

Education Savings Accounts in the Hawkeye State: Potential Fiscal Effects on State and Local Taxpayers

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Review of Previous Fiscal Analyses of School Choice Programs

There have been 42 separate fiscal analyses conducted on private school choice programs in the United States that account for both costs and savings by these programs.¹ Of these, 39 found that programs generated net savings for taxpayers and three found that programs were cost-neutral. No studies that account for both sides of the balance sheet found any private school choice program that generated net costs for taxpayers.

Some analyses examined the fiscal impact on state budgets. For example, Trivitt and DeAngelis (2016) estimated the effect on the state and individual school districts if the program was eliminated – for the program’s elimination to be cost-neutral for the state, between 13.5 percent and 25.4 percent of students in the Louisiana Scholarship Program (LSP) would need to remain in private schools.² DeAngelis and Trivitt (2016) estimated that 62 to 67 of 69 Louisiana districts would incur a net financial cost, or about \$1,500 for each voucher student returning to district schools, if the LSP was eliminated.³

The Florida Office of Program Policy Analysis and Government Accountability (OPPAGA) and Iowa Department of Revenue documented the fiscal effects of private school choice programs in their states.

¹ For the most up-to-date summary of school choice research, please see EdChoice (2018), Empirical Research Literature on the Effects of School Choice (last modified July 5, 2018) [SlideShare], accessed October 1, 2018, retrieved from <https://www.edchoice.org/school-choice/empirical-research-literature-on-the-effects-of-school-choice>.

For detailed discussion about research methods used to study each outcome, please see: Greg Forster (2016), A Win-Win Solution: The Empirical Evidence on School Choice, *The Friedman Foundation for Educational Choice*, retrieved from EdChoice website: <https://www.edchoice.org/research/win-win-solution>

² Trivitt, J. R., & DeAngelis, C. A. (2016). The fiscal effect of eliminating the Louisiana scholarship program on state education expenditures (EDRE Working Paper 2016-06). *University of Arkansas*. Retrieved from https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2768956

³ DeAngelis, C. A., & Trivitt, J. R. (2016). Squeezing the public school districts: The fiscal effects of eliminating the Louisiana scholarship program, *University of Arkansas* (EDRE Working Paper 2016-10). Retrieved from <http://www.uaedreform.org/downloads/2016/08/squeezing-the-public-school-districts-the-fiscal-effects-of-eliminating-the-louisiana-scholarship-program.pdf>

Girardi and Gullickson (2017) estimated that the Iowa School Tuition Organization Tax Credit Program generated between \$10.3 million and \$12.6 million each year between 2007-08 and 2016-17, or up to \$1,380 per scholarship recipient.⁴ Florida OPPAGA (2010) estimated that the Florida Tax Credit Scholarship Program generated a \$1.44 benefit in FY 2009 for the state's general fund for each dollar tax credit given, equivalent to about \$1,700 per scholarship.⁵

Wolf and McShane (2013) conducted a cost-benefit analysis of the D.C. Opportunity Scholarship Program.⁶ Accounting for the program's effect on high school graduation rates, they estimated that the program generated benefits worth \$2.62 for every dollar in expenditures on the program.

Costrell (2010) estimated the differential fiscal impacts of the Milwaukee Parental Choice Program on state and local taxpayers. The program generated overall net savings in FY 2010 worth \$46.7 million for Wisconsin taxpayers. These savings, however, were unevenly distributed across taxpayers such that the program generated a net cost for Milwaukee taxpayers and net savings for non-Milwaukee local taxpayers.⁷

Two analyses estimated the fiscal impact of voucher programs and tax-credit scholarship programs on state and local taxpayers combined. Lueken (2018) estimated the fiscal effects of 10 tax-credit scholarship programs in seven states and estimated that TCSPs generate between \$1,650 and \$3,000 in net savings for taxpayers, or \$1.7 billion to \$3.4 billion between FY 1998 and FY 2014.⁸ The three largest programs (IA, PA, and FL) generated between \$1,100 and \$6,000 per student in net savings. Another report estimated the fiscal effects of 16 voucher programs (Lueken, 2018).⁹ Accounting for switchers and variable cost savings, the report estimated that these programs generated \$3.2 billion in net savings for state and local taxpayers through FY 2015, or about \$3,400 per voucher recipient.

The next section describes the data and methodology used to analyze the fiscal effects of two proposed ESA bills on state taxpayers, local property taxes, and school districts.

Data and Methods

When students participate in private school choice programs such as ESA programs, there is a direct cost to the state. The fiscal effects of such programs will be determined by the fiscal alignment between the scholarship costs and the benefit from not having to support education for students who would not be

⁴ Girardi, A. G. and Gullickson, A. (2017). Iowa's School Tuition Organization Tax Credit Tax Credits Program Evaluation Study, *Tax Research and Program Analysis Section Iowa Department of Revenue*, December 2017

⁵ Office of Program Policy Analysis and Government Accountability. (2010, March 1). *Florida tax credit scholarship program (Fiscal Year 2008-09 Fiscal Impact, Research Memorandum)*. Retrieved from <https://www.stepupforstudents.org/wp-content/uploads/2015/09/2010-oppaga-research-memo.pdf>

⁶ Patrick Wolf and Michael Q. McShane (2013). Is the juice worth the squeeze? A benefit/cost analysis of the District of Columbia opportunity scholarship program. *Education Finance and Policy*, 8(1), pp. 74-99.

⁷ This uneven distribution among local taxpayers was due to peculiar rules in the program governing how the program was funded, which at times was referred to some as a "funding flaw."

⁸ Martin F. Lueken (2018), The Fiscal Effects of Tax-Credit Scholarship Programs in the United States, *Journal of School Choice*, 12(2), pp.181–215, <https://dx.doi.org/10.1080/15582159.2018.1447725>

⁹ Martin F. Lueken (2018), Fiscal Effects of School Vouchers: Examining the Savings and Costs of America's Private School Voucher Programs, *EdChoice*, <https://www.edchoice.org/research/fiscal-effects-of-school-vouchers/>

enrolled in district schools without financial assistance from these programs. If the cost of an ESA is less than the cost to fund the student's education in a district school, then the ESA student will generate a fiscal benefit when a student chooses to use an ESA to leave a district and enroll in a non-public setting.

The short-run fiscal effects of a private school choice program will depend on two key factors:

1. The share of ESA recipients that are switchers, i.e., students who would enroll in a public school without any financial assistance from the program
2. The short-run average variable costs in district schools.

Students who are not switchers (i.e., students who would enroll in a non-public school setting even without financial assistance from the ESA program) will generate a pure cost to the state equal to the cost of the ESA. These students do not generate any savings to offset any of the costs.

A student who switches from a public school to a private school will generate a net fiscal benefit if the ESA is less than the cost to be educated in a district school. Switchers will generate a fiscal benefit for a district if the variable cost savings exceeds the reduction in revenue the district experiences when students leave. Districts incur a net fiscal benefit when they retain enough funds to cover its estimated short-run fixed costs. In the long run, all costs are variable, meaning that districts and schools can adapt over time to enrollment fluctuations.¹⁰

The general equation for the net fiscal impact (NFI) is:

$$\begin{aligned} NFI &= \text{Savings} - \text{Costs} \\ &= [\text{number of switchers} \times \text{average savings per student switching from district schools}] - [\text{number of ESA students} \times \text{average cost of ESA}] \end{aligned}$$

In general, the net fiscal impact is the savings from cost reductions associated with educating fewer students minus the reduction in cost from students leaving district schools via the ESA program.

For the state, the NFI is the difference between cost savings of state foundation aid and the total cost of providing ESAs (the state is responsible for funding the program). If the state's cost to fund an ESA for a student is less than the state's cost to fund the student's education in his or her district, then the state incurs net savings. If the state's cost to fund an ESA for a student is greater than the state's cost to fund the student's education in his or her district, then the state incurs net cost.

For school districts, their NFI will be the same from a school choice program as it would be when students leave their schools for almost *any* reason.¹¹ It will depend on a given district's cost structure. We define the NFI for a school district as the difference between the estimated variable cost savings from students leaving and its reduction in revenue from students leaving. When students leave a school district, the district incurs a net cost in the short run if variable costs for those students are less than the

¹⁰ For a discussion about educational costs, please see p. 11 in:

Martin F. Lueken (2018), Fiscal Effects of School Vouchers: Examining the Savings and Costs of America's Private School Voucher Programs, *EdChoice*, <https://www.edchoice.org/research/fiscal-effects-of-school-vouchers/>

¹¹ Open enrollment in Iowa is one type of transfer where the fiscal effect may be different than other types of transfers.

district's reduction in revenue. If the variable costs are greater than the revenue reduction, then the district incurs net savings.

Finally, we also estimate break-even switcher rates for the state. This is simply the ratio of the average cost of the ESA per student and the average state foundation aid per student:

$$\text{Break-even switcher rate} = \text{average cost per student} / \text{savings per student}$$

The break-even switcher rate tells us how many ESA students must switch from district schools in order for the program to be revenue neutral for the state. For example, if the average ESA cost is \$4,000 and the average state foundational aid per student is \$6,000, then then at least 67 percent of ESA recipients must be switchers for the program to either be revenue neutral or generate savings for the state. Because state foundation aid varies by district, we estimate break-even switcher rates at the district level.

School Funding in Iowa

Iowa's K-12 public school funding system is similar to funding systems in many other states in that school district revenue is determined by cost per pupil amounts and enrollment. The sources of revenue are a mix of federal, state and local property taxes. For school year 2014-15, on average state revenue comprised about 54 percent of total revenue, local revenue comprised 39 percent of total revenue, and federal revenue comprised 7 percent of total revenue.¹²

School district funding in Iowa is based on enrollments and a cost per pupil amount. The source of the funding is a mix of state aid and local property taxes. Districts with high valuation per pupil receive less state aid and districts with low valuation per pupil receive more state aid. Funding in Iowa is different from many states in a couple ways. First, Iowa has a property tax replacement provision that replaces some local property taxes with state aid. The amount is calculated on a per pupil basis.¹³ Second, Iowa has a "hold harmless" provision that provides additional funding for qualifying districts that experience declining enrollment. This additional funding is equal to 1 percent of the prior year's Regular Program budget for qualifying districts. This funding provision guarantees that districts receive at least 1 percent growth in their funding and provides districts with one year to adjust to these changes. Known as the Regular Program Budget Adjustment, this funding is generated entirely through local property taxes.¹⁴ For a given decline in enrollment, districts receiving budget adjustment payments in FY 2019 would not

¹² Estimates are based on FY 2015 data, the latest year publicly reported by the U.S. Department of Education's National Center for Education Statistics.

U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (State Fiscal)", 2014-15 (FY 2015) v.1a; "State Nonfiscal Public Elementary/Secondary Education Survey Directory Data", 2015-16 v.1a.

¹³ Iowa Department of Education (2015). Financing Public Education in Iowa, January 2017, accessed 10/17/2018 from

<https://www.educateiowa.gov/sites/files/ed/documents/Financing%20Public%20Education%20in%20Iowa%20Jan%202017.pdf>

¹⁴ *Ibid.*

continue receiving these additional payments in subsequent years for the same students who left. This provision is for FY 2019 and every year going forward unless the law changes.

While private school choice programs usually do not have a fiscal impact on local property taxpayers in most states, there would likely be a fiscal impact on local property taxes for an ESA program in Iowa.

Data

The analysis used publicly reported data on aid and levy, categorical expenditures, and certified enrollment, all obtained from the Iowa Department of Education and Iowa Department of Management.¹⁵ These data include district-level information about state foundation aid property tax levies used to estimate differential fiscal effects on the state, local taxpayers, and school districts. In addition, district-level FY 2019 data on state and local funding changes corresponding to specific enrollment changes were obtained directly from the Iowa Department of Management.¹⁶

We also used data from the U.S. Department of Education's National Center for Education Statistics to estimate variable costs for each district.¹⁷ We first estimated the short-run average variable costs as a share of total costs and then applied this share to each district's total funding per student.

We included the following categories in our variable costs estimates: instruction, instructional staff support services, and student support services. This is the same method used by Lueken (2018) and more cautious than accounting methods used by some economists.¹⁸

Overall estimated average variable costs are \$10,238 per student, which is 58 percent of total per-student costs. This rate is lower or within the range of variable costs estimated by some economists. Scafidi (2012) estimated that the percent of total public school costs in Iowa that are short-run variable costs is 65 percent.¹⁹ Bifulco and Reback (2014) estimated that 66.3 percent and 54.6 percent of total costs for public schools in Albany and Buffalo are variable.²⁰ In light of these other results, our estimates

¹⁵ Iowa Department of Management, *Aid and Levy, Tax Certification, and Program Summary FY2019*, accessed 8/31/2018, <https://dom.iowa.gov/document/aid-and-levy-tax-certification-and-program-summary-fy2019>
Iowa Department of Education, *2016-17 CAR*, accessed 8/31/2018, <https://educateiowa.gov/documents/certified-annual-financial-reports-car/2018/03/2016-17-car>

Iowa Department of Education, *2016-2017 Certified Enrollment Summary By District*, accessed 8/31/2018, <https://educateiowa.gov/documents/school-district-certified-enrollment/2017/01/2016-2017-certified-enrollment-summary>

¹⁶ Data were received on 11/2/2018.

¹⁷ U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "Local Education Agency (School District) Universe Survey Directory Data", 2015-16 v.1a; "School District Finance Survey (F-33)", 2013-14 (FY 2014) v.1a.

¹⁸ Martin F. Lueken (2018), The Fiscal Effects of Tax-Credit Scholarship Programs in the United States, *Journal of School Choice*, 12(2), pp.181–215, <https://dx.doi.org/10.1080/15582159.2018.1447725>

¹⁹ Benjamin Scafidi, *The Fiscal Effects of School Choice Programs on Public School Districts* (Indianapolis: Friedman Foundation for Educational Choice, 2012), <http://www.edchoice.org/wp-content/uploads/2015/07/The-Fiscal-Effects-of-School-Choice-Programs.pdf>.

²⁰ Robert Bifulco and Randall Reback, "Fiscal Impacts of Charter Schools: Lessons from New York," *Education Finance and Policy*, 9, no. 1 (Winter 2014), pp. 86-107, doi:10.1162/EDFP_a_00121.

for short-run variable costs are likely cautious, and any estimated savings for public school districts are likely underestimated.

This fiscal analysis reports results for a range of participation rates. Participation rates in currently operating private school choice programs tend to be quite low, usually about one to two percent of a states' total K-12 public and private school populations. Today, participation rates for the majority of private school choice programs are below 10 percent. Just a handful of these programs participation rates exceed this rate, and they tend to be among the oldest programs in the nation. For example, of 26 voucher programs currently operating in 15 states, 19 currently have participation rates below 10 percent.²¹ In the first few years of programs, however, take-up tends to be very low, about one percent or less in their first year. The analysis estimates fiscal effects for participation rates between 1 percent and 10 percent.

The analysis also employs a cautious assumption about the switcher rate. We assume that 90 percent of ESA students would be enrolled in district schools without financial assistance from the ESA program. This is very cautious given that the ESA bills under consideration would require students in grades first through 12 be enrolled in district schools for two semesters prior to applying for the program. In addition, Kindergarten students are the only pathway through which non-switchers may enter the ESA program. Given that over 90 percent of students in K-12 in Iowa are enrolled in public schools, it is likely that most ESAs awarded to Kindergarten students would go to switchers.²² Thus, our assumption of a 90 percent switcher rate is extremely cautious, and the fiscal impact estimated for the state will likely understate actual savings.

Results

Fiscal Alignment

We first examine the fiscal alignment of school funding in Iowa relative to the estimated costs of the proposed ESA programs (Figure 1). The total average district cost per student in FY 2017 was \$17,652. Total average state foundation aid per student for FY 2019 was \$6,616. The estimated average costs of ESAs under HB 651 and SB 206 are \$5,613 and \$4,042, respectively. The ESA amounts under the two bills are less than the state's cost for K-12 public education. Thus, if a student uses an ESA to switch from a district school to a private school, the state will save the difference, on average between about \$1,000 and \$2,600 for each ESA.

