

IOWA - GENERAL BACKGROUND

Originally, Iowa's schools were created by community members when enough money was raised to pay a teacher, provide a school and purchase essential books and supplies. In 1864, a new state governance system was established by the legislature, creating local school boards and defining local board methods of operation. In 1868, Iowa Judge Dillon determined that school districts have only those powers which are expressly granted or necessarily implied in governing statutes, also known as Dillon's Rule.

At one time there were over 5,000 school districts in Iowa. In the 1950s, the legislature adopted a reorganization law that required all areas of the state to be in a school district offering a kindergarten through grade 12 (K-12) education program, and reorganizing school districts so that no district had less than 300 pupils. School districts continued to be governed by a local school board. Operations of school districts were supported by property taxes. The method of fully financing school districts through property taxes remained in place until the mid-1960s. At that time, Iowa taxpayers sought the state's assistance in reducing the local property tax burden.

In 1967, the state adopted a new way to fund Iowa's school districts that equalized the property tax burden by county on a per-pupil basis. In 1971, the first **state foundation program** was adopted. This formula (also known as the school finance formula), substantially increased state aid to school districts. The goals of the state foundation formula are "to equalize educational opportunity, to provide a good education for all the children of Iowa, to provide property tax relief, to decrease the percentage of school costs paid from property taxes and to provide reasonable control of school costs." IOWA CODE § 257.31(10). Over the years, other components have been added to the school finance formula.

Iowa is one of the few states where the school finance formula has not been successfully challenged through the court system. This is primarily because Iowa law establishes a *maximum* cost per-pupil that when multiplied by a district's enrollment, largely represents the maximum amount (ceiling), or **spending authority**, a district can spend in educating students in their district. In this way, the Iowa school foundation formula has generally been considered equitable on a per-pupil basis across the state.

BASIC SUPPORT PROGRAM – General Fund

The Iowa School Foundation Formula calculates the maximum spending authority (ceiling), as well as the mix of property taxes and state aid that will go into funding spending authority. The state foundation formula is "**pupil driven**." That is, most elements of spending authority as well as funding levels are based on district enrollment or subsets of district enrollment multiplied by a cost per-pupil amount, or enrollment multiplied by a weighting factor applied to either enrollment or cost per-pupil amount.

First, the state foundation formula *calculates* a maximum school district spending amount (ceiling), which is referred to as maximum spending authority.

Maximum Spending Authority is a calculation that is the sum of the Combined District Cost (see Figure 1), preschool formula funds, the instructional support levy program (ISL), any modified supplemental amount approved by the school budget review committee (SBRC), miscellaneous income, and unspent balance from the prior fiscal year. Figure 1 below depicts how this works and the components making up the overall spending authority and the corresponding revenue sources to fund these components of spending authority.

Figure 1

| Spending Authority Components | | Revenue Sources |
|-------------------------------|-----------------------------------|------------------|
| Previous Unspent Balance | | Cash Reserves |
| Misc. Income | | State/Fed. Other |
| SBRC - Modified Supp. Amount | | Cash Reserves |
| ISL and Ed. Improvement | | Local Taxes |
| Preschool Formula | | State Aid |
| Dropout Prevention | Combined District Cost Components | Additional Levy |
| AEA Flow-Through | | State Aid |
| State Categorical Supplements | | |
| Supp. Weighting | | |
| Sped. Ed. Weighting | | |
| Total Regular Program | | |

Combined District Cost (see Figure 1) is a term that is at the core of the spending authority calculation and it equals the summation of the Regular Program District Cost (see definition below), Supplementary Weighting District Cost, Special Education District Cost, categorical supplements (Teacher Salary Supplement, Professional Development, Early Intervention Supplement, and Teacher Leadership Supplement), funds for supplemental weighting, Area Education Agency Media, Education Services, and Special Education Support, and Dropout Prevention funding. Some of these components are defined below:

