ 260,080	6.6%
MANSON-NORTHWEST WEBSTER	610.6	\$ 6,061	\$ 3,700,847	\$ 32,664	\$ 3,733,511	632.1	\$ 6,181	\$ 3,907,010	\$ -	\$ 3,907,010	\$ 75,852	\$ 249,352	6.7%
MAPLE VALLEY ANTHON OTO	710.1	\$ 6,108	\$ 4,337,291	\$ 80,133	\$ 4,417,424	695.2	\$ 6,228	\$ 4,329,706	\$ 50,958	\$ 4,380,664	\$ 83,424	\$ 46,664	1.1%
MAQUOKETA	1,403.8	\$ 6,001	\$ 8,424,204	\$ 12,601	\$ 8,436,805	1,377.6	\$ 6,121	\$ 8,432,290	\$ 76,156	\$ 8,508,446	\$ 165,312	\$ 236,953	2.8%
MAQUOKETA VALLEY	722.4	\$ 6,033	\$ 4,358,239	\$ 61,437	\$ 4,419,676	719.5	\$ 6,153	\$ 4,427,084	\$ -	\$ 4,427,084	\$ 86,340	\$ 93,747	2.1%
MARCUS-MERIDEN-CLEGHORN	448.7	\$ 6,036	\$ 2,708,353	\$ 53,104	\$ 2,761,457	451.4	\$ 6,156	\$ 2,778,818	\$ -	\$ 2,778,818	\$ 54,168	\$ 71,529	2.6%
MARION	1,864.5	\$ 6,103	\$ 11,379,044	\$ -	\$ 11,379,044	1,864.8	\$ 6,223	\$ 11,604,650	\$ -	\$ 11,604,650	\$ 223,776	\$ 449,383	3.9%
MARSHALLTOWN	5,319.3	\$ 6,042	\$ 32,139,211	\$ -	\$ 32,139,211	5,308.2	\$ 6,162	\$ 32,709,128	\$ -	\$ 32,709,128	\$ 636,984	\$ 1,206,902	3.8%
MARTENSDALE-ST MARYS	530.2	\$ 6,001	\$ 3,181,730	\$ -	\$ 3,181,730	531.4	\$ 6,121	\$ 3,252,699	\$ -	\$ 3,252,699	\$ 63,768	\$ 134,737	4.2%
MASON CITY	3,796.3	\$ 6,073	\$ 23,054,930	\$ 161,233	\$ 23,216,163	3,751.1	\$ 6,193	\$ 23,230,562	\$ 54,917	\$ 23,285,479	\$ 450,132	\$ 519,448	2.2%
MEDIAPOLIS	820.5	\$ 6,001	\$ 4,923,821	\$ -	\$ 4,923,821	754.3	\$ 6,121	\$ 4,617,070	\$ 355,989	\$ 4,973,059	\$ 90,516	\$ 139,755	2.8%
MELCHER-DALLAS	295.2	\$ 6,001	\$ 1,771,495	\$ 36,240	\$ 1,807,735	315.0	\$ 6,121	\$ 1,928,115	\$ -	\$ 1,928,115	\$ 37,800	\$ 158,180	8.8%
MFL-MAR MAC	815.0	\$ 6,038	\$ 4,920,970	\$ -	\$ 4,920,970	797.1	\$ 6,158	\$ 4,908,542	\$ 61,638	\$ 4,970,180	\$ 95,652	\$ 144,862	2.9%
MIDLAND	528.6	\$ 6,090	\$ 3,219,174	\$ 124,209	\$ 3,343,383	555.0	\$ 6,210	\$ 3,446,550	\$ -	\$ 3,446,550	\$ 66,600	\$ 169,767	5.1%
MID-PRAIRIE	1,175.5	\$ 6,025	\$ 7,082,388	\$ -	\$ 7,082,388	1,222.5	\$ 6,145	\$ 7,512,263	\$ -	\$ 7,512,263	\$ 146,700	\$ 576,575	8.1%
MISSOURI VALLEY	837.0	\$ 6,001	\$ 5,022,837	\$ 126,353	\$ 5,149,190	877.0	\$ 6,121	\$ 5,368,117	\$ -	\$ 5,368,117	\$ 105,240	\$ 324,167	6.3%
MOC-FLOYD VALLEY	1,342.0	\$ 6,041	\$ 8,107,022	\$ 208,278	\$ 8,315,300	1,343.3	\$ 6,161	\$ 8,276,071	\$ -	\$ 8,276,071	\$ 161,196	\$ 121,967	1.5%
MONTEZUMA	527.7	\$ 6,001	\$ 3,166,728	\$ -	\$ 3,166,728	528.1	\$ 6,121	\$ 3,232,500	\$ -	\$ 3,232,500	\$ 63,372	\$ 129,144	4.1%
MONTICELLO	1,001.9	\$ 6,001	\$ 6,012,402	\$ -	\$ 6,012,402	1,015.5	\$ 6,121	\$ 6,215,876	\$ -	\$ 6,215,876	\$ 121,860	\$ 325,334	5.4%
MORAVIA	350.8	\$ 6,001	\$ 2,105,151	\$ -	\$ 2,105,151	340.5	\$ 6,121	\$ 2,084,201	\$ 42,002	\$ 2,126,203	\$ 40,860	\$ 61,912	2.9%
MORMON TRAIL	248.9	\$ 6,075	\$ 1,512,068	\$ -	\$ 1,512,068	239.4	\$ 6,195	\$ 1,483,083	\$ 44,106	\$ 1,527,189	\$ 28,728	\$ 43,850	2.9%
MORNING SUN	214.0	\$ 6,001	\$ 1,284,214	\$ 5,163	\$ 1,289,377	220.1	\$ 6,121	\$ 1,347,232	\$ -	\$ 1,347,232	\$ 26,412	\$ 84,267	6.5%
MOULTON-UDELL	206.0	\$ 6,001	\$ 1,236,206	\$ 17,154	\$ 1,253,360	224.0	\$ 6,121	\$ 1,371,104	\$ -	\$ 1,371,104	\$ 26,880	\$ 144,624	11.5%
MOUNT AYR	608.0	\$ 6,004	\$ 3,650,432	\$ 12,908	\$ 3,663,340	617.0	\$ 6,124	\$ 3,778,508	\$ -	\$ 3,778,508	\$ 74,040	\$ 189,208	5.2%
MOUNT PLEASANT	2,044.3	\$ 6,001	\$ 12,267,844	\$ 126,813	\$ 12,394,657	2,028.7	\$ 6,121	\$ 12,417,673	\$ -	\$ 12,417,673	\$ 243,444	\$ 266,459	2.1%
MOUNT VERNON	1,066.0	\$ 6,001	\$ 6,397,066	\$ 33,777	\$ 6,430,843	1,064.1	\$ 6,121	\$ 6,513,356	\$ -	\$ 6,513,356	\$ 127,692	\$ 210,205	3.3%
MURRAY	271.5	\$ 6,001	\$ 1,629,272	\$ 29,687	\$ 1,658,959	281.5	\$ 6,121	\$ 1,723,062	\$ -	\$ 1,723,062	\$ 33,780	\$ 97,883	5.9%
MUSCATINE	5,304.6	\$ 6,001	\$ 31,832,905	\$ -	\$ 31,832,905	5,299.5	\$ 6,121	\$ 32,438,240	\$ -	\$ 32,438,240	\$ 635,940	\$ 1,241,275	3.9%
NASHUA-PLAINFIELD	652.4	\$ 6,113	\$ 3,988,121	\$ 132,273	\$ 4,120,394	652.4	\$ 6,233	\$ 4,066,409	\$ -	\$ 4,066,409	\$ 78,288	\$ 24,303	0.6%
NEVADA	1,513.3	\$ 6,001	\$ 9,081,313	\$ -	\$ 9,081,313	1,505.5	\$ 6,121	\$ 9,215,166	\$ -	\$ 9,215,166	\$ 180,660	\$ 314,512	3.5%



FY 2014 Regular Program New Authority Report

Based on 2 Percent State Percent of Growth and 2 Percent One-Time Supplement

District	FY 2013					FY 2014					Change in Total Regular Program District Cost	Percent Change in RPDC	
	Budget Enrollment	District Cost Per Pupil	Regular Program District Cost	Budget Guarantee	Regular Program District Cost w/Adjustment	Budget Enrollment	District Cost Per Pupil	Regular Program District Cost	Budget Guarantee	Regular Program District Cost w/Adjustment			One-Time 2% Supplement
NEW HAMPTON	1,020.6	\$ 6,001	\$ 6,124,621	\$ 116,677	\$ 6,241,298	1,003.1	\$ 6,121	\$ 6,139,975	\$ 45,892	\$ 6,185,867	\$ 120,372	\$ 64,942	1.0%
NEW LONDON	509.9	\$ 6,001	\$ 3,059,910	\$ 152,244	\$ 3,212,154	521.7	\$ 6,121	\$ 3,193,326	\$ -	\$ 3,193,326	\$ 62,604	\$ 43,776	1.4%
NEWELL-FONDA	468.7	\$ 6,090	\$ 2,854,383	\$ -	\$ 2,854,383	456.2	\$ 6,210	\$ 2,833,002	\$ 49,925	\$ 2,882,927	\$ 54,744	\$ 83,288	2.9%
NEWTON	3,036.1	\$ 6,001	\$ 18,219,636	\$ 211,921	\$ 18,431,557	3,005.9	\$ 6,121	\$ 18,399,114	\$ 2,718	\$ 18,401,832	\$ 360,708	\$ 330,983	1.8%
NODAWAY VALLEY	688.3	\$ 6,038	\$ 4,155,955	\$ -	\$ 4,155,955	672.2	\$ 6,158	\$ 4,139,408	\$ 58,107	\$ 4,197,515	\$ 80,664	\$ 122,223	2.9%
NORTH BUTLER	599.0	\$ 6,088	\$ 3,646,712	\$ -	\$ 3,646,712	610.0	\$ 6,208	\$ 3,786,880	\$ -	\$ 3,786,880	\$ 73,200	\$ 213,368	5.9%
NORTH CEDAR	897.0	\$ 6,042	\$ 5,419,674	\$ -	\$ 5,419,674	854.9	\$ 6,162	\$ 5,267,894	\$ 205,977	\$ 5,473,871	\$ 102,588	\$ 156,785	2.9%
NORTH FAYETTE	847.0	\$ 6,123	\$ 5,186,181	\$ 140,146	\$ 5,326,327	826.5	\$ 6,243	\$ 5,159,840	\$ 78,203	\$ 5,238,043	\$ 99,180	\$ 10,896	0.2%
NORTH IOWA	476.5	\$ 6,110	\$ 2,911,415	\$ 95,784	\$ 3,007,199	454.8	\$ 6,230	\$ 2,833,404	\$ 107,125	\$ 2,940,529	\$ 54,576	\$ (12,094)	-0.4%
NORTH KOSSUTH	298.5	\$ 6,038	\$ 1,802,343	\$ 20,077	\$ 1,822,420	301.0	\$ 6,158	\$ 1,853,558	\$ -	\$ 1,853,558	\$ 36,120	\$ 67,258	3.7%
NORTH LINN	708.3	\$ 6,050	\$ 4,285,215	\$ 206,477	\$ 4,491,692	680.5	\$ 6,170	\$ 4,198,685	\$ 129,382	\$ 4,328,067	\$ 81,660	\$ (81,965)	-1.8%
NORTH MAHASKA	523.0	\$ 6,168	\$ 3,225,864	\$ 56,697	\$ 3,282,561	535.4	\$ 6,288	\$ 3,366,595	\$ -	\$ 3,366,595	\$ 64,248	\$ 148,282	4.5%
NORTH POLK	1,297.5	\$ 6,001	\$ 7,786,298	\$ -	\$ 7,786,298	1,360.8	\$ 6,121	\$ 8,329,457	\$ -	\$ 8,329,457	\$ 163,296	\$ 706,455	9.1%
NORTH SCOTT	2,986.6	\$ 6,001	\$ 17,922,587	\$ -	\$ 17,922,587	2,978.5	\$ 6,121	\$ 18,231,399	\$ -	\$ 18,231,399	\$ 357,420	\$ 666,232	3.7%
NORTH TAMA	521.5	\$ 6,001	\$ 3,129,522	\$ 6,575	\$ 3,136,097	523.3	\$ 6,121	\$ 3,203,119	\$ -	\$ 3,203,119	\$ 62,796	\$ 129,819	4.1%
NORTH WINNESHIEK	289.0	\$ 6,108	\$ 1,765,212	\$ -	\$ 1,765,212	293.3	\$ 6,228	\$ 1,826,672	\$ -	\$ 1,826,672	\$ 35,196	\$ 96,656	5.5%
NORTHEAST	535.1	\$ 6,121	\$ 3,275,347	\$ 41,130	\$ 3,316,477	549.2	\$ 6,241	\$ 3,427,557	\$ -	\$ 3,427,557	\$ 65,904	\$ 176,984	5.3%
NORTHEAST HAMILTON	226.4	\$ 6,171	\$ 1,397,114	\$ 199,128	\$ 1,596,242	230.0	\$ 6,291	\$ 1,446,930	\$ -	\$ 1,446,930	\$ 27,600	\$ (121,712)	-7.6%
NORTHWOOD-KENSSETT	499.1	\$ 6,127	\$ 3,057,986	\$ 79,734	\$ 3,137,720	499.4	\$ 6,247	\$ 3,119,752	\$ -	\$ 3,119,752	\$ 59,928	\$ 41,960	1.3%
NORWALK	2,385.8	\$ 6,001	\$ 14,317,186	\$ -	\$ 14,317,186	2,434.0	\$ 6,121	\$ 14,898,514	\$ -	\$ 14,898,514	\$ 292,080	\$ 873,408	6.1%
ODEBOLT-ARTHUR	337.0	\$ 6,001	\$ 2,022,337	\$ 9,027	\$ 2,031,364	336.3	\$ 6,121	\$ 2,058,492	\$ -	\$ 2,058,492	\$ 40,356	\$ 67,484	3.3%
OELWEIN	1,321.7	\$ 6,042	\$ 7,985,711	\$ -	\$ 7,985,711	1,284.9	\$ 6,162	\$ 7,917,554	\$ 148,014	\$ 8,065,568	\$ 154,188	\$ 234,044	2.9%
OGDEN	651.0	\$ 6,001	\$ 3,906,651	\$ 52,390	\$ 3,959,041	609.0	\$ 6,121	\$ 3,727,689	\$ 218,029	\$ 3,945,718	\$ 73,080	\$ 59,757	1.5%
OKOBOJI	885.4	\$ 6,015	\$ 5,325,681	\$ -	\$ 5,325,681	941.4	\$ 6,135	\$ 5,775,489	\$ -	\$ 5,775,489	\$ 112,968	\$ 562,776	10.6%
OLIN	213.9	\$ 6,013	\$ 1,286,181	\$ 88,587	\$ 1,374,768	230.0	\$ 6,133	\$ 1,410,590	\$ -	\$ 1,410,590	\$ 27,600	\$ 63,422	4.6%
ORIENT-MACKSBURG	204.0	\$ 6,001	\$ 1,224,204	\$ 25,447	\$ 1,249,651	191.1	\$ 6,121	\$ 1,169,723	\$ 66,723	\$ 1,236,446	\$ 22,932	\$ 9,727	0.8%
OSAGE	928.6	\$ 6,058	\$ 5,625,459	\$ -	\$ 5,625,459	935.5	\$ 6,178	\$ 5,779,519	\$ -	\$ 5,779,519	\$ 112,260	\$ 266,320	4.7%
OSKALOOSA	2,395.9	\$ 6,001	\$ 14,377,796	\$ -	\$ 14,377,796	2,388.0	\$ 6,121	\$ 14,616,948	\$ -	\$ 14,616,948	\$ 286,560	\$ 525,712	3.7%
OTTUMWA	4,485.9	\$ 6,001	\$ 26,919,886	\$ -	\$ 26,919,886	4,531.2	\$ 6,121	\$ 27,735,475	\$ -	\$ 27,735,475	\$ 543,744	\$ 1,359,333	5.0%
PANORAMA	734.7	\$ 6,001	\$ 4,408,935	\$ 171,027	\$ 4,579,962	749.2	\$ 6,121	\$ 4,585,853	\$ -	\$ 4,585,853	\$ 89,904	\$ 95,796	2.1%
PATON-CHURDAN	184.0	\$ 6,168	\$ 1,134,912	\$ 1,641	\$ 1,136,553	180.6	\$ 6,288	\$ 1,135,613	\$ 10,648	\$ 1,146,261	\$ 21,672	\$ 31,380	2.8%
PCM	1,016.7	\$ 6,001	\$ 6,101,217	\$ 54,519	\$ 6,155,736	1,025.5	\$ 6,121	\$ 6,277,086	\$ -	\$ 6,277,086	\$ 123,060	\$ 244,410	4.0%
PEKIN	642.8	\$ 6,001	\$ 3,857,443	\$ 11,282	\$ 3,868,725	630.8	\$ 6,121	\$ 3,861,127	\$ 34,890	\$ 3,896,017	\$ 75,696	\$ 102,988	2.7%
PELLA	2,210.1	\$ 6,001	\$ 13,262,810	\$ -	\$ 13,262,810	2,190.3	\$ 6,121	\$ 13,406,826	\$ -	\$ 13,406,826	\$ 262,836	\$ 406,852	3.1%
PERRY	1,810.8	\$ 6,002	\$ 10,868,422	\$ 21,832	\$ 10,890,254	1,848.3	\$ 6,122	\$ 11,315,293	\$ -	\$ 11,315,293	\$ 221,796	\$ 646,835	5.9%
PLEASANT VALLEY	3,959.9	\$ 6,134	\$ 24,290,027	\$ -	\$ 24,290,027	4,230.0	\$ 6,254	\$ 26,454,420	\$ -	\$ 26,454,420	\$ 507,600	\$ 2,671,993	11.0%
PLEASANTVILLE	620.7	\$ 6,001	\$ 3,724,821	\$ 52,400	\$ 3,777,221	636.2	\$ 6,121	\$ 3,894,180	\$ -	\$ 3,894,180	\$ 76,344	\$ 193,304	5.1%
POCAHONTAS	710.3	\$ 6,136	\$ 4,358,401	\$ 103,522	\$ 4,461,923	703.5	\$ 6,256	\$ 4,401,096	\$ 889	\$ 4,401,985	\$ 84,420	\$ 24,482	0.5%
POSTVILLE	564.7	\$ 6,014	\$ 3,396,106	\$ 33,355	\$ 3,429,461	608.2	\$ 6,134	\$ 3,730,699	\$ -	\$ 3,730,699	\$ 72,984	\$ 374,222	10.9%
PRAIRIE VALLEY	628.3	\$ 6,121	\$ 3,845,824	\$ 12,009	\$ 3,857,833	606.0	\$ 6,241	\$ 3,782,046	\$ 102,236	\$ 3,884,282	\$ 72,720	\$ 99,169	2.6%
PRESCOTT	86.0	\$ 6,176	\$ 531,136	\$ 44,011	\$ 575,147	89.6	\$ 6,296	\$ 564,122	\$ -	\$ 564,122	\$ 10,752	\$ (273)	0.0%
RED OAK	1,212.8	\$ 6,001	\$ 7,278,013	\$ -	\$ 7,278,013	1,206.8	\$ 6,121	\$ 7,386,823	\$ -	\$ 7,386,823	\$ 144,816	\$ 253,626	3.5%
REMSEN-UNION	387.0	\$ 6,022	\$ 2,330,514	\$ 27,272	\$ 2,357,786	392.4	\$ 6,142	\$ 2,410,121	\$ -	\$ 2,410,121	\$ 47,088	\$ 99,423	4.2%
RICEVILLE	276.6	\$ 6,001	\$ 1,659,877	\$ 50,482	\$ 1,710,359	291.6	\$ 6,121	\$ 1,784,884	\$ -	\$ 1,784,884	\$ 34,992	\$ 109,517	6.4%
RIVER VALLEY	420.5	\$ 6,010	\$ 2,527,205	\$ 100,721	\$ 2,627,926	419.7	\$ 6,130	\$ 2,572,761	\$ -	\$ 2,572,761	\$ 50,364	\$ (4,801)	-0.2%
RIVERSIDE	680.7	\$ 6,001	\$ 4,084,881	\$ -	\$ 4,084,881	678.7	\$ 6,121	\$ 4,154,323	\$ -	\$ 4,154,323	\$ 81,444	\$ 150,886	3.7%
ROCK VALLEY	663.0	\$ 6,042	\$ 4,005,846	\$ -	\$ 4,005,846	688.3	\$ 6,162	\$ 4,241,305	\$ -	\$ 4,241,305	\$ 82,596	\$ 318,055	7.9%
ROCKWELL CITY-LYTTON	467.0	\$ 6,021	\$ 2,811,807	\$ -	\$ 2,811,807	472.1	\$ 6,141	\$ 2,899,166	\$ -	\$ 2,899,166	\$ 56,652	\$ 144,011	5.1%
ROLAND-STORY	945.5	\$ 6,001	\$ 5,673,946	\$ -	\$ 5,673,946	966.4	\$ 6,121	\$ 5,915,334	\$ -	\$ 5,915,334	\$ 115,968	\$ 357,357	6.3%
RUDD-ROCKFORD-MARBLE ROCK	464.2	\$ 6,001	\$ 2,785,664	\$ 120,485	\$ 2,906,149	472.1	\$ 6,121	\$ 2,889,724	\$ -	\$ 2,889,724	\$ 56,652	\$ 40,227	1.4%
RUTHVEN-AYRSHIRE	250.0	\$ 6,015	\$ 1,503,750	\$ 50,758	\$ 1,554,508	244.0	\$ 6,135	\$ 1,496,940	\$ 21,848	\$ 1,518,788	\$ 29,280	\$ (6,440)	-0.4%
SAYDEL	1,200.9	\$ 6,069	\$ 7,288,262	\$ -	\$ 7,288,262	1,201.2	\$ 6,189	\$ 7,434,227	\$ -	\$ 7,434,227	\$ 144,144	\$ 290,109	4.0%