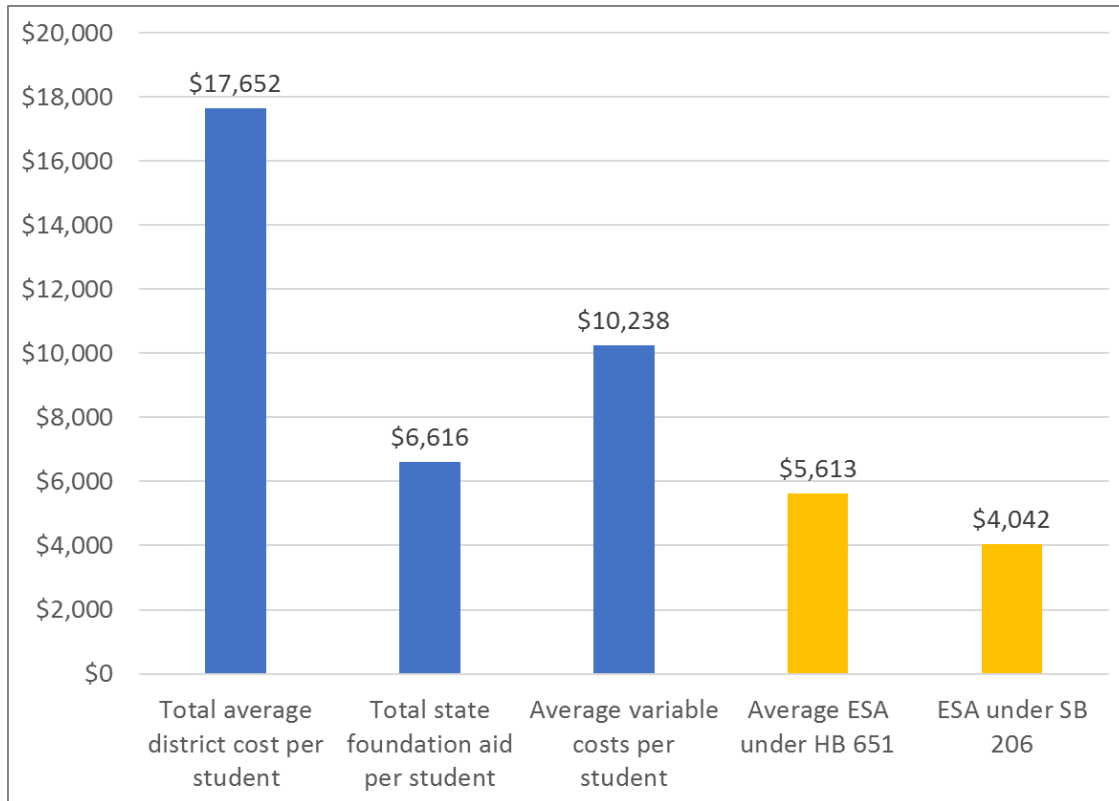
Figure 1: Fiscal alignment of Iowa district and ESA costs under HB 651 and SB 206

²¹ EdChoice, School Choice in America Dashboard, accessed 10/1/2018, <https://www.edchoice.org/school-choice/school-choice-in-america/>

²² Based on public and private school enrollment data from NCES, an estimated 8.9 percent of K-12 students in Iowa enrolled in private schools in 2013-14.

U.S. Department of Education, National Center for Education Statistics, Private School Universe Survey (PSS), 2013-14.

U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "State Nonfiscal Public Elementary/Secondary Education Survey", 2013-14 v.1a; "State Nonfiscal Public Elementary/Secondary Education Survey Directory Data", 2015-16 v.1a.



Sources: Author's estimates; Iowa Department of Education; Iowa Department of Management; U.S. Department of Education, National Center for Education Statistics

When one student leaves a district for any reason, districts experience on average a reduction in state payments (including state aid) equal to \$6,570 per student. School districts on average experience an increase in local revenue equal to \$2,785 per student. Combined, the net change in state and local revenue when one student leaves a school district is, on average, equal to \$3,785 per student. This reduction in state and local revenue would be offset by savings from variable costs. The estimated average variable cost per student is \$10,238. Thus, districts on average will be able to reduce costs more than commensurately with reductions in state and local revenue in the short run.²³ Net savings may not materialize in all school districts when students leave. The estimated average variable cost per student in most districts is greater than the total state and local revenue per student combined, suggesting that most districts could reduce costs commensurately with a reduction in enrollment. In the long run, all costs are variable, meaning that districts would be able to fully adjust to a change in enrollment over time.

²³ Over a short range of enrollment changes, short-run variable costs will likely be lower. For instance, a district may not be able to merge classrooms when one or two students leave. Such fluctuations, however, are within the range of normal enrollment fluctuations that districts experience on a regular basis. A discussion on educational costs can be found on p. 11 in: Lueken, M.F. (2018). Fiscal Effects of School Vouchers: Examining the Savings and Costs of America's Private School Voucher Programs, *EdChoice*, <https://www.edchoice.org/research/fiscal-effects-of-school-vouchers/>

Finally, when students leave district schools, local taxpayers in some districts would experience a net fiscal benefit while local taxpayers in districts that qualify for funding under the Regular Program Budget Adjustment provision may experience an increase in property taxes.²⁴ The change in local property tax levy will vary by district and by the size of enrollment changes.

The fiscal effects on districts and local taxpayers are independent of ESA costs and determined only by students choosing to leave. These fiscal effects would occur when enrollment changes for almost any reason, not only when a school choice program is introduced. The cost of ESA factors only into the fiscal impact on the state as the state is the sole funder of the program under the proposed bills.²⁵ The program would likely have an indirect impact on local school districts as students participating in the program switch from districts because of financial assistance from the program. It is impossible to know for certain, however, if students leaving districts would have enrolled in a district school or private school without financial assistance from the ESA program.²⁶

Overall Fiscal Effects

Table 1 summarizes the overall estimated fiscal effects of the two proposed ESA programs under HB 651 and SB 206. Results are based on the assumptions that 1 percent and 10 percent of students in each district would participate in the program, and that 90 percent of students from each district would be switchers.

Estimated Fiscal Impact on the State

The first panel summarizes the fiscal effects of the ESA program on the state. Assuming a 1 percent take-up rate and 90 percent switcher rate, the state would award 4,858 ESAs. Ninety percent of these ESAs, or 4,404 ESAs, would be used by students who would enroll in a district school if not for the program's financial assistance. Under HB 651, the state's estimated cost to provide 4,858 ESAs would be \$27.3 million. The state would also experience cost reductions associated with fewer students in its public K-12 system. The reduction in the state's payments to public school districts is estimated at \$29.1 million. The net fiscal impact of the ESA program on the state would be an estimated \$1.8 million, or \$369 per ESA.

Assuming a 10 percent take-up rate, the estimated fiscal impact on the state under HB 651 is a net cost of \$900,000, or \$19 per ESA. Please note that this level of participation is unlikely to occur in the proposed ESA programs, at least in the short term. In Indiana, for example, the number of students participating in the voucher program was less than 4,000 in SY 2011-12, the first year. Program eligibility was expanded beginning with school year 2013-14 to include children from middle-income households

²⁴ If a district qualifies for a Regular Program Budget Adjustment, the school district's board of directors must adopt a resolution by May 15 and notify the Department of Management in order to receive a budget adjustment.

²⁵ Voucher programs currently in operation in the United States are funded with state funds only.

²⁶ Even if we observe a student in a non-public school before receiving an ESA, it could be the case that she would have entered a public school sometime in the future (e.g. beginning of high school) without the financial assistance from the program. In this case, she would generate savings from the point she leaves a public school. This scenario is indicative of the complexity with estimating the fiscal impact of school choice programs. It is impossible to know precisely who should be considered switchers vs. non-switchers.

with children already participating in the program or who have special needs.²⁷ By the program's fifth year, participation has grown to about 34,000, or 5 percent of eligible students in Indiana.²⁸

The second panel displays estimates for fiscal effects on local property taxes from students using ESAs to leave district schools. These estimates are mostly driven by the Regular Program Budget Adjustment provision. Assuming a 1 percent take-up rate and 90 percent switcher rate, the net fiscal impact on local property taxes from 4,404 students leaving the public school system is an estimated increase of \$13.0 million, or \$2,963 per student. As the number of students leaving districts increase, the number of districts qualifying for a budget adjustment increases. Assuming a 10 percent ESA take-up rate and 90 percent switcher rate (or 43,785 students who use an ESA to leave district schools), local property taxes would increase by \$227.2 million, or about \$5,200 for each student leaving a district school. Any increase in local property taxes under the Regular Program Budget Adjustment provision for a given student or group of students would disappear after one year.

The third panel summarizes our estimated fiscal effects on school districts. Assuming a 1 percent take-up rate and 90 percent switcher rate (4,404 students) who leave via ESAs, local revenue received by public school districts would increase by \$13.0 million. Payments from the state, mostly state aid payments, would decrease by \$29.1 million. Districts would be able to partially or fully offset a reduction in state and local revenue with savings from variable costs. We estimate variable cost savings for districts would be \$45.1 million, or \$10,238 per student. This estimate represents 58 percent of average total expenditures per student and is a cautious estimate.²⁹ For each student who uses an ESA to switch from a district school to a non-public school environment, districts would incur a net fiscal effect of \$29.1 million in savings, or more than \$6,600 in savings for each student who switches from a district school.

To be clear, the estimated \$29.1 million net savings for school districts reflects a \$45.1 million reduction in cumulative variable cost burden plus \$13.0 million in additional "hold harmless" funding which, combined, significantly outweighs the \$29.1 million revenue reduction in state aid for 4,404 students estimated to switch from public schools to private schools. The reduction in variable cost burden is not a direct reduction in school expenditures. The public schools will still have to make decisions to cut costs if enrollment declines. However, they now have \$45.1 million in available cost burden relief from which to find spending reductions to match their net revenue reduction.

Assuming a 10 percent ESA take-up rate and 90 percent switcher rate, districts would experience savings estimated at \$403.9 million, or more than \$9,000 per switcher. One-third of the savings from local funding and estimated variable cost savings derive from funding received via the Program Budget Adjustment provision.

²⁷ This expansion included families with incomes up to 200 percent of the income requirement for the federal free- and reduced-price lunch (FRL) program.

²⁸ EdChoice, *School Choice in America Dashboard*, accessed 11/9/2018, retrieved from <https://www.edchoice.org/school-choice/school-choice-in-america>

²⁹ For details about how variable costs are estimated, please see the "Data and Methods" section.

Table 1: Summary of Fiscal Effects Estimates

	HB 651		SB 206	
	1 percent take-up	10 percent take-up	1 percent take-up	10 percent take-up
<u>State</u>				
Number of ESAs	4,858	48,629	4,858	48,629
Number of Switchers	4,404	43,785	4,404	43,785
State (cost) of ESAs	(27,269,545)	(272,969,041)	(19,634,093)	(196,538,966)
State savings from reduction in district payments	29,064,319	272,061,420	29,064,319	272,061,420
State net savings (costs)	1,794,773	(907,620)	9,430,226	75,522,454
State net savings (costs) per ESA	369	(19)	1,941	1,553
<u>Local property taxes</u>				
Increase (decrease) in local property taxes	13,047,330	227,203,079	13,047,330	227,203,079
Increase (decrease) in local property taxes per switcher	2,963	5,189	2,963	5,189
<u>Public school districts</u>				
Increase (decrease) in local revenue for districts	13,047,330	227,203,079	13,047,330	227,203,079
Increase (decrease) in state revenue for districts	(29,064,319)	(272,061,420)	(29,064,319)	(272,061,420)
Estimated variable cost savings	45,130,595	448,709,931	45,130,595	448,709,931
District net savings (costs)	29,113,606	403,851,589	29,113,606	403,851,589
District net savings (costs) per switcher	6,611	9,224	6,611	9,224

Source: Author's calculations based on data from the Iowa Department of Management; Iowa Department of Education; and National Center for Education Statistics, U.S. Department of Education

Under SB 206, savings would be greater for the state because the cost of the ESA is less than the ESA cost under HB 651. As noted above, the fiscal impact on local taxpayers and school districts does not depend on the ESA cost, only the number of students choosing to leave. The net fiscal impact of SB 206 on the state is estimated between \$9.4 million and \$75.5 million, or up to almost \$2,000 per ESA.

Fiscal Effects at the District-Level on State taxpayers, Local Property Taxes, and School Districts

Table 2 through Table 10 are located at the end of this report.

Table 2 and Table 3 show for each school district the change in state and local revenue on a per-pupil basis if enrollment decreases by 1 percent and 10 percent, respectively. Data on changes to state and local revenues for each school district for 1 percent and 10 percent enrollment decreases were provided by the Iowa Department of Management and provide the basis for our fiscal effect estimates reported in subsequent tables. Table 2 and Table 3 also report enrollment, the average cost for ESAs under HB 651 and SB 206, total revenue, and estimated average variable costs.

How to Read Table 2

Let's walk through an example by looking at the row for Cedar Rapids. The Cedar Rapids school district enrolls 17,129 students. Under HB 651, an ESA awarded to a student from this district would cost the state, on average, \$5,590. Under HB 206, an ESA would cost the state \$4,042. The district's total revenue per student is \$15,791. The district's estimated average variable cost is \$8,955. If the district's

enrollment decreases by 1 percent, then the district's revenue from the state will decrease by \$7,065 per student while local revenue will increase by \$3,896 per student. State and local revenue combined would decrease by \$3,170 per student. This net revenue reduction would be outweighed by the district's average variable costs, and the district would incur a net benefit of \$5,785 per student. This estimated \$5,785 net savings represents a \$8,955 per student reduction in school variable cost burden, which outweighs the \$3,170 net revenue reduction per student. It is not a reduction in school expenditures, as public officials will still have to make decisions to cut costs as enrollment declines. However, they would have at least \$8,955 per student in available cost burden relief from which to find \$3,170 in spending reductions to match their net revenue reduction.

Table 4, Table 5, and Table 6 report the estimated fiscal impact on state taxpayers, local property taxes, and district finances, respectively. Estimates in these tables assume that 1 percent of students use ESAs to enroll in non-public school settings and 90 percent of ESAs are used by students likely to enroll in district schools without financial assistance from the program.³⁰

How to Read Table 4

Let's continue with using Cedar Rapids to walk through reading Table 4. Under a 1 percent take-up rate assumption, 171 students who are residentially assigned to the Cedar Rapids public school district would receive ESAs. Of these students, 154 students (90 percent of ESAs awarded) would be switchers, i.e., they would attend a public school even without financial assistance from the ESA program. Under HB 651, the state's cost to fund 171 ESAs would be \$955,821. The state would also experience savings from reduced payments to the district, or \$1,088,078. The estimated net fiscal effect on the state would be \$132,257 in savings, or \$773 for each ESA provided to the 171 students.

Under SB 206, the cost to the state to provide 171 ESAs would be \$691,114. The state would also experience savings from reduced payments to the district, or \$1,088,078. The estimated net fiscal effect on the state would be \$396,964 in savings, or \$2,321 for each ESA provided to the 171 students.

How to Read Table 5

Cedar Rapids would qualify for additional revenue under the Regular Program Budget Adjustment when enrollment declines. This revenue is generated by local property taxes. If 154 students left the district, additional revenue of about \$600,000, or \$3,869 for each student leaving a district school via the ESA program, would be generated by local an increase in local property tax levy.

Table 6 reports estimated fiscal impacts by the ESA programs on school districts based on a one percent ESA take-up rate and 90 percent switcher rate. The short-run fiscal effect on an individual school district is the variable cost savings minus the reduction in revenue associated from students choosing to leave the district. Note that the fiscal effect on districts will be the same regardless of why students leave (e.g., to enroll in a private school, move to another district, homeschool, or move out of state). All estimates represent short-run fiscal effects. Based on our estimates for variable costs, 15 districts out of

³⁰ For districts with 5 or fewer ESAs awarded, we assume all ESAs are given to switchers.

330 districts in Iowa would experience a net fiscal cost when students leave for almost any reason. Nearly all Iowa school districts (95 percent) would experience an increase in revenue on a per-student basis when students leave. In the long run, the net savings for districts would be greater as there would be more opportunities to adjust budgets and find ways to reduce costs.