- **Regular Program District Cost** equals the district cost per-pupil amount times the district’s budget enrollment and represents the majority of spending authority (about 74percent) as well as the majority of the funding a district receives. The cost per-pupil and any increase in the cost per-pupil from year to year is set by the legislature. **Budget enrollment** is the number of school aged children residing in a school district on October 1st of the year prior to the year being budgeted.
- **State Foundation Aid** equals Regular Program State Foundation Cost Per-pupil times Weighted Enrollment (the sum of the Budget Enrollment, Supplementary Weighting and Special Education Weighting). This determines the level of state aid and property taxes for funding purposes.
- **State Categorical Supplements** - includes funding for:
 - Teacher Salary Supplement – additional funding for teachers’ salaries

- Professional Development – additional funding for district level professional development
- Early Intervention Supplement – additional funding for more teachers at the early elementary level to reduce class size
- Teacher Leadership Supplement – additional funding to provide teacher leaders and mentors to improve teaching effectiveness

Each of these categorical funding sources have a district cost per-pupil which when multiplied by the Budget Enrollment creates additional spending authority as well as additional funding.

- **Special Education District Cost** - equals the Regular Program District Cost Per-pupil times the Special Education Weighting times the number of special education pupils identified with needs at a given level. The higher the needs for a special education child, the higher the weighting as follows:

| Level | Weighting | Regular Program Weighting | Total Weighting (in per-pupil terms) |
|-------|-----------|---------------------------|--------------------------------------|
| I | 0.72 | 1.0 | 1.72 |
| II | 1.21 | 1.0 | 2.21 |
| III | 2.74 | 1.0 | 3.74 |

Supplementary Weightings (weightings and funding breakdowns) for special education and other categories are shown on Chart 1:

Chart 1: Special Education and Other Weightings

| Weighting Category | Estimated FY 2018 School Finance Amounts | | | | # of Districts |
|---|--|-----------------------|----------------------|-----------------------|----------------|
| | Weight | State Aid** | Property Tax | Total | |
| Special Ed. 1 | 24,236.64 | \$143,335,489 | \$ 18,788,838 | \$162,124,327 | 333 |
| Special Ed. 2 | 16,842.14 | 99,604,416 | 12,996,111 | 112,600,527 | 333 |
| Special Ed. 3 | 23,257.12 | 137,542,608 | 18,014,122 | 155,556,730 | 330 |
| Total Special Ed. | 64,335.90 | \$ 380,482,513 | \$ 49,799,072 | \$ 430,281,585 | 333 |
| Shared Students | 55.44 | 327,872 | 42,644 | 370,516 | 49 |
| Shared Teachers | 181.47 | 1,073,214 | 143,081 | 1,216,295 | 66 |
| Community College (CC) Courses | 3,121.69 | 18,461,675 | 2,413,674 | 20,875,349 | 333 |
| Whole Grade Sharing | 41.90 | 247,797 | 32,480 | 280,276 | 6 |
| Regional Academy | 31.60 | 186,882 | 25,849 | 212,731 | 1 |
| ICN | 1.72 | 10,172 | 1,337 | 11,510 | 41 |
| Operational Functions | 3,232.00 | 19,114,048 | 2,543,839 | 21,657,887 | 228 |
| Supplementary Shared Wght. Total | 6,665.82 | \$ 39,421,659 | \$ 5,202,905 | \$ 44,624,564 | 333 |
| At-Risk | 2,392.18 | 14,147,353 | 1,851,876 | 15,999,228 | 333 |
| English as a Second Language | 4,500.54 | 26,616,194 | 3,496,725 | 30,112,919 | 239 |
| Reorganization | 382.50 | 2,262,105 | 302,398 | 2,564,503 | 8 |
| Total Supplementary Weight | 13,941.04 | \$ 82,447,311 | \$ 10,853,903 | \$ 93,301,214 | 333 |
| Area Education Agency Sharing | 99.04 | \$ 22,878 | \$ 7,121 | \$ 29,999 | 1 |
| Total Weighting | 78,375.98 | \$ 462,952,702 | \$ 60,660,096 | \$ 523,612,797 | 333 |