FY 2014 Regular Program New Authority Report

Based on 2 Percent State Percent of Growth and 2 Percent One-Time Supplement

District	FY 2013					FY 2014					Change in Total Regular Program District Cost	Percent Change in RPDC	
	Budget Enrollment	District Cost Per Pupil	Regular Program District Cost	Budget Guarantee	Regular Program District Cost w/Adjustment	Budget Enrollment	District Cost Per Pupil	Regular Program District Cost	Budget Guarantee	Regular Program District Cost w/Adjustment			One-Time 2% Supplement
SCHALLER-CRESTLAND	372.4	\$ 6,068	\$ 2,259,723	\$ 19,518	\$ 2,279,241	380.2	\$ 6,188	\$ 2,352,678	\$ -	\$ 2,352,678	\$ 45,624	\$ 119,060	5.2%
SCHLESWIG	309.4	\$ 6,001	\$ 1,856,709	\$ -	\$ 1,856,709	300.4	\$ 6,121	\$ 1,838,748	\$ 36,528	\$ 1,875,276	\$ 36,048	\$ 54,615	2.9%
SENTRAL	155.2	\$ 6,124	\$ 950,445	\$ 47,087	\$ 997,532	149.1	\$ 6,244	\$ 930,980	\$ 28,969	\$ 959,949	\$ 17,892	\$ (19,690)	-2.0%
SERGEANT BLUFF-LUTON	1,339.3	\$ 6,001	\$ 8,037,139	\$ 164,369	\$ 8,201,508	1,342.9	\$ 6,121	\$ 8,219,891	\$ -	\$ 8,219,891	\$ 161,148	\$ 179,531	2.2%
SEYMOUR	237.9	\$ 6,001	\$ 1,427,638	\$ 32,807	\$ 1,460,445	237.4	\$ 6,121	\$ 1,453,125	\$ -	\$ 1,453,125	\$ 28,488	\$ 21,169	1.4%
SHELDON	975.5	\$ 6,001	\$ 5,853,976	\$ 127,070	\$ 5,981,046	982.3	\$ 6,121	\$ 6,012,658	\$ -	\$ 6,012,658	\$ 117,876	\$ 149,489	2.5%
SHENANDOAH	990.1	\$ 6,001	\$ 5,941,590	\$ 277,723	\$ 6,219,313	986.3	\$ 6,121	\$ 6,037,142	\$ -	\$ 6,037,142	\$ 118,356	\$ (63,815)	-1.0%
SIBLEY-OCHEYEDAN	731.1	\$ 6,031	\$ 4,409,264	\$ 111,638	\$ 4,520,902	755.1	\$ 6,151	\$ 4,644,620	\$ -	\$ 4,644,620	\$ 90,612	\$ 214,330	4.7%
SIDNEY	344.3	\$ 6,013	\$ 2,070,276	\$ 28,492	\$ 2,098,768	327.2	\$ 6,133	\$ 2,006,718	\$ 84,261	\$ 2,090,979	\$ 39,264	\$ 31,475	1.5%
SIGOURNEY	556.1	\$ 6,009	\$ 3,341,605	\$ 80,783	\$ 3,422,388	530.0	\$ 6,129	\$ 3,248,370	\$ 126,651	\$ 3,375,021	\$ 63,600	\$ 16,233	0.5%
SIoux CENTER	1,028.1	\$ 6,001	\$ 6,169,628	\$ -	\$ 6,169,628	1,061.6	\$ 6,121	\$ 6,498,054	\$ -	\$ 6,498,054	\$ 127,392	\$ 455,818	7.4%
SIoux CENTRAL	498.1	\$ 6,016	\$ 2,996,570	\$ 73,061	\$ 3,069,631	483.1	\$ 6,136	\$ 2,964,302	\$ 62,234	\$ 3,026,536	\$ 57,972	\$ 14,877	0.5%
SIoux CITY	13,766.0	\$ 6,001	\$ 82,609,766	\$ -	\$ 82,609,766	13,929.9	\$ 6,121	\$ 85,264,918	\$ -	\$ 85,264,918	\$ 1,671,588	\$ 4,326,740	5.2%
SOLOn	1,252.4	\$ 6,001	\$ 7,515,652	\$ -	\$ 7,515,652	1,258.9	\$ 6,121	\$ 7,705,727	\$ -	\$ 7,705,727	\$ 151,068	\$ 341,143	4.5%
SOUTH HAMILTON	676.1	\$ 6,063	\$ 4,099,194	\$ 27,665	\$ 4,126,859	662.3	\$ 6,183	\$ 4,095,001	\$ 45,185	\$ 4,140,186	\$ 79,476	\$ 92,803	2.2%
SOUTH O BRIEN	665.6	\$ 6,054	\$ 4,029,542	\$ -	\$ 4,029,542	657.8	\$ 6,174	\$ 4,061,257	\$ 8,580	\$ 4,069,837	\$ 78,936	\$ 119,231	3.0%
SOUTH PAGE	218.2	\$ 6,001	\$ 1,309,418	\$ 38,654	\$ 1,348,072	215.6	\$ 6,121	\$ 1,319,688	\$ 2,824	\$ 1,322,512	\$ 25,872	\$ 311	0.0%
SOUTH TAMA COUNTY	1,455.4	\$ 6,021	\$ 8,762,963	\$ 290,380	\$ 9,053,343	1,462.0	\$ 6,141	\$ 8,978,142	\$ -	\$ 8,978,142	\$ 175,440	\$ 100,239	1.1%
SOUTH WINNESHIK	600.6	\$ 6,001	\$ 3,604,201	\$ -	\$ 3,604,201	573.4	\$ 6,121	\$ 3,509,781	\$ 130,462	\$ 3,640,243	\$ 68,808	\$ 104,851	2.9%
SOUTHEAST POLK	6,214.0	\$ 6,001	\$ 37,290,214	\$ -	\$ 37,290,214	6,399.7	\$ 6,121	\$ 39,172,564	\$ -	\$ 39,172,564	\$ 767,964	\$ 2,650,314	7.1%
SOUTHEAST WARREN	541.9	\$ 6,001	\$ 3,251,942	\$ 16,065	\$ 3,268,007	550.6	\$ 6,121	\$ 3,370,223	\$ -	\$ 3,370,223	\$ 66,072	\$ 168,288	5.1%
SOUTHEAST WEBSTER - GRAND	543.9	\$ 6,130	\$ 3,334,107	\$ 11,801	\$ 3,345,908	528.6	\$ 6,250	\$ 3,303,750	\$ 63,698	\$ 3,367,448	\$ 63,432	\$ 84,972	2.5%
SOUTHERN CAL	499.4	\$ 6,047	\$ 3,019,872	\$ 7,592	\$ 3,027,464	469.4	\$ 6,167	\$ 2,894,790	\$ 155,281	\$ 3,050,071	\$ 56,328	\$ 78,935	2.6%
SPENCER	1,909.3	\$ 6,001	\$ 11,457,709	\$ -	\$ 11,457,709	1,926.7	\$ 6,121	\$ 11,793,331	\$ -	\$ 11,793,331	\$ 231,204	\$ 566,825	4.9%
SPIRIT LAKE	1,198.2	\$ 6,001	\$ 7,190,398	\$ -	\$ 7,190,398	1,167.1	\$ 6,121	\$ 7,143,819	\$ 118,483	\$ 7,262,302	\$ 140,052	\$ 211,956	2.9%
SPRINGVILLE	387.0	\$ 6,043	\$ 2,338,641	\$ 78,398	\$ 2,417,039	377.0	\$ 6,163	\$ 2,323,451	\$ 38,576	\$ 2,362,027	\$ 45,240	\$ (9,772)	-0.4%
ST ANSGAR	631.8	\$ 6,027	\$ 3,807,859	\$ 38,576	\$ 3,846,435	641.9	\$ 6,147	\$ 3,945,759	\$ -	\$ 3,945,759	\$ 77,028	\$ 176,353	4.6%
STANTON	180.0	\$ 6,001	\$ 1,080,180	\$ 96,302	\$ 1,176,482	182.0	\$ 6,121	\$ 1,114,022	\$ -	\$ 1,114,022	\$ 21,840	\$ (40,620)	-3.5%
STARMONt	629.4	\$ 6,015	\$ 3,785,841	\$ 75,414	\$ 3,861,255	635.0	\$ 6,135	\$ 3,895,725	\$ -	\$ 3,895,725	\$ 76,200	\$ 110,670	2.9%
STORM LAKE	2,181.6	\$ 6,001	\$ 13,091,782	\$ -	\$ 13,091,782	2,168.8	\$ 6,121	\$ 13,275,225	\$ -	\$ 13,275,225	\$ 260,256	\$ 443,699	3.4%
STRATFORD	164.5	\$ 6,176	\$ 1,015,952	\$ 72,543	\$ 1,088,495	160.3	\$ 6,296	\$ 1,009,249	\$ 16,863	\$ 1,026,112	\$ 19,236	\$ (43,147)	-4.0%
SUMNER	566.3	\$ 6,001	\$ 3,398,366	\$ 12,244	\$ 3,410,610	573.5	\$ 6,121	\$ 3,510,394	\$ -	\$ 3,510,394	\$ 68,820	\$ 168,603	4.9%
TIPTON	836.6	\$ 6,052	\$ 5,063,103	\$ 70	\$ 5,063,173	846.2	\$ 6,172	\$ 5,222,746	\$ -	\$ 5,222,746	\$ 101,544	\$ 261,117	5.2%
TITONKA	151.0	\$ 6,001	\$ 906,151	\$ 15,359	\$ 921,510	145.0	\$ 6,121	\$ 887,545	\$ 27,668	\$ 915,213	\$ 17,400	\$ 11,103	1.2%
TREYNOR	598.2	\$ 6,001	\$ 3,589,798	\$ -	\$ 3,589,798	596.0	\$ 6,121	\$ 3,648,116	\$ -	\$ 3,648,116	\$ 71,520	\$ 129,838	3.6%
TRI-CENTER	677.2	\$ 6,033	\$ 4,085,548	\$ 8,538	\$ 4,094,086	678.2	\$ 6,153	\$ 4,172,965	\$ -	\$ 4,172,965	\$ 81,384	\$ 160,263	3.9%
TRI-COUNTY	268.0	\$ 6,001	\$ 1,608,268	\$ 94,661	\$ 1,702,929	271.0	\$ 6,121	\$ 1,658,791	\$ -	\$ 1,658,791	\$ 32,520	\$ (11,618)	-0.7%
TRIPOLI	460.0	\$ 6,040	\$ 2,778,400	\$ 38,755	\$ 2,817,155	444.0	\$ 6,160	\$ 2,735,040	\$ 71,144	\$ 2,806,184	\$ 53,280	\$ 42,309	1.5%
TURKEY VALLEY	388.2	\$ 6,168	\$ 2,394,418	\$ 117,609	\$ 2,512,027	381.3	\$ 6,288	\$ 2,397,614	\$ 20,748	\$ 2,418,362	\$ 45,756	\$ (47,908)	-1.9%
TWIN CEDARS	392.4	\$ 6,051	\$ 2,374,412	\$ 72,256	\$ 2,446,668	375.8	\$ 6,171	\$ 2,319,062	\$ 79,094	\$ 2,398,156	\$ 45,096	\$ (3,417)	-0.1%
TWIN RIVERS	169.0	\$ 6,176	\$ 1,043,744	\$ 88,193	\$ 1,131,937	169.0	\$ 6,296	\$ 1,064,024	\$ -	\$ 1,064,024	\$ 20,280	\$ (47,633)	-4.2%
UNDERWOOD	735.0	\$ 6,001	\$ 4,410,735	\$ -	\$ 4,410,735	721.4	\$ 6,121	\$ 4,415,689	\$ 39,153	\$ 4,454,842	\$ 86,568	\$ 130,675	3.0%
UNION	1,236.8	\$ 6,083	\$ 7,523,454	\$ 30,855	\$ 7,554,309	1,212.9	\$ 6,203	\$ 7,523,619	\$ 75,070	\$ 7,598,689	\$ 145,548	\$ 189,927	2.5%
UNITED	307.9	\$ 6,001	\$ 1,847,708	\$ 230,744	\$ 2,078,452	327.1	\$ 6,121	\$ 2,002,179	\$ -	\$ 2,002,179	\$ 39,252	\$ (37,021)	-1.8%
URBANDALE	3,311.9	\$ 6,001	\$ 19,874,712	\$ 88,648	\$ 19,963,360	3,386.8	\$ 6,121	\$ 20,730,603	\$ -	\$ 20,730,603	\$ 406,416	\$ 1,173,659	5.9%
VALLEY	445.6	\$ 6,024	\$ 2,684,294	\$ 11,607	\$ 2,695,901	412.0	\$ 6,144	\$ 2,531,328	\$ 179,809	\$ 2,711,137	\$ 49,440	\$ 64,676	2.4%
VAN BUREN	658.4	\$ 6,002	\$ 3,951,717	\$ 283,150	\$ 4,234,867	628.4	\$ 6,122	\$ 3,847,065	\$ 144,169	\$ 3,991,234	\$ 75,408	\$ (168,225)	-4.0%
VAN METER	585.3	\$ 6,001	\$ 3,512,385	\$ -	\$ 3,512,385	590.1	\$ 6,121	\$ 3,612,002	\$ -	\$ 3,612,002	\$ 70,812	\$ 170,429	4.9%
VENTURA	259.4	\$ 6,130	\$ 1,590,122	\$ 46,314	\$ 1,636,436	227.7	\$ 6,250	\$ 1,423,125	\$ 182,898	\$ 1,606,023	\$ 27,324	\$ (3,089)	-0.2%
VILLISCA	362.1	\$ 6,001	\$ 2,172,962	\$ -	\$ 2,172,962	334.0	\$ 6,121	\$ 2,044,414	\$ 150,278	\$ 2,194,692	\$ 40,080	\$ 61,810	2.8%
VINTON-SHELLSBURG	1,687.1	\$ 6,001	\$ 10,124,287	\$ 163,397	\$ 10,287,684	1,648.3	\$ 6,121	\$ 10,089,244	\$ 136,286	\$ 10,225,530	\$ 197,796	\$ 135,642	1.3%
WACO	514.7	\$ 6,125	\$ 3,152,538	\$ 7,798	\$ 3,160,336	498.0	\$ 6,245	\$ 3,110,010	\$ 74,053	\$ 3,184,063	\$ 59,760	\$ 83,487	2.6%



FY 2014 Regular Program New Authority Report

Based on 2 Percent State Percent of Growth and 2 Percent One-Time Supplement

District	FY 2013					FY 2014					Change in Total Regular Program District Cost	Percent Change in RPDC	
	Budget Enrollment	District Cost Per Pupil	Regular Program District Cost	Budget Guarantee	Regular Program District Cost w/Adjustment	Budget Enrollment	District Cost Per Pupil	Regular Program District Cost	Budget Guarantee	Regular Program District Cost w/Adjustment			One-Time 2% Supplement
WALNUT	201.0	\$ 6,001	\$ 1,206,201	\$ 49,902	\$ 1,256,103	190.2	\$ 6,121	\$ 1,164,214	\$ 54,049	\$ 1,218,263	\$ 22,824	\$ (15,016)	-1.2%
WAPELO	723.6	\$ 6,024	\$ 4,358,966	\$ 203,112	\$ 4,562,078	726.4	\$ 6,144	\$ 4,463,002	\$ -	\$ 4,463,002	\$ 87,168	\$ (11,909)	-0.3%
WAPSIE VALLEY	697.4	\$ 6,047	\$ 4,217,178	\$ 92,594	\$ 4,309,772	713.3	\$ 6,167	\$ 4,398,921	\$ -	\$ 4,398,921	\$ 85,596	\$ 174,745	4.1%
WASHINGTON	1,739.6	\$ 6,001	\$ 10,439,340	\$ -	\$ 10,439,340	1,767.5	\$ 6,121	\$ 10,818,868	\$ -	\$ 10,818,868	\$ 212,100	\$ 591,628	5.7%
WATERLOO	10,718.3	\$ 6,001	\$ 64,320,518	\$ -	\$ 64,320,518	10,803.7	\$ 6,121	\$ 66,129,448	\$ -	\$ 66,129,448	\$ 1,296,444	\$ 3,105,373	4.8%
WAUKEE	7,111.1	\$ 6,001	\$ 42,673,711	\$ -	\$ 42,673,711	7,721.3	\$ 6,121	\$ 47,262,077	\$ -	\$ 47,262,077	\$ 926,556	\$ 5,514,922	12.9%
WAVERLY-SHELL ROCK	1,883.8	\$ 6,001	\$ 11,304,684	\$ -	\$ 11,304,684	1,968.9	\$ 6,121	\$ 12,051,637	\$ -	\$ 12,051,637	\$ 236,268	\$ 983,221	8.7%
WAYNE	552.8	\$ 6,024	\$ 3,330,067	\$ 198,863	\$ 3,528,930	558.9	\$ 6,144	\$ 3,433,882	\$ -	\$ 3,433,882	\$ 67,068	\$ (27,981)	-0.8%
WEBSTER CITY	1,561.1	\$ 6,001	\$ 9,368,161	\$ 41,915	\$ 9,410,076	1,572.6	\$ 6,121	\$ 9,625,885	\$ -	\$ 9,625,885	\$ 188,712	\$ 404,521	4.3%
WEST BEND-MALLARD	325.0	\$ 6,053	\$ 1,967,225	\$ 2,116	\$ 1,969,341	312.0	\$ 6,173	\$ 1,925,976	\$ 60,921	\$ 1,986,897	\$ 37,440	\$ 54,996	2.8%
WEST BRANCH	791.9	\$ 6,033	\$ 4,777,533	\$ 78,854	\$ 4,856,387	814.6	\$ 6,153	\$ 5,012,234	\$ -	\$ 5,012,234	\$ 97,752	\$ 253,599	5.2%
WEST BURLINGTON	458.4	\$ 6,001	\$ 2,750,858	\$ -	\$ 2,750,858	483.9	\$ 6,121	\$ 2,961,952	\$ -	\$ 2,961,952	\$ 58,068	\$ 269,162	9.8%
WEST CENTRAL	286.3	\$ 6,001	\$ 1,718,086	\$ 27,029	\$ 1,745,115	296.2	\$ 6,121	\$ 1,813,040	\$ -	\$ 1,813,040	\$ 35,544	\$ 103,469	5.9%
WEST CENTRAL VALLEY	951.9	\$ 6,067	\$ 5,775,177	\$ -	\$ 5,775,177	931.3	\$ 6,187	\$ 5,761,953	\$ 70,976	\$ 5,832,929	\$ 111,756	\$ 169,508	2.9%
WEST DELAWARE	1,585.9	\$ 6,004	\$ 9,521,744	\$ 91,690	\$ 9,613,434	1,576.2	\$ 6,124	\$ 9,652,649	\$ -	\$ 9,652,649	\$ 189,144	\$ 228,359	2.4%
WEST DES MOINES	9,050.4	\$ 6,001	\$ 54,311,450	\$ -	\$ 54,311,450	9,102.9	\$ 6,121	\$ 55,718,851	\$ -	\$ 55,718,851	\$ 1,092,348	\$ 2,499,749	4.6%
WEST FORK	721.6	\$ 6,057	\$ 4,370,731	\$ 243,831	\$ 4,614,562	709.0	\$ 6,177	\$ 4,379,493	\$ 34,945	\$ 4,414,438	\$ 85,080	\$ (115,044)	-2.5%
WEST HANCOCK	640.5	\$ 6,019	\$ 3,855,170	\$ -	\$ 3,855,170	613.4	\$ 6,139	\$ 3,765,663	\$ 128,059	\$ 3,893,722	\$ 73,608	\$ 112,160	2.9%
WEST HARRISON	434.7	\$ 6,171	\$ 2,682,534	\$ 141,306	\$ 2,823,840	415.0	\$ 6,291	\$ 2,610,765	\$ 98,594	\$ 2,709,359	\$ 49,800	\$ (64,681)	-2.3%
WEST LIBERTY	1,240.2	\$ 6,001	\$ 7,442,440	\$ -	\$ 7,442,440	1,199.0	\$ 6,121	\$ 7,339,079	\$ 177,785	\$ 7,516,864	\$ 143,880	\$ 218,304	2.9%
WEST LYON	815.5	\$ 6,001	\$ 4,893,816	\$ -	\$ 4,893,816	859.0	\$ 6,121	\$ 5,257,939	\$ -	\$ 5,257,939	\$ 103,080	\$ 467,204	9.5%
WEST MARSHALL	877.5	\$ 6,008	\$ 5,272,020	\$ -	\$ 5,272,020	858.7	\$ 6,128	\$ 5,262,114	\$ 62,626	\$ 5,324,740	\$ 103,044	\$ 155,764	3.0%
WEST MONONA	715.9	\$ 6,010	\$ 4,302,559	\$ -	\$ 4,302,559	698.9	\$ 6,130	\$ 4,284,257	\$ 61,328	\$ 4,345,585	\$ 83,868	\$ 126,894	2.9%
WEST SIOUX	670.0	\$ 6,024	\$ 4,036,080	\$ 20,161	\$ 4,056,241	738.1	\$ 6,144	\$ 4,534,886	\$ -	\$ 4,534,886	\$ 88,572	\$ 567,217	14.0%
WESTERN DUBUQUE	2,919.0	\$ 6,056	\$ 17,677,464	\$ -	\$ 17,677,464	2,977.2	\$ 6,176	\$ 18,387,187	\$ -	\$ 18,387,187	\$ 357,264	\$ 1,066,987	6.0%
WESTWOOD	544.2	\$ 6,030	\$ 3,281,526	\$ 98,725	\$ 3,380,251	544.2	\$ 6,150	\$ 3,346,830	\$ -	\$ 3,346,830	\$ 65,304	\$ 31,883	0.9%
WHITING	183.1	\$ 6,001	\$ 1,098,783	\$ 6,991	\$ 1,105,774	196.1	\$ 6,121	\$ 1,200,328	\$ -	\$ 1,200,328	\$ 23,532	\$ 118,086	10.7%
WILLIAMSBURG	1,108.1	\$ 6,017	\$ 6,667,438	\$ 57,345	\$ 6,724,783	1,141.7	\$ 6,137	\$ 7,006,613	\$ -	\$ 7,006,613	\$ 137,004	\$ 418,834	6.2%
WILTON	790.6	\$ 6,001	\$ 4,744,391	\$ -	\$ 4,744,391	772.6	\$ 6,121	\$ 4,729,085	\$ 62,750	\$ 4,791,835	\$ 92,712	\$ 140,156	3.0%
WINFIELD-MT UNION	362.1	\$ 6,031	\$ 2,183,825	\$ 102,306	\$ 2,286,131	375.0	\$ 6,151	\$ 2,306,625	\$ -	\$ 2,306,625	\$ 45,000	\$ 65,494	2.9%
WINTERSET	1,709.0	\$ 6,001	\$ 10,255,709	\$ -	\$ 10,255,709	1,705.8	\$ 6,121	\$ 10,441,202	\$ -	\$ 10,441,202	\$ 204,696	\$ 390,189	3.8%
WOODBINE	442.4	\$ 6,001	\$ 2,654,842	\$ 10,456	\$ 2,665,298	432.5	\$ 6,121	\$ 2,647,333	\$ 34,057	\$ 2,681,390	\$ 51,900	\$ 67,991	2.6%
WOODBURY CENTRAL	598.3	\$ 6,001	\$ 3,590,398	\$ -	\$ 3,590,398	589.1	\$ 6,121	\$ 3,605,881	\$ 20,421	\$ 3,626,302	\$ 70,692	\$ 106,596	3.0%
WOODWARD-GRANGER	846.8	\$ 6,093	\$ 5,159,552	\$ -	\$ 5,159,552	850.2	\$ 6,213	\$ 5,282,293	\$ -	\$ 5,282,293	\$ 102,024	\$ 224,764	4.4%
Minimum	68.0	\$ 6,001	\$ 419,968	\$ -	\$ 433,784	76.0	\$ 6,121	\$ 478,496	\$ -	\$ 478,496	\$ 9,120	\$ (168,225)	-7.6%
Maximum	31,546.3	\$ 6,176	\$ 191,454,495	\$ 398,669	\$ 191,454,495	32,062.1	\$ 6,296	\$ 198,432,337	\$ 389,860	\$ 198,432,337	\$ 3,847,452	\$ 10,825,294	16.2%
Average (Mean)	1,368.5	\$ 6,034	\$ 8,244,222	\$ 46,790	\$ 8,291,012	1,376.4	\$ 6,154	\$ 8,457,000	\$ 32,296	\$ 8,489,296	\$ 165,172	\$ 363,455	3.4%
Median	653.1	\$ 6,004	\$ 3,940,522	\$ 12,423	\$ 3,961,159	649.9	\$ 6,124	\$ 4,000,074	\$ -	\$ 4,014,323	\$ 77,988	\$ 132,706	3.0%
Count > 0	346.0	346	346	199	346	346	346	346	133	346	346	305	305
Total	473,504.2		\$ 2,852,500,712	\$ 16,189,424	\$ 2,868,690,136	476,245.0		\$ 2,926,121,934	\$ 11,174,352	\$ 2,937,296,286	\$ 57,149,400	\$ 125,755,550	