How to Read Table 6

Continuing with Cedar Rapids, the district would receive \$1,088,078 less revenue from the state when enrollment decreases (by 154 students in Table 5). The district would also receive additional revenue of \$595,826 from additional local property taxes under the budget adjustment provision. This implies that state and local revenue combined would decrease by \$492,252, or by \$3,196 per student. Because the district would face lower educational costs from having fewer students to educate, the district would be able to offset this revenue reduction by reducing variable costs, estimated at \$8,955 per student. The estimated cumulative variable cost savings is \$1,379,000. Overall, the estimated net fiscal effect for Cedar Rapids is \$886,750, or \$5,758 for each student who leaves the district via the ESA program.

Estimates in Table 7 through Table 9 report our fiscal effect estimates based on a 10 percent ESA take-up rate and 90 percent switcher rate.

Break-even switcher rates

Under HB 651 and SB 206, the overall break-even switcher rates for the state are 85 percent and 61 percent, respectively (Table 10, located at the end of this report). Thus, for the ESA program under HB 651 to be revenue neutral or cost saving for the state, at least 85 percent of all ESA recipients would need to be switchers. Given that the ESA program under both bills require students in grades 1 to 12 to be enrolled in district schools prior to participating in the program, ESA programs under both bills would likely generate significant savings because switcher rates will likely be high due to these prior enrollment requirements.

Table 10 also reports estimated state break-even switcher rates at the district level. Entries with “no break-even” indicate that the state would incur net costs even if all students switch from those districts – in these cases, the average ESA cost exceeds the state’s reduction in paying foundation aid when fewer students are enrolled. Under HB 651, the average ESA cost exceeds the per-student state foundation aid in 72 districts (22 percent of school districts). Under SB 206, where the ESA value is less than an ESA under HB 651, 7 districts would generate costs if any of their students left to use an ESA.

Fiscal Analysis Caveats and Considerations

When an ESA program allows eligibility for nonpublic school students, then some of the savings will be offset by any students from this group who would participate in the program (“non-switchers”).

Demand for the program will depend on the amount of financial assistance. The higher the ESA amount, the greater the demand for the program. Most private school choice programs that exist today are limited in nature. Participation rates in the initial year average about 1 percent of the eligible

population, and about 2 percent in the second year. Nevada enacted the first universal ESA program (the legislature did not fund the program in 2017). During the first year after the program was enacted, more than 7,700 applications were filed with the state's treasurer's office, or about 2 percent of eligible students in the state.³¹ The ESA amount was worth \$5,900 for students from low-income families and about \$5,200 for all other students. The program requires prior enrollment in a public school, and all students who are kindergarten age are eligible for the program. Based on Nevada's limited experience, which has similar eligibility criteria and roughly similar ESA amount as the ESA programs under HB 651 and SB 206, we might expect participation to be around 2 percent of eligible students.

Another method for estimating demand is to use a measure that economists typically use, price-demand elasticity, to predict the change in private school enrollment that occurs for a given change in price. Using the price-demand elasticity coefficient estimated by Chiswick and Koutroumanes (1996), the best available data for estimating private school demand that we are aware of, and adjusting it for inflation, we estimate take-up rates for HB 651 and SB 206 at 6.3 percent and 4.5 percent, respectively.³² These estimates are well within the range of our one percent and 10 percent assumptions for program participation. Estimates based on Chiswick and Koutroumanes's work are also higher than Nevada's experience and may overstate actual experience in Iowa.

Finally, note that estimates in the present analysis do not account for the potential fiscal effects if students with disabilities use the program. In general, the cost to educate students with special needs is, on average, twice the cost to educate mainstream students.³³ Costs increase with the severity of a child's disability. Given that the ESA amounts considered in the analysis under HB 561 and SB 206, participation in an ESA program by students with special needs will likely be very low, especially students with severe disabilities.

Conclusion

Legislators, taxpayers, and school district officials are usually concerned with how school choice programs will affect the state's budget, district finances, and local property taxes. If passed, HB 651 and SB 206 would establish education savings accounts (ESAs) for many Iowan families to use public funds for approved education services, including tuition to enroll in non-public school settings. Students who attended a public school in Iowa for at least two semesters and children eligible to enroll in kindergarten would be eligible for the ESA program.

This fiscal analysis estimated the net fiscal impact of HB 651 and SB 206 on state taxpayers, local taxpayers, and school districts. The net fiscal impact for any private school choice programs is primarily

³¹ Data obtained from Nevada Treasurer, Oct. 19, 2018. Please note that most of the 7,700 applications have not been processed, and the total number of applicants may include families that may not be eligible or approved for the program.

³² Chiswick, Barry R., and Stella Koutroumanes. An econometric analysis of the demand for private schooling. *Research in Labor Economics* 15 (1996): 209-237.

We adjust the coefficient reported in Chiswick and Koutroumanes to 2017 terms.

³³ A comprehensive study known as the Special Education Expenditure Project (SEEP) was conducted by the Center for Special Education Finance. The study was mandated in the 1997 reauthorization of the Individuals with Disabilities Education Act (IDEA). For more information about the project, see "The Special Education Expenditure Project," Center for Special Education Finance, <http://www.csef-air.org>

determined by the number of scholarships provided, the number of students switching from public schools, and fiscal alignment of the program's costs and public education costs. Our analysis estimated fiscal effects for each of these bills under a range of assumptions for program participation. We generated estimates for 1 percent and 10 percent take-up rates. Because eligibility under each of these bills is confined to students already enrolled in public schools and kindergarten students, our assumption about the switcher rate, 90 percent, is very cautious.

We estimate that HB 651, assuming a 1 percent take-up rate, would generate net savings for the state worth between about \$1.8 million, or \$369 per ESA. Under a take-up rate of 10 percent (a much less-likely scenario), the state would incur a small net cost of \$907,000, or \$19 per ESA.

Due to a "hold harmless" school funding provision known as the Regular Program Budget Adjustment, certain districts qualify for additional revenue for one year when enrollment declines. This additional revenue is funded by local property taxes. In districts that do not qualify for this provision, property taxes decrease when students leave. Assuming 1 percent and 10 percent take-up rates for an ESA program, additional local property taxes would increase overall by between \$13.0 million and \$227.2 million.

After factoring in estimates for short-run variable cost savings, local school districts would experience between \$29.1 million and \$403.9 million, or up to about \$9,200 per ESA used by students in district schools.³⁴

Under SB 206, we estimate that the ESA program would generate net savings for the state worth between \$9.4 million and \$75.5 million, or up to about \$1,900 per ESA. Fiscal effects estimated for local taxpayers and public school districts under SB 206 would be the same as the fiscal effects estimated for HB 651.

³⁴ Please see page 9 for a discussion about the concept of savings for school districts.

Table 2: Change in Each District's State Revenue Per Student, Local Revenue Per Student, and Combined State and Local Revenue Per Student if 1 Percent of Students Leave

						If 1 percent of students who leave school district			
District	Certified Enrollment, Fall 2017	Est. ESA under HB 651	Est. ESA under SB 206	District total revenue per student, FY 2017	District estimated variable costs per student	(Decrease) in state revenue per student for district	Increase (decrease) in local revenue per student for district	Increase (decrease) in state plus local revenue per student for district	District marginal fiscal effect of student choosing to leave
Adair-Casey	300	\$5,636	\$4,042	\$18,086	\$7,972	(\$7,159)	\$4,870	(\$2,289)	\$5,683
Adel DeSoto Minburn	1,730	\$5,609	\$4,042	\$13,520	\$8,118	(\$6,782)	(\$1,220)	(\$8,001)	\$117
AGWSR	626	\$5,702	\$4,042	\$16,762	\$5,821	(\$6,860)	\$1,496	(\$5,364)	\$458
AHSTW	792	\$5,579	\$4,042	\$17,463	\$8,843	(\$6,793)	(\$1,408)	(\$8,202)	\$641
Akron Westfield	545	\$5,676	\$4,042	\$17,009	\$9,272	(\$6,887)	(\$1,283)	(\$8,171)	\$1,102
Albert City-Truesdale	214	\$5,543	\$4,042	\$14,421	\$7,008	(\$7,014)	(\$1,210)	(\$8,224)	(\$1,216)
Albia	1,183	\$5,578	\$4,042	\$14,446	\$8,198	(\$6,111)	\$6,284	\$173	\$8,371
Alburnett	525	\$5,592	\$4,042	\$18,154	\$10,026	(\$6,847)	(\$1,298)	(\$8,145)	\$1,881
Alden	269	\$5,646	\$4,042	\$16,205	\$9,528	(\$6,102)	\$6,140	\$38	\$9,566
Algona	1,316	\$5,628	\$4,042	\$20,442	\$13,899	(\$6,146)	\$6,013	(\$132)	\$13,767
Allamakee	1,094	\$5,643	\$4,042	\$14,994	\$8,797	(\$6,161)	\$6,014	(\$147)	\$8,650
Alta	775	\$5,679	\$4,042	\$17,540	\$10,773	(\$7,217)	(\$1,089)	(\$8,306)	\$2,467
Ames	4,300	\$5,659	\$4,042	\$19,441	\$9,811	(\$6,858)	(\$1,462)	(\$8,320)	\$1,491
Anamosa	1,278	\$5,630	\$4,042	\$15,176	\$7,276	(\$6,879)	(\$1,215)	(\$8,094)	(\$818)
Andrew	238	\$5,693	\$4,042	\$16,762	\$8,002	(\$7,204)	(\$1,132)	(\$8,335)	(\$333)
Ankeny	11,549	\$5,531	\$4,042	\$18,258	\$10,001	(\$6,790)	(\$1,199)	(\$7,989)	\$2,012
Aplington-Parkersburg	825	\$5,640	\$4,042	\$20,392	\$12,990	(\$6,102)	\$6,210	\$108	\$13,098
Ar-We-Va	267	\$5,611	\$4,042	\$17,788	\$9,549	(\$6,101)	\$5,995	(\$106)	\$9,443
Atlantic	1,352	\$5,623	\$4,042	\$21,905	\$14,016	(\$6,103)	\$6,148	\$45	\$14,061
Audubon	491	\$5,670	\$4,042	\$18,557	\$10,074	(\$6,104)	\$6,154	\$51	\$10,125
Ballard	1,619	\$5,542	\$4,042	\$16,458	\$10,044	(\$6,933)	(\$834)	(\$7,767)	\$2,277
Baxter	315	\$5,620	\$4,042	\$18,262	\$11,071	(\$6,104)	\$6,272	\$168	\$11,239
BCLUW	531	\$5,666	\$4,042	\$17,868	\$10,246	(\$6,102)	\$6,140	\$38	\$10,284
Bedford	450	\$5,638	\$4,042	\$17,757	\$10,666	(\$7,190)	(\$1,059)	(\$8,248)	\$2,418
Belle Plaine	533	\$5,568	\$4,042	\$15,459	\$9,721	(\$7,115)	\$4,070	(\$3,045)	\$6,676
Bellevue	581	\$5,647	\$4,042	\$15,665	\$9,861	(\$6,863)	(\$1,398)	(\$8,261)	\$1,600
Belmond-Klemme	798	\$5,597	\$4,042	\$15,065	\$9,269	(\$6,102)	\$6,161	\$59	\$9,329
Bennett	187	\$5,634	\$4,042	\$13,611	\$6,693	(\$7,081)	\$2,190	(\$4,891)	\$1,802
Benton	1,487	\$5,623	\$4,042	\$14,746	\$8,636	(\$6,103)	\$6,199	\$96	\$8,732
Bettendorf	4,100	\$5,629	\$4,042	\$15,949	\$9,409	(\$6,000)	\$5,736	(\$265)	\$9,145
Bondurant-Farrar	1,989	\$5,556	\$4,042	\$23,504	\$8,065	(\$6,961)	(\$830)	(\$7,791)	\$274

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						If 1 percent of students who leave school district			
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Boone	2,053	\$5,605	\$4,042	\$15,342	\$6,967	(\$6,935)	\$3,763	(\$3,173)	\$3,794
Boyden-Hull	596	\$5,597	\$4,042	\$16,099	\$9,401	(\$6,102)	\$6,088	(\$14)	\$9,387
Boyer Valley	407	\$5,681	\$4,042	\$17,851	\$10,784	(\$6,103)	\$6,176	\$73	\$10,857
Brooklyn-Guernsey-Malcom	563	\$5,632	\$4,042	\$14,684	\$8,829	(\$6,865)	(\$1,314)	(\$8,180)	\$649
Burlington	4,263	\$5,593	\$4,042	\$16,321	\$10,240	(\$6,150)	\$6,192	\$43	\$10,282
CAL	257	\$5,813	\$4,042	\$18,468	\$11,157	(\$6,102)	\$6,166	\$64	\$11,221
Calamus-Wheatland	437	\$5,699	\$4,042	\$15,975	\$10,135	(\$6,104)	\$6,228	\$124	\$10,258
CAM	497	\$5,671	\$4,042	\$21,968	\$13,674	(\$6,891)	(\$1,453)	(\$8,344)	\$5,330
Camanche	839	\$5,606	\$4,042	\$24,095	\$15,237	(\$6,104)	\$6,054	(\$50)	\$15,187
Cardinal	574	\$5,620	\$4,042	\$20,550	\$9,028	(\$6,833)	(\$1,205)	(\$8,038)	\$990
Carlisle	1,944	\$5,567	\$4,042	\$17,297	\$9,766	(\$6,992)	(\$771)	(\$7,763)	\$2,003
Carroll	1,701	\$5,570	\$4,042	\$14,511	\$8,514	(\$6,886)	(\$1,301)	(\$8,187)	\$327
Cedar Falls	5,128	\$5,596	\$4,042	\$23,849	\$13,579	(\$6,510)	\$5,854	(\$656)	\$12,923
Cedar Rapids	17,129	\$5,590	\$4,042	\$15,791	\$8,955	(\$7,065)	\$3,896	(\$3,170)	\$5,785
Center Point-Urbana	1,356	\$5,585	\$4,042	\$20,944	\$13,062	(\$6,398)	\$6,142	(\$256)	\$12,806
Centerville	1,376	\$5,641	\$4,042	\$13,595	\$8,846	(\$7,021)	(\$827)	(\$7,849)	\$997
Central	419	\$5,600	\$4,042	\$15,845	\$8,837	(\$6,102)	\$6,133	\$31	\$8,867
Central City	474	\$5,676	\$4,042	\$16,424	\$8,051	(\$6,104)	\$6,246	\$142	\$8,193
Central Decatur	617	\$5,627	\$4,042	\$18,557	\$10,700	(\$6,077)	\$6,279	\$202	\$10,902
Central DeWitt	1,463	\$5,599	\$4,042	\$18,086	\$9,838	(\$6,883)	\$5,266	(\$1,617)	\$8,221
Central Lee	767	\$5,629	\$4,042	\$16,350	\$10,463	(\$6,104)	\$6,169	\$66	\$10,528
Central Lyon	761	\$5,574	\$4,042	\$15,407	\$9,720	(\$6,883)	(\$1,224)	(\$8,107)	\$1,613
Central Springs	815	\$5,646	\$4,042	\$14,625	\$7,925	(\$6,871)	\$5,023	(\$1,848)	\$6,076
Chariton	1,241	\$5,592	\$4,042	\$14,628	\$8,259	(\$6,011)	\$6,149	\$138	\$8,396
Charles City	1,502	\$5,647	\$4,042	\$19,390	\$13,393	(\$6,067)	\$5,775	(\$292)	\$13,101
Charter Oak-Ute	259	\$5,674	\$4,042	\$18,398	\$10,408	(\$6,102)	\$6,161	\$60	\$10,467
Cherokee	974	\$5,648	\$4,042	\$14,042	\$9,243	(\$6,857)	(\$1,176)	(\$8,032)	\$1,211
Clarinda	979	\$5,561	\$4,042	\$13,329	\$8,695	(\$6,809)	(\$1,206)	(\$8,015)	\$680
Clarion-Goldfield-Dows	944	\$5,636	\$4,042	\$18,160	\$10,995	(\$6,101)	\$6,147	\$45	\$11,040
Clarke	1,460	\$5,598	\$4,042	\$14,036	\$8,562	(\$6,850)	(\$1,090)	(\$7,940)	\$622
Clarksville	315	\$5,694	\$4,042	\$15,385	\$9,355	(\$6,102)	\$6,254	\$152	\$9,507