Notes for Chart 1:

| | |
|----------------------------|---|
| Special Ed. 1 | Weighting of 0.72. |
| Special Ed. 2 | Weighting of 1.21. |
| Special Ed. 3 | Weighting of 2.74. |
| Shared Students | Weighting of 0.48. |
| Shared Teachers | Weighting of 0.48. |
| Community College Courses* | Weighting of 0.46 for liberal arts and science courses and 0.70 for career tech courses. |
| Whole Grade Sharing | Weighting of 0.10 per student for eligible districts. |
| Regional Academy | Weighting of 0.10 per student - total weighting for a district cannot be less than 10.0 or more than 15.0. |
| ICN | Weighting of 0.05. |
| Operational Functions | Weighting based on specific function. Maximum per district cannot exceed 21.0. |
| At-Risk | Calculated by formula. |
| ESL | Weighting of 0.22. |
| Reorganization | Eligible districts that reorganized receive Whole Grade Sharing weighting received in year prior to reorganization for three years. |
| AEA Sharing | Weighting based on formula for eligible AEAs. |

Additional Notes:

In general, weightings are based on the portion of time the student attends the specific program.

**State aid and property tax amounts are based on IASB calculations and include funding for additional property tax relief to cover the increase in the FY 2014 - FY 2018 State cost per pupil due to the State percent of growth rate (\$83 per pupil).

Funding amounts are based on individual calculations and may not match the Department of Management's Aid and Levy worksheet totals.

Totals and subtotals may not sum due to rounding.

AEA = Area Education Agency

ESL = English-as-a-Second Language

ICN = Iowa Communications Network

Sources:

Iowa Department of Management, School Aid file.

Iowa Department of Education, Certified Enrollment file.

IASB analysis and calculations

Other Components of Combined District Cost. There are other components of Combined District Cost and the most significant ones from a funding aspect are highlighted below.

- **Area Education Agency (AEA) Flow-through Funding** –AEAs, regional educational resource centers, cannot levy property taxes, so for budgetary purposes, AEA funding “flows through” each school district’s budget that is within an AEA boundary. AEAs receive regular program, special education, media, educational services and categorical supplements cost per-pupil amounts which when multiplied by the districts’ enrollments within an AEA make up the spending authority and funding for that AEA. In the past few years, the legislature has reduced AEAs funding by \$7.5 million (permanent reduction) and up to an additional \$15.0 million per year.
- **Dropout Prevention Funding** – Local Iowa school boards can approve additional funding, financed solely with local property taxes, for services for potential and returning dropouts to aid this group of students in staying, progressing and graduating from high school. The maximum a local board can approve is subject to legislative limitations and a 25 percent match of other funds from the district.
- **English as a Second Language(ESL)** – Iowa provides additional funding for the specific needs of students who speak English as their second language. The funding level is based on the number of English language learners identified by the district multiplied by a weighting factor of 0.22 times the cost per student amount for that district. This is included as part of supplementary weighting.
- **Gifted and Talented Funding** – Iowa also provides funding to help with the educational needs of gifted and talented students. The funding level is based on the number of identified gifted and talented students multiplied by a dollar per-pupil amount which was set at \$38 per identified pupil in fiscal year 2000 but has been allowed to grow and is currently at \$62 per identified pupil. A district is required to provide a 25 percent match to these funds.
- **Home Schooling Assistance Program Funding** – Iowa provides funding to help with instruction and support services for home schooled students and their parents. The funding is based on a weighting

factor of three tenths of one percent multiplied by the number of home schooled children in a district times the cost per-pupil amount for that district.