Successful Progression for Early Readers

In HF 604, Education Appropriations, \$8.0 million was appropriated to DE for FY 2014 to provide intensive instructional services, curricula, initiatives, programs and supports in accordance with section 279.68 subsection 2.

[Iowa Code 279.68](#) subsection 2

2. *Successful progression for early readers.* If funds are appropriated by the General Assembly for purposes of implementing this subsection, a school district shall do all of the following:

a. Provide students who are identified as having a substantial deficiency in reading under subsection 1, paragraph “a”, with intensive instructional services and supports, free of charge, to remediate the identified areas of reading deficiency, including a minimum of ninety minutes daily of scientific, research-based reading instruction and other strategies prescribed by the school district which may include but are not limited to the following:

- (1) Small group instruction.
- (2) Reduced teacher-student ratios.
- (3) More frequent progress monitoring.
- (4) Tutoring or mentoring.
- (5) Extended school day, week, or year.
- (6) Summer reading programs.

b. At regular intervals, apprise the parent or guardian of academic and other progress being made by the student and give the parent or guardian other useful information.

c. In addition to required reading enhancement and acceleration strategies, provide parents of students who are identified as having a substantial deficiency in reading under subsection 1, paragraph “a”, with a plan outlined in a parental contract, including participation in regular parent-guided home reading.

d. Establish a reading enhancement and acceleration development initiative designed to offer intensive accelerated reading instruction to each kindergarten through grade three student who is assessed as exhibiting a substantial deficiency in reading. The initiative shall comply with all of the following criteria:

- (1) Be provided to all kindergarten through grade three students who exhibit a substantial deficiency in reading under this section. The assessment initiative shall measure phonemic awareness, phonics, fluency, vocabulary, and comprehension.
- (2) Be provided during regular school hours in addition to the regular reading instruction.
- (3) Provide a reading curriculum that meets guidelines adopted pursuant to section 256.7, subsection 31, and at a minimum has the following specifications:
 - (a) Assists students assessed as exhibiting a substantial deficiency in reading to develop the skills to read at grade level.



- (b) Provides skill development in phonemic awareness, phonics, fluency, vocabulary, and comprehension.
 - (c) Includes a scientifically based and reliable assessment.
 - (d) Provides initial and ongoing analysis of each student's reading progress.
 - (e) Is implemented during regular school hours.
 - (f) Provides a curriculum in core academic subjects to assist the student in maintaining or meeting proficiency levels for the appropriate grade in all academic subjects.
- e. Offer each summer, beginning in the summer of 2017, unless the school district receives a waiver from this requirement from the department of education for the summer of 2017, an intensive summer literacy program for students assessed as exhibiting a substantial deficiency in reading. The program shall meet the criteria and follow the guidelines established pursuant to [section 256.9](#), subsection 53, paragraph "c", subparagraph (1), subparagraph division (g). (Recommendations of the Iowa Reading Research Center program criteria and guidelines for implementation established through State BOE Rules)
- f. Report to the department of education the specific intensive reading interventions and supports implemented by the school district pursuant to this section. The department shall annually prescribe the components of required or requested reports.

Analysis of Early Intervention/Class Size Block Grant Including
March 2013 Iowa Department of Education Report
Iowa Early Intervention Block Grant Program (Class Size)
2012-13

A number of legislators have always questioned whether school districts were using Early Intervention Class Size funds properly. They have expressed their understanding of the intent of the program, created back in 1999, to reduce class sizes for K-3 grades to a goal of 17 students per teacher for these grades. The following description of the program, the DE report, and current economics of teacher pay and educational costs should help school leaders better understand and advocate for repeal of the sunset of the program authority.

From DE's report: Appropriation History

STATE CLASS SIZE REDUCTION ALLOCATIONS FOR IOWA PUBLIC SCHOOLS

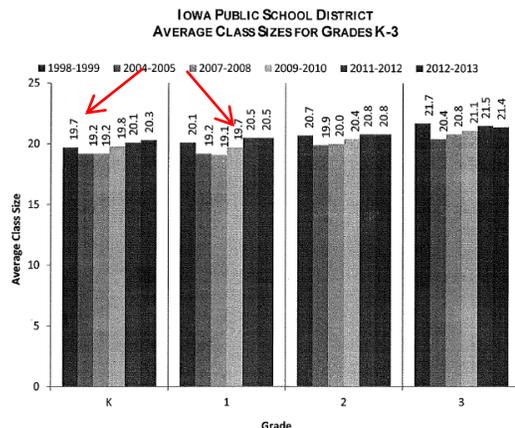
Fiscal Year	State Allocation
FY 2000	\$10 million
FY 2001	\$20 million
FY 2002	\$30 million
FY 2003	\$30 million
FY 2004	\$29.325 million*
FY 2005	\$29.250 million
FY 2006	\$29.250 million
FY 2007	\$29.250 million
FY 2008	\$29.250 million
FY 2009	\$29.250 million
FY 2010	\$29.250 million ¹
FY 2011	\$29.8 million
FY 2012	\$29.9 million
FY 2013	\$30.3 million

Note the appropriation was scaled up to \$30 million by FY 2002. Since then, the appropriation has been fairly constant, at \$30 million, while teacher salaries and other costs of education continued to increase. The appropriation hasn't kept pace with those costs. It was actually lowered due to an across-the-board cut in FY 2004 and wasn't restored until it was rolled into the formula in FY 2011, when it received its first allowable growth increase in the history of the block grant.

At a very conservative average cost of \$60,000 per classroom (salaries, benefits, curriculum and support), it would take at least an additional \$7.8 million to achieve the average goal of 17 students per classroom on a statewide basis. That estimate is calculated by

dividing the FY2013 K-3 total enrollment by 17 and does not account for any classrooms already below the goal of 17 students per teacher, so should be considered a conservative estimate.

Figure 1



Source: Iowa Department of Education, Bureau of Information and Analysis Services, Basic Educational Data Survey, Class Size Survey File

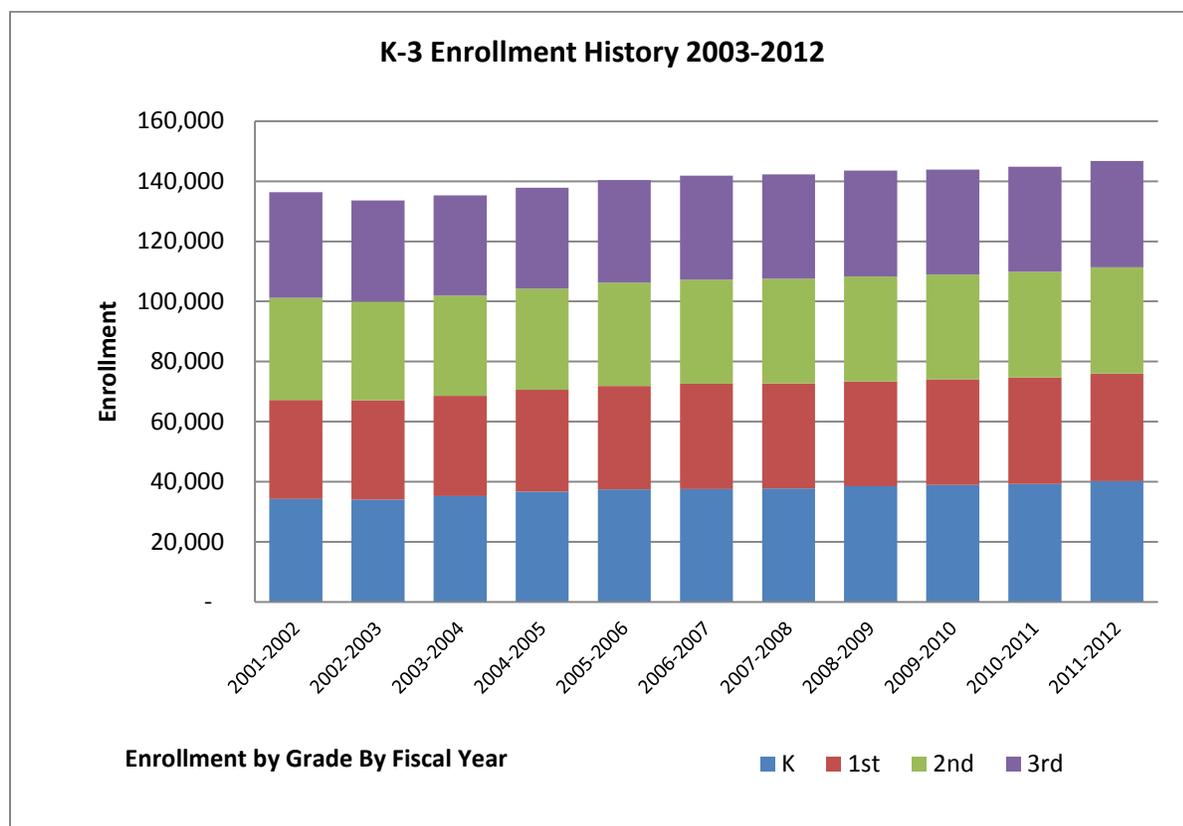
Class Size History

Class sizes in K-3 dropped prior to 2004 (see chart from the DE report to the right.) This was directly after the appropriation reached its highest amount of \$30 million. After that, with increasing cost of staff (salaries, benefits, IPERS) but level funding, it should be no surprise that class sizes began to creep back up.

Enrollment History – K-3 student growth exceeded 7.7% during time of 1% increase in Block Grant appropriation.

From 2001-02 through 2011-12, during which the appropriation varied from \$29.3 to \$30.3 million, K-3 enrollments grew by 10,352 students. To deliver a class size of 17 students per teacher for just these additional students, districts would have had to add 608 classrooms. The Block Grant appropriation would have required an increase of an additional 7.7% (another \$2.3 million) just to keep pace with growing enrollment, assuming no other increases in cost. Please note, there may not be enough classrooms in some school facilities to accommodate additional classrooms – those costs are not included in this estimate. The following K-3 enrollment history is compiled from the DE web site at

http://educateiowa.gov/index.php?option=com_docman&task=cat_view&gid=561&Itemid=1563



Grant was Flexible, not Exclusive to Class Size Reduction

The original block grant was intended to be flexible and allocated locally to whatever districts decided was the best way to increase reading outcomes. For some districts, that was lowering class size. In others, there were reading coaches and paraprofessionals hired to lower the class size during reading time, but that wouldn't show on the teacher FTE to student ratio used to determine class size. With limited resources, the early intervention block grant goals listed in the Code may compete with each other for resources. Districts prioritized what they knew would work. Also note that the class size goal was in the basic skills instruction time and not in the generic sense of class sizes. The DE data reported may not be reflecting the correct



measure, since it was from the BEDS file and didn't distinguish number of students receiving instruction during reading. See the three goals in 256D:

256D.1 Iowa early intervention block grant program established — goals.

- 1. An Iowa early intervention block grant program is established within the department of education. The program's goals for kindergarten through grade three are to provide the resources needed to reduce class sizes in basic skills instruction to the state goal of seventeen students for every one teacher; provide direction and resources for early intervention efforts by school districts to achieve a higher level of student success in the basic skills, especially reading skills; and increase communication and accountability regarding student performance.*

**Cost Increases:
Teacher Pay**

Fourth, Iowa teacher pay has increased 34.6% since 2002. The Early Intervention Block Grant was lowered, eventually restored after the ATB cut, but over the same time has increased only 1%. It is important to note that some of the teacher pay increase was due to direct appropriation through increases in the teacher salary supplement and rolling that into the formula.

Table 1⁵ provides annual data on average salaries for teachers, superintendents, and other administrators from FY 2002 through FY 2012.

Table 1
Average Regular Salary of Full-Time Iowa Public PK-12 Teachers and Administrators
FY 2002 – FY 2012

	Teachers		Other Administrators		Superintendents	
	Avg Salary	% Change	Avg Salary	% Change	Avg Salary	% Change
FY 2002	\$ 37,240		\$ 62,740		\$ 84,148	
FY 2003	37,976	1.97%	63,662	1.47%	87,124	3.54%
FY 2004	38,358	1.01%	64,744	1.70%	90,608	4.00%
FY 2005	39,248	2.32%	66,632	2.92%	94,163	3.92%
FY 2006	40,835	4.04%	68,893	3.39%	97,725	3.78%
FY 2007	42,880	5.01%	71,555	3.87%	101,902	4.27%
FY 2008	45,379	5.83%	79,611	11.26%	105,986	4.01%
FY 2009	48,390	6.64%	82,770	3.97%	111,333	5.05%
FY 2010	49,407	2.10%	84,693	2.32%	115,006	3.30%
FY 2011	49,691	0.58%	85,428	0.87%	117,320	2.01%
FY 2012	50,116	0.85%	86,900	1.72%	120,984	3.12%
Ten-Year Total % Change		34.57%		38.51%		43.78%
Average Annual % Change		3.01%		3.31%		3.70%

Source: Iowa Department of Education, Basic Educational Data Survey (BEDS), Staff File

⁵ The percentage in Table 1 for administrators in FY 2008 may result from a change in the organization of administrative position codes in the staff file.

<https://www.legis.iowa.gov/DOCS/LSA/IssReview/2013/IRRKM001.PDF> (teacher salary change data from this LSA Issue Review.)

K-3 Class Size Increases Very Modest Since 1998

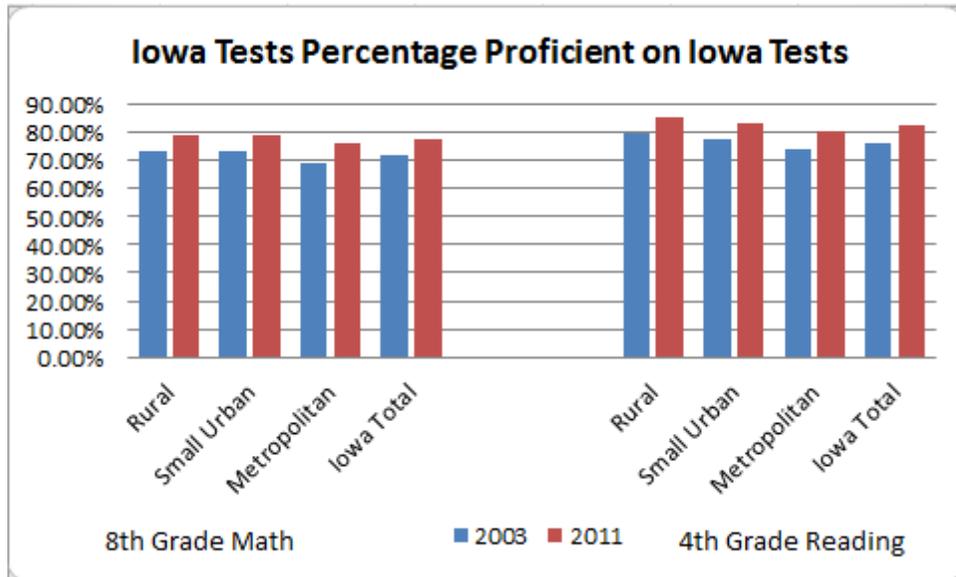
Meanwhile, class size has increased between a high of 3% in kindergarten to a low of a decrease at third grade of 1.4%. This very small increase in class sizes for

Early Elementary Class Size Change				
Grade	1998-99	2011-12	Change	Percent Change
K	19.7	20.3	0.6	3.0%
1	20.1	20.5	0.4	2.0%
2	20.7	20.8	0.1	0.5%
3	21.7	21.4	-0.3	-1.4%

early elementary should be celebrated given the larger percentage increases in K-3 Enrollments and teacher pay and benefits costs during years of historic low allowable growth increases.

Proficient Increases Despite Increased Poverty

Free and Reduced Lunch Eligible Students, total percent of enrollment has increased from 28% in 2001 to 40.3% in 2013. Yet, the percent proficient in 4th grade reading has increased in every category since 2003. Data for the following chart came from *Iowa Kids Count 2011, Trends in the Well-Being of Iowa Children*:



Background Check Requirements for School Districts

Special thanks to Darcy Lane, Attorney, BOEE and Marsha McBee, Child Care Licensing, DHS for assistance in understanding application of background check requirements to different groups of employees. More information regarding subcontractors is pending. See FAQ #14.

New Law Text: SF 452 & ISFIS Translation

Signed by Gov. Branstad June 20, 2013

Division XVII of SF 452 Standing Appropriations

SCHOOL EMPLOYEES — BACKGROUND INVESTIGATIONS

Sec. 137. NEW SECTION. 279.69 School employees — background investigations.

1. Prior to hiring an applicant for a school employee position, a school district shall have access to and shall review the information in the Iowa court information system available to the general public, the sex offender registry information under section 692A.121 available to the general public, the central registry for child abuse information established under section 235A.14, and the central registry for dependent adult abuse information established under section 235B.5 for information regarding the applicant. A school district shall follow the same procedure by June 30, 2014, for each school employee employed by the school district as of July 1, 2013. A school district shall implement a consistent policy to follow the same procedure for each school employee employed by the school district on or after July 1, 2013, at least every five years after the school employee's initial date of hire. A school district shall not charge an employee for the cost of the registry checks conducted pursuant to this subsection. A school district shall maintain documentation demonstrating compliance with this subsection.

2. Being listed in the sex offender registry established under chapter 692A, the central registry for child abuse information established under section 235A.14, or the central registry for dependent adult abuse information established under section 235B.5 shall constitute grounds for the immediate suspension from duties of a school employee, pending a termination hearing by the board of directors of a school district. A termination hearing conducted pursuant to this subsection shall be limited to the question of whether the school employee was incorrectly listed in the registry.