Table 2: Change in Each District's State Revenue Per Student, Local Revenue Per Student, and Combined State and Local Revenue Per Student if 1 Percent of Students Leave

District	Certified Enrollment, Fall 2017	Est. ESA under HB 651	Est. ESA under SB 206	District total revenue per student, FY 2017	District estimated variable costs per student	If 1 percent of students who leave school district			
						(Decrease) in state revenue per student for district	Increase (decrease) in local revenue per student for district	Increase (decrease) in state plus local revenue per student for district	District marginal fiscal effect of student choosing to leave
Clay Central-Everyly	332	\$5,747	\$4,042	\$15,484	\$7,403	(\$6,101)	\$6,133	\$32	\$7,435
Clayton Ridge	571	\$5,661	\$4,042	\$18,608	\$11,620	(\$6,113)	\$6,133	\$20	\$11,641
Clear Creek Amana	2,192	\$5,608	\$4,042	\$16,844	\$7,617	(\$6,838)	(\$1,338)	(\$8,177)	(\$560)
Clear Lake	1,234	\$5,577	\$4,042	\$15,285	\$9,609	(\$6,813)	(\$1,406)	(\$8,219)	\$1,391
Clinton	3,723	\$5,637	\$4,042	\$25,699	\$11,922	(\$6,080)	\$6,054	(\$26)	\$11,896
Colfax-Mingo	736	\$5,580	\$4,042	\$14,000	\$7,874	(\$6,727)	(\$1,248)	(\$7,975)	(\$101)
College	5,163	\$5,573	\$4,042	\$23,539	\$12,380	(\$6,825)	(\$1,265)	(\$8,091)	\$4,289
Collins-Maxwell	459	\$5,602	\$4,042	\$14,986	\$8,202	(\$6,104)	\$6,264	\$160	\$8,362
Colo-NESCO	513	\$5,645	\$4,042	\$21,829	\$11,599	(\$6,902)	(\$510)	(\$7,411)	\$4,187
Columbus	787	\$5,638	\$4,042	\$16,452	\$10,558	(\$6,104)	\$6,246	\$142	\$10,700
Coon Rapids-Bayard	439	\$5,781	\$4,042	\$14,605	\$8,430	(\$6,945)	(\$1,463)	(\$8,407)	\$23
Corning	399	\$5,715	\$4,042	\$20,523	\$12,449	(\$6,103)	\$6,109	\$6	\$12,455
Council Bluffs	9,125	\$5,638	\$4,042	\$16,933	\$10,510	(\$5,886)	\$5,886	\$0	\$10,510
Creston	1,471	\$5,618	\$4,042	\$15,713	\$8,760	(\$6,866)	(\$1,210)	(\$8,076)	\$683
Dallas Center-Grimes	2,821	\$5,558	\$4,042	\$14,545	\$7,944	(\$6,820)	(\$1,182)	(\$8,003)	(\$59)
Danville	514	\$5,611	\$4,042	\$17,064	\$9,037	(\$6,712)	(\$1,321)	(\$8,033)	\$1,004
Davenport	15,234	\$5,598	\$4,042	\$16,156	\$10,000	(\$5,623)	\$5,606	(\$17)	\$9,983
Davis County	1,138	\$5,595	\$4,042	\$15,209	\$9,717	(\$6,104)	\$6,235	\$132	\$9,848
Decorah Community	1,367	\$5,612	\$4,042	\$20,328	\$11,699	(\$6,978)	(\$1,224)	(\$8,203)	\$3,496
Delwood	198	\$5,647	\$4,042	\$14,657	\$8,917	(\$7,056)	(\$2,964)	(\$10,020)	(\$1,103)
Denison	2,101	\$5,577	\$4,042	\$13,950	\$9,280	(\$6,934)	(\$880)	(\$7,815)	\$1,465
Denver	750	\$5,586	\$4,042	\$15,789	\$9,638	(\$6,823)	(\$1,204)	(\$8,027)	\$1,611
Des Moines Independent	33,057	\$5,695	\$4,042	\$20,110	\$12,278	(\$6,946)	\$4,235	(\$2,711)	\$9,567
Diagonal	99	\$5,896	\$4,042	\$22,077	\$11,332	(\$6,103)	\$6,210	\$107	\$11,439
Dike-New Hartford	882	\$5,615	\$4,042	\$17,850	\$11,159	(\$6,767)	\$6,233	(\$534)	\$10,625
Dubuque	10,507	\$5,624	\$4,042	\$15,965	\$9,537	(\$6,641)	\$6,050	(\$592)	\$8,945
Dunkerton	419	\$5,629	\$4,042	\$17,136	\$10,276	(\$7,170)	\$4,339	(\$2,831)	\$7,445
Durant	563	\$5,723	\$4,042	\$16,153	\$9,126	(\$6,104)	\$6,107	\$3	\$9,129
Eagle Grove	848	\$5,705	\$4,042	\$15,634	\$9,326	(\$6,570)	\$6,026	(\$544)	\$8,782
Earlham	575	\$5,620	\$4,042	\$23,338	\$13,923	(\$6,420)	\$6,236	(\$185)	\$13,738
East Buchanan	568	\$5,655	\$4,042	\$31,462	\$19,458	(\$6,102)	\$6,220	\$118	\$19,576

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East Marshall	562	\$5,719	\$4,042	\$20,932	\$12,215	(\$7,201)	(\$1,128)	(\$8,328)	\$3,887
East Mills	547	\$5,693	\$4,042	\$18,448	\$9,701	(\$6,904)	(\$1,467)	(\$8,370)	\$1,331
East Sac County	846	\$5,642	\$4,042	\$14,684	\$8,662	(\$6,101)	\$6,156	\$54	\$8,716
East Union	492	\$5,628	\$4,042	\$17,784	\$9,445	(\$6,762)	\$6,246	(\$516)	\$8,929
Eastern Allamakee	325	\$5,666	\$4,042	\$17,024	\$9,919	(\$6,102)	\$6,144	\$42	\$9,961
Easton Valley	603	\$5,595	\$4,042	\$16,649	\$8,217	(\$6,104)	\$6,190	\$86	\$8,302
Eddyville-Blakesburg-	876	\$5,613	\$4,042	\$15,683	\$8,603	(\$6,103)	\$5,997	(\$106)	\$8,497
Edgewood-Colesburg	414	\$5,659	\$4,042	\$18,473	\$12,082	(\$7,212)	(\$1,011)	(\$8,222)	\$3,860
Eldora-New Providence	625	\$5,637	\$4,042	\$17,748	\$9,526	(\$6,019)	\$6,100	\$81	\$9,607
Emmetsburg	699	\$5,695	\$4,042	\$17,249	\$8,588	(\$7,146)	\$5,244	(\$1,902)	\$6,687
English Valleys	452	\$5,748	\$4,042	\$18,771	\$6,981	(\$6,104)	\$6,208	\$104	\$7,085
Essex	194	\$5,693	\$4,042	\$20,642	\$11,862	(\$6,104)	\$6,202	\$98	\$11,960
Estherville Lincoln	1,324	\$5,621	\$4,042	\$17,606	\$10,979	(\$5,934)	\$6,028	\$95	\$11,074
Exira-Elk Horn-	414	\$5,734	\$4,042	\$17,501	\$9,334	(\$6,104)	\$6,161	\$57	\$9,391
Fairfield	1,592	\$5,608	\$4,042	\$16,838	\$9,645	(\$6,104)	\$6,113	\$10	\$9,655
Forest City	1,093	\$5,642	\$4,042	\$19,571	\$10,841	(\$6,102)	\$6,071	(\$31)	\$10,810
Fort Dodge	3,800	\$5,639	\$4,042	\$25,430	\$15,009	(\$6,772)	(\$1,243)	(\$8,015)	\$6,994
Fort Madison	2,144	\$5,569	\$4,042	\$13,801	\$8,564	(\$7,099)	\$4,828	(\$2,271)	\$6,292
Fremont-Mills	452	\$5,595	\$4,042	\$17,823	\$10,076	(\$6,214)	\$6,215	\$1	\$10,077
Galva-Holstein	444	\$5,660	\$4,042	\$18,431	\$9,441	(\$6,887)	(\$1,413)	(\$8,300)	\$1,141
Garner-Hayfield-Ventura	882	\$5,658	\$4,042	\$19,486	\$13,139	(\$7,183)	\$3,763	(\$3,420)	\$9,719
George-Little Rock	426	\$5,620	\$4,042	\$16,647	\$9,431	(\$6,102)	\$6,178	\$76	\$9,508
Gilbert	1,491	\$5,544	\$4,042	\$15,754	\$5,980	(\$6,806)	(\$1,263)	(\$8,068)	(\$2,088)
Gilmore City-Bradgate	146	\$5,790	\$4,042	\$15,260	\$5,312	(\$7,212)	(\$1,311)	(\$8,523)	(\$3,211)
Gladbrook-Reinbeck	585	\$5,711	\$4,042	\$14,548	\$8,245	(\$7,178)	(\$1,168)	(\$8,346)	(\$101)
Glenwood	1,979	\$5,570	\$4,042	\$15,117	\$8,490	(\$6,926)	(\$1,056)	(\$7,982)	\$507
Glidden-Ralston	278	\$5,638	\$4,042	\$17,332	\$9,542	(\$7,197)	(\$1,079)	(\$8,276)	\$1,265
GMG	281	\$5,716	\$4,042	\$25,413	\$15,392	(\$6,102)	\$6,074	(\$28)	\$15,364
Graettinger-Terril	390	\$5,635	\$4,042	\$15,942	\$7,972	(\$6,867)	(\$1,440)	(\$8,307)	(\$334)
Greene County	1,239	\$5,667	\$4,042	\$15,745	\$9,956	(\$6,340)	\$6,110	(\$230)	\$9,726
Grinnell-Newburg	1,598	\$5,608	\$4,042	\$15,434	\$9,447	(\$6,104)	\$6,092	(\$12)	\$9,435

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Griswold	504	\$5,620	\$4,042	\$15,453	\$7,587	(\$6,103)	\$6,180	\$77	\$7,664
Grundy Center	654	\$5,647	\$4,042	\$21,002	\$12,407	(\$6,405)	\$6,191	(\$214)	\$12,193
Guthrie Center	448	\$5,632	\$4,042	\$17,896	\$10,977	(\$6,104)	\$6,212	\$108	\$11,085
Hamburg	221	\$5,713	\$4,042	\$18,882	\$9,573	(\$6,103)	\$6,045	(\$58)	\$9,515
Hampton-Dumont	1,200	\$5,635	\$4,042	\$17,319	\$11,585	(\$6,971)	\$757	(\$6,214)	\$5,371
Harlan	1,431	\$5,626	\$4,042	\$14,758	\$9,077	(\$6,850)	(\$1,307)	(\$8,156)	\$921
Harmony	346	\$5,579	\$4,042	\$17,340	\$9,209	(\$7,125)	\$5,332	(\$1,794)	\$7,416
Harris-Lake Park	307	\$5,686	\$4,042	\$17,809	\$9,777	(\$7,181)	(\$1,242)	(\$8,423)	\$1,355
Hartley-Melvin-Sanborn	628	\$5,655	\$4,042	\$15,313	\$10,392	(\$5,799)	\$5,781	(\$18)	\$10,374
Highland	617	\$5,626	\$4,042	\$18,056	\$10,116	(\$6,104)	\$6,051	(\$53)	\$10,064
Hinton	526	\$5,624	\$4,042	\$20,678	\$12,305	(\$6,101)	\$6,195	\$94	\$12,399
H-L-V	334	\$5,684	\$4,042	\$18,740	\$10,409	(\$7,161)	(\$1,096)	(\$8,257)	\$2,151
Howard-Winneshiek	1,160	\$5,705	\$4,042	\$15,961	\$9,039	(\$6,102)	\$6,144	\$42	\$9,082
Hubbard-Radcliffe	444	\$5,659	\$4,042	\$20,660	\$8,189	(\$6,102)	\$6,057	(\$45)	\$8,145
Hudson	677	\$5,773	\$4,042	\$15,795	\$9,363	(\$6,882)	(\$1,376)	(\$8,258)	\$1,105
Humboldt	1,203	\$5,616	\$4,042	\$19,266	\$12,652	(\$6,907)	\$2,354	(\$4,554)	\$8,099
IKM-Manning	680	\$5,721	\$4,042	\$16,717	\$9,501	(\$7,198)	(\$1,191)	(\$8,389)	\$1,112
Independence	1,431	\$5,633	\$4,042	\$16,170	\$8,160	(\$6,885)	(\$1,203)	(\$8,088)	\$72
Indianola	3,421	\$5,545	\$4,042	\$18,155	\$9,407	(\$6,567)	\$5,892	(\$675)	\$8,733
Interstate 35	857	\$5,584	\$4,042	\$15,489	\$7,704	(\$6,030)	\$6,222	\$192	\$7,896
Iowa City	14,198	\$5,588	\$4,042	\$17,231	\$10,565	(\$6,832)	(\$1,318)	(\$8,151)	\$2,414
Iowa Falls	1,097	\$5,620	\$4,042	\$16,280	\$10,217	(\$6,861)	(\$1,194)	(\$8,056)	\$2,162
Iowa Valley	545	\$5,556	\$4,042	\$13,971	\$8,143	(\$7,102)	(\$93)	(\$7,195)	\$949
Janesville Consolidated	403	\$5,622	\$4,042	\$14,823	\$7,477	(\$6,802)	(\$1,358)	(\$8,160)	(\$683)
Jesup	908	\$5,550	\$4,042	\$13,974	\$6,562	(\$6,783)	(\$1,243)	(\$8,026)	(\$1,464)
Johnston	7,074	\$5,541	\$4,042	\$18,673	\$11,358	(\$6,802)	(\$1,189)	(\$7,991)	\$3,367
Keokuk	1,910	\$5,592	\$4,042	\$15,536	\$9,881	(\$6,712)	\$5,948	(\$764)	\$9,117
Keota	341	\$5,656	\$4,042	\$15,568	\$7,780	(\$5,811)	\$5,897	\$86	\$7,867
Kingsley-Pierson	456	\$5,724	\$4,042	\$15,863	\$9,873	(\$6,102)	\$6,187	\$86	\$9,958
Knoxville	1,764	\$5,591	\$4,042	\$16,167	\$9,680	(\$6,866)	(\$1,077)	(\$7,943)	\$1,737
Lake Mills	615	\$5,638	\$4,042	\$16,239	\$8,160	(\$6,842)	\$5,735	(\$1,107)	\$7,053

Table 2: Change in Each District's State Revenue Per Student, Local Revenue Per Student, and Combined State and Local Revenue Per Student if 1 Percent of Students Leave