Other Components of Spending Authority *Beyond* Combined District Cost. There are other components not included in the Combined District Cost that when added together help make up the maximum spending authority for a district:

- **Preschool Funding** – The legislature created a state-wide voluntary four-year-old preschool program offering free preschool to four-year-olds and funding it with state resources. Spending authority and funding is at half the cost per-pupil times the number of four-year-olds enrolled in preschool.
- **Instructional Support Levy Program (ISL)** – Districts can receive spending authority and funding up to 10% of their regular program funding level for additional instructional support. Since ISL is funded locally through either property taxes, or a mix of property and income surtaxes, it requires board approval and must be re-approved every five years by the board, or every ten years through local election. There is a state aid component to this funding, but it has not been funded in recent years.
- **Modified Supplemental Amount** - School districts may be provided additional spending authority that is beyond the funding generated through the school foundation formula. This is called modified supplemental amount because the school district's spending authority may be modified and approved by the Iowa School Budget Review Committee (SBRC) to reflect factors specific to the individual school district for such things as opening new school buildings, asbestos removal or negative special education balances among other reasons. While modified supplemental amount increases spending authority it does not increase funding. Funding only comes if the district is willing and can, within limitations set by the legislature, increase their property taxes for cash reserves.

Negative special education balances - A unique and desirable aspect of Iowa school finance is that the SBRC must grant a modified supplemental amount to school districts that certify they have negative special education balances. Federal law requires that school districts spend whatever is necessary to provide for the educational needs of special education students. Special education funding calculated in the school foundation formula is generally not sufficient to fully pay for a school district's special education programming and districts must use other general fund resources to make up the difference. To receive additional spending authority for its negative special education balances, a school district must certify after year end to the SBRC that the district does have a negative special education balance, and that it will fund the modified supplemental amount with unexpended cash balance or cash reserve levy. Based on this certification, the SBRC grants additional spending authority. Thus, districts may be able to recoup the funds from a negative special education balance in the succeeding year if the district board approves the use of property taxes to do so. IOWA CODE § 257.31(14).

- **Miscellaneous Income** – This is any general fund revenue that is not part of the combined district cost. In other words, if general fund revenue received by a school district is not from the uniform levy, state foundation aid or the additional levy, it is miscellaneous income. IOWA CODE § 257.2(9). These funding sources are also a component of spending authority. Examples include, revenue received from other districts for open enrollment into the district, federal, state and local grants received outside the school foundation formula, and investment income.
- **Unspent Balance** - The last element of a school district's total spending authority is the unspent balance. The title "unspent balance" is somewhat misleading since it seems to indicate that funds "in hand" were not spent when, in fact, it may only mean that total spending authority was unspent.

Unspent balance is the difference between spending authority and actual expenditures. To the extent funds are available, unspent balance can be used for one-time expenditures. It is against the law for a district to have a “negative unspent balance.” If negative, a district is required to develop, gain SBRC approval, and implement a corrective action plan. While the unspent balance may not be backed by cash on hand, a school district can generate funds for spending its unspent balance by levying for cash reserve. This is called the cash reserve levy.

Cash Reserve Levy – Within legislative limitations, a district can approve a property tax rate to provide working capital or cash for unforeseen events. However, it is important to note that while this levy brings in cash, it does not bring in spending authority.

Secondly, The Combined District Cost is *funded* by a Uniform Levy, State Foundation Aid, Property Tax Replacement Payments, and an Additional Levy (Again, see Figure 1).

Uniform Levy - is a property tax levied equally against the taxable property valuation in each school district in the state. The uniform levy is \$5.40 per \$1,000 of taxable valuation. Because taxable valuation per-pupil is different from one district to the next, the amount of funding raised in this manner differs significantly between districts.

State Aid - Under the Iowa school finance formula, funding is equalized at 87.5 percent of the regular program cost per-pupil amount for each district. It is the state money, or state foundation aid, that funds the difference between the amount received by the district from the uniform levy up to the foundation percentage of 87.5 percent of the state cost per-pupil, IOWA CODE § 257.1(2). In addition to the regular program foundation, state foundation aid also includes state aid for the state categorical supplements (teacher salary, professional development, early intervention, and teacher leadership), and AEA special education support services. The difference between the equalization at 87.5 percent and 100 percent is then funded by an additional property levy, beyond the uniform levy.