3. For purposes of this section, "school employee" means an individual employed by a school district, including a part-time, substitute, or contract employee. "School employee" does not include an individual subject to a background investigation pursuant to section 272.2, subsection 17, section 279.13, subsection 1, paragraph "b", or section 321.375, subsection 2.

Sec. 138. STATE MANDATE FUNDING SPECIFIED. In accordance with section 25B.2, subsection 3, the state cost of requiring compliance with any state mandate included in this division of this Act shall be paid by a school district from state school foundation aid received by the school district under section 257.16. This specification of the payment of the state cost shall be deemed to meet all of the state funding-related requirements of section 25B.2, subsection 3, and no additional state funding shall be necessary for the full implementation of this division of this Act by and enforcement of this division of this Act against all affected school districts.

District must check registries and court records prior to hiring employees, beginning July 1, 2013.

District must be able to document that existing employees were checked by June 30, 2014.

District must have a consistent policy for the same procedure to recheck every 5 years, based on employees initial date of hire, can't charge the employee for the check, and must have documentation.

If there's a positive hit on one of the registries, it constitutes grounds for immediate suspension of duties, pending a termination hearing. Defines school employee: individual employed by the district, including part-time, substitute or contract employee. Exempts employees under Iowa Code chapters 272.2(17) (BOEE governed regulated applicants for licensure) 279.13(1)(b) (licensed teachers that aren't initial teachers but are required to be checked upon hire by the district, administrators, substitute teachers, non-teaching coaches), and bus drivers. Requires rechecks every five years based on anniversary date of hire.



Note about BOEE licensure exception Code 272.2(17): BOEE rechecks for licensure are done for initial applicants and licensure renewal for teachers, substitute teachers (both licensed and authorized), administrators, school business officials, school administration managers, paraprofessionals and non-teaching coaches. These are the positions that are not required to be rechecked every five years at the district level, since they are subject to BOEE authorization under 272.2(17) for either initial licensure or renewal. Teachers on permanent professional license do not go through a renewal process so are not exempted via Chapter 272.2(17). We advise they be checked by June 30, 2014 and every five years based on their anniversary date of hire.

Relevant Code Sections and FAQ from BOEE web site regarding background checks follows:

Iowa Code 272.2(17) BOEE background check requirements

17. Adopt rules to require that a background investigation be conducted by the division of criminal investigation of the department of public safety on all initial applicants for licensure. The board shall also require all initial applicants to submit a completed fingerprint packet and shall use the packet to facilitate a national criminal history background check. The board shall have access to, and shall review the sex offender registry information under section 692A.121 available to the general public, the central registry for child abuse information established under chapter 235A, and the dependent adult abuse records maintained under chapter 235B for information regarding applicants for license renewal.

Iowa Code 279.13 Contracts with teachers — automatic continuation — initial background investigations.

1. a. Contracts with teachers, which for the purpose of this section means all licensed employees of a school district and nurses employed by the board, excluding superintendents, assistant superintendents, principals, and assistant principals, shall be in writing and shall state the number of contract days, the annual compensation to be paid, and any other matters as may be mutually agreed upon. The contract may include employment for a term not exceeding the ensuing school year, except as otherwise authorized.

b. (1) Prior to entering into an initial contract with a teacher who holds a license other than an initial license issued by the board of educational examiners under chapter 272, the school district shall initiate a state criminal history record check of the applicant through the division of criminal investigation of the department of public safety, submit the applicant's fingerprints to the division for submission to the federal bureau of investigation for a national criminal history record check, and review the sex offender registry information under section 692A.121 available to the general public, the central registry for child abuse information established under section 235A.14, and the central registry for dependent adult abuse information established under section 235B.5 for information regarding the applicant for employment as a teacher

Iowa Code 321.375 (2) Bus Driver Background Check Requirements

2. Prior to hiring an applicant for a school bus driver position, including a contract position, an employer shall have access to and shall review the information in the Iowa court information system available to the general public, the sex offender registry information under section 692A.121 available to the general public, the central registry for child abuse information established under section 235A.14, and the central registry for dependent adult abuse information established under section 235B.5 for information regarding the applicant. An employer shall follow the same procedure every five years upon the renewal of an employee's or contract employee's school bus driver's license issued by the department of transportation valid for the operation of a school bus. An employer shall pay for the cost of the registry checks conducted pursuant to this subsection. An employer shall maintain documentation demonstrating compliance with this subsection

The following table describes the various levels of background check required and the relevant Code section which applies. Although not all levels of check are mandated for all positions, BOEE suggests it is good practice for school districts to also conduct a check for hiring purposes (question 7 highlighted below in BOEE FAQ). For information about the ISFIS background check service,

What's Their Background, contact Sean Gibson at sean.gibson@isfis.net or [Click Here](#) to visit our background check web site.



Position	Iowa Code Section	District Check on Initial Hire	District charges employee for check	Fingerprint Required	Registry Check Required	Iowa Criminal Court Records	National Criminal History Check	Recheck Mandated
Teacher with initial license (1-2 years)	272.2(17)	Not Mandated, but best practice		No	Not Mandated, but best practice	Not Mandated, but best practice	Not Mandated, but best practice	n/a
Teacher with standard license	272.2(17) 279.13(1)(b)	Yes	allowed	Yes	yes	yes	yes	No – BOEE rechecks w/renewal
Master Teacher with standard license	272.2(17) 279.13(1)(b)	Yes	allowed	Yes	yes	yes	yes	No – BOEE rechecks w/renewal
Teacher with permanent professional license	Unclear	yes on new hire	allowed	yes on new hire	yes on new hire	yes on new hire	yes on new hire	BOEE doesn't do a renewal check every 5 years
Substitute Teacher (either license or authorization)	272.2(17)	must if offered a 279 contract, but best practice	allowed if offered a 279 contract	must if offered a 279 contract	must if offered a 279 contract	must if offered a 279 contract	must if offered a 279 contract	No – BOEE rechecks w/renewal for either sub license or authorization
School Nurse with SPR	272.2(17)	yes if offered a 279 contract	allowed if offered a 279 contract	must if offered a 279 contract	must if offered a 279 contract	must if offered a 279 contract	must if offered a 279 contract	No – BOEE rechecks w/renewal for either sub license or authorization
School Nurse without SPR	279.69	Yes	prohibited	No	yes	yes	Not mandated, but best practice	Yes, every 5 years in anniversary year of employment
Paraprofessional	272.2(17)	Yes		No	yes	yes	Not mandated, but best practice	No – BOEE rechecks w/renewal
Non-teacher Coaches	272.2(17)	Not mandated, but best practice		No	Not mandated, but best practice	Not mandated, but best practice	Not mandated, but best practice	No – BOEE rechecks w/renewal
Bus Driver	321.375	Yes	prohibited	No	yes	yes	Not mandated but best practice	Every 5 years, district does recheck when license is renewed
Administrators	272.2(17)	Not Mandated, but best practice		No	Not Mandated, but best practice	Not Mandated, but best practice	Not Mandated, but best practice	No – BOEE rechecks w/renewal
Position	Iowa Code	District Check	District	Fingerprint	Registry Check	Iowa Criminal	National Criminal	Recheck Mandated



	Section	on Initial Hire	charges employee for check	Required	Required	Court Records	History Check	
Preschool Teacher	272.2(17), 279.13(1)(b) and DHS rules 441.109.9	Yes	yes	Yes	yes	yes	yes	No – BOEE rechecks w/renewal
All preschool employees other than teachers (<i>If preschool is licensed by DHS</i>) If not licensed by DHS, new requirements and timelines apply.	DHS rules 441.109.9 and 279.69	If answer yes to any of 3 questions if person: is in ratio? direct responsibility for a child? has potential to be alone with a child?	prohibited	Yes: DHS form 595-1396 check must be done on initial hire and fingerprinted every 4 years.	Yes – different intervals if DHS licensed facility.	Yes: Rechecked every two years if PK is a DHS licensed facility.	Yes: Rechecked every four years if PK is a DHS licensed facility.	Every 5 years if person is a district employee and facility isn't licensed by DHS.
School business official or school administration manager*	256.7(30) and 272.2(17)	Not Mandated, but best practice		No	*for those SBO's and SAMs working toward certification, a district-generate background check is recommended.			No – BOEE rechecks w/renewal
Subcontracted employees	272.2(17) may apply	More information Pending See Question #14 in FAQ						
Including, but not limited to: cooks, custodians, secretaries, painters, mechanics, bus monitors, substitute or temporary employees, nurse without SPR	279.69	Yes	prohibited	No	yes	yes	Not mandated but best practice	Every 5 years in anniversary year of employment
Volunteers	Not regulated	Not Mandated, but best practice		No	Not mandated but best practice	Not mandated but best practice	Not mandated but best practice	Not mandated but best practice
Student Teachers	Covered by university prior to practicum experience (and they are not an employee of the district, so no district mandate to investigate)							

DHS Rules regarding personnel files for preschool employees:

441—109.9(237A) Records.

109.9(1) Personnel records. The center shall maintain personnel information sufficient to ensure that persons employed in the center meet minimum staff and training requirements and do not pose any threat to the health, safety, or well-being of the children. Each employee's file shall contain, at a minimum, the following:

a. A statement signed by each individual indicating whether or not the individual has any conviction of violating any law in any state or has any record of founded child abuse or dependent adult abuse in any state.

b. Copies of all records checks kept in accordance with state and federal law regarding confidentiality of records checks. These records shall include:

(1) A copy of Form 595-1396, DHS Criminal History Record Check Form B, or any other permission form approved by the department of public safety for conducting an Iowa or national criminal history record check.

(2) A copy of Form 470-0643, Request for Child Abuse Information, when applicable.

(3) Copies of the results of Iowa records checks conducted through the SING for review by the department upon request.

(4) Copies of national criminal history check results.

(5) Any department-issued documents sent to the center related to a records check, regardless of findings.

c. Reserved.

d. A physical examination report. Personnel shall have good health as evidenced by a preemployment examination, including testing for communicable diseases which shall include testing for tuberculosis, performed within six months prior to beginning employment by a licensed medical doctor, doctor of osteopathy, physician's assistant or advanced registered nurse practitioner and repeated at least every three years after initial employment.

e. Documentation showing the minimum staff training requirements as outlined at rule 441—109.7(237A) are met, including current certifications in first aid and cardiopulmonary resuscitation (CPR) and Iowa's training for the mandatory reporting of child abuse.

f. A photocopy of a valid driver's license if the staff will be involved in the transportation of children.

BOEE FAQ on Background Checks <http://www.boee.iowa.gov/backgrnd.html>

Question 1: When did background checks begin?

Answer: October 1, 2000 for initial licensure
July 1, 2008 for renewals

Question 2: Who will be required to have a background check?

Answer: All initial and renewal applicants; teachers, coaches, administrators, paraeducators, anyone from out-of-state, substitutes, and behind-the-wheel authorizations

Question 3: What exactly is a background check?

Answer: A person signs a waiver allowing the Iowa State Division of Criminal Investigations and the Federal Bureau of Investigations to conduct a background check. An FBI fingerprint card is also submitted and sent to the FBI lab. The child abuse registry, sex offender registry, and the dependent adult abuse registry are all checked. The results of all the state and national criminal background checks are sent to the Board of Educational Examiners for review.

Question 4: If someone had an Iowa license, let it expire, and then decided to re-activate or renew the license, will a background check be required?

Answer: Yes, all initial applicants and renewal applicants.

Question 5: How much does it cost?

Answer: The total cost is \$65 (as of July 1, 2009) for initial applications. These fees are in addition to the regular license and evaluation fees. There is no fee for a background check on a renewal application.

Question 6: Can the information found on either the DCI or the FBI be shared with a local school district?

Answer: No. The State of Iowa law prohibits the Board, or any authorized agency, to share this information with a third party.

Question 7: Should local school districts conduct their own background checks?

Answer: Yes. The Board of Educational Examiners conducts background checks for licensure only. Federal law allows school districts to conduct background checks, for example, for hiring purposes.

Question 8: Is it true that the results from the FBI fingerprints may take four to eight weeks?

Answer: Yes. In some instances, it may take longer.

Question 9: How will that affect the licensure application?

Answer: The DCI check is completed within a few days. However, the FBI results take longer. The Board has created and implemented a document called a "Temporary Permit". This one-page document allows a person to seek employment, interview, sign a contract, accept a position, and begin teaching or administering. The "Temporary Permit" will list the endorsements earned and expiration date. This permit will be good for 90 days. Upon successful review of the FBI results, the applicant will be issued a license/authorization/certificate.

Question 10: In what circumstances would a second Temporary Permit be issued by the Board?

Answer: It would be very unusual for the Board to issue a second Temporary Permit. However, a second Temporary Permit may be issued if 1) the FBI results take longer than 90 days, 2) the FBI cannot read the fingerprints and request a second set of fingerprint cards, 3) a person's fingerprints are essentially unreadable by the FBI and other measures may be implemented, or 4) other extenuating circumstances that need to be considered.

Question 11: When will the license be issued?

Answer: When all information has been processed except for the FBI background check, the Board will issue a Temporary Permit, which is good for 90 days. This Temporary Permit has the same authorization as a license. A person can present this Temporary Permit to a school district for employment or it can be used to verify Iowa licensure.

When the Board receives clearance from the FBI of an individual's national criminal history, a regular license will automatically be issued to the individual.

Question 12: Who reviews the criminal history records?

Answer: The Board's investigator, Executive Director, and the Board's legal counsel review them.

Question 13: What is the process for reviewing an applicant's criminal conviction history?

Answer: The Board looks for felonies, misdemeanors, and founded child abuse reports. As required in Iowa Code 272.2.14, the Board must consider the following: 1) the nature and seriousness of the founded abuse or crime in

relation to the position sought, 2) the time elapsed since the founded abuse or crime was committed, 3) the degree of rehabilitation which has taken place since the incidence of founded abuse or commission of the crime, 4) the likelihood that the person will commit the same abuse or crime again, and 5) the number of founded abuses committed or criminal convictions by the person involved.

Question 14: Does an individual need to divulge criminal activity if it occurred when he/she was a minor?

Answer: It depends. If a minor is accused of criminal conduct and found guilty by a juvenile court, the finding is referred to as an "adjudication" rather than a "conviction". Technically, a juvenile adjudication is outside the Board's inquiry. In some circumstances, jurisdiction is transferred by the juvenile court and minors are charged and convicted as adults. In those cases, a "conviction" occurs, which must be disclosed. Whether an individual needs to divulge criminal activity when he/she was a minor depends upon whether the matter was considered by the juvenile or adult system. If juvenile court adjudication - no, if conviction in district court - yes.

Deferred judgments must also be disclosed. In 2003, the Iowa Supreme Court decided that an incident with a deferred judgment will be considered when making licensure decisions, because a deferred judgment is a conviction. The individual was either found guilty of, or pled guilty to the incident, and the incident must be disclosed. Although sentencing or penalty may not be imposed if the individual successfully completes the probation, a deferred judgment is still considered a conviction and must be disclosed.

Question 15: Does the Board review the answers to the criminal history questions provided by the applicant for possible fraud?

Answer: Yes. The Board examines the application to determine if the person answered the questions truthfully. If the applicant checked "yes" to any of the questions, the Board reviews the information provided by the applicant against the actual criminal history record. If the applicant checked "no" to any of the questions but was found to have a conviction, the application may be considered fraudulent and the application may be denied.

Question 16: Why would an applicant be denied a license, an authorization, or a certificate?

Answer:

- The applicant failed to tell the truth
 - The applicant's criminal history was serious enough to warrant a denial
 - The applicant failed to provide the Board with additional information required by the Board
 - The applicant provided a fraudulent license, transcript, or other official document
 - The applicant's license, certification, or authorization from another state is suspended or revoked
-

Question 17: Is there an appeal process if the application is denied?

Answer: Yes. Iowa Code 272.7 states that the Executive Director may grant or deny license applications. The decision may be appealed by the practitioner to the Board.

ISFIS Background Check Requirements FAQ

Q1: Are teachers and administrators the only staff members that the cost of the check can be passed on to? Non-certified and bus drivers the district has to pay the cost?

A: Iowa Code prohibits passing the cost of the check on to bus drivers and this new class of employees that excludes those covered by BOEE licensure. Iowa Code allows the district to charge teacher applicants for the check. There is no allowance to or prohibition from charging administrators. Select the "Iowa Background Check Requirement Guide for School Districts" on the [ISFIS Background Check website](#). Page 3 of the requirement guide contains a chart that indicates when you can and can't charge an employee or applicant for their background check.

Q2: Where can I get a copy of the sample tracking form for the background checks?

A: [Background Check Tracking Software Template](#)

Q3: If a non-certified employee has had a background check in the last year for a different organization such as 4H or other organization would we still have to conduct another one?

A: It's prohibited by Iowa Code 692.2(5) for a group conducting the background check to share with a third party that is not a criminal/juvenile justice agency, so if the district conducted the check for the 4H and you already have the documentation, you might be OK, but not otherwise. You would also have to be able to document that the registries and Iowa court records were both checked prior so the check lived up to the rigor in the new law.

Q4: Can a contract be offered for a teaching position that is not in the first two years before the fingerprints and check are done if all other registries are checked?

A: Yes, but its recommended that districts offer the position contingent on the fingerprint check coming back clean. That's one reason districts choose to use a background check service to confirm an initial indication of a clean record within 2-4 days rather than waiting the 4-6 weeks to offer the contract and potentially losing a good candidate.

Q5: Can the checks be included with the personnel file or must they be kept separate?

A: DHS rules require the check documentation to remain in the personnel file. Nothing in Code applying to school employees either requires or prohibits where the background check documentation would go, but keeping it the employee's personnel file helps protect the employee because it's confidential record and includes a social security number, so also worthy of confidential record status.

Q6: Can we automatically conduct the rechecks or does the employee need to sign-off again?

A: The employee needs to sign the release form. Iowa DHS will not allow a predated form for the registry checks. It's recommended that the employee sign and date a current form for each criminal record check as well. If the district is able to get permission from the employee on one form for every 5 years on the criminal records check request, we'd suggest the form be specific about the timing of future checks so it isn't open ended for the employer to check anytime.

Q7: Do substitutes need to be checked every 5 years even if they do not have a contract?

A: Substitutes are licensed or authorized under chapter 272 of the Iowa Code, by the BOEE, so exempt from the district mandated recheck. BOEE does their recheck every 3 or 5 years depending on the level of substitute licensure. Select the "Iowa Background Check Requirement Guide for School Districts" on the [ISFIS Background Check website](#). Page 3 of the requirement guide contains a chart that indicates how often different classifications of staff need to be checked.

Q8: Do substitute teachers need to be fingerprinted upon hire even if they are not a contracted employee? We do not guarantee our substitutes hours and often times after they are approved to substitute they end up never subbing. We currently conduct criminal checks but do not do fingerprinting.

A: Fingerprinting is only required on initial hire if the district is offering the substitute a Chapter 279 contract, so the district is not required to fingerprint short term subs (unless the substitute is working in a DHS licensed preschool). Additionally, if it's a long term sub offered a contract and the applicant is still in their initial license, then the district doesn't need to fingerprint them at all.

Q9: Where can I get the PowerPoint Presentation and webinar recording held on 07.09.2013 regarding the new Iowa background check law?

A: [PowerPoint](#) & [Recording](#) All ISFIS PPT presentations and recordings are posted on the ISFIS Webinar page.

Q10: Do ALL preschool employees need Fingerprinted even if they are not licensed teachers such as teacher associates?

A: All PK employees in preschools licensed by DHS, need to be fingerprinted based on a yes answer to any one of three questions: 1) Is the person in ratio? 1) Does the person have direct responsibility for child care (responsible for the care, supervision, and guidance of a child?) or 3) Does the person have access to a child when the child is alone? A yes answer to any of these questions triggers the DHS process IF THE FACILITY is DHS LICENSED. Their check includes an Iowa criminal history check via SING, the DCI national criminal record fingerprint check by the DHS with a copy of the 595-1396 DHS Criminal History Record Check Form B in their file. DHS staff has confirmed the process for preschools and child cares licensed by DHS and provides a FAQ on DHS rules which can be found posted on the ISFIS site [here](#). Lastly, the DHS rules also exempt teachers and others licensed, thus renewal checked by BOEE from both the fingerprint or criminal records recheck.

Q11: Does DCI still qualify as using their service to conduct these background checks if we are currently using them?

A: If this is for preschool, Yes, according to DHS rules, evidence of the DCI national criminal search, form 595-1396 must be in the preschool employee's file. DCI does the national fingerprint search, but that's beyond the mandate of these new SF 452 requirements, may cost more and takes longer. We don't know if DCI checks the registries or the Iowa Courts online in addition to the national criminal check so we cannot confirm if their search satisfies this limited mandate on the recheck or initial hire for school employees.

Q12: How do I initiate a fingerprint for a teacher applicant?

A: If the teacher applicant is not under an initial license (districts are not required to fingerprint beginning teachers), you may contact DCI's Criminal History Dissemination Unit at 515-725-6066 to initiate the process. The unit handles fingerprinting and criminal history checks. For more information, visit

http://www.dps.state.ia.us/DCI/supportoperations/crimhistory/obtain_records.shtml

Q13: Do we do a background check on part-time summer only teen working for maintenance while school is not in session?

A: Yes - they are a part time employee so must be checked under new Code section 279.69.

Q14: What about the subcontractor who mows the grounds at various buildings? Do we do background checks on all of their employees? If you hire a plumber to come and clean the drains and you are paying him to do that do you have to do a background check?