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Lamoni	306	\$5,677	\$4,042	\$15,653	\$8,506	(\$7,056)	(\$1,056)	(\$8,112)	\$395
Laurens-Marathon	281	\$5,662	\$4,042	\$18,251	\$10,150	(\$6,102)	\$6,118	\$16	\$10,167
Lawton-Bronson	575	\$5,575	\$4,042	\$24,955	\$14,349	(\$6,105)	\$6,195	\$90	\$14,439
Le Mars	2,184	\$5,570	\$4,042	\$15,652	\$10,425	(\$6,810)	\$870	(\$5,939)	\$4,485
Lenox	461	\$5,674	\$4,042	\$15,858	\$9,851	(\$5,994)	\$6,078	\$84	\$9,936
Lewis Central	2,476	\$5,595	\$4,042	\$17,708	\$11,379	(\$6,348)	\$5,972	(\$376)	\$11,003
Linn-Mar	7,436	\$5,548	\$4,042	\$16,683	\$9,564	(\$6,798)	(\$1,156)	(\$7,954)	\$1,610
Lisbon	646	\$5,541	\$4,042	\$16,980	\$8,566	(\$5,943)	\$6,112	\$169	\$8,734
Logan-Magnolia	564	\$5,598	\$4,042	\$15,749	\$10,446	(\$6,854)	(\$1,232)	(\$8,086)	\$2,361
Lone Tree	366	\$5,667	\$4,042	\$28,383	\$17,033	(\$7,225)	(\$1,018)	(\$8,243)	\$8,790
Louisa-Muscatine	740	\$5,642	\$4,042	\$15,935	\$10,242	(\$6,902)	(\$1,282)	(\$8,184)	\$2,058
LuVerne	165	\$5,759	\$4,042	\$14,661	\$7,041	(\$6,865)	(\$3,414)	(\$10,278)	(\$3,237)
Lynnville-Sully	463	\$5,588	\$4,042	\$16,094	\$9,266	(\$6,854)	(\$1,308)	(\$8,162)	\$1,103
Madrid	684	\$5,580	\$4,042	\$13,617	\$7,009	(\$7,241)	(\$629)	(\$7,870)	(\$861)
Manson Northwest									
Webster	658	\$5,659	\$4,042	\$20,991	\$12,353	(\$6,854)	(\$1,432)	(\$8,286)	\$4,066
Maple Valley-Anthon Oto	655	\$5,675	\$4,042	\$15,761	\$8,907	(\$6,102)	\$6,167	\$65	\$8,973
Maquoketa	1,336	\$5,631	\$4,042	\$17,604	\$11,426	(\$6,089)	\$6,109	\$21	\$11,447
Maquoketa Valley	672	\$5,625	\$4,042	\$21,939	\$13,533	(\$6,102)	\$6,171	\$69	\$13,602
Marcus-Meriden-Cleghorn	425	\$5,639	\$4,042	\$25,468	\$15,026	(\$6,102)	\$6,111	\$10	\$15,036
Marion Independent	1,918	\$5,698	\$4,042	\$20,588	\$12,895	(\$6,130)	\$6,086	(\$44)	\$12,851
Marshalltown	5,458	\$5,630	\$4,042	\$15,480	\$8,693	(\$7,022)	\$3,187	(\$3,835)	\$4,858
Martensdale-St Marys	512	\$5,574	\$4,042	\$21,507	\$11,466	(\$7,007)	\$2,372	(\$4,635)	\$6,831
Mason City	3,639	\$5,654	\$4,042	\$19,577	\$13,020	(\$6,102)	\$6,003	(\$98)	\$12,922
Mediapolis	791	\$5,589	\$4,042	\$14,092	\$8,373	(\$7,137)	(\$1,017)	(\$8,154)	\$219
Melcher-Dallas	332	\$5,688	\$4,042	\$14,618	\$8,685	(\$6,045)	\$6,290	\$245	\$8,930
MFL MarMac	758	\$5,647	\$4,042	\$15,384	\$9,192	(\$6,102)	\$6,174	\$72	\$9,264
Midland	535	\$5,697	\$4,042	\$16,170	\$8,002	(\$6,103)	\$6,196	\$93	\$8,095
Mid-Prairie	1,249	\$5,622	\$4,042	\$16,718	\$10,525	(\$6,039)	\$5,892	(\$147)	\$10,378
Missouri Valley	832	\$5,563	\$4,042	\$14,482	\$8,774	(\$6,104)	\$6,194	\$90	\$8,864
MOC-Floyd Valley	1,437	\$5,616	\$4,042	\$13,677	\$9,040	(\$6,831)	(\$1,346)	(\$8,177)	\$863

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Montezuma	497	\$5,568	\$4,042	\$17,271	\$5,105	(\$6,102)	\$6,166	\$64	\$5,169
Monticello	994	\$5,586	\$4,042	\$15,909	\$10,497	(\$6,103)	\$6,160	\$57	\$10,554
Moravia	344	\$5,699	\$4,042	\$17,597	\$9,558	(\$6,965)	(\$1,194)	(\$8,159)	\$1,399
Mormon Trail	267	\$5,656	\$4,042	\$15,468	\$9,231	(\$6,854)	(\$1,335)	(\$8,190)	\$1,041
Morning Sun	209	\$5,628	\$4,042	\$15,947	\$9,581	(\$6,104)	\$6,232	\$128	\$9,709
Moulton-Udell	210	\$5,664	\$4,042	\$14,610	\$8,623	(\$6,103)	\$6,282	\$179	\$8,802
Mount Ayr	631	\$5,689	\$4,042	\$21,985	\$12,675	(\$6,868)	\$6,189	(\$679)	\$11,996
Mount Pleasant	1,933	\$5,596	\$4,042	\$14,500	\$9,832	(\$6,103)	\$6,050	(\$54)	\$9,778
Mount Vernon	1,124	\$5,603	\$4,042	\$16,676	\$9,923	(\$6,845)	\$5,500	(\$1,345)	\$8,578
Murray	252	\$5,707	\$4,042	\$17,926	\$6,985	(\$6,103)	\$6,291	\$188	\$7,173
Muscatine	4,936	\$5,586	\$4,042	\$14,162	\$8,777	(\$6,000)	\$5,979	(\$21)	\$8,756
Nashua-Plainfield	613	\$5,665	\$4,042	\$15,001	\$8,147	(\$6,102)	\$6,206	\$104	\$8,251
Nevada	1,491	\$5,600	\$4,042	\$17,285	\$9,358	(\$5,998)	\$6,005	\$7	\$9,365
New Hampton	960	\$5,587	\$4,042	\$25,696	\$15,792	(\$6,741)	\$6,095	(\$646)	\$15,146
New London	502	\$5,615	\$4,042	\$21,518	\$12,378	(\$7,129)	(\$859)	(\$7,988)	\$4,390
Newell-Fonda	442	\$5,679	\$4,042	\$17,604	\$6,597	(\$6,102)	\$6,033	(\$69)	\$6,529
Newton	3,076	\$5,584	\$4,042	\$19,448	\$12,646	(\$6,858)	(\$1,059)	(\$7,916)	\$4,730
Nodaway Valley	644	\$5,662	\$4,042	\$15,305	\$9,708	(\$6,103)	\$6,113	\$10	\$9,719
North Butler	586	\$5,744	\$4,042	\$16,591	\$9,320	(\$6,110)	\$6,182	\$73	\$9,393
North Cedar	815	\$5,610	\$4,042	\$17,086	\$8,827	(\$6,114)	\$6,194	\$80	\$8,908
North Fayette	767	\$5,668	\$4,042	\$21,640	\$13,523	(\$7,148)	\$3,455	(\$3,693)	\$9,830
North Iowa	456	\$5,717	\$4,042	\$18,121	\$8,835	(\$6,102)	\$6,115	\$13	\$8,848
North Kossuth	282	\$5,634	\$4,042	\$18,424	\$10,715	(\$7,152)	(\$1,206)	(\$8,358)	\$2,357
North Linn	609	\$5,607	\$4,042	\$16,798	\$9,877	(\$6,103)	\$6,241	\$138	\$10,015
North Mahaska	468	\$5,757	\$4,042	\$17,062	\$11,298	(\$6,104)	\$6,193	\$89	\$11,387
North Polk	1,684	\$5,534	\$4,042	\$17,810	\$7,238	(\$6,756)	(\$1,156)	(\$7,912)	(\$674)
North Scott	3,035	\$5,577	\$4,042	\$15,850	\$8,505	(\$6,238)	\$6,084	(\$154)	\$8,351
North Tama County	445	\$5,660	\$4,042	\$21,614	\$12,762	(\$7,205)	(\$1,053)	(\$8,257)	\$4,505
North Union	413	\$5,760	\$4,042	\$18,805	\$10,639	(\$6,101)	\$6,135	\$33	\$10,672
North Winneshiek	276	\$5,633	\$4,042	\$15,868	\$6,375	(\$6,102)	\$6,195	\$94	\$6,469
Northeast	516	\$5,739	\$4,042	\$23,309	\$9,511	(\$6,104)	\$6,226	\$122	\$9,632

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Northeast Hamilton	191	\$5,810	\$4,042	\$19,267	\$8,491	(\$6,101)	\$5,906	(\$195)	\$8,296
Northwood-Kensett	508	\$5,684	\$4,042	\$16,422	\$9,840	(\$6,826)	(\$1,458)	(\$8,285)	\$1,555
Norwalk	2,831	\$5,585	\$4,042	\$24,678	\$15,986	(\$6,981)	(\$845)	(\$7,826)	\$8,160
Odebolt-Arthur	979	\$5,637	\$4,042	\$16,798	\$9,938	(\$6,884)	\$3,838	(\$3,046)	\$6,892
Oelwein	1,255	\$5,634	\$4,042	\$16,441	\$9,867	(\$5,954)	\$5,985	\$31	\$9,897
Ogden	618	\$5,608	\$4,042	\$17,508	\$11,094	(\$6,104)	\$6,204	\$100	\$11,194
Okoboji	941	\$5,615	\$4,042	\$16,696	\$9,976	(\$5,741)	\$5,665	(\$76)	\$9,901
Olin Consolidated	206	\$5,731	\$4,042	\$18,531	\$6,136	(\$6,104)	\$6,197	\$93	\$6,229
Orient-Macksburg	191	\$5,732	\$4,042	\$18,543	\$9,761	(\$6,678)	\$6,108	(\$570)	\$9,192
Osage	899	\$5,640	\$4,042	\$14,549	\$9,719	(\$6,102)	\$6,148	\$46	\$9,766
Oskaloosa	2,361	\$5,590	\$4,042	\$13,286	\$8,764	(\$6,624)	\$5,880	(\$744)	\$8,021
Ottumwa	4,612	\$5,586	\$4,042	\$13,743	\$8,184	(\$6,614)	\$6,406	(\$207)	\$7,977
Panorama	706	\$5,562	\$4,042	\$16,141	\$9,407	(\$6,104)	\$6,159	\$55	\$9,462
Paton-Churdan	208	\$5,735	\$4,042	\$17,513	\$8,300	(\$6,846)	(\$1,563)	(\$8,408)	(\$108)
PCM	1,044	\$5,568	\$4,042	\$22,483	\$13,627	(\$6,450)	\$5,839	(\$611)	\$13,016
Pekin	600	\$5,592	\$4,042	\$25,296	\$14,476	(\$6,104)	\$6,182	\$79	\$14,555
Pella	2,141	\$5,555	\$4,042	\$18,403	\$10,526	(\$6,142)	\$5,848	(\$295)	\$10,232
Perry	1,770	\$5,617	\$4,042	\$16,577	\$10,586	(\$6,239)	\$6,430	\$191	\$10,776
Pleasant Valley	4,922	\$5,645	\$4,042	\$15,701	\$9,683	(\$6,794)	(\$1,311)	(\$8,104)	\$1,579
Pleasantville	698	\$5,593	\$4,042	\$25,049	\$15,860	(\$6,793)	\$1,103	(\$5,690)	\$10,170
Pocahontas Area	682	\$5,806	\$4,042	\$23,883	\$12,881	(\$6,101)	\$5,993	(\$109)	\$12,772
Postville	731	\$5,635	\$4,042	\$13,545	\$8,208	(\$6,765)	(\$1,254)	(\$8,020)	\$188
Prairie Valley	578	\$5,754	\$4,042	\$16,372	\$10,464	(\$6,101)	\$6,054	(\$47)	\$10,417
Red Oak	1,057	\$5,619	\$4,042	\$15,765	\$10,169	(\$6,103)	\$6,140	\$37	\$10,206
Remsen-Union	344	\$5,629	\$4,042	\$18,593	\$12,092	(\$6,102)	\$6,126	\$24	\$12,116
Riceville	328	\$5,764	\$4,042	\$15,340	\$8,218	(\$7,019)	(\$1,401)	(\$8,419)	(\$201)
River Valley	423	\$5,657	\$4,042	\$20,405	\$11,902	(\$6,102)	\$6,177	\$75	\$11,978
Riverside	691	\$5,588	\$4,042	\$17,559	\$8,211	(\$5,958)	\$6,021	\$63	\$8,275
Rock Valley	805	\$5,648	\$4,042	\$15,776	\$8,724	(\$6,865)	(\$1,259)	(\$8,124)	\$601
Roland-Story	1,011	\$5,579	\$4,042	\$23,895	\$15,477	(\$6,474)	\$5,837	(\$636)	\$14,840
Rudd-Rockford-Marble Rk	418	\$5,626	\$4,042	\$16,764	\$9,940	(\$6,102)	\$6,172	\$71	\$10,011

Table 2: Change in Each District's State Revenue Per Student, Local Revenue Per Student, and Combined State and Local Revenue Per Student if 1 Percent of Students Leave

						If 1 percent of students who leave school district			
District	Certified Enrollment, Fall 2017	Est. ESA under HB 651	Est. ESA under SB 206	District total revenue per student, FY 2017	District estimated variable costs per student	(Decrease) in state revenue per student for district	Increase (decrease) in local revenue per student for district	Increase (decrease) in state plus local revenue per student for district	District marginal fiscal effect of student choosing to leave
Ruthven-Ayrshire	222	\$5,676	\$4,042	\$17,805	\$8,659	(\$6,102)	\$6,120	\$18	\$8,676
Saydel	1,119	\$5,690	\$4,042	\$29,985	\$14,030	(\$6,765)	\$5,671	(\$1,094)	\$12,936
Schaller-Crestland	349	\$5,680	\$4,042	\$18,156	\$10,528	(\$6,102)	\$6,029	(\$73)	\$10,455
Schleswig	266	\$5,512	\$4,042	\$17,843	\$9,049	(\$6,102)	\$6,053	(\$49)	\$9,000
Sergeant Bluff-Luton	1,435	\$5,610	\$4,042	\$15,965	\$10,610	(\$6,854)	(\$1,343)	(\$8,197)	\$2,413
Seymour	280	\$5,740	\$4,042	\$15,338	\$9,159	(\$6,103)	\$6,253	\$149	\$9,308
Sheldon	1,072	\$5,574	\$4,042	\$15,622	\$6,963	(\$6,814)	(\$1,247)	(\$8,061)	(\$1,098)
Shenandoah	1,083	\$5,633	\$4,042	\$15,982	\$10,536	(\$7,175)	\$954	(\$6,221)	\$4,315
Sibley-Ocheyedan	773	\$5,640	\$4,042	\$13,857	\$8,586	(\$6,866)	(\$441)	(\$7,307)	\$1,279
Sidney	394	\$5,673	\$4,042	\$19,761	\$12,584	(\$5,922)	\$6,036	\$114	\$12,697
Sigourney	549	\$5,635	\$4,042	\$18,658	\$11,893	(\$6,893)	(\$1,252)	(\$8,145)	\$3,748
Sioux Center	1,303	\$5,620	\$4,042	\$23,947	\$12,373	(\$6,866)	(\$1,240)	(\$8,106)	\$4,267
Sioux Central	491	\$5,732	\$4,042	\$20,881	\$13,400	(\$6,976)	(\$1,404)	(\$8,380)	\$5,020
Sioux City	14,523	\$5,597	\$4,042	\$15,091	\$9,403	(\$7,099)	\$4,767	(\$2,332)	\$7,071
Solon	1,352	\$5,549	\$4,042	\$33,702	\$19,432	(\$6,800)	\$8,373	\$1,573	\$21,005
South Central Calhoun	898	\$5,679	\$4,042	\$14,833	\$8,918	(\$6,101)	\$6,160	\$58	\$8,976
South Hamilton	637	\$5,716	\$4,042	\$20,652	\$13,278	(\$6,995)	\$6,156	(\$839)	\$12,440
South O'Brien	590	\$5,647	\$4,042	\$16,975	\$10,642	(\$6,101)	\$6,084	(\$17)	\$10,625
South Page	207	\$5,673	\$4,042	\$15,666	\$7,990	(\$7,229)	(\$1,092)	(\$8,321)	(\$331)
South Tama County	1,541	\$5,639	\$4,042	\$14,668	\$8,875	(\$6,082)	\$6,226	\$144	\$9,018
South Winneshiek	497	\$5,603	\$4,042	\$17,481	\$10,640	(\$6,102)	\$6,159	\$57	\$10,697
Southeast Polk	6,843	\$5,551	\$4,042	\$20,098	\$11,004	(\$6,725)	\$507	(\$6,218)	\$4,785
Southeast Warren	553	\$5,591	\$4,042	\$16,000	\$8,741	(\$6,035)	\$6,234	\$199	\$8,941
Southeast Webster Grand	550	\$5,769	\$4,042	\$16,984	\$9,277	(\$6,916)	\$2,524	(\$4,392)	\$4,885
Spencer	1,897	\$5,612	\$4,042	\$18,243	\$11,511	(\$6,851)	(\$1,257)	(\$8,108)	\$3,402
Spirit Lake	1,161	\$5,603	\$4,042	\$14,517	\$6,482	(\$6,862)	\$5,993	(\$869)	\$5,613
Springville	390	\$5,649	\$4,042	\$29,261	\$15,610	(\$7,173)	(\$1,026)	(\$8,199)	\$7,411
St Ansgar	594	\$5,607	\$4,042	\$16,448	\$9,681	(\$6,127)	\$5,942	(\$185)	\$9,496
Stanton	190	\$5,693	\$4,042	\$17,164	\$10,017	(\$6,103)	\$6,239	\$136	\$10,152
Starmont	619	\$5,667	\$4,042	\$15,315	\$9,621	(\$5,868)	\$5,962	\$94	\$9,715
Storm Lake	2,351	\$5,600	\$4,042	\$19,441	\$11,230	(\$6,985)	(\$828)	(\$7,812)	\$3,418