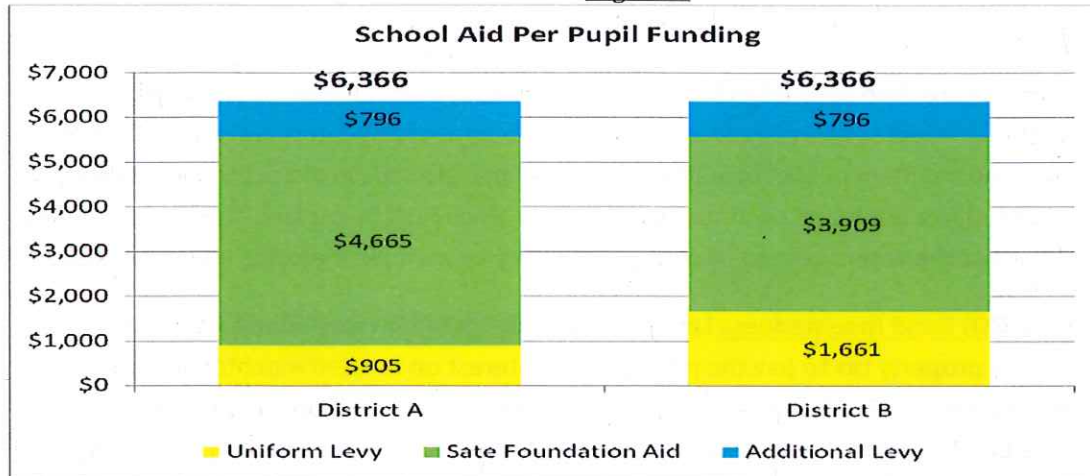
Property Tax Replacement Payments - There are several calculations that have been added to the formula over time to provide for additional property tax relief. That is, allowing state aid to fund parts of the formula that before were funded with property taxes. These property tax relief efforts have kept down the use of local property taxes in funding schools and have significantly increased state aid, but are a wash to school districts, as state aid replaces property taxes.

Additional Levy – To fully fund a district’s cost per-pupil, the school foundation aid formula charges an additional property tax levy to bring the overall mix of property taxes and state aid to 100 percent of the value calculated by the cost per-pupil times enrollment. IOWA CODE § 257.4. Under the formula, variances in property tax rates among school districts are partially due to the additional levy. A larger property tax rate is needed for a lower taxable valuation per-pupil school district to fully fund its district cost per-pupil than the property tax rate needed in a higher taxable valuation per-pupil district. Also, the additional levy provides the revenue to fund a portion of the AEAs, dropout prevention, and if a district is eligible, a budget adjustment (also referred to as budget guarantee) provision.

Figure 2 illustrates the equalizing aspect of the foundation percentage referred to in the previous paragraph. In this illustration, both districts are identical in every respect except one, taxable valuation per-pupil. District A has the “average” taxable valuation per-pupil while District B has a taxable valuation per-pupil fifty percent higher than District A. District B generates nearly fifty

percent more from the uniform levy per- pupil which means state aid falls by a corresponding amount, so that both districts mix of property tax and state aid are equalized at the state foundation percentage of 87.5 percent.

Figure 2



State Percent of Growth and Supplemental State Aid – These are terms used in Iowa to describe the amount the state legislature will allow the cost per-pupil to grow from one year to the next. Prior to FY 2014 the state percent of growth was funded with a mix of property taxes and state aid. However, since FY 2014 the increase has been entirely funded with state aid, as another method to hold down property tax growth in school districts. Each categorical supplement is also allowed to grow by the state percent of growth established each year.

Budget Adjustment (also known as Budget Guarantee) - This is a unique feature of the Iowa Foundation Aid formula. If a district has a budgeted regular program cost that is less than 101 percent of the previous year's regular program cost, the district, with board approval through resolution, may receive a budget adjustment to increase the total regular program funding to an amount that is 101 percent of the prior year's regular program funding. A district may be in this situation and be eligible if district enrollment decreases are greater than the impact of the state percent of growth or increase from one year to the next. The budget adjustment is funded entirely through local property taxes. IOWA CODE §257.14.