A: Perhaps: more specific guidance for checks on subcontractors is needed. The law defines school employees for the purposes of the background check requirements as an **individual**

employed by a school district, including a part-time, substitute, or contract employee. Use of the highlighted words above are important, individual is not a corporation, employee has meaning, and the legislature didn't say independent contractor, but instead said contract employee. There are conflicting definitions for IRS, Department of Labor and state and federal law purposes. The good news is that districts have until June 30, 2014 to conduct the recheck. Our advice is to not rush into it, wait until further guidance comes forth. Keep in mind the intent of the legislation to keep kids safe. You might ask your contractor/subcontractor to assign a specific crew to your district and only have those few deliver the service so you don't incur the expense of several checks if it becomes interpreted that all subcontractors must be checked by the district. A good sense first test question might be: does the district contract with and cut a check to an individual? We will update the guidance and FAQ as we learn more. Stay tuned.

Q15: Can a new probationary employee begin work prior to the background check being completed?

A: The law says "prior to hiring" an applicant for school employee, the district shall review the registries and Iowa court information system. That language doesn't allow for a provisional hiring. Under Iowa Code Chapter 279, school districts have offered teachers contracts contingent on a clean fingerprint check coming back, but they might wisely choose to do the national criminal check first so they have a good indication in just a couple of days while they are waiting for the fingerprint verification which can take weeks or months. That Code language regarding teachers is a little different - it says prior to entering into a contract, which has a different nuance than "prior to hiring", which is very clear.

Q16: What do you do if an experienced employee who is in good standing refuses to sign the consent for the background check?

A: If the employee refused to sign permission for the check, it could be grounds for termination. This is a legal mandate on the district and should be considered a condition of the individual's continued employment with the District. However, the District will not be allowed to do the background check without the permission of the employee. If an individual refused to sign a permission form during initial hiring, the individual would be eliminated from consideration since the permission form is part of the application process. Schools should review their hiring and employment policies and procedures regarding background checks as a result of these new requirements. It's suggested that districts consider adding a statement to the employee handbook that says approval of the form for background recheck required by law is a condition of continued employment.

Q17: Do you only need an initial authorization, or do we need new authorization each year? Do we have to go back and conduct a background check of a veteran employee, a 20-year employee?

A: You need a new authorization if the initial one didn't forecast a recheck for a criminal record check and you must have a new one for the DHS registry checks. Even the 20-year veteran employee must be checked (not a teacher or other individual licensed by BOEE, however since they are not included in the definition of who should be checked).

Q18: I am unclear as to specifically who needs an every 5 year recheck? Everyone except teachers and administrators?

A: Licensed employees (teachers, administrators, substitutes, nonteaching coaches, school business officials, non-teaching coaches) are all rechecked by BOEE so excluded from this mandate for districts to conduct the 5-year recheck in their employment 5-year anniversary year. Bus drivers are rechecked every 5 years on when their license to operate the bus is renewed. Select the "Iowa Background Check Requirement Guide for School Districts" on the [ISFIS Background Check website](#). Page 3 of the requirement guide contains a chart that indicates how often different classifications of staff need to be checked.

Q19: If we hire a check service, will they look at our existing checks to make sure we are in compliance?

A: Doubtful.

Q20: Who offers background check services? Cost?

A: If you want to look into WhatsTheirBackground, email sean.gibson@isfis.net or call him 515.251.5970 or visit our [ISFIS Background Check website](#).

Q21: Is the ISFIS background check a "one-stop shop" for the new mandates? (ie: does it include the Iowa Court Records & the Nat'l Criminal History Check)?

A: yes - and more. But everything mandated is included. Other packages are available.

Q22: In the summer, we hire some students to do Bldgs & Grounds work, or IT Tech work. Some of these are under 18 - would a background check reveal anything for them?

A: Information returned on a minor can be very limited as most of the information is sealed by the court. The mandate to conduct the check is all that is required of the district. There is no prohibition from hiring the student under 18 as long as the registry checks come back without a hit. Local policy will guide the district response to criminal check information.

Q23: What about service people that come in to do work and fix things?

A: Service people may need to be checked by the district if the district pays the individual as an employee or a contract employee (see Q14 above – additional guidance pending).

Q24: If an elementary school hires a group to come in and do a play/performance at a school assembly does a background check need to be done for all the performers?

A: Service people may need to be checked by the district if the district pays the individual as an employee or a contract employee (see Q14 above – additional guidance pending).

Q25: Since these background checks are now mandatory, do we have to have employees sign the background check form?

A: Yes, it's a federal law that the employee sign the consent to do the check.

Q26: If we have 70 staff who have worked for the district for 20 plus years, can we put them into a five year rotation to get them re-checked since we haven't done a background check since their hire date?

A: They must all be checked with the district being able to provide documentation by June 30, 2014. After this initial transitional check, then the 5-year anniversary year cycle kicks in. For examples, if an employee is in their 3rd year of employment in 2013-14, then they will be rechecked this year and again in 2015-16 to comply with the 5-year cycle requirement.

Q27: If we have a teacher who has been on staff 20 years, never had the fingerprint process completed – do we need to do the complete check prior to June 30, 2014?

A: There is no requirement to fingerprint the permanent professional licensed teacher unless that teacher is a new applicant/hire in your district. Even though there is no mandate on the district, BOEE has confirmed they don't go through a licensure renewal process for this category of license either. Our opinion is that the exclusion of employees covered by Iowa code 272.2(17) only applies to those licenses checked by BOEE through a renewal process. Our best recommendation would be to conduct the registry checks and at least Iowa court criminal records, also best practice to do the national criminal check during this year and every 5 years based on the employee's 5-year anniversary years.

Q28: If a high school hires a DJ for prom, does the DJ need a background check completed?

A: Maybe: What it boils down to is who is the entity that pays the DJ? If it's the district, that's a contract for employment (perhaps – see Q 14 with guidance pending). If it's the prom committee or the boosters that pay the DJ and there is no subcontract (ie., the district paying the boosters and the boosters paying the DJ) it's likely that no check is required by the district.

Q29: If a District contracts for a charter bus does the District need to do a background check on that driver of the charter?

A: If the district is subcontracting with the charter for transportation services, then yes, the district has to do the search governed by Iowa Code 321.325 which specifically says bus drivers whether employed by the district or contracted.

Q30: What is the cost for your service?

A: There are several packages - the basic which meets the requirements in this law and does the social security number verification, national check and a few other things, is \$26.50. There are other packages for more thorough checks, including the \$6 upcharge for motor vehicle records. Sean can give you more details - sean.gibson@isfis.net

Q31: Does this new law require the background check to be a DCI check?

A: No requirement for fingerprinting or DCI check, just the three DHS registries and Iowa court records.

Q32: The background form you were mentioning, is this the same form from the DCI?

A: Each background company requires applicants to sign release forms and the DCI has their own procedures. If you would like a copy of what we use at What'sTheirBackground please contact sean.gibson@isfis.net

Q33: There seems to be a lot of guidance on doing the background check itself - but is there a guidance on what to do if we have a hit?

A: If there is a hit on the sex offender registry, Iowa adult abuse registry or Iowa child abuse registry the employee must be suspended and a termination hearing must be held. The only subject of the hearing is whether the employee is on a registry (meaning the board does not have discretion to continue to employ the individual). If there is a hit on the criminal search, refer to your local policies regarding whether the employee was required to inform the district of a criminal arrest or conviction and/or whether the offense offers sufficient concern for termination. Considerations might include time that's passed since the offense, honesty of the individual during the application process, and severity of the offense related to the employee's duties. Call your school attorney in either case.

Q34: A teacher has been with the district for 10 years. There is no evidence a background check was performed with their hire. The school must perform a background check now, correct? But there is no requirement to check the instructor again. Right?

A: there is no mandate to recheck teachers once already employed. BOEE is doing that on renewal - but its good practice to have the district assure the check and have the documentation. However, the district should have the initial background check with fingerprints on file, so district would still be out of compliance even if you attempted to recheck fingerprint, so we don't see any upside to attempting the fingerprint again – check with your school attorney on next steps.

Q35: We want to hire a teacher who has 7 years of experience. How does the district submit finger prints for the back ground checks?

A: You may contact DCI's Criminal History Dissemination Unit at 515-725-6066 to initiate the

process. The unit handles all the state and national criminal history checks. For more information, visit http://www.dps.state.ia.us/DCI/supportoperations/crimhistory/obtain_records.shtml

Q36: What documentation is required for fingerprinting?

A: You may contact DCI's Criminal History Dissemination Unit at 515-725-6066 to confirm what information you receive after the fingerprint is done. The unit handles all the state and national criminal history checks. For more information, visit http://www.dps.state.ia.us/DCI/supportoperations/crimhistory/obtain_records.shtml

Q37: Services available for fingerprinting by the school district?

A: DCI is the only entity to do the fingerprinting - and that is only required for teachers new to the district that aren't initial teachers and preschool employees that meet DHS conditions for checking. Not mandated for anyone else and it's more potentially more expensive than a thorough national criminal record check.

Q38: With getting fingerprints for all new to the district teachers, does that also include getting fingerprints from new administrators (superintendent, principal, etc)?

A: Fingerprints are not mandated for administrators. BOEE does the fingerprinting on initial and renewal of license, but the district could check if board policy directed. The national criminal check done in compliance with best practice is as good as the fingerprint in finding records.

Q39: – I know we need to have documentation beginning July 1, 2013 – does that mean if someone was hired 15 or 20 years ago, we do not need to do anything if there is not a background check on file?

A: The beginning date applies to new hires - so for employees hired after July 1, 2013, you need to do the initial check. The transitional date says that all employees (with those exceptions stated of teachers, bus drivers, others licensed by BOEE) must be checked by June, 30, 2014. So there's a year to do the make-up check to get through the transition. Then the 5-year anniversary of employment cycle kicks in for rechecks. If the person hired 20 years ago is a teacher or other employee governed by BOEE, the law doesn't mandate the recheck.

Q40: We have been doing checks for the last 10 years, so we should be in compliance already I believe. The only change we would need to make would be implementing the rechecks on those applicable to that law in 2018 right?

A: Perhaps, but any employees with more than 10 years of service (not teachers/bus drivers/administrators) would still need the transitional check. And it's not as simple as rechecking everyone in 2018. The law says 5 years after hire date and every 5 years thereafter. So even though some will be checked again in 2 years or 3 years, or whenever their 5-year increment anniversary date is, it will all even out by 2018.

Q41: We're wondering about those licensed teachers who have the permanent professional status, so they don't go through the BOEE every 5 years like most licensed teachers – would we need to recheck them ourselves?

A: The exception under the definition of employees in the new law ties back to Iowa Code 272.2(17) and that covers licensed teachers who undergo license renewal. This would not apply to permanent professional teachers. The subsection 17 of Iowa Code is specific to a background check done during the licensure renewal process. Since teachers with permanent professional status do not seek license renewal, the BOEE has never conducted a background investigation. The legislative intent of SF 452 is that all employees have been checked. Our recommendation is that districts conduct a check on permanent professional status teachers by June 30, 2014 and every five years in the anniversary year of their date of hire. There is no mandate for the district to initiate a fingerprint investigation, however, since new code 279.69 covers all others, the minimum mandate is to check the three DHS registries and the Iowa



criminal records. Best practice would also suggest a national criminal search, social security number verification, etc. but not the fingerprint.

Q42: And, we're also wondering about substitute teachers

A: For substitutes, if they are initial teachers and still within their first two years, there is no check mandated at all. They just went through it with the BOEE. For those more experienced subs, they also fall into that category of 272.2(17) since they go through licensure, so no mandate on the district to check. There is also no requirement to fingerprint through DCI unless they are offered an Iowa Code Chapter 279 contract, which kicks over into the mandate to fingerprint and check the registries before offering the contract. Best practice would suggest a background check on initial hire of all employees, including licensed employees since its unknown what the BOEE saw in the criminal records.

Q43: It looks like the new law requires background checks of contracted employees. How about officials of athletic games, speech & music contests, etc.? They have a lot of contact with students. Please advise.

A: See question 14 about contracted positions – does the district pay the referee or does the district pay the athletic association? Answer pending.

If you have additional questions not answered by this FAQ, please contact

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UNITED STATES DEPARTMENT OF EDUCATION

OFFICE OF ELEMENTARY AND SECONDARY EDUCATION

THE ASSISTANT SECRETARY

The Honorable Jason E. Glass
Director of Education
Iowa Department of Education
Grimes State Office Building
400 East 14th Street
Des Moines, IA 50319

Dear Director Glass:

Thank you for your letter of May 30, 2012 to Michael Yudin regarding Iowa's ESEA flexibility request. We appreciate the information you provided regarding the challenge the Iowa Department of Education faces in developing and implementing teacher and leader evaluation and support systems that would meet the principles of ESEA flexibility.

As referenced in your letter, the U.S. Department of Education (Department) provided guidance to State educational agencies (SEAs) explaining that, in order to meet the principles of ESEA flexibility, an SEA must develop and adopt guidelines for teacher and leader evaluation and support systems that:

- Will be used for continual improvement of instruction;
- Meaningfully differentiate performance using at least three performance levels;
- Use multiple valid measures in determining performance levels, including as a significant factor data on student growth for all students (including English Learners and students with disabilities), and other measures of professional practice (which may be gathered through multiple formats and sources, such as observations based on rigorous teacher performance standards, teacher portfolios, and student and parent surveys);
- Evaluate teachers and principals on a regular basis;
- Provide clear, timely, and useful feedback, including feedback that identifies needs and guides professional development; and
- Will be used to inform personnel decisions.

In its request for ESEA flexibility, an SEA must provide the guidelines it has developed and adopted, or a plan to develop and adopt those guidelines, and ensure that each local educational agency (LEA) in the State develops and implements teacher and principal evaluation and support systems consistent with the SEA's guidelines. This includes ensuring that LEA evaluation and

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Iowa School Finance Information Services, Inc.
Digest of the 2013 Legislative Session Activities
Impacting Iowa Public Schools

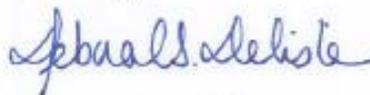
support systems take into account data on student growth in a significant way to determine teacher and principal performance levels.

According to the information in your request, the Iowa Department of Education does not currently have authority to ensure implementation of teacher and principal evaluation and support systems consistent with this principle of ESEA flexibility. Because of these constraints, the Department is not able to approve Iowa's request for flexibility at this time.

Please be assured that we would like to continue working with Iowa in support of your efforts to increase the quality of instruction and improve student academic achievement. Further, I'd like to commend you and your team on the work that has been done to develop high-quality plans to transition to college- and career-ready standards and aligned assessments, as well as to develop a differentiated recognition, accountability and support system that holds strong promise to improve student achievement.

As Iowa continues to move forward with important educational reforms, we stand ready to be a partner and to provide support. Best wishes in your continued quest to ensure that all students achieve at high levels.

Sincerely,



Deborah S. Delisle

cc: Kevin Fangman, Deputy Director, Iowa Department of Education
Wilma Gajdel, Title I Administrative Consultant, Iowa Department of Education



School Start Date and Waiver Issues

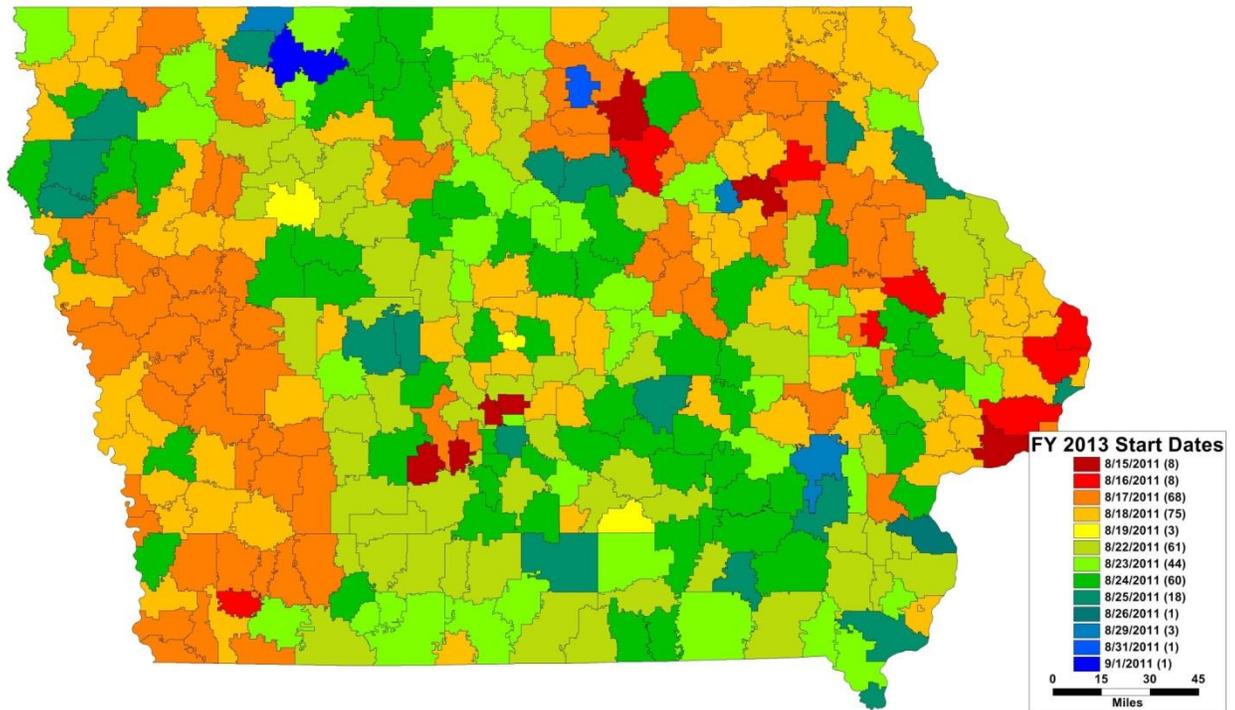
In previous legislative sessions, amendments were proposed and voted down by slight margins to eliminate the ability of local school districts to obtain a waiver from the DE to start school before the Monday in which the week of September 1 occurs. Historically, a strong majority of school districts have requested and been granted this waiver. In the 2013 Session, there was no such legislative push.

After the close of the session, however, a petition for rulemaking was submitted to the Iowa Department of Education. The petition quotes the standard in the law, found in Iowa Code 279.10, that “a request shall be based upon the determination that a starting date on or after the earliest starting date specified in subsection I would have a significant negative education impact.” The DE has left determination of this standard to local leaders since the criteria is not articulated in the law and the DE doesn’t have the staff to review more than 300 district applications for early start.

There are many reasons schools start early and hopefully, school boards are passing resolutions stating the reasons for requesting the waiver. What it comes down to is who decides what’s in the best interest of students: the state and tourism industry or local school boards? The following information may be useful in talking to legislators and the state board of education members who are likely to review a petition for rulemaking that was submitted to the DE and the state board, anticipated at their Aug. 1, 2013 meeting.

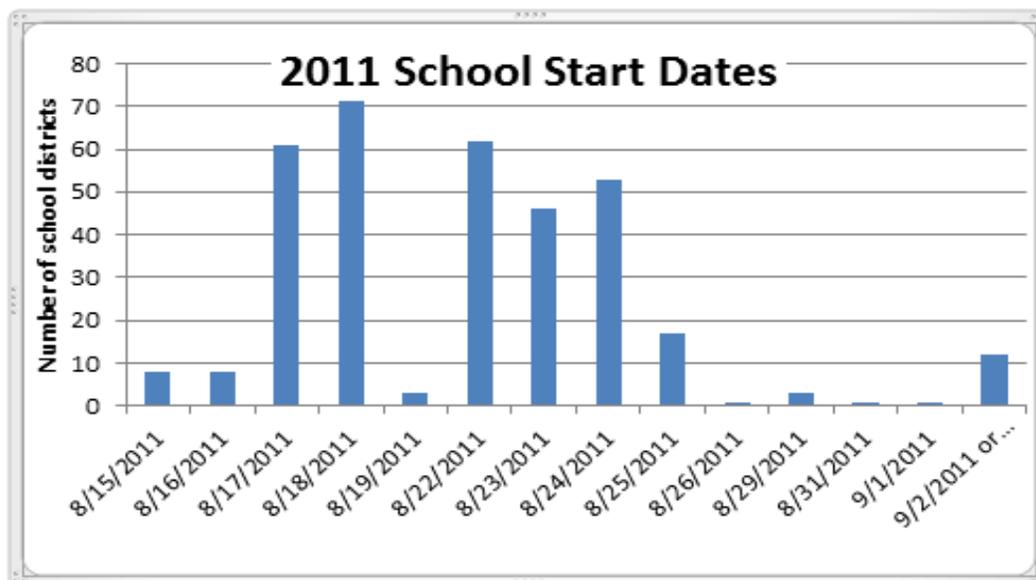
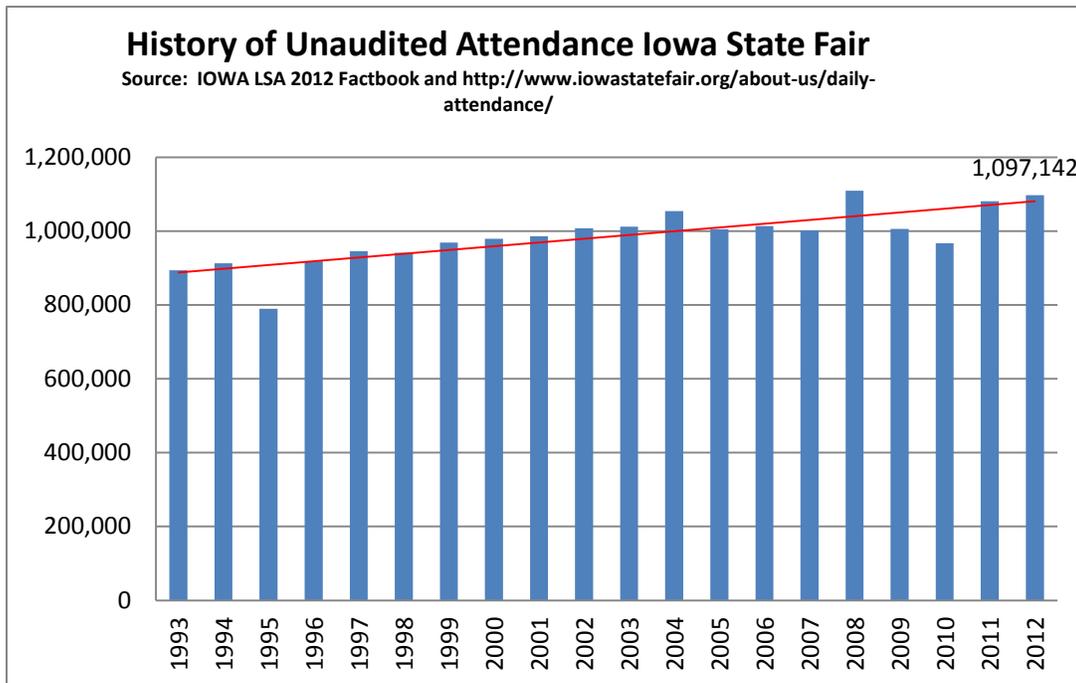
The Petition for Rulemaking asked the State Board of Education to set the criteria for granting the early start date waiver tied only to an excess of snow days in the previous year. A copy of their petition is included on [page 73](#) of this Digest.