Table 2: Change in Each District's State Revenue Per Student, Local Revenue Per Student, and Combined State and Local Revenue Per Student if 1 Percent of Students Leave

						If 1 percent of students who leave school district			
District	Certified Enrollment, Fall 2017	Est. ESA under HB 651	Est. ESA under SB 206	District total revenue per student, FY 2017	District estimated variable costs per student	(Decrease) in state revenue per student for district	Increase (decrease) in local revenue per student for district	Increase (decrease) in state plus local revenue per student for district	District marginal fiscal effect of student choosing to leave
Stratford	151	\$5,698	\$4,042	\$18,683	\$8,925	(\$6,102)	\$6,182	\$81	\$9,005
Sumner-Fredericksburg	809	\$5,613	\$4,042	\$15,190	\$8,640	(\$6,102)	\$6,165	\$64	\$8,703
Tipton	883	\$5,615	\$4,042	\$14,633	\$8,537	(\$6,103)	\$6,147	\$44	\$8,581
Treynor	608	\$5,596	\$4,042	\$16,988	\$7,169	(\$6,847)	(\$1,303)	(\$8,150)	(\$981)
Tri-Center	645	\$5,617	\$4,042	\$15,608	\$8,006	(\$7,143)	(\$1,018)	(\$8,162)	(\$155)
Tri-County	275	\$5,683	\$4,042	\$15,929	\$8,575	(\$6,103)	\$6,211	\$108	\$8,682
Tripoli	422	\$5,677	\$4,042	\$16,411	\$9,808	(\$6,102)	\$6,243	\$141	\$9,949
Turkey Valley	361	\$5,757	\$4,042	\$16,999	\$10,381	(\$7,179)	(\$1,281)	(\$8,460)	\$1,921
Twin Cedars	340	\$5,685	\$4,042	\$16,957	\$10,527	(\$6,104)	\$6,238	\$134	\$10,661
Twin Rivers	143	\$5,796	\$4,042	\$18,430	\$8,005	(\$6,101)	\$6,102	\$1	\$8,006
Underwood	701	\$5,559	\$4,042	\$22,277	\$9,866	(\$6,806)	(\$1,290)	(\$8,097)	\$1,769
Union	1,054	\$5,665	\$4,042	\$15,658	\$9,336	(\$6,102)	\$6,215	\$113	\$9,449
United	373	\$5,501	\$4,042	\$16,270	\$7,524	(\$6,757)	(\$1,403)	(\$8,160)	(\$636)
Urbandale	3,406	\$5,599	\$4,042	\$19,264	\$11,154	(\$6,866)	\$3,415	(\$3,451)	\$7,703
Van Buren	638	\$5,595	\$4,042	\$21,041	\$12,494	(\$7,143)	(\$1,017)	(\$8,161)	\$4,333
Van Meter	692	\$5,600	\$4,042	\$15,713	\$7,046	(\$6,867)	(\$1,241)	(\$8,108)	(\$1,062)
Villisca	298	\$5,611	\$4,042	\$20,780	\$9,436	(\$6,103)	\$6,185	\$82	\$9,518
Vinton-Shellsburg	1,544	\$5,613	\$4,042	\$15,410	\$9,701	(\$7,165)	\$1,098	(\$6,067)	\$3,634
Waco	480	\$5,760	\$4,042	\$17,865	\$9,665	(\$6,513)	\$5,917	(\$596)	\$9,069
Wapello	618	\$5,647	\$4,042	\$16,471	\$10,057	(\$6,104)	\$6,224	\$120	\$10,177
Wapsie Valley	680	\$5,682	\$4,042	\$17,602	\$10,125	(\$7,193)	(\$969)	(\$8,161)	\$1,963
Washington	1,778	\$5,598	\$4,042	\$16,123	\$9,435	(\$6,760)	(\$1,239)	(\$7,999)	\$1,435
Waterloo	10,879	\$5,602	\$4,042	\$19,018	\$11,852	(\$6,801)	\$2,451	(\$4,350)	\$7,503
Waukee	10,600	\$5,517	\$4,042	\$17,919	\$9,035	(\$6,775)	(\$1,238)	(\$8,012)	\$1,023
Waverly-Shell Rock	2,080	\$5,636	\$4,042	\$16,911	\$9,825	(\$6,878)	(\$1,238)	(\$8,117)	\$1,709
Wayne	576	\$5,718	\$4,042	\$14,763	\$7,150	(\$7,265)	\$3,048	(\$4,218)	\$2,933
Webster City	1,507	\$5,610	\$4,042	\$16,049	\$9,352	(\$5,899)	\$5,949	\$50	\$9,402
West Bend-Mallard	286	\$5,704	\$4,042	\$19,579	\$10,343	(\$6,102)	\$6,114	\$12	\$10,355
West Branch	774	\$5,601	\$4,042	\$22,244	\$13,539	(\$6,987)	\$1,541	(\$5,446)	\$8,093
West Burlington Ind	465	\$5,777	\$4,042	\$23,143	\$14,987	(\$7,053)	(\$1,194)	(\$8,247)	\$6,740
West Central	260	\$5,625	\$4,042	\$19,809	\$7,884	(\$7,174)	(\$1,121)	(\$8,295)	(\$411)

Table 2: Change in Each District's State Revenue Per Student, Local Revenue Per Student, and Combined State and Local Revenue Per Student if 1 Percent of Students Leave

District	Certified Enrollment, Fall 2017	Est. ESA under HB 651	Est. ESA under SB 206	District total revenue per student, FY 2017	District estimated variable costs per student	If 1 percent of students who leave school district			
						(Decrease) in state revenue per student for district	Increase (decrease) in local revenue per student for district	Increase (decrease) in state plus local revenue per student for district	District marginal fiscal effect of student choosing to leave
West Central Valley	912	\$5,641	\$4,042	\$16,369	\$7,357	(\$6,860)	(\$1,396)	(\$8,256)	(\$898)
West Delaware County	1,443	\$5,591	\$4,042	\$14,583	\$9,141	(\$6,102)	\$6,133	\$31	\$9,172
West Des Moines	8,918	\$5,558	\$4,042	\$17,964	\$9,125	(\$6,287)	\$5,682	(\$605)	\$8,520
West Fork	701	\$5,698	\$4,042	\$14,143	\$8,215	(\$6,709)	\$6,062	(\$647)	\$7,568
West Hancock	545	\$5,613	\$4,042	\$16,811	\$10,285	(\$6,102)	\$6,098	(\$4)	\$10,281
West Harrison	346	\$5,729	\$4,042	\$16,611	\$9,339	(\$7,146)	\$603	(\$6,543)	\$2,796
West Liberty	1,377	\$5,606	\$4,042	\$13,750	\$8,714	(\$6,927)	(\$992)	(\$7,919)	\$795
West Lyon	923	\$5,557	\$4,042	\$13,375	\$9,180	(\$6,279)	\$5,948	(\$331)	\$8,848
West Marshall	896	\$5,600	\$4,042	\$13,956	\$7,909	(\$6,836)	(\$1,214)	(\$8,051)	(\$141)
West Monona	606	\$5,618	\$4,042	\$19,683	\$9,529	(\$6,102)	\$6,156	\$54	\$9,583
West Sioux	834	\$5,648	\$4,042	\$19,820	\$11,958	(\$6,730)	\$1,501	(\$5,229)	\$6,729
Western Dubuque	3,100	\$5,628	\$4,042	\$18,023	\$8,261	(\$6,102)	\$6,079	(\$23)	\$8,238
Westwood	532	\$5,654	\$4,042	\$17,029	\$10,231	(\$6,102)	\$6,120	\$19	\$10,250
Whiting	205	\$5,751	\$4,042	\$16,480	\$9,505	(\$7,012)	(\$1,400)	(\$8,412)	\$1,094
Williamsburg	1,124	\$5,590	\$4,042	\$16,266	\$9,120	(\$6,786)	\$6,079	(\$707)	\$8,413
Wilton	829	\$5,607	\$4,042	\$16,096	\$9,274	(\$6,863)	(\$1,196)	(\$8,059)	\$1,215
Winfield-Mt Union	339	\$5,647	\$4,042	\$16,562	\$10,183	(\$6,104)	\$6,231	\$127	\$10,310
Winterset	1,710	\$5,574	\$4,042	\$17,505	\$11,230	(\$6,687)	\$2,423	(\$4,265)	\$6,965
Woodbine	470	\$5,652	\$4,042	\$16,270	\$9,741	(\$6,103)	\$6,191	\$88	\$9,829
Woodbury Central	550	\$5,596	\$4,042	\$14,944	\$9,553	(\$6,102)	\$6,242	\$141	\$9,693
Woodward-Granger	960	\$5,646	\$4,042	\$17,028	\$9,937	(\$6,843)	\$5,444	(\$1,399)	\$8,538
State Total	486,264	\$5,613	\$4,042	\$17,652	\$10,238	(\$6,600)	\$2,984	(\$3,616)	\$6,622

Sources: Author's estimates; Iowa Department of Management; Iowa Department of Education; U.S. Department of Education, National Center for Education Statistics

Notes: To generate estimates for each district's variable costs, we first used NCES data to estimate the share of total costs that are variable. We assume that categorical expenditures for instruction, instructional staff support services, and student support services as variable costs. We then apply these shares to the most recently available data on districts' total funding, obtained from the IDOE.

Table 3: Change in Each District's State Revenue Per Student, Local Revenue Per Student, and Combined State and Local Revenue Per Student if 10 Percent of Students Leave

						If 10 percent of students who leave school district			
District	Certified Enrollment, Fall 2017	Est. ESA under HB 651	Est. ESA under SB 206	District total revenue per student, FY 2017	District estimated variable costs per student	(Decrease) in state revenue per student for district	Increase (decrease) in local revenue per student for district	Increase (decrease) in state plus local revenue per student for district	District marginal fiscal effect of student choosing to leave
Adair-Casey	300	\$5,636	\$4,042	\$18,086	\$7,972	(\$6,211)	\$5,552	(\$659)	\$7,313
Adel DeSoto Minburn	1,730	\$5,609	\$4,042	\$13,520	\$8,118	(\$6,410)	\$2,914	(\$3,496)	\$4,622
AGWSR	626	\$5,702	\$4,042	\$16,762	\$5,821	(\$6,190)	\$5,627	(\$564)	\$5,257
AHSTW	792	\$5,579	\$4,042	\$17,463	\$8,843	(\$6,264)	\$4,661	(\$1,603)	\$7,240
Akron Westfield	545	\$5,676	\$4,042	\$17,009	\$9,272	(\$6,505)	\$2,794	(\$3,711)	\$5,561
Albert City-Truesdale	214	\$5,543	\$4,042	\$14,421	\$7,008	(\$6,679)	\$2,276	(\$4,403)	\$2,604
Albia	1,183	\$5,578	\$4,042	\$14,446	\$8,198	(\$6,100)	\$6,276	\$176	\$8,374
Alburnett	525	\$5,592	\$4,042	\$18,154	\$10,026	(\$6,370)	\$4,773	(\$1,596)	\$8,430
Alden	269	\$5,646	\$4,042	\$16,205	\$9,528	(\$6,102)	\$6,141	\$39	\$9,567
Algona	1,316	\$5,628	\$4,042	\$20,442	\$13,899	(\$6,106)	\$6,070	(\$36)	\$13,863
Allamakee	1,094	\$5,643	\$4,042	\$14,994	\$8,797	(\$6,108)	\$6,014	(\$94)	\$8,703
Alta	775	\$5,679	\$4,042	\$17,540	\$10,773	(\$6,496)	\$4,180	(\$2,316)	\$8,457
Ames	4,300	\$5,659	\$4,042	\$19,441	\$9,811	(\$6,350)	\$4,000	(\$2,350)	\$7,461
Anamosa	1,278	\$5,630	\$4,042	\$15,176	\$7,276	(\$6,255)	\$4,983	(\$1,272)	\$6,004
Andrew	238	\$5,693	\$4,042	\$16,762	\$8,002	(\$6,388)	\$4,982	(\$1,406)	\$6,596
Ankeny	11,549	\$5,531	\$4,042	\$18,258	\$10,001	(\$6,355)	\$3,752	(\$2,603)	\$7,398
Aplington-Parkersburg	825	\$5,640	\$4,042	\$20,392	\$12,990	(\$6,102)	\$6,207	\$105	\$13,095
Ar-We-Va	267	\$5,611	\$4,042	\$17,788	\$9,549	(\$6,102)	\$5,995	(\$107)	\$9,443
Atlantic	1,352	\$5,623	\$4,042	\$21,905	\$14,016	(\$6,103)	\$6,151	\$48	\$14,065
Audubon	491	\$5,670	\$4,042	\$18,557	\$10,074	(\$6,104)	\$6,152	\$48	\$10,123
Ballard	1,619	\$5,542	\$4,042	\$16,458	\$10,044	(\$6,366)	\$5,622	(\$744)	\$9,300
Baxter	315	\$5,620	\$4,042	\$18,262	\$11,071	(\$6,104)	\$6,271	\$167	\$11,238
BCLUW	531	\$5,666	\$4,042	\$17,868	\$10,246	(\$6,102)	\$6,145	\$43	\$10,289
Bedford	450	\$5,638	\$4,042	\$17,757	\$10,666	(\$6,328)	\$5,319	(\$1,009)	\$9,657
Belle Plaine	533	\$5,568	\$4,042	\$15,459	\$9,721	(\$6,234)	\$6,004	(\$230)	\$9,491
Bellevue	581	\$5,647	\$4,042	\$15,665	\$9,861	(\$6,206)	\$5,151	(\$1,055)	\$8,806
Belmond-Klemme	798	\$5,597	\$4,042	\$15,065	\$9,269	(\$6,102)	\$6,161	\$59	\$9,329
Bennett	187	\$5,634	\$4,042	\$13,611	\$6,693	(\$6,262)	\$5,760	(\$501)	\$6,191
Benton	1,487	\$5,623	\$4,042	\$14,746	\$8,636	(\$6,103)	\$6,203	\$100	\$8,736
Bettendorf	4,100	\$5,629	\$4,042	\$15,949	\$9,409	(\$6,072)	\$5,972	(\$99)	\$9,310
Bondurant-Farrar	1,989	\$5,556	\$4,042	\$23,504	\$8,065	(\$6,570)	\$3,661	(\$2,910)	\$5,155

Table 3: Change in Each District's State Revenue Per Student, Local Revenue Per Student, and Combined State and Local Revenue Per Student if 10 Percent of Students Leave