Other Funding Sources - Non-General Fund

Outside the School Foundation Formula and the General Fund, there are other levies and revenue sources that can be approved by a school district or by the voters of the district:

Management Levy is a tax that can be levied annually by the board. There is no maximum rate limit or dollar limit on the amount levied. However, the management levy may only be used to fund an early retirement program, unemployment compensation, judgements, costs of mediation and arbitration, tort liability and property insurance. IOWA CODE § 298.4.

Physical Plant and Equipment Levy (PPEL) is a property tax levy comprised of two levies—the regular physical plant and equipment levy (up to \$0.33) and the voter-approved physical plant and equipment levy (up to \$1.34). The maximum amount of the joint levies may not exceed \$1.67 per \$1,000 of taxable valuation. This funding may be used for such stated purposes as purchase of grounds, construction of schoolhouses, technology hardware, non-instructional software, asbestos removal, and bus purchases. IOWA CODE § 298.2.

Public Education and Recreation Levy (PERL) - The public education and recreation levy may be levied at 13.5 cents per \$1,000 taxable valuation, by a simple majority vote of the voters residing in the school district, to establish and maintain public recreation places and playgrounds in district school buildings or on the grounds, and support adult and community education. Once PERL is in place, the levy continues until the school board or the voters vote to discontinue the levy by a simple majority. IOWA CODE §300.

General Obligation (GO) Bond Indebtedness Levy – A school district may issue bonds, contract indebtedness and levy property tax to pay the principal and interest on bonded indebtedness for a period not to exceed 20 years. The levy is made against all property in the school district. The proposition to issue bonds, contract indebtedness and levy property tax to pay the principal and interest on the bonded indebtedness may be submitted to the voters on specified school election dates. The proposition must be approved by 60 percent of those voting. The levy may not exceed \$2.70 per \$1,000 taxable valuation in any one year unless the voters approve a one-time election to set the maximum at \$4.05 per \$1,000 taxable valuation in a year. This additional levy must be approved by 60 percent of the total votes cast in favor of a \$4.05 levy. If either election fails, a school board must wait six months from the date of the election before holding another election. IOWA CODE § 298.18.

Secure an Advanced Vision for Education (SAVE) Funds– Another unique and desirable feature of Iowa school finance is a dedicated one cent state-wide sales tax for school infrastructure. The state increased sales tax from 5.0 percent to 6.0percent, designating that the increase be used for school infrastructure or district property tax relief. The state-wide penny is slated to be repealed at the end of 2029. However, legislation has been introduced to extend this funding through 2049. Most of the revenue from the penny tax is deposited in the Secure an Advanced Vision for Education (SAVE) Fund. All school districts receive the same per-pupil amount multiplied by its district enrollment. By law, these funds can be used for infrastructure needs, such as construction, reconstruction, remodeling, repair or purchasing schoolhouses, land, stadiums, or gyms. Funds can also be used to purchase revenue bonds for infrastructure needs as approved by a district’s local school board, to be paid back with sales taxes over a ten-year period. Each school district’s revenue purpose statement is approved by voters and provides further details on how SAVE funds can be used by the district. IOWA CODE § 423F.

SAVE funds can also be used for any PPEL or PERL purpose or to reduce the property tax levies of PPEL or PERL. If a district does not have an approved revenue purpose statement, then proceeds from SAVE are required to be used to reduce any debt levy, regular or voter approved PPEL, PERL, payment for principal and interest of revenue bonds, and for the payment or retirement of bonds issued for school infrastructure purposes. IOWA CODE § 423F.3.