Start Dates 2012-2013 School Year



The Geographic representation in the above map illustrates regional sensitivity to tourism and related economic development.

Iowa State Fair and Tourism Industry lobbyists have supported legislation to restrict the school start date to no earlier than the fourth Monday in August. The following chart shows an increasing trend line of state fair attendance with dips in the mid-90s and late 2000s that seem to align more to economic downturn than to more schools starting earlier.



- Iowa State Fair in 2011 began on August 11.
- 196 school districts began school after the Fair concluded, but before Sept. 1.
- The Fair had four possible days of attendance prior to the start of any school district.



RULEMAKING PROCESS AT A GLANCE

BACKGROUND: When a legislative bill is passed by the House and Senate and ultimately becomes law, it is inserted into the Iowa Code (law), that legislation may either require or authorize an administrative agency to adopt administrative rules. The rules of all Iowa agencies are compiled into the Iowa Administrative Code (IAC). This becomes confusing because both the Code of Iowa (statutes) and the Iowa Administrative Code are sometimes referred to as “the Code.”

- I. **SUBMIT NOTICE OF INTENDED ACTION-Iowa Code §17A.4 (minimum of 50-65 days for Notice Process, while entire process takes at least 108 days.)**
 - A. Staff drafts new rules or changes to existing rules. Changes may follow new laws, program changes, or just keeping current with federal regulations. Some programs require state laws to be at least as stringent as federal laws. Rules are formatted per outline in Iowa Code, Chapter 17A (Iowa Administrative Procedure Act). The old language is shown with a strike through and the new language with underlined text.
 - B. These new rules are reviewed by staff, management and the State Board of each agency.
 - C. Rules are filed (Notice of Intended Action format) with the Administrative Rules Coordinator in the Governor’s Office.

- II. **Publishing:** The proposed rule change is published in the Iowa Administrative Bulletin (IAB), available on the Internet and in paper form in most public libraries, **approximately 19 Days Later**

- III. **Public Comment Period/Public Hearing:** The first 20 days of the notice period is reserved for public comment. Agencies may extend that period. A Hearing is not required unless 25 or more people have comments. People are encouraged to submit comments in writing (for the record) and present at the hearing if they chose. The hearing is not a debate session, but merely an opportunity for the public to submit comments.

- IV. **Not less than 35 Days from Publication Date of Iowa Administrative Bulletin (IAB)**
 - A. Staff may revise rule per public comments, but an agency is not required to change a rule in response to those comments. The administrative head of the agency must adopt them before they can once again be filed (Adopted and Filed Version) with the Administrative Rules Coordinator in the Governor’s Office. This version of the rule is once again published in the IAB and codified into the IAC.
 - B. Legislative review: At some point in the rulemaking process, the proposed rule is reviewed by the legislature's Administrative Rules Review Committee, a 10 member committee of members of the House and Senate. The Committee may object to any rule, removing the presumption of validity in any subsequent judicial review,¹ or it may delay the effective date of a proposed rule pending review by the General Assembly.² The General Assembly may rescind any administrative rule by joint action of both chambers.³

- V. **IAB and IAC Published Approximately 19 Days Later**

¹ Section 17A.4(4) “a”.

² Section 17A.8(9).

³ Iowa Const. Art. III, section 40. This is a rare power held by only a few legislatures.



VI. **First Possible Effective Date** (35 days after the published adoption date.)

Note 1: The above is the normal rule making process. If necessary, there is an emergency rule-making process that can be followed on a case-by-case basis.

Note 2: Any federal agency or private entity that has an interest has the opportunity to comment during the time that a rule change is submitted as a Notice of Intended Action through the time of the public hearing. This timeframe corresponds with the time for public comments.

Special thanks to Joe Royce, Administrative Rules Review Committee Legal Counsel, for assistance with this summary of the Rules Process.



BEFORE THE IOWA DEPARTMENT OF EDUCATION

RECEIVED

JUN 05 2013

DEPARTMENT OF
EDUCATION

1
2
3 IN RE: Petition by Mr. Gary Slater)
4 relating to Iowa Code §279.10,)
5 relating to the starting date for) PETITION FOR RULE MAKING
6 elementary and secondary schools)
7)
8)

9
10 1. Petitioner is Mr. Gary Slater, whose address is: Iowa State Fair, P.O. Box
11 57130, Des Moines, Iowa 50317, and telephone number is 515-262-3111. The
12 person to whom communications should be directed is Brian Johnson, Address:
13 6724 Panorama Drive, Panora Iowa, 50216; ph. no.: 515-975-5280.
14 The Additional petitioners are listed below.

15 2. Petitioners request that the department adopt rules to establish specific
16 standards for granting a request for an early class starting date pursuant to Iowa
17 Code §279.10. That section provides in pertinent part:

18
19 *1. The school year shall begin on the first day of July and each regularly*
20 *established elementary and secondary school shall begin no sooner than a*
21 *day during the calendar week in which the first day of September falls but*
22 *no later than the first Monday in December.*

23 * * *

24 *4. The director of the department of education may grant a request made*
25 *by a board of directors of a school district stating its desire to commence*
26 *classes for regularly established elementary and secondary schools prior*
to the earliest starting date specified in subsection 1. A request shall be
based upon the determination that a starting date on or after the earliest
starting date specified in subsection 1 would have a significant negative
educational impact.

1 *starting date specified in subsection 1 would have a significant negative*
2 *educational impact.*

3 Rulemaking is essential to define the statutory term “*significant negative*
4 *educational impact*”. Most schools in Iowa request a waiver from the current
5 statutory start date. In the decades this statutory provision has been in effect,
6 almost all the requests for an early commencement date have been granted in
7 large part because the phrase “*significant negative educational impact,*” the sole
8 statutory basis for the decision, has never been defined.

9 With the ongoing erosion of the September 1 requirement, the statutory
10 date has become effectively meaningless. The start date in Code §279.10 has
11 been effectively repealed by the indiscriminate use of the waiver process. The rule
12 proposed here provides an objectively measurable definition for the critical
13 statutory phrase “*significant negative educational impact:*” Rule proposed:

14 Rule 281 I.A.C. 12.1(7) is amended by adding at the end thereof
15 the following NEW PARAGRAPH:

16
17 **Significant Negative Educational Impact.** For the purpose of ruling
18 on a school district request for an earlier class commencement date
19 pursuant to Iowa Code section 279.10, subsection 4, the phrase
20 “*significant negative educational impact*” shall mean a negative impact
21 on education to the district due to a history of inclement weather. A
22 history of inclement weather exists when the school district has suffered
23 over the past five years an average annual loss of seven required “days
24 of school” as defined in section 12.1(8) due to severe weather
25 conditions. If the early start date request is granted, a school district
26 may decrease the length of the school year by the average number of

1 missed school days as long as the calendar provides for an equivalent
2 number of instructional hours as required by law. The denial of a
3 request for an early commencement date shall not prohibit a school
4 district from doing any of the following:

- 5 • Offering specialized or remedial educational programs outside the
6 calendar required under this section.
- 7 • Holding athletic program contests or practices before the school
8 start date.
- 9 • Scheduling in-service days or workdays before the school start
10 date.

11 3. For the reasons set out in paragraph two, petitioners respectfully
12 request that the department commence rule-making as outlined in that
13 paragraph. The petitioner is available to answer any questions or provide
14 additional information as may be necessary. Pursuant to the provisions of Iowa
15 Code section 17A.7. The department is requested to respond to this petition
16 within 60 days following the filing of this petition.

17 4. The petitioner requests an informal meeting with the agency to discuss
18 the petition .

19 Iowa State Fair Authority

20 By ^{Petitioner} *Scott Slates* , Its *CEO/Manager*

21 Farmall Land - USA

22 ^{Petitioner} *Terry W. May* , Its *President*

23 Iowa Lodging Assoc.

24 ^{Petitioner} *Craig D. Walter* , Its *Ex. V.P.*



School Start Date in the News June 17 and 18

Petition has been filed for rule making (attached). Page 2 asks to define “Significant Negative Educational Impact” as a negative impact on education to the district due to the history of inclement weather, further defined as missing an average of 7 days of school. The school requesting the waiver may decrease the number of school days held to make up snow days as long as there’s an equivalent number of instructional hours.

Gov. Branstad’s weekly press conference: he expects the DE to make some changes to address the issue. He stated that current policy is too lax and not fair to the tourism industry.

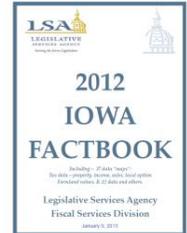
Timing is critical: over the summer, it’s harder to get everyone’s advocacy attention. Districts who have a practice of finishing the first semester before break may want to survey parents and report the findings to their legislators.

Rules Process: Petition for rulemaking will involve the DE and State Board. They may promulgate rules which then go before the Administrative Rules Review Committee. Advocacy with the State Board of Education and the Rules Committee will be essential to protect local control and remind everyone of the priority of student learning.

Administrative Rules Review Committee	
Senate Members	House Members
<ul style="list-style-type: none"> • Wally E. Horn (D, Cedar Rapids) • Roby Smith (R, Davenport) • Mark Chelgren (R, Ottumwa) • Thomas G. Courtney (D, Burlington) • Pam Jochum (D, Dubuque) 	<ul style="list-style-type: none"> • Dawn E. Pettengill (R, Mount Auburn) • Dave Jacoby (D, Coralville) • Rick Olson (D, Des Moines) • Jeff Smith (R, Okoboji) • Guy Vander Linden (R, Oskaloosa)

Iowa Code Section on the Process of Administrative Rules 17A
<https://www.legis.iowa.gov/DOCS/ACO/IC/LINC/Chapter.17A.pdf>

State Board of Education:
 Rosie Hussey, President, Clear Lake rosiehussey@netins.net
 Charles Edwards, Jr., Vice President, Des Moines, Charles.edwards@drake.edu
 Diane Crookham-Johnson, Oskaloosa, diane.crookham-johnson@musco.com
 Sister Jude Fitzpatrick, West Des Moines, jfitzpatrick@dmdiocese.org
 Michael Knedler, Council Bluffs, mlknedler@cox.net
 Valorie Kruse, Sioux City, MKruse712@cableone.net
 William “Mike” May, Spirit Lake, mmmay@mediacombb.net
 Max Phillips, Woodward, maxphillips@aol.com
 LaMetta Wynn, Clinton, her_honor@hotmail.com
 Edgar Thornton, Student Member, Iowa City, thornton.edgar@gmail.com

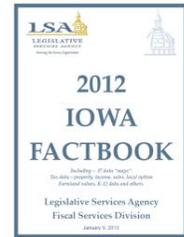


The following charts and tables are included in the LSA's 2013 Iowa FACTBOOK, published in January 2013. These provide additional information on Tourism and the Iowa State Fair.

Access the entire LSA FACTBOOK which is posted on the legislative web site at:

<https://www.legis.iowa.gov/DOCS/LSA/FCT/2012/FCTMMT000.pdf>

TOURISM AND RECREATION



STATE FAIR STATISTICS

Operating and Special Revenue (dollars in thousands)

<u>State Fair Authority Revenues</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>
Admissions	\$ 6,011.9	\$ 5,813.0	\$ 6,335.8	\$ 6,428.9	\$ 6,513.6	\$ 7,032.7
Concessions	2,367.5	2,187.1	2,928.8	2,870.4	2,969.2	3,352.5
Grandstand and Racetrack	1,705.2	1,584.1	1,752.7	2,100.4	2,573.2	3,055.6
Other	3,638.8	3,782.8	4,769.9	4,893.3	5,016.0	5,197.9
Interim Events	1,713.2	1,599.9	1,735.4	1,673.6	1,760.8	1,999.4
Total Operating Revenues	\$ 15,436.6	\$ 14,966.9	\$ 17,520.6	\$ 17,966.6	\$ 18,832.8	\$ 20,638.1
<u>Special Revenue Fund</u>						
State Appropriations - Capitals	\$ 1,000.0	\$ 3,000.0	\$ 0.0	\$ 5,500.0	\$ 2,500.0	\$ 0.0
Contributions	1,903.2	2,970.0	1,915.9	3,334.0	3,319.5	1,689.4
Other	800.6	678.0	768.5	671.4	706.4	757.4
Total	\$ 3,703.8	\$ 6,648.0	\$ 2,684.4	\$ 9,505.4	\$ 6,525.9	\$ 2,446.8

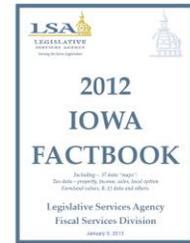
<u>Fiscal Year</u>	<u>Operating Revenue</u>	<u>Vendor Sales</u>	<u>Unaudited Attendance</u>
1993	\$ 6,540,484	\$ 5,848,104	894,000
1994	7,201,782	6,014,251	913,000
1995	6,437,826	5,439,547	790,000
1996	8,676,311	6,733,142	918,000
1997	8,721,165	7,148,260	946,000
1998	8,882,179	7,338,439	941,000
1999	10,473,274	7,874,921	969,000
2000	10,417,274	8,125,805	979,000
2001	10,706,254	7,730,715	996,000
2002	13,368,569	8,296,370	1,008,000
2003	13,350,962	8,426,499	1,012,000
2004	14,743,748	9,983,544	1,054,000
2005	14,191,542	9,727,970	1,005,000
2006	15,436,587	10,143,976	1,014,000
2007	14,966,864	9,595,751	1,002,000
2008	17,520,625	11,079,318	1,109,000
2009	17,966,604	10,834,108	1,006,000
2010	18,832,776	10,736,443	967,000
2011	20,638,067	12,173,913	1,081,000

Notes:

- 1) State Fair fiscal years run November 1 to October 31. State capital appropriations are reflected in the prior fiscal year. For example, for SFY 2006 the State appropriated \$750,000 for capitals. This is reflected in the State Fair's fiscal year 2005.
- 2) Other revenue includes campground fees, attractions, commercial exhibitors, sales of promotional items, and miscellaneous sources.
- 3) Vendor Sales are as reported by vendors and include food, beer, and merchandise. The State Fair receives a varying percentage of vendor proceeds.
- 4) For FY 2001, the number for vendor sales does not include beer sales. In FY 2001, the Fair changed the payment method used by vendors on beer sales. Vendors paid a flat rate of \$125 per keg rather than 25.0% of sales.

Sources: State Auditor's Reports and State Fair Reports

Iowa LSA Staff Contact: Marcla Tannian (515-281-7942)
marcla.tannian@legis.iowa.gov



ELEMENTARY AND SECONDARY EDUCATION

The following charts and tables are included in the LSA's 2013 Iowa FACTBOOK, published in January 2013. These provide additional information on the mix of Iowa school revenue sources, annual changes in school revenue, revenues by program area, national comparative data, changes in object and function expenditures, student performance indicators, salary data and school district and AEA enrollment information. These charts are found in the Elementary and Secondary Education section. Access the entire LSA FACTBOOK which is posted on the legislative web site at:

<https://www.legis.iowa.gov/DOCS/LSA/FCT/2012/FCTMMT000.pdf>

ELEMENTARY AND SECONDARY EDUCATION



Elementary and Secondary Education Funding Amounts for Iowa

	Uniform Property Taxes		Additional Property Taxes		Instructional Support Levy		State Foundation Aid		Other State Aid		Income Surtaxes		Other Miscellaneous		Total Funds
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	
FY 1999	\$ 461.4	15.5%	\$ 405.6	13.6%	\$ 49.6	1.7%	\$ 1,611.9	54.0%	\$ 144.6	4.8%	\$ 33.9	1.1%	\$ 278.5	9.3%	\$ 2,985.5
FY 2000	480.6	15.3%	378.7	12.1%	50.6	1.6%	1,698.5	54.1%	167.5	5.3%	38.2	1.2%	322.6	10.3%	3,136.7
FY 2001	500.1	15.3%	405.2	12.4%	59.0	1.8%	1,747.3	53.5%	173.9	5.3%	36.3	1.1%	343.1	10.5%	3,264.9
FY 2002	522.2	15.6%	425.2	12.7%	64.4	1.9%	1,725.1	51.6%	203.1	6.1%	42.1	1.3%	360.8	10.8%	3,342.9
FY 2003	536.2	15.5%	465.5	13.4%	68.5	2.0%	1,784.1	51.5%	178.2	5.1%	47.3	1.4%	386.5	11.2%	3,466.3
FY 2004	548.7	15.7%	476.3	13.6%	73.9	2.1%	1,776.7	50.7%	167.3	4.8%	47.0	1.3%	414.9	11.8%	3,504.8
FY 2005	532.5	14.6%	499.3	13.7%	77.7	2.1%	1,881.2	51.5%	169.1	4.6%	47.0	1.3%	443.2	12.1%	3,650.0
FY 2006	543.7	14.2%	509.2	13.3%	79.4	2.1%	1,963.9	51.3%	203.8	5.3%	58.0	1.5%	473.2	12.4%	3,831.2
FY 2007	570.6	14.1%	521.5	12.9%	83.6	2.1%	2,048.3	50.8%	253.5	6.3%	64.8	1.6%	493.6	12.2%	4,035.9
FY 2008	584.1	13.7%	536.8	12.6%	89.2	2.1%	2,145.6	50.2%	338.1	7.9%	70.2	1.6%	507.6	11.9%	4,271.6
FY 2009	618.3	13.4%	561.5	12.1%	91.2	2.0%	2,151.1	46.5%	414.7	9.0%	76.4	1.7%	708.9	15.3%	4,622.1
FY 2010	648.4	14.6%	575.6	13.0%	95.9	2.1%	2,146.5	48.5%	63.7	1.4%	81.9	1.9%	814.9	18.4%	4,426.9
FY 2011	676.8	14.0%	573.4	11.8%	98.8	2.0%	2,476.6	51.1%	70.7	1.5%	84.5	1.7%	868.0	17.9%	4,848.8
FY 2012	703.6	14.4%	611.0	12.5%	100.9	2.1%	2,631.2	53.8%	40.4	0.8%	85.4	1.7%	714.4	14.6%	4,886.9
FY 2013	729.4	14.8%	581.1	11.8%	104.8	2.1%	2,661.1	54.1%	40.4	0.8%	85.9	1.7%	714.4	14.5%	4,917.1

Elementary and Secondary Education Funding Amounts for Iowa - Annual Changes

	Uniform Property Taxes		Additional Property Taxes		Instructional Support Levy		State Foundation Aid		Other State Aid		Income Surtaxes		Other Miscellaneous		Total Funds	
	Change	% Change	Change	% Change	Change	% Change	Change	% Change	Change	% Change	Change	% Change	Change	% Change	Change	% Change
FY 2000	\$ 19.2	4.2%	\$ -26.9	-6.6%	\$ 1.0	2.0%	\$ 86.6	5.4%	\$ 22.9	15.8%	\$ 4.3	12.7%	\$ 44.1	15.8%	\$ 151.2	5.1%
FY 2001	19.5	4.1%	26.5	7.0%	8.4	16.6%	48.8	2.9%	6.4	3.8%	-1.9	-5.0%	20.5	6.4%	128.2	4.1%
FY 2002	22.1	4.4%	20.0	4.9%	5.4	9.2%	-22.2	-1.3%	29.2	16.8%	5.8	16.0%	17.7	5.2%	78.0	2.4%
FY 2003	14.0	2.7%	40.3	9.5%	4.1	6.4%	59.0	3.4%	-24.9	-12.3%	5.2	12.4%	25.7	7.1%	123.4	3.7%
FY 2004	12.5	2.3%	10.8	2.3%	5.4	7.9%	-7.4	-0.4%	-10.9	-6.1%	-0.3	-0.6%	28.4	7.3%	38.5	1.1%
FY 2005	-16.2	-3.0%	23.0	4.8%	3.8	5.1%	104.5	5.9%	1.8	1.1%	0.0	0.0%	28.3	6.8%	145.2	4.1%
FY 2006	11.2	2.1%	9.9	2.0%	1.7	2.2%	82.7	4.4%	34.7	20.5%	11.0	23.4%	30.0	6.8%	181.2	5.0%
FY 2007	26.9	4.9%	12.3	2.4%	4.2	5.3%	84.4	4.3%	49.7	24.4%	6.8	11.7%	20.4	4.3%	204.7	5.3%
FY 2008	13.5	2.4%	15.3	2.9%	5.6	6.7%	97.3	4.8%	84.6	33.4%	5.4	8.3%	14.0	2.8%	235.7	5.8%
FY 2009	34.2	5.9%	24.7	4.6%	2.0	2.2%	5.5	0.3%	76.6	22.7%	6.2	8.8%	201.3	39.7%	350.5	8.2%
FY 2010	30.1	4.9%	14.1	2.5%	4.7	5.2%	-4.6	-0.2%	-351.0	-84.6%	5.5	7.2%	106.0	15.0%	-195.2	-4.2%
FY 2011	28.4	4.4%	-2.2	-0.4%	2.9	3.0%	330.1	15.4%	7.0	11.0%	2.6	3.2%	53.1	6.5%	421.9	9.5%
FY 2012	26.8	4.0%	37.6	6.6%	2.1	2.1%	154.6	6.2%	-30.3	-42.9%	0.9	1.1%	-153.6	-17.7%	38.1	0.8%
FY 2013	25.8	3.7%	-29.9	-4.9%	3.9	3.9%	29.9	1.1%	0.0	0.0%	0.5	0.6%	0.0	0.0%	30.2	0.6%

"Other Miscellaneous" funding includes federal funds; tuition, textbook, and transportation fees; and other miscellaneous income.