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Boone	2,053	\$5,605	\$4,042	\$15,342	\$6,967	(\$6,155)	\$5,901	(\$254)	\$6,713
Boyden-Hull	596	\$5,597	\$4,042	\$16,099	\$9,401	(\$6,102)	\$6,090	(\$12)	\$9,390
Boyer Valley	407	\$5,681	\$4,042	\$17,851	\$10,784	(\$6,103)	\$6,176	\$73	\$10,857
Brooklyn-Guernsey-Malcom	563	\$5,632	\$4,042	\$14,684	\$8,829	(\$6,695)	\$1,355	(\$5,340)	\$3,489
Burlington	4,263	\$5,593	\$4,042	\$16,321	\$10,240	(\$6,145)	\$6,191	\$47	\$10,286
CAL	257	\$5,813	\$4,042	\$18,468	\$11,157	(\$6,102)	\$6,161	\$59	\$11,216
Calamus-Wheatland	437	\$5,699	\$4,042	\$15,975	\$10,135	(\$6,104)	\$6,228	\$124	\$10,258
CAM	497	\$5,671	\$4,042	\$21,968	\$13,674	(\$6,310)	\$4,635	(\$1,675)	\$11,999
Camanche	839	\$5,606	\$4,042	\$24,095	\$15,237	(\$6,104)	\$6,052	(\$52)	\$15,185
Cardinal	574	\$5,620	\$4,042	\$20,550	\$9,028	(\$6,175)	\$5,366	(\$809)	\$8,219
Carlisle	1,944	\$5,567	\$4,042	\$17,297	\$9,766	(\$6,488)	\$4,811	(\$1,677)	\$8,089
Carroll	1,701	\$5,570	\$4,042	\$14,511	\$8,514	(\$6,315)	\$4,980	(\$1,335)	\$7,179
Cedar Falls	5,128	\$5,596	\$4,042	\$23,849	\$13,579	(\$6,142)	\$6,065	(\$77)	\$13,502
Cedar Rapids	17,129	\$5,590	\$4,042	\$15,791	\$8,955	(\$6,222)	\$5,853	(\$369)	\$8,586
Center Point-Urbana	1,356	\$5,585	\$4,042	\$20,944	\$13,062	(\$6,193)	\$6,321	\$128	\$13,191
Centerville	1,376	\$5,641	\$4,042	\$13,595	\$8,846	(\$6,590)	\$4,256	(\$2,334)	\$6,512
Central	419	\$5,600	\$4,042	\$15,845	\$8,837	(\$6,102)	\$6,138	\$36	\$8,873
Central City	474	\$5,676	\$4,042	\$16,424	\$8,051	(\$6,063)	\$6,200	\$137	\$8,188
Central Decatur	617	\$5,627	\$4,042	\$18,557	\$10,700	(\$6,104)	\$6,304	\$200	\$10,900
Central DeWitt	1,463	\$5,599	\$4,042	\$18,086	\$9,838	(\$6,185)	\$6,052	(\$133)	\$9,705
Central Lee	767	\$5,629	\$4,042	\$16,350	\$10,463	(\$6,103)	\$6,172	\$68	\$10,531
Central Lyon	761	\$5,574	\$4,042	\$15,407	\$9,720	(\$6,310)	\$5,180	(\$1,130)	\$8,590
Central Springs	815	\$5,646	\$4,042	\$14,625	\$7,925	(\$6,144)	\$5,980	(\$164)	\$7,761
Chariton	1,241	\$5,592	\$4,042	\$14,628	\$8,259	(\$6,040)	\$6,178	\$138	\$8,396
Charles City	1,502	\$5,647	\$4,042	\$19,390	\$13,393	(\$6,095)	\$6,030	(\$65)	\$13,328
Charter Oak-Ute	259	\$5,674	\$4,042	\$18,398	\$10,408	(\$6,102)	\$6,160	\$58	\$10,466
Cherokee	974	\$5,648	\$4,042	\$14,042	\$9,243	(\$6,496)	\$3,833	(\$2,663)	\$6,579
Clarinda	979	\$5,561	\$4,042	\$13,329	\$8,695	(\$6,305)	\$4,729	(\$1,576)	\$7,119
Clarion-Goldfield-Dows	944	\$5,636	\$4,042	\$18,160	\$10,995	(\$6,101)	\$6,141	\$39	\$11,034
Clarke	1,460	\$5,598	\$4,042	\$14,036	\$8,562	(\$6,328)	\$3,900	(\$2,428)	\$6,134
Clarksville	315	\$5,694	\$4,042	\$15,385	\$9,355	(\$6,102)	\$6,256	\$155	\$9,510

Table 3: Change in Each District's State Revenue Per Student, Local Revenue Per Student, and Combined State and Local Revenue Per Student if 10 Percent of Students Leave

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Clay Central-Everly	332	\$5,747	\$4,042	\$15,484	\$7,403	(\$6,101)	\$6,138	\$37	\$7,439
Clayton Ridge	571	\$5,661	\$4,042	\$18,608	\$11,620	(\$6,103)	\$6,131	\$28	\$11,649
Clear Creek Amana	2,192	\$5,608	\$4,042	\$16,844	\$7,617	(\$6,784)	(\$332)	(\$7,116)	\$501
Clear Lake	1,234	\$5,577	\$4,042	\$15,285	\$9,609	(\$6,255)	\$5,115	(\$1,140)	\$8,469
Clinton	3,723	\$5,637	\$4,042	\$25,699	\$11,922	(\$6,086)	\$6,060	(\$26)	\$11,896
Colfax-Mingo	736	\$5,580	\$4,042	\$14,000	\$7,874	(\$6,256)	\$4,690	(\$1,566)	\$6,308
College	5,163	\$5,573	\$4,042	\$23,539	\$12,380	(\$6,249)	\$4,777	(\$1,471)	\$10,909
Collins-Maxwell	459	\$5,602	\$4,042	\$14,986	\$8,202	(\$6,104)	\$6,264	\$160	\$8,362
Colo-NESCO	513	\$5,645	\$4,042	\$21,829	\$11,599	(\$6,216)	\$5,278	(\$938)	\$10,661
Columbus	787	\$5,638	\$4,042	\$16,452	\$10,558	(\$5,955)	\$6,096	\$142	\$10,700
Coon Rapids-Bayard	439	\$5,781	\$4,042	\$14,605	\$8,430	(\$6,409)	\$3,408	(\$3,001)	\$5,430
Corning	399	\$5,715	\$4,042	\$20,523	\$12,449	(\$6,103)	\$6,108	\$5	\$12,454
Council Bluffs	9,125	\$5,638	\$4,042	\$16,933	\$10,510	(\$6,076)	\$6,073	(\$4)	\$10,507
Creston	1,471	\$5,618	\$4,042	\$15,713	\$8,760	(\$6,272)	\$5,382	(\$889)	\$7,870
Dallas Center-Grimes	2,821	\$5,558	\$4,042	\$14,545	\$7,944	(\$6,493)	\$2,564	(\$3,929)	\$4,014
Danville	514	\$5,611	\$4,042	\$17,064	\$9,037	(\$6,072)	\$5,231	(\$841)	\$8,196
Davenport	15,234	\$5,598	\$4,042	\$16,156	\$10,000	(\$5,886)	\$5,865	(\$22)	\$9,978
Davis County	1,138	\$5,595	\$4,042	\$15,209	\$9,717	(\$6,103)	\$6,232	\$129	\$9,845
Decorah Community	1,367	\$5,612	\$4,042	\$20,328	\$11,699	(\$6,322)	\$5,138	(\$1,185)	\$10,514
Delwood	198	\$5,647	\$4,042	\$14,657	\$8,917	(\$6,489)	\$3,472	(\$3,017)	\$5,900
Denison	2,101	\$5,577	\$4,042	\$13,950	\$9,280	(\$6,414)	\$4,973	(\$1,442)	\$7,839
Denver	750	\$5,586	\$4,042	\$15,789	\$9,638	(\$6,520)	\$2,798	(\$3,721)	\$5,917
Des Moines Independent	33,057	\$5,695	\$4,042	\$20,110	\$12,278	(\$6,227)	\$5,920	(\$307)	\$11,971
Diagonal	99	\$5,896	\$4,042	\$22,077	\$11,332	(\$6,103)	\$6,211	\$108	\$11,441
Dike-New Hartford	882	\$5,615	\$4,042	\$17,850	\$11,159	(\$6,170)	\$6,231	\$61	\$11,220
Dubuque	10,507	\$5,624	\$4,042	\$15,965	\$9,537	(\$6,156)	\$6,048	(\$108)	\$9,429
Dunkerton	419	\$5,629	\$4,042	\$17,136	\$10,276	(\$6,223)	\$6,022	(\$200)	\$10,076
Durant	563	\$5,723	\$4,042	\$16,153	\$9,126	(\$6,104)	\$6,104	\$0	\$9,126
Eagle Grove	848	\$5,705	\$4,042	\$15,634	\$9,326	(\$6,146)	\$6,106	(\$39)	\$9,287
Earlham	575	\$5,620	\$4,042	\$23,338	\$13,923	(\$6,136)	\$6,240	\$104	\$14,027
East Buchanan	568	\$5,655	\$4,042	\$31,462	\$19,458	(\$6,102)	\$6,221	\$120	\$19,578

Table 3: Change in Each District's State Revenue Per Student, Local Revenue Per Student, and Combined State and Local Revenue Per Student if 10 Percent of Students Leave

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East Marshall	562	\$5,719	\$4,042	\$20,932	\$12,215	(\$6,361)	\$5,083	(\$1,278)	\$10,938
East Mills	547	\$5,693	\$4,042	\$18,448	\$9,701	(\$6,301)	\$4,390	(\$1,910)	\$7,791
East Sac County	846	\$5,642	\$4,042	\$14,684	\$8,662	(\$6,101)	\$6,159	\$58	\$8,720
East Union	492	\$5,628	\$4,042	\$17,784	\$9,445	(\$6,170)	\$6,244	\$74	\$9,518
Eastern Allamakee	325	\$5,666	\$4,042	\$17,024	\$9,919	(\$6,102)	\$6,145	\$43	\$9,961
Easton Valley	603	\$5,595	\$4,042	\$16,649	\$8,217	(\$6,104)	\$6,191	\$87	\$8,304
Eddyville-Blakesburg-	876	\$5,613	\$4,042	\$15,683	\$8,603	(\$6,103)	\$5,999	(\$104)	\$8,498
Edgewood-Colesburg	414	\$5,659	\$4,042	\$18,473	\$12,082	(\$6,984)	\$1,021	(\$5,963)	\$6,119
Eldora-New Providence	625	\$5,637	\$4,042	\$17,748	\$9,526	(\$6,094)	\$6,177	\$83	\$9,609
Emmetsburg	699	\$5,695	\$4,042	\$17,249	\$8,588	(\$6,218)	\$6,008	(\$209)	\$8,379
English Valleys	452	\$5,748	\$4,042	\$18,771	\$6,981	(\$6,103)	\$6,207	\$103	\$7,085
Essex	194	\$5,693	\$4,042	\$20,642	\$11,862	(\$6,103)	\$6,197	\$94	\$11,956
Estherville Lincoln	1,324	\$5,621	\$4,042	\$17,606	\$10,979	(\$5,950)	\$6,047	\$97	\$11,076
Exira-Elk Horn-	414	\$5,734	\$4,042	\$17,501	\$9,334	(\$6,104)	\$6,160	\$56	\$9,389
Fairfield	1,592	\$5,608	\$4,042	\$16,838	\$9,645	(\$6,103)	\$6,113	\$9	\$9,654
Forest City	1,093	\$5,642	\$4,042	\$19,571	\$10,841	(\$6,102)	\$6,071	(\$31)	\$10,810
Fort Dodge	3,800	\$5,639	\$4,042	\$25,430	\$15,009	(\$6,248)	\$4,255	(\$1,993)	\$13,016
Fort Madison	2,144	\$5,569	\$4,042	\$13,801	\$8,564	(\$6,216)	\$6,027	(\$189)	\$8,375
Fremont-Mills	452	\$5,595	\$4,042	\$17,823	\$10,076	(\$6,115)	\$6,218	\$103	\$10,179
Galva-Holstein	444	\$5,660	\$4,042	\$18,431	\$9,441	(\$6,559)	\$3,243	(\$3,316)	\$6,125
Garner-Hayfield-Ventura	882	\$5,658	\$4,042	\$19,486	\$13,139	(\$6,241)	\$5,870	(\$371)	\$12,768
George-Little Rock	426	\$5,620	\$4,042	\$16,647	\$9,431	(\$6,102)	\$6,185	\$83	\$9,514
Gilbert	1,491	\$5,544	\$4,042	\$15,754	\$5,980	(\$6,460)	\$2,808	(\$3,652)	\$2,328
Gilmore City-Bradgate	146	\$5,790	\$4,042	\$15,260	\$5,312	(\$7,213)	(\$1,318)	(\$8,531)	(\$3,219)
Gladbrook-Reinbeck	585	\$5,711	\$4,042	\$14,548	\$8,245	(\$6,487)	\$4,208	(\$2,279)	\$5,966
Glenwood	1,979	\$5,570	\$4,042	\$15,117	\$8,490	(\$6,300)	\$5,341	(\$959)	\$7,530
Glidden-Ralston	278	\$5,638	\$4,042	\$17,332	\$9,542	(\$6,628)	\$3,265	(\$3,363)	\$6,179
GMG	281	\$5,716	\$4,042	\$25,413	\$15,392	(\$6,102)	\$6,079	(\$23)	\$15,369
Graettinger-Terril	390	\$5,635	\$4,042	\$15,942	\$7,972	(\$6,449)	\$3,392	(\$3,057)	\$4,915
Greene County	1,239	\$5,667	\$4,042	\$15,745	\$9,956	(\$6,124)	\$6,105	(\$20)	\$9,936
Grinnell-Newburg	1,598	\$5,608	\$4,042	\$15,434	\$9,447	(\$6,102)	\$6,094	(\$8)	\$9,440

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Griswold	504	\$5,620	\$4,042	\$15,453	\$7,587	(\$6,103)	\$6,181	\$78	\$7,665
Grundy Center	654	\$5,647	\$4,042	\$21,002	\$12,407	(\$6,134)	\$6,195	\$61	\$12,468
Guthrie Center	448	\$5,632	\$4,042	\$17,896	\$10,977	(\$6,104)	\$6,213	\$109	\$11,086
Hamburg	221	\$5,713	\$4,042	\$18,882	\$9,573	(\$6,103)	\$6,044	(\$59)	\$9,513
Hampton-Dumont	1,200	\$5,635	\$4,042	\$17,319	\$11,585	(\$6,072)	\$5,481	(\$591)	\$10,994
Harlan	1,431	\$5,626	\$4,042	\$14,758	\$9,077	(\$6,357)	\$4,505	(\$1,852)	\$7,225
Harmony	346	\$5,579	\$4,042	\$17,340	\$9,209	(\$6,209)	\$6,160	(\$49)	\$9,160
Harris-Lake Park	307	\$5,686	\$4,042	\$17,809	\$9,777	(\$6,438)	\$4,548	(\$1,890)	\$7,887
Hartley-Melvin-Sanborn	628	\$5,655	\$4,042	\$15,313	\$10,392	(\$6,049)	\$6,028	(\$21)	\$10,371
Highland	617	\$5,626	\$4,042	\$18,056	\$10,116	(\$6,103)	\$6,050	(\$54)	\$10,062
Hinton	526	\$5,624	\$4,042	\$20,678	\$12,305	(\$6,102)	\$6,194	\$93	\$12,397
H-L-V	334	\$5,684	\$4,042	\$18,740	\$10,409	(\$6,303)	\$5,494	(\$809)	\$9,600
Howard-Winneshiek	1,160	\$5,705	\$4,042	\$15,961	\$9,039	(\$6,102)	\$6,142	\$40	\$9,079
Hubbard-Radcliffe	444	\$5,659	\$4,042	\$20,660	\$8,189	(\$6,102)	\$6,062	(\$40)	\$8,150
Hudson	677	\$5,773	\$4,042	\$15,795	\$9,363	(\$6,311)	\$4,965	(\$1,346)	\$8,017
Humboldt	1,203	\$5,616	\$4,042	\$19,266	\$12,652	(\$6,223)	\$5,742	(\$482)	\$12,170
IKM-Manning	680	\$5,721	\$4,042	\$16,717	\$9,501	(\$6,537)	\$3,925	(\$2,612)	\$6,889
Independence	1,431	\$5,633	\$4,042	\$16,170	\$8,160	(\$6,314)	\$5,164	(\$1,150)	\$7,010
Indianola	3,421	\$5,545	\$4,042	\$18,155	\$9,407	(\$6,085)	\$6,129	\$44	\$9,451
Interstate 35	857	\$5,584	\$4,042	\$15,489	\$7,704	(\$5,994)	\$6,190	\$197	\$7,901
Iowa City	14,198	\$5,588	\$4,042	\$17,231	\$10,565	(\$6,276)	\$4,897	(\$1,379)	\$9,185
Iowa Falls	1,097	\$5,620	\$4,042	\$16,280	\$10,217	(\$6,316)	\$4,921	(\$1,395)	\$8,823
Iowa Valley	545	\$5,556	\$4,042	\$13,971	\$8,143	(\$6,281)	\$5,625	(\$656)	\$7,488
Janesville Consolidated	403	\$5,622	\$4,042	\$14,823	\$7,477	(\$6,350)	\$3,502	(\$2,848)	\$4,629
Jesup	908	\$5,550	\$4,042	\$13,974	\$6,562	(\$6,338)	\$4,337	(\$2,002)	\$4,560
Johnston	7,074	\$5,541	\$4,042	\$18,673	\$11,358	(\$6,326)	\$4,105	(\$2,221)	\$9,137
Keokuk	1,910	\$5,592	\$4,042	\$15,536	\$9,881	(\$6,223)	\$6,184	(\$39)	\$9,842
Keota	341	\$5,656	\$4,042	\$15,568	\$7,780	(\$6,031)	\$6,112	\$81	\$7,862
Kingsley-Pierson	456	\$5,724	\$4,042	\$15,863	\$9,873	(\$6,102)	\$6,190	\$88	\$9,961
Knoxville	1,764	\$5,591	\$4,042	\$16,167	\$9,680	(\$6,228)	\$5,319	(\$909)	\$8,771
Lake Mills	615	\$5,638	\$4,042	\$16,239	\$8,160	(\$6,175)	\$6,047	(\$128)	\$8,032