Summary

The Iowa School Foundation Formula (also known as the School Finance Formula) creates a maximum spending authority (ceiling) as well as a methodology to calculate the mix of property taxes and state aid to fund the authority. Funding is equalized so that districts with lower taxable valuation per-pupil and therefore less ability to generate property taxes is made whole to the 87.5 percent level by state aid, while districts with higher taxable valuation, generating more property taxes receive less state aid. The formula is pupil driven, that is, most components of the formula are based on district enrollment or subsets of district enrollment multiplied by a cost per-pupil amount or by multiplying enrollment by a weighting factor applied to the enrollment or cost per-pupil. The formula is designed to provide equitable funding to address each student's needs, no matter where in Iowa that student resides. The state General Fund appropriation for K-12 in Iowa accounts for about half the monies appropriated by the State of Iowa and is augmented by property taxes at the local level. Chart 2 summarizes the many components of the Iowa School Foundation Formula.

Chart 2

| FY 2018 School Foundation Aid Funding by Area | | |
|--|--|-------------------|
| (in millions) | | |
| Program Funding: | | FY 2018 |
| | Regular Program District Cost | \$ 3,244.1 |
| | Regular Program Budget Adjustment | \$ 23.6 |
| | District Supplementary Weighting | \$ 93.3 |
| | District Special Education Instruction | \$ 430.3 |
| | District Teacher Salary Supplement | \$ 279.4 |
| | District Professional Development Supplement | \$ 31.7 |
| | District Early Intervention Supplement | \$ 34.5 |
| | Teacher Leadership Supplement | \$ 157.4 |
| | AEA Special Ed Support District Cost | \$ 159.6 |
| | AEA Special Ed Support Adjustment | \$ 1.5 |
| | AEA Media Services | \$ 28.3 |
| | AEA Ed Services | \$ 31.3 |
| | AEA Teacher Salary Supplement | \$ 15.8 |
| | AEA Professional Development Supplement | \$ 1.9 |
| | Dropout and Dropout Prevention | \$ 120.1 |
| | Combined District Cost | \$ 4,630.9 |
| | Statewide Voluntary Preschool Program | \$ 78.2 |

| State Aid: | | FY 2018 |
|-------------------|--|-------------------|
| | Regular Program | \$ 1,940.9 |
| | Supplementary Weighting | \$ 81.3 |
| | Special Education Weighting | \$ 375.1 |
| | Property Tax Adjustment Aid (1992) | \$ 8.5 |
| | Property Tax Replacement Payment (PTRP) | \$ 46.8 |
| | Adjusted Additional Property Tax - General Fund | \$ 24.0 |
| | Statewide Voluntary Preschool Program | \$ 78.2 |
| | Minimum State Aid | \$ - |
| | State Aid from General Fund | \$ 3,179.6 |
| | Excess from SAVE Fund | \$ 9.7 |
| | Total State Aid (Includes Non-General Fund) | \$ 3,189.3 |

| Local Property Tax: | | FY 2018 |
|----------------------------|--|-------------------|
| | Uniform Levy Amount | \$ 862.1 |
| | Additional Levy | \$ 612.7 |
| | Total Levy to Fund Combined District Cost | \$ 1,474.7 |
| | Commercial/Ind - Uniform Levy Replacement | \$ 26.3 |
| | Comm/Ind - Additional Levy Replacement | \$ 19.5 |

| Other Levies - Local Property Tax: | | FY 2018 |
|---|--|-----------------|
| | Cash Reserve | \$ 224.7 |
| | Instructional Support Levy | \$ 138.1 |
| | Management Levy | \$ 137.0 |
| | Education Levy | \$ 0.8 |
| | Physical Plant and Equipment Levy -Board approved | \$ 55.4 |
| | Physical Plant and Equipment Levy - Voter approved | \$ 139.8 |
| | Public Education and Recreation Levy | \$ 2.7 |
| | Debt Service | \$ 180.1 |
| | Total Other Levies - Property Tax | \$ 878.6 |

| Other Levies - Income Surtax: | | FY 2018 |
|--------------------------------------|---|-----------------|
| | Education Levy | \$ 0.1 |
| | Instructional Support Levy | \$ 91.2 |
| | PPEL - Voter approved | \$ 10.1 |
| | Total Other Levies - Income Surtax | \$ 101.4 |

Source: Iowa Legislative Services Agency and IASB

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