Sources: Department of Education and Department of Management

Iowa LSA Staff Contact: Shawn Snyder (515-281-7799)
shawn.snyder@legis.iowa.gov

IOWA LSA: Fiscal Services Division



ELEMENTARY AND SECONDARY EDUCATION

K-12 BUDGETED REVENUES BY PROGRAM AREA IOWA SCHOOL YEAR 2012-2013 (in millions)

Source of Funds	State Aid	Local Taxes	Total	Percent	Number of Districts	% of Districts
Local Education Agency (LEA) General Fund Revenues						
Regular Program	\$ 1,756.6	\$ 1,095.9	\$ 2,852.5	56.7%	348	100.0%
Budget Guarantee	0.0	16.2	16.2	0.3	200	57.5
Teacher Salary Supplement (LEA)	246.1	0.0	246.1	4.9	348	100.0
Professional Development Supplement (LEA)	27.9	0.0	27.9	0.6	348	100.0
Early Intervention Supplement (LEA)	30.3	0.0	30.3	0.6	348	100.0
Supplementary Weighting	57.2	8.5	65.6	1.3	348	100.0
Special Education Weighting	340.1	50.2	390.3	7.8	348	100.0
AEA Sharing Supplementary Weighting	0.1	0.0	0.2	0.0		
AEA Media Services	0.0	24.9	24.9	0.5	348	100.0
AEA Education Services	0.0	27.5	27.5	0.5	348	100.0
AEA Special Education Support Services	112.0	30.1	142.1	2.8	348	100.0
AEA Special Education Support Services Adj.	0.0	2.4	2.4	0.0	232	66.7
AEA Pro-rata State Aid Reduction	-27.5	0.0	-27.5	-0.5	348	100.0
AEA Teacher Salary Supplement	13.9	0.0	13.9	0.3	348	100.0
AEA Professional Development Supplement	1.6	0.0	1.6	0.0	348	100.0
Adjusted Additional Property Tax Levy State Aid	31.4	-31.4	0.0	0.0	84	24.1
SBRC Dropout Prevention Program	0.0	96.7	96.7	1.9	296	85.1
Other Property Tax Adjustments	11.2	-11.2	0.0	0.0	348	100.0
Enrollment Audit Adjustment	-0.9	0.9	0.0	0.0	92	26.4
Preschool State Aid	60.4	0.0	60.4	1.2	66	19.0
Adjusted Property Tax Repayment	0.7	0.0	0.7	0.0	8	2.3
Instructional Support	0.0	189.9	189.9	3.8	336	96.6
Educational Improvement	0.0	0.7	0.7	0.0	5	1.4
General Fund Revenues	\$ 2,661.1	\$ 1,501.3	\$ 4,162.5	82.7%		
Other Revenue Sources						
Regular PPEL	\$ 0.0	\$ 45.6	\$ 45.6	0.9%	327	94.0%
Voter Approved PPEL	0.0	107.7	107.7	2.1	238	68.4
Management Levy	0.0	139.9	139.9	2.8	337	96.8
Educational and Recreational Levy (Playground)	0.0	2.2	2.2	0.0	18	5.2
Bonds/Debt Service Levy	0.0	131.6	131.6	2.6	183	52.6
State Sales/Use Tax for School Infrastructure	405.0	0.0	405.0	8.0	348	100.0
Other State Appropriations	40.4	0.0	40.4	0.8	348	100.0
Total	\$ 3,106.50	\$ 1,928.6	\$ 5,035.1	100.0%		

Notes:

- 1) State aid for the Instructional Support Program was not funded in FY 2013.
- 2) Amount for Educational and Recreational Levy includes the Amana Library Levy.
 The State Sales/Use Tax for School Infrastructure is estimated and does not include money deposited in the Property Tax Equity and Relief (PTER) Fund used for school aid property tax reductions in FY 2013.
- 3) Other State Appropriations are based on FY 2013 appropriations for the following programs:
 Early Child - Family Support & Parent Education
 Student Achievement/Teacher Quality
 Early Child - Community Empowerment
 Early Child - Special Education Services Birth to Age 3
 Child Development

Sources: Iowa Department of Management, Department of Revenue, and Legislative Services Agency

ELEMENTARY AND SECONDARY EDUCATION

NATIONAL COMPARATIVE DATA - K-12 PUBLIC SCHOOL RATES

State	Estimated 2009 Public High School Graduation Rate		2009 High School Drop Out Rate		Percent of Population* Graduated From High School as of 2009	
	Rate	Rank	Rate	Rank	Rate	Rank
Alabama	69.9%	43	1.5%	2	82.1%	47
Alaska	72.6%	40	7.0%	48	91.4%	3
Arizona	72.5%	41	8.3%	50	84.2%	38
Arkansas	74.0%	36	4.1%	30	82.4%	45
California	71.0%	42	5.0%	41	80.6%	49
Colorado	77.6%	22	6.1%	46	89.3%	17
Connecticut	75.4%	28	3.1%	21	88.6%	20
Delaware	73.7%	37	5.1%	44	87.4%	27
Florida	68.9%	44	2.6%	17	85.3%	34
Georgia	67.8%	45	4.2%	32	83.9%	39
Hawaii	75.3%	30	4.9%	39	90.4%	8
Idaho	80.6%	13	1.6%	3	88.4%	21
Illinois	77.7%	21	11.5%	51	86.4%	32
Indiana	75.2%	33	1.7%	5	86.6%	30
IOWA	85.7%	5	3.1%	21	90.5%	7
Kansas	80.2%	15	2.1%	9	89.7%	15
Kentucky	77.6%	22	2.9%	18	81.7%	48
Louisiana	67.3%	46	6.8%	47	82.2%	46
Maine	79.9%	17	3.6%	28	90.2%	10
Maryland	80.1%	16	3.0%	20	88.2%	22
Massachusetts	83.3%	8	2.9%	18	89.0%	19
Michigan	75.3%	30	3.8%	29	87.9%	24
Minnesota	87.4%	3	1.9%	8	91.5%	2
Mississippi	62.0%	50	4.2%	32	80.4%	50
Missouri	83.1%	9	4.3%	36	86.8%	29
Montana	82.0%	11	5.0%	41	90.8%	6
Nebraska	82.9%	10	2.4%	12	89.8%	13
Nevada	56.3%	51	5.1%	43	83.9%	40
New Hampshire	84.3%	7	1.7%	5	91.3%	4
New Jersey	85.3%	6	1.6%	3	87.4%	26
New Mexico	64.8%	48	4.9%	39	82.8%	43
New York	73.5%	39	4.2%	32	84.7%	36
North Carolina	75.1%	35	5.3%	45	84.3%	37
North Dakota	87.4%	3	2.5%	13	90.1%	11
Ohio	79.6%	18	4.2%	32	87.6%	25
Oklahoma	77.3%	25	2.5%	13	85.6%	33
Oregon	76.5%	27	3.4%	26	89.1%	18
Pennsylvania	80.5%	14	2.3%	10	87.9%	23
Rhode Island	75.3%	30	4.4%	37	84.7%	35
South Carolina	66.0%	47	3.4%	26	83.6%	41
South Dakota	81.7%	12	1.8%	7	89.9%	12
Tennessee	77.4%	24	3.2%	23	83.1%	42
Texas	75.4%	28	3.2%	23	79.9%	51
Utah	79.4%	19	3.3%	25	90.4%	9
Vermont	89.6%	2	2.6%	16	91.0%	5
Virginia	78.4%	20	2.5%	13	86.6%	31
Washington	73.7%	37	4.7%	38	89.7%	16
West Virginia	77.0%	26	4.1%	30	82.8%	44
Wisconsin	90.7%	1	2.3%	10	89.8%	14
Wyoming	75.2%	33	1.1%	1	91.8%	1
District of Columbia	62.4%	49	7.0%	48	87.1%	28
National Rate	75.5%		4.1%		85.3%	

*Persons age 25 and older.

Note:

Graduation rates are calculated by the National Center for Education Services (NCES) and estimated based on average freshman graduation rates.

Sources: U.S. Dept. of Education, NCES, and U.S. Census Bureau

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ELEMENTARY AND SECONDARY EDUCATION

NATIONAL COMPARATIVE DATA K-12 PUBLIC SCHOOL FINANCE

State	2011 - 2012 Per Pupil Expenditures*			2011 -12 % of Revenue by Source		
	Total	% of Average	Rank	State	Local	Federal
Alabama	\$ 8,405	77%	44	57.5%	31.5%	11.0%
Alaska	17,540	160%	4	59.6 *	22.7 *	17.7
Arizona	6,683	61%	51	53.1	39.1	7.8 *
Arkansas	12,779	116%	15	56.3	32.3	11.4
California	9,541	87%	35	57.3	32.0	10.6
Colorado	9,676	88%	33	44.3	48.7	7.1
Connecticut	15,514	141%	9	36.9	55.8	7.3
Delaware	14,396	131%	12	62.2	30.4	7.3
District of Columbia	13,952	127%	13	0.0	88.8	11.2
Florida	8,180	75%	49	37.8	49.7	12.5
Georgia	10,112	92%	28	36.1	47.8	16.1
Hawaii	11,921	109%	20	82.8	2.0	15.1
Idaho	8,323	76%	45	71.5	19.1	9.4
Illinois	12,368	113%	18	15.1	70.3	14.6
Indiana	11,577	105%	22	53.5	36.9	9.6
IOWA	9,462	86%	37	46.2	45.8	8.0
Kansas	9,518	87%	36	55.7	36.5	7.8
Kentucky	9,636	88%	34	44.3	36.4	19.4
Louisiana	9,998	91%	30	45.0	39.6	15.4
Maine	15,836	144%	8	36.6	51.8	11.6
Maryland	15,978	146%	7	46.6	47.5	5.9
Massachusetts	15,213	139%	10	41.4	51.7	6.8
Michigan	12,457	113%	16	56.5	34.5	8.9
Minnesota	12,377	113%	17	77.9	12.8	9.3
Mississippi	9,060	83%	41	47.1 *	30.4 *	22.6
Missouri	9,760	89%	32	30.2	59.2	10.6 *
Montana	10,309	94%	27	48.0	39.1	12.9
Nebraska	10,877	99%	26	39.9	53.5	6.6
Nevada	8,247	75%	48	35.0	56.9	8.1
New Hampshire	14,587	133%	11	33.5	61.0	5.5
New Jersey	18,486	168%	3	33.5	63.4	3.1
New Mexico	11,118	101%	24	66.2	17.2	16.7
New York	18,616	170%	1	44.9	46.2	8.9
North Carolina	8,565	78%	42	59.6	25.0	15.5
North Dakota	9,169	84%	40	40.4	49.8	9.8
Ohio	9,888	90%	31	44.7	45.7	9.6
Oklahoma	8,306	76%	46	49.1	35.6	15.3
Oregon	10,897	99%	25	46.0	41.1	12.9
Pennsylvania	13,904	127%	14	39.2	54.8	6.1
Rhode Island	16,683	152%	5	28.6 *	57.9 *	13.4 *
South Carolina	9,260	84%	38	45.6 *	44.2 *	10.3 *
South Dakota	9,214	84%	39	28.0 *	51.1 *	21.0 *
Tennessee	8,464	77%	43	46.4 *	38.1 *	15.5 *
Texas	8,265	75%	47	42.5 *	45.0 *	12.5 *
Utah	6,849	62%	50	49.9 *	36.7 *	13.4 *
Vermont	18,571	169%	2	87.8 *	4.5 *	7.8 *
Virginia	11,192	102%	23	36.6 *	52.4 *	11.0 *
Washington	10,098	92%	29	58.9 *	28.2 *	12.9 *
West Virginia	11,748	107%	21	59.4 *	26.9 *	13.7 *
Wisconsin	12,178	111%	19	41.5 *	44.4 *	14.1 *
Wyoming	16,666	152%	6	52.6 *	38.3 *	9.1 *
National Average	\$ 10,976			45.5%	43.8%	10.6%

* Estimated by National Education Association.

Source: National Education Association, *Rankings of the States 2011 and Estimates of School Statistics 2012*

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IOWA LSA: Fiscal Services Division

ELEMENTARY AND SECONDARY EDUCATION

**NATIONAL COMPARATIVE DATA
 AVERAGE K-12 TEACHER SALARY AND NUMBER OF DISTRICTS**



State	2011-12 Average Teacher Salary			2011-12 Number of Districts
	Dollars	% of Average	Rank	
Alabama	\$ 48,003	85%	40	132
Alaska	62,425	110%	10	54
Arizona	48,691 *	86%	33	627 *
Arkansas	46,959 *	83%	41	245 *
California	69,496 *	123%	4	1042 *
Colorado	50,407 *	89%	27	178
Connecticut	70,821 *	125%	3	195 *
Delaware	58,800 *	104%	13	37 *
District of Columbia	68,720 *	121%	5	41 *
Florida	46,232	82%	46	67 *
Georgia	52,938	93%	23	196
Hawaii	54,268	96%	20	1
Idaho	48,551 *	86%	34	137 *
Illinois	66,053 *	117%	7	870 *
Indiana	51,629 *	91%	24	357
IOWA	51,037 *	90%	26	351
Kansas	46,718	82%	42	286
Kentucky	49,730	88%	29	174 *
Louisiana	50,179 *	89%	28	126
Maine	48,283 *	85%	36	288 *
Maryland	63,634	112%	9	24
Massachusetts	72,000	127%	2	514
Michigan	64,879 *	115%	8	773 *
Minnesota	54,959 *	97%	18	473 *
Mississippi	41,646 *	74%	50	152
Missouri	46,406 *	82%	45	524 *
Montana	48,546 *	86%	35	422 *
Nebraska	48,718	86%	32	258
Nevada	54,559 *	96%	19	17 *
New Hampshire	54,177 *	96%	22	175 *
New Jersey	68,207 *	120%	6	605 *
New Mexico	48,011 *	85%	39	89
New York	74,449 *	131%	1	696 *
North Carolina	46,605	82%	44	115
North Dakota	46,058 *	81%	47	183
Ohio	57,528 *	102%	14	1020
Oklahoma	44,156	78%	49	522
Oregon	57,348	101%	15	197
Pennsylvania	62,215 *	110%	11	500 *
Rhode Island	62,186 *	110%	12	49 *
South Carolina	48,176 *	85%	37	89
South Dakota	39,850	70%	51	152
Tennessee	46,613 *	82%	43	136
Texas	49,017	87%	31	1227
Utah	48,159 *	85%	38	41 *
Vermont	51,306 *	91%	25	352 *
Virginia	49,560 *	87%	30	136
Washington	54,193 *	96%	21	295
West Virginia	45,320 *	80%	48	55 *
Wisconsin	55,492 *	98%	17	424 *
Wyoming	57,222	101%	16	48
Total				<u>15,667</u>
National Average	\$ 56,643			

*Estimated by National Education Association.

Source: National Education Association, *Rankings of the States 2011 and Estimates of School Statistics 2012*

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IOWA LSA: Fiscal Services Division



ELEMENTARY AND SECONDARY EDUCATION

PUBLIC SCHOOL EXPENDITURES IN IOWA

	Total Public Elementary and Secondary Expenditures				Object Expenditures as a Percentage of General Fund Expenditures			
	Amount (in Millions)	Amount Percentage Change	Expenditures Per Pupil	Expenditures Per Pupil Percentage Change	Salaries and Benefits	Purchased Services	Supplies and Equipment	Other
FY 1996	\$ 2,737.4		\$ 5,449		80.70%	9.70%	9.30%	0.30%
FY 1997	2,869.7	4.8%	5,706	4.7%	80.00%	9.90%	9.80%	0.30%
FY 1998	2,986.5	4.1%	5,961	4.5%	80.30%	9.80%	9.50%	0.40%
FY 1999	3,103.5	3.9%	6,229	4.5%	80.20%	10.10%	9.30%	0.40%
FY 2000	3,255.6	4.9%	6,547	5.1%	80.40%	10.30%	8.90%	0.40%
FY 2001	3,421.9	5.1%	6,912	5.6%	80.10%	10.30%	9.30%	0.30%
FY 2002	3,549.7	3.7%	7,305	5.7%	81.80%	10.20%	7.60%	0.40%
FY 2003	3,632.6	2.3%	7,533	3.1%	81.70%	10.30%	7.60%	0.40%
FY 2004	3,672.0	1.1%	7,631	1.3%	81.50%	10.50%	7.70%	0.30%
FY 2005	3,813.2	3.8%	7,972	4.5%	80.80%	10.60%	8.30%	0.30%
FY 2006	4,041.7	6.0%	8,360	4.9%	80.80%	10.80%	8.00%	0.40%
FY 2007	4,236.4	4.8%	8,769	4.9%	80.40%	11.30%	7.90%	0.40%
FY 2008	4,495.7	6.1%	9,267	5.7%	80.46%	11.22%	7.93%	0.39%
FY 2009	4,732.7	5.3%	9,707	4.7%	81.32%	11.23%	7.13%	0.32%
FY 2010	NA	NA	NA	NA	81.51%	11.36%	6.86%	0.26%
FY 2011	NA	NA	NA	NA	80.47%	11.77%	7.54%	0.22%

Function Expenditures as a Percentage of General Fund Expenditures

	Instruction	Student Support	Staff Support	Administration and Central Services	Operations and Maintenance	Transportation	Other
FY 1996	68.60%	3.70%	3.70%	9.70%	9.40%	4.10%	0.80%
FY 1997	68.30%	3.80%	4.00%	9.50%	9.30%	4.00%	1.10%
FY 1998	68.60%	3.80%	3.90%	9.70%	9.10%	3.80%	1.10%
FY 1999	69.10%	3.70%	4.00%	9.60%	8.80%	3.90%	0.90%
FY 2000	69.20%	3.80%	3.90%	9.60%	8.70%	3.90%	0.90%
FY 2001	69.00%	3.80%	4.00%	9.50%	9.20%	3.80%	0.70%
FY 2002	70.00%	3.80%	3.70%	9.70%	8.40%	3.60%	0.80%
FY 2003	70.10%	3.80%	3.40%	9.60%	8.70%	3.60%	0.80%
FY 2004	70.20%	3.80%	3.40%	9.50%	8.60%	3.70%	0.80%
FY 2005	68.90%	3.40%	3.60%	10.90%	9.00%	4.00%	0.20%
FY 2006	69.10%	3.40%	3.50%	11.00%	8.90%	4.00%	0.10%
FY 2007	64.80%	5.90%	5.10%	11.70%	8.50%	3.70%	0.30%
FY 2008	65.26%	5.93%	4.90%	11.56%	8.46%	3.75%	0.15%
FY 2009	66.14%	5.92%	4.90%	11.19%	8.21%	3.51%	0.13%
FY 2010	66.54%	6.01%	4.96%	11.01%	7.90%	3.47%	0.12%
FY 2011	66.57%	5.84%	5.19%	10.82%	7.86%	3.62%	0.11%

Note:

Total public elementary and secondary expenditures are based on the total current expenditures for public elementary and second education from the National Center of Education Statistics (NCES). Additional expenditures per pupil are based on the NCES expenditure figure divided by enrollment figure submitted by the State to the NCES. Object and function expenditures are based on Department of Education calculations.

Sources: National Center for Education Statistics, Iowa Department of Education, Annual Condition of Education Report, and Certified Annual Financial Report Files

ELEMENTARY AND SECONDARY EDUCATION

PUBLIC SCHOOL STUDENT PERFORMANCE INDICATORS FOR IOWA
DROPOUT RATES, GRADUATION RATES, AND AVERAGE
DAILY ATTENDANCE RATE



School Year	Grade 7-12 Dropouts	Grade 7-12 Dropout Rate	Grade 9-12 Dropout Rate	Number of Graduates	Graduation Rate	Average Daily Attendance Rate
1997-1998	4,581	2.0%	2.9%	34,189	88.1%	95.8%
1998-1999	4,023	1.7%	2.6%	34,378	88.2%	95.9%
1999-2000	4,027	1.8%	2.6%	33,834	88.7%	96.1%
2000-2001	4,220	1.9%	2.7%	33,774	89.2%	95.8%
2001-2002	3,711	1.6%	2.4%	33,789	89.4%	95.8%
2002-2003	3,036	1.3%	2.0%	34,858	90.4%	95.6%
2003-2004	3,626	1.6%	2.4%	34,339	89.8%	95.9%
2004-2005	3,319	1.4%	2.1%	33,547	90.7%	95.8%
2005-2006	3,383	1.5%	2.1%	33,693	90.8%	95.8%
2006-2007	3,617	1.6%	2.3%	34,140	90.5%	95.8%
2007-2008	4,442	2.0%	2.9%	34,573	88.7%	95.9%
2008-2009	4,807	2.2%	3.2%	33,926	87.2%	95.8%
2009-2010	5,149	2.3%	3.4%	34,462	88.8%	95.5%
2010-2011	5,070	2.3%	3.4%	33,853	88.3%	95.6%

Notes:

- 1) Prior to the 2007-2008 school year, graduation rates were calculated based on the National Center for Education Statistics (NCES) leaver rate formula. The formula was modified beginning in 2007-2008 and is based on the National Governor's Association (NGA) cohort rate formula.
- 2) The 2009-2010 and 2010-2011 graduation rate is based on the four year fixed cohort for the 2010 graduating class.