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Lamoni	306	\$5,677	\$4,042	\$15,653	\$8,506	(\$6,291)	\$4,522	(\$1,769)	\$6,737
Laurens-Marathon	281	\$5,662	\$4,042	\$18,251	\$10,150	(\$6,101)	\$6,118	\$17	\$10,167
Lawton-Bronson	575	\$5,575	\$4,042	\$24,955	\$14,349	(\$6,102)	\$6,194	\$92	\$14,441
Le Mars	2,184	\$5,570	\$4,042	\$15,652	\$10,425	(\$6,216)	\$5,447	(\$769)	\$9,655
Lenox	461	\$5,674	\$4,042	\$15,858	\$9,851	(\$6,091)	\$6,174	\$83	\$9,934
Lewis Central	2,476	\$5,595	\$4,042	\$17,708	\$11,379	(\$6,128)	\$5,972	(\$156)	\$11,223
Linn-Mar	7,436	\$5,548	\$4,042	\$16,683	\$9,564	(\$6,278)	\$4,819	(\$1,459)	\$8,105
Lisbon	646	\$5,541	\$4,042	\$16,980	\$8,566	(\$6,015)	\$6,180	\$165	\$8,730
Logan-Magnolia	564	\$5,598	\$4,042	\$15,749	\$10,446	(\$6,397)	\$4,667	(\$1,730)	\$8,716
Lone Tree	366	\$5,667	\$4,042	\$28,383	\$17,033	(\$6,404)	\$4,841	(\$1,563)	\$15,470
Louisa-Muscatine	740	\$5,642	\$4,042	\$15,935	\$10,242	(\$6,286)	\$5,019	(\$1,267)	\$8,975
LuVerne	165	\$5,759	\$4,042	\$14,661	\$7,041	(\$6,644)	(\$514)	(\$7,158)	(\$118)
Lynnville-Sully	463	\$5,588	\$4,042	\$16,094	\$9,266	(\$6,286)	\$4,373	(\$1,914)	\$7,352
Madrid	684	\$5,580	\$4,042	\$13,617	\$7,009	(\$6,466)	\$5,212	(\$1,255)	\$5,755
Manson Northwest Webster	658	\$5,659	\$4,042	\$20,991	\$12,353	(\$6,265)	\$4,981	(\$1,284)	\$11,068
Maple Valley-Anthon Oto	655	\$5,675	\$4,042	\$15,761	\$8,907	(\$6,102)	\$6,166	\$65	\$8,972
Maquoketa	1,336	\$5,631	\$4,042	\$17,604	\$11,426	(\$6,103)	\$6,123	\$20	\$11,446
Maquoketa Valley	672	\$5,625	\$4,042	\$21,939	\$13,533	(\$6,102)	\$6,174	\$72	\$13,605
Marcus-Meriden-Cleghorn	425	\$5,639	\$4,042	\$25,468	\$15,026	(\$6,102)	\$6,109	\$8	\$15,034
Marion Independent	1,918	\$5,698	\$4,042	\$20,588	\$12,895	(\$6,115)	\$6,182	\$68	\$12,962
Marshalltown	5,458	\$5,630	\$4,042	\$15,480	\$8,693	(\$6,358)	\$6,030	(\$328)	\$8,365
Martensdale-St Marys	512	\$5,574	\$4,042	\$21,507	\$11,466	(\$6,239)	\$5,865	(\$375)	\$11,091
Mason City	3,639	\$5,654	\$4,042	\$19,577	\$13,020	(\$6,102)	\$6,002	(\$100)	\$12,920
Mediapolis	791	\$5,589	\$4,042	\$14,092	\$8,373	(\$6,335)	\$5,224	(\$1,111)	\$7,262
Melcher-Dallas	332	\$5,688	\$4,042	\$14,618	\$8,685	(\$6,121)	\$6,368	\$247	\$8,932
MFL MarMac	758	\$5,647	\$4,042	\$15,384	\$9,192	(\$6,102)	\$6,174	\$72	\$9,264
Midland	535	\$5,697	\$4,042	\$16,170	\$8,002	(\$6,103)	\$6,200	\$96	\$8,099
Mid-Prairie	1,249	\$5,622	\$4,042	\$16,718	\$10,525	(\$6,082)	\$6,141	\$59	\$10,584
Missouri Valley	832	\$5,563	\$4,042	\$14,482	\$8,774	(\$6,103)	\$6,188	\$85	\$8,859
MOC-Floyd Valley	1,437	\$5,616	\$4,042	\$13,677	\$9,040	(\$6,331)	\$4,841	(\$1,490)	\$7,550
Montezuma	497	\$5,568	\$4,042	\$17,271	\$5,105	(\$6,102)	\$6,165	\$63	\$5,168

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Monticello	994	\$5,586	\$4,042	\$15,909	\$10,497	(\$6,103)	\$6,161	\$57	\$10,554
Moravia	344	\$5,699	\$4,042	\$17,597	\$9,558	(\$6,618)	\$3,170	(\$3,447)	\$6,111
Mormon Trail	267	\$5,656	\$4,042	\$15,468	\$9,231	(\$6,417)	\$3,738	(\$2,679)	\$6,552
Morning Sun	209	\$5,628	\$4,042	\$15,947	\$9,581	(\$6,103)	\$6,233	\$130	\$9,711
Moulton-Udell	210	\$5,664	\$4,042	\$14,610	\$8,623	(\$6,103)	\$6,283	\$180	\$8,803
Mount Ayr	631	\$5,689	\$4,042	\$21,985	\$12,675	(\$6,176)	\$6,194	\$18	\$12,692
Mount Pleasant	1,933	\$5,596	\$4,042	\$14,500	\$9,832	(\$6,012)	\$5,963	(\$49)	\$9,782
Mount Vernon	1,124	\$5,603	\$4,042	\$16,676	\$9,923	(\$6,162)	\$6,157	(\$5)	\$9,918
Murray	252	\$5,707	\$4,042	\$17,926	\$6,985	(\$6,103)	\$6,291	\$188	\$7,173
Muscatine	4,936	\$5,586	\$4,042	\$14,162	\$8,777	(\$6,009)	\$5,992	(\$18)	\$8,760
Nashua-Plainfield	613	\$5,665	\$4,042	\$15,001	\$8,147	(\$6,102)	\$6,210	\$108	\$8,255
Nevada	1,491	\$5,600	\$4,042	\$17,285	\$9,358	(\$5,994)	\$6,005	\$10	\$9,368
New Hampton	960	\$5,587	\$4,042	\$25,696	\$15,792	(\$6,168)	\$6,119	(\$50)	\$15,742
New London	502	\$5,615	\$4,042	\$21,518	\$12,378	(\$6,368)	\$4,879	(\$1,488)	\$10,889
Newell-Fonda	442	\$5,679	\$4,042	\$17,604	\$6,597	(\$6,101)	\$6,032	(\$69)	\$6,528
Newton	3,076	\$5,584	\$4,042	\$19,448	\$12,646	(\$6,418)	\$3,473	(\$2,945)	\$9,701
Nodaway Valley	644	\$5,662	\$4,042	\$15,305	\$9,708	(\$6,103)	\$6,113	\$10	\$9,718
North Butler	586	\$5,744	\$4,042	\$16,591	\$9,320	(\$6,103)	\$6,185	\$82	\$9,402
North Cedar	815	\$5,610	\$4,042	\$17,086	\$8,827	(\$6,104)	\$6,191	\$87	\$8,914
North Fayette	767	\$5,668	\$4,042	\$21,640	\$13,523	(\$6,244)	\$5,901	(\$343)	\$13,180
North Iowa	456	\$5,717	\$4,042	\$18,121	\$8,835	(\$6,102)	\$6,116	\$14	\$8,849
North Kossuth	282	\$5,634	\$4,042	\$18,424	\$10,715	(\$6,956)	\$823	(\$6,134)	\$4,582
North Linn	609	\$5,607	\$4,042	\$16,798	\$9,877	(\$6,103)	\$6,244	\$141	\$10,018
North Mahaska	468	\$5,757	\$4,042	\$17,062	\$11,298	(\$6,103)	\$6,199	\$95	\$11,393
North Polk	1,684	\$5,534	\$4,042	\$17,810	\$7,238	(\$6,609)	\$915	(\$5,695)	\$1,543
North Scott	3,035	\$5,577	\$4,042	\$15,850	\$8,505	(\$6,117)	\$6,085	(\$32)	\$8,472
North Tama County	445	\$5,660	\$4,042	\$21,614	\$12,762	(\$6,294)	\$5,525	(\$769)	\$11,993
North Union	413	\$5,760	\$4,042	\$18,805	\$10,639	(\$6,101)	\$6,134	\$32	\$10,671
North Winneshiek	276	\$5,633	\$4,042	\$15,868	\$6,375	(\$6,102)	\$6,193	\$91	\$6,466
Northeast	516	\$5,739	\$4,042	\$23,309	\$9,511	(\$6,104)	\$6,227	\$123	\$9,634
Northeast Hamilton	191	\$5,810	\$4,042	\$19,267	\$8,491	(\$6,101)	\$5,904	(\$197)	\$8,294

Table 3: Change in Each District's State Revenue Per Student, Local Revenue Per Student, and Combined State and Local Revenue Per Student if 10 Percent of Students Leave

						If 10 percent of students who leave school district			
District	Certified Enrollment, Fall 2017	Est. ESA under HB 651	Est. ESA under SB 206	District total revenue per student, FY 2017	District estimated variable costs per student	(Decrease) in state revenue per student for district	Increase (decrease) in local revenue per student for district	Increase (decrease) in state plus local revenue per student for district	District marginal fiscal effect of student choosing to leave
Northwood-Kensett	508	\$5,684	\$4,042	\$16,422	\$9,840	(\$6,271)	\$4,823	(\$1,447)	\$8,393
Norwalk	2,831	\$5,585	\$4,042	\$24,678	\$15,986	(\$6,617)	\$3,366	(\$3,251)	\$12,735
Odebolt-Arthur	979	\$5,637	\$4,042	\$16,798	\$9,938	(\$6,173)	\$5,873	(\$300)	\$9,639
Oelwein	1,255	\$5,634	\$4,042	\$16,441	\$9,867	(\$6,016)	\$6,044	\$28	\$9,894
Ogden	618	\$5,608	\$4,042	\$17,508	\$11,094	(\$6,104)	\$6,208	\$104	\$11,199
Okoboji	941	\$5,615	\$4,042	\$16,696	\$9,976	(\$798)	\$824	\$27	\$10,003
Olin Consolidated	206	\$5,731	\$4,042	\$18,531	\$6,136	(\$6,103)	\$6,195	\$92	\$6,228
Orient-Macksburg	191	\$5,732	\$4,042	\$18,543	\$9,761	(\$6,163)	\$6,107	(\$56)	\$9,705
Osage	899	\$5,640	\$4,042	\$14,549	\$9,719	(\$6,102)	\$6,146	\$44	\$9,763
Oskaloosa	2,361	\$5,590	\$4,042	\$13,286	\$8,764	(\$6,067)	\$6,079	\$11	\$8,776
Ottumwa	4,612	\$5,586	\$4,042	\$13,743	\$8,184	(\$6,327)	\$6,436	\$109	\$8,293
Panorama	706	\$5,562	\$4,042	\$16,141	\$9,407	(\$6,104)	\$6,162	\$59	\$9,465
Paton-Churdan	208	\$5,735	\$4,042	\$17,513	\$8,300	(\$6,714)	\$1,027	(\$5,687)	\$2,613
PCM	1,044	\$5,568	\$4,042	\$22,483	\$13,627	(\$6,033)	\$6,122	\$90	\$13,717
Pekin	600	\$5,592	\$4,042	\$25,296	\$14,476	(\$6,103)	\$6,178	\$74	\$14,550
Pella	2,141	\$5,555	\$4,042	\$18,403	\$10,526	(\$6,108)	\$6,058	(\$50)	\$10,477
Perry	1,770	\$5,617	\$4,042	\$16,577	\$10,586	(\$6,230)	\$6,423	\$192	\$10,778
Pleasant Valley	4,922	\$5,645	\$4,042	\$15,701	\$9,683	(\$6,420)	\$3,447	(\$2,974)	\$6,709
Pleasantville	698	\$5,593	\$4,042	\$25,049	\$15,860	(\$6,174)	\$5,723	(\$451)	\$15,409
Pocahontas Area	682	\$5,806	\$4,042	\$23,883	\$12,881	(\$6,101)	\$5,995	(\$106)	\$12,775
Postville	731	\$5,635	\$4,042	\$13,545	\$8,208	(\$6,359)	\$3,115	(\$3,243)	\$4,964
Prairie Valley	578	\$5,754	\$4,042	\$16,372	\$10,464	(\$6,101)	\$6,053	(\$49)	\$10,415
Red Oak	1,057	\$5,619	\$4,042	\$15,765	\$10,169	(\$6,103)	\$6,144	\$41	\$10,210
Remsen-Union	344	\$5,629	\$4,042	\$18,593	\$12,092	(\$6,102)	\$6,124	\$22	\$12,114
Riceville	328	\$5,764	\$4,042	\$15,340	\$8,218	(\$7,066)	\$324	(\$6,742)	\$1,476
River Valley	423	\$5,657	\$4,042	\$20,405	\$11,902	(\$6,102)	\$6,180	\$78	\$11,981
Riverside	691	\$5,588	\$4,042	\$17,559	\$8,211	(\$6,088)	\$6,156	\$67	\$8,279
Rock Valley	805	\$5,648	\$4,042	\$15,776	\$8,724	(\$6,333)	\$4,241	(\$2,093)	\$6,632
Roland-Story	1,011	\$5,579	\$4,042	\$23,895	\$15,477	(\$6,133)	\$6,084	(\$49)	\$15,428
Rudd-Rockford-Marble Rk	418	\$5,626	\$4,042	\$16,764	\$9,940	(\$6,102)	\$6,174	\$73	\$10,013
Ruthven-Ayrshire	222	\$5,676	\$4,042	\$17,805	\$8,659	(\$6,101)	\$6,121	\$20	\$8,678

Table 3: Change in Each District's State Revenue Per