Source: Iowa Department of Education, State Report Card for No Child Left Behind

ELEMENTARY AND SECONDARY EDUCATION

PUBLIC FULL-TIME TEACHER AVERAGE SALARY
 Iowa School District Enrollment Size Category



School Year Ending	Minimum Salary	<250	250-399	400-599	600-999	1,000-2,499	2,500-7,499	7,500+	AEA	Iowa	U.S.
2002	\$ 24,500	\$ 29,473	\$ 30,978	\$ 32,718	\$ 34,241	\$ 36,519	\$ 38,982	\$ 41,607	\$ 37,844	\$ 37,262	\$ 44,604
2003	24,500	30,239	31,742	33,543	35,031	37,457	39,864	42,038	38,801	38,000	45,891
2004	24,500	30,576	31,808	34,097	35,633	37,967	40,214	42,200	38,892	38,381	46,826
2005	24,500	31,543	32,743	34,921	36,456	38,965	41,140	43,111	40,397	39,284	47,750
2006	24,500	32,891	34,281	35,941	37,911	40,614	42,541	44,827	42,359	40,877	48,106
2007	25,500	34,408	36,053	37,838	40,018	42,747	45,064	46,499	44,739	42,922	50,758
2008	26,500	36,358	38,259	40,133	42,492	45,211	47,453	49,113	48,807	45,463	52,308
2009	28,000	38,715	41,486	42,863	45,792	48,121	50,689	52,001	52,846	48,490	54,319
2010	28,000	39,887	42,211	43,572	46,286	49,112	51,926	53,285	52,279	49,473	55,350
2011	28,000	39,916	42,293	44,121	46,521	49,362	52,527	53,441	53,880	49,794	56,069
2012	28,000	39,977	42,583	44,470	46,828	49,830	52,653	53,875	54,685	50,218	56,643

Notes:

- 1) United States average salary is estimated and based on the National Education Association's survey of Rankings and Estimates. (Summary Table G.)
- 2) Minimum salary is the statutory required minimum salary level for a public full-time teacher.
- 3) Average salary is based on the regular salary amounts reported to the Iowa Department of Education.

IOWA FULL-TIME LICENSED STAFF AVERAGE SALARY

School Year Ending	Number of Teachers	Average Salary	% Change in Average Salary	Number of Principals	Average Principal Salary	% Change in Average Principal Salary	Number of Supt.	Average Supt. Salary	Average Supt. Salary	Number of AEA Admin. Staff	Staff Average Salary	AEA Admin. Staff Average Salary
2002	33,820	\$ 37,262		1,108	\$ 66,156		328	\$ 83,976		2,344	\$ 45,726	
2003	33,425	38,000	2.0%	1,091	67,768	2.4%	342	87,010	3.6%	2,287	46,363	1.4%
2004	33,688	38,381	1.0%	1,069	69,885	3.1%	332	90,487	4.0%	2,300	47,384	2.2%
2005	33,661	39,284	2.4%	1,225	71,670	2.6%	325	94,029	3.9%	2,328	48,966	3.3%
2006	34,175	40,877	4.1%	1,166	74,353	3.7%	322	97,725	3.9%	2,371	50,773	3.7%
2007	34,444	42,922	5.0%	1,140	77,548	4.3%	326	101,902	4.3%	2,342	53,065	4.5%
2008	34,823	45,463	5.9%	1,141	80,403	3.7%	322	105,986	4.0%	2,317	56,616	6.7%
2009	34,744	48,490	6.7%	1,158	83,329	3.6%	319	111,333	5.0%	2,334	60,905	7.6%
2010	34,643	49,473	2.0%	1,164	85,526	2.6%	314	115,054	3.3%	2,373	62,116	2.0%
2011	33,916	49,794	2.0%	1,173	86,410	2.6%	301	117,320	3.3%	2,353	62,564	0.7%
2012	33,938	50,218	0.9%	1,158	87,952	1.8%	301	120,947	3.1%	2,219	63,397	1.3%

AEA = Area Education Agency

Notes:

- 1) Average salary is based on the regular salary amounts reported to the Iowa Department of Education.
- 2) Full-time licensed staff with multiple positions are included in each of those positions.

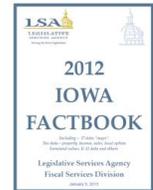
Sources:

Iowa Department of Education, Basic Educational Data Survey (BEDS), Licensed Staff file
 National Education Association (NEA), Rankings and Estimates data
 Legislative Services Agency (LSA) analysis and calculations

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IOWA LSA: Fiscal Services Division

ELEMENTARY AND SECONDARY EDUCATION



PUBLIC SCHOOL AND SPECIAL EDUCATION ENROLLMENTS STATE OF IOWA

Fiscal Year	Elementary (K-6)	Secondary (7-12)	Other	Total Enrollment	% Change Total Enrollment	Special Education Enrollment	% Change Special Education Enrollment	Special Education as a % of Total Enrollment
1991	265,867	217,528	0	483,395		45,603		9.4%
1992	262,225	207,948	21,278	491,451	1.7%	47,176	3.4%	9.6%
1993	259,854	214,157	21,331	495,342	0.8%	48,756	3.4%	9.8%
1994	256,067	219,708	21,234	497,009	0.3%	49,876	2.3%	10.0%
1995	255,340	225,443	19,809	500,592	0.7%	52,048	4.4%	10.0%
1996	254,401	230,039	20,065	504,505	0.8%	54,705	5.1%	10.4%
1997	253,397	231,603	20,523	505,523	0.2%	56,996	4.2%	10.8%
1998	250,854	231,295	22,984	505,130	-0.1%	58,976	3.5%	11.3%
1999	250,148	231,737	20,649	502,534	-0.5%	60,419	2.4%	11.7%
2000	250,293	229,779	18,535	498,607		61,880	2.4%	12.0%
2001	248,692	228,235	17,364	494,291	-0.9%	62,742	1.4%	12.4%
2002	246,772	228,637	14,114	489,523	-1.0%	63,397	1.0%	12.7%
2003	240,802	227,121	19,098	487,021		65,327	3.0%	13.0%
2004	241,777	228,912	14,322	485,011	-0.4%	64,267	-1.6%	13.4%
2005	242,443	229,768	11,124	483,335	-0.3%	64,283	0.0%	13.3%
2006	244,149	232,507	6,449	483,105	0.0%	63,551		13.3%
2007	244,461	229,906	7,117	482,084	-0.2%	62,695	-1.3%	13.2%
2008	245,825	226,803	7,981	480,609	-0.3%	61,215	-2.4%	12.7%
2009	248,113	222,424	6,482	477,019		59,924		12.6%
2010	249,001	219,672	5,554	474,227	-0.6%	59,323	-1.0%	12.5%
2011	250,340	218,349	4,804	473,493	-0.2%	59,508	0.3%	12.6%
2012	252,340	216,759	4,405	473,504	0.0%	58,400		12.3%

- Notes:**
- 1) Enrollments reflect certified enrollment reported as of October 1 (or the first Monday in October if the 1st falls on a weekend).
 - 2) "Other" refers primarily to special education students not associated with a given grade level. This is not a count of the number of special education students in the State.
 - 3) Special education enrollments are based on special education weightings from the Department of Management's Aid and Levy worksheet.

Sources: Department of Management Aid and Levy Worksheet; Department of Education, Public School Enrollments file

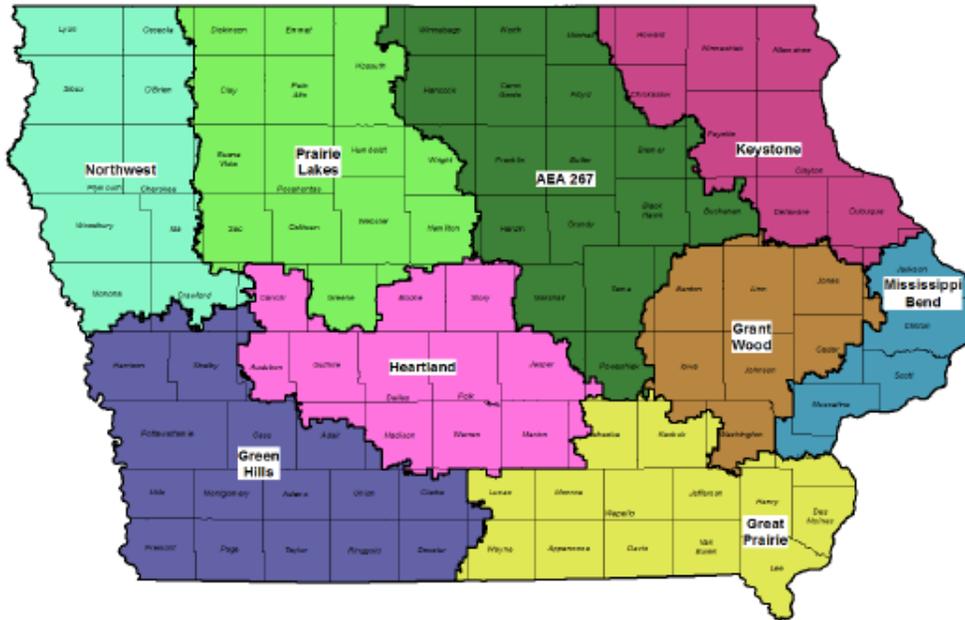
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IOWA LSA: Fiscal Services Division

ELEMENTARY AND SECONDARY EDUCATION



**AREA EDUCATION AGENCIES
 2011 - 2012**



**SCHOOL DISTRICTS AND ENROLLMENTS BY AEA DISTRICT
 2012 - 2013**

AEA	Number of School Districts	Percent of School Districts	K-12 Public Enrollment	Percent of Public Enrollment	AEA Enrollment Served	Percent of AEA Enrollment Served
Keystone AEA 1	24	6.9%	29,342	6.2%	33,786	6.7%
AEA 267	57	16.4	62,610	13.2	65,931	13.0
Prairie Lakes AEA 8	44	12.6	30,014	6.3	32,337	6.4
Mississippi Bend AEA 9	22	6.3	47,594	10.1	50,440	10.0
Grant Wood AEA 10	32	9.2	66,135	14.0	70,635	13.9
Heartland AEA 11	53	15.2	125,766	26.6	134,546	26.5
Northwest AEA	35	10.1	37,862	8.0	42,774	8.4
Green Hills AEA 13	48	13.8	38,549	8.1	39,655	7.8
Great Prairie AEA 15	33	9.5	35,633	7.5	36,806	7.3
Total	348	100.0%	473,505	100.0%	506,910	100.0%

Notes:

- Enrollments are based on the October 2010 certified enrollment counts.
- AEA reorganizations include:
 - AEAs 2, 6, and 7 merged to form AEA 267 in 2003.
 - AEAs 4 and 12 merged to form Northwest AEA in 2006.
 - AEAs 15 and 16 merged to form Great Prairie AEA beginning in FY 2008.
 - AEAs 13 and 14 merged to form Green Hills AEA beginning in FY 2011.

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Property Tax Reform: LSA Analysis and ISFIS side by side comments

ISFIS Memo: Legislative Update Regarding Impact of Property Tax Reform on School District Budgets and Taxpayers

June 12, 2013

SF 295 - PROPERTY AND INCOME TAX PROVISIONS

The 2013 Legislative Session passed significant tax reform provisions impacting property taxpayers, local governments, and income taxpayers in Iowa. ISFIS is working on district estimates as we analyze what the bill does, although many of the provisions are implemented over lengthy phase-in periods, so no impact will be felt in the FY 2014 school year.

The following description in the left side column was provided in the [June 6, 2013 Fiscal Update, Fiscal Services Division, Special Edition – End of Session](#). The Governor signed the bill into law on June 12, 2013. ISFIS comments on are the right side column below.

Description: [Senate File 295](#) makes changes to how property is taxed, increases the Earned Income Tax Credit (EITC), and creates a new income tax credit.

LSA Summary	ISFIS Comments
<p>Division I: <i>“Creates a new property tax credit available to properties classified as commercial, industrial, or railroad. A standing State General Fund appropriation is created to fund the new credit. The appropriation is equal to \$50.0 million for FY 2015, \$100.0 million for FY 2016, and \$125.0 million for FY 2017 and after.”</i></p>	<p>The Appropriation is meant to fund the credit by reimbursing counties for credits given, beginning in the 2014-15 school year. The tax credit will operate similarly to the homestead credit or family farm credit, which have both been law for years.</p>
<p>Division II: <i>“Reduces the maximum annual taxable value growth percent, due to revaluation of existing residential and agricultural property, from the current 4.0% to 3.0%. In addition, commercial, industrial, and railroad property is assigned a “rollback” of 95.0% for assessment year (AY) 2013 and 90.0% for AY 2014 and after. A rollback is the percent of a property’s value that is subject to tax. This Division also creates a standing General Fund appropriation, beginning in FY 2015, to reimburse local governments for the property tax reductions resulting from the new rollback for commercial and industrial property. Prior to FY 2018, the appropriation is a standing unlimited appropriation. Beginning in FY 2018, the standing appropriation cannot exceed the actual FY 2017 appropriation amount.”</i></p>	<p>The appropriation is apportioned to counties who filed claims based on a calculation of decreased valuation. Claims are reimbursed to caregivers by the state and paid in September and March. The county pays to all taxing authorities including schools, an amount proportionate to their relative tax rate. The county will provide a statement of impact with the changes to valuation and a payment to schools once they receive the payment from the state. If the appropriation is insufficient to satisfy all claims, it’s prorated.</p>



LSA Summary

ISFIS Comments

Division III: *“Creates a new property tax classification for human habitat commercial property (apartments, nursing homes, assisted living facilities, etc.). The new classification begins in AY 2015. Property included in the new classification is assigned a rollback percentage of 86.25% for AY 2015, and that percentage declines 3.75 percentage points each year through AY 2021. Beginning in AY 2022, the multiresidential classification is assigned a rollback equal to the residential rollback each assessment year.”*

The new classification begins in AY 2015 for valuations beginning January 1, 2015, so impacts taxable valuation in FY 2017. During the process, legislators explained that many rental properties have been reclassified as condos and were hence already classified as residential. However in communities with many apartments, this could be significant albeit spread out over a very lengthy phase-in period. Additionally, because lowering the property taxes will increase the market value of these properties, it is expected that valuation growth will offset a portion of the impact.

Division IV: *“Exempts a specified portion of the assessed value of every telecommunications company from property taxation. The exemption begins in AY 2013 and is fully implemented in AY 2014.”*

This division creates a taxpayer income tax credit of \$56 in FY 2014 and \$43 in FY 2015. This is estimated to cost the state General Fund \$88.1 million in FY 2014 and \$67.5 million in FY 2015. To the extent that funds available in the Taxpayer Trust Fund exceed \$30 million, a tax credit will automatically be triggered in subsequent years.

Division V: *“Creates a new Taxpayer Trust Fund Income Tax Credit. The tax credit will first be available for individual income tax returns filed for tax year 2013 (spring of 2014). The maximum amount of the credit will be determined by dividing the funds available in the Taxpayer Trust Fund by the number of taxpayers the previous tax year. Each taxpayer will be allowed the credit, up to either the tax credit maximum for that year, or the amount of income tax liability, whichever is less.”*

This division creates a taxpayer income tax credit of \$56 in FY 2014 and \$43 in FY 2015. This is estimated to cost the state General Fund \$88.1 million in FY 2014 and \$67.5 million in FY 2015. To the extent that funds available in the Taxpayer Trust Fund exceed \$30 million, a tax credit will automatically be triggered in subsequent years.

Division VI: *“Makes changes to the Property Assessment Appeals Board (PAAB) and repeals an existing July 1, 2013, sunset provision for the Board. This Division also makes changes to the procedure for property assessment protests, notifications, and hearings.”*

No impact on schools.

Division VII: *“Increases the Iowa EITC (Earned Income Tax Credit) from the current level of 7.0% of the federal credit amount to 14.0% for tax year 2013 and to 15.0% for tax year 2014 and after.”*

Effectively doubles the Iowa Earned Income Tax Credit (EITC). The EITC is a refundable income tax credit for low income taxpayers. Iowa’s current credit is 7% of the federal credit and this would increase it to 15% over a two year period.



LSA Summary

Fiscal Impact, Property Tax Provisions.

“Senate File 295 creates two General Fund standing appropriations. One new appropriation reimburses local governments for revenue reductions associated with the rollback created for commercial and industrial property. The second new appropriation functions as a property tax credit that pays a portion of the taxes due on commercial, industrial, and railroad property. The General Fund payment is made to the property tax system on behalf of the property tax payer.”

ISFIS Comments

In addition to the new appropriations, the taxable value reductions will also increase the General Fund commitment to finance schools through the existing school aid appropriation - since the \$5.40 Uniform Levy will generate less, the state pays more. This loss in valuation will also require the Additional Levy to work harder, having a higher rate to generate the required amount per student if the state appropriation is insufficient to replace the loss in valuation.

The three appropriation impacts are detailed in **Table 1**.

Appropriation	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
New State C/I Reimbursement Appropriation	\$78.7	\$162.5	\$153.7	\$153.7	\$153.7	\$153.7	\$153.7	\$153.7	\$153.7	\$153.7
Com/Ind/Rail Property Tax Credit	50.0	100.0	125.0	125.0	125.0	125.0	125.0	125.0	125.0	125.0
School Aid Gen. Fund Appropriation Increase	7.2	14.9	24.9	33.2	42.4	52.2	63.4	75.2	88.6	104.5
Total General Fund Impact	\$135.9	\$277.4	\$303.6	\$311.9	\$321.1	\$330.9	\$342.1	\$353.9	\$367.3	\$383.2

“The provisions of the Bill that decrease the taxable value available to local governments are projected to result in a combination of tax rate increases and local government revenue reductions. Table 2 presents the estimated level of revenue reductions that will impact local governments (on a statewide basis). The amounts listed represent the revenue reductions, after the State reimbursements and rate increases are taken into account. The actual revenue reductions impacting local governments will depend on their ability and willingness to set tax rates at a higher level in response to the reduced amount of taxable value available.”

Local Government Revenue Reductions *	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
City	\$2.5	\$4.4	\$7.6	\$12.0	\$17.6	\$22.7	\$33.8	\$40.4	\$47.5	\$64.7
County Urban	1.2	2.1	3.6	5.8	8.7	11.3	16.9	20.3	24.0	32.7
County Rural	0.8	2.3	3.6	5.0	6.5	10.0	12.1	17.0	19.8	23.0
School	2.5	5.3	8.8	11.8	15.0	18.6	22.5	26.7	31.5	37.1
Other Authorities	0.6	1.2	2.3	3.7	5.4	8.2	10.4	12.5	16.9	20.2
Total All Prop Tax \$	\$7.6	\$15.3	\$25.9	\$38.3	\$53.2	\$70.8	\$95.7	\$116.9	\$139.7	\$177.7

* Revenue reductions equal property tax reductions minus State reimbursements.



Property and Income Tax Provisions of SF 295

(dollars in millions)

Provision	Bill Division	Who is Impacted	Impacts Property Valuation?	FY 2014	FY 2015	FY 2016	FY 2017	Notes
Property Tax Provisions								
Property Tax Credit	Div 1	Commercial, Industrial, Railroads (C, I, RR)	N	\$ -	\$ 50.0	\$ 100.0	\$ 125.0	State Impact
C, I, RR Rollback	Div 2	Commercial, Industrial, Railroads	Y	\$ -	\$ 78.7	\$ 162.5	\$ 153.7	State reimbursement to local governments. Standing Unlimited Appropriation through FY 2017
Residential/Ag 3% Max	Div 2	Residential and Ag Properties	Y/N	\$ -	\$ 7.6	\$ 15.3	\$ 25.9	School Revenue Lost (worst case)
Multiresidential Class	Div 3	Apartments, Nursing Homes, etc.	Y	\$ -				
Telcom Exemption	Div 4	Telephone Co, landline providers	Y	\$ -				
Increased State Aid	NA	State General Fund	NA	\$ -	\$ 7.2	\$ 14.9	\$ 24.9	Increased State cost due to Uniform Levy generating less
Income Tax Provisions								
Taxpayer Credit	Div 5	All income taxpayers	N	\$ 88.1	\$ 67.5			\$56 per taxpayer in FY 14, \$43 per taxpayer in FY 15
Earned Income Tax Credit	Div 7	Low income taxpayers	N	\$ 29.8	\$ 29.8	\$ 30.0	\$ 31.1	Both Income Tax provisions will have a minimal impact on Income Surtax bases, but do not impact resources to schools

Total State Cost	\$ 88.1	\$ 203.4	\$ 277.4	\$ 303.6
Total School Cost	\$ -	\$ 7.6	\$ 15.3	\$ 25.9



Source Data: Legislative Services Agency

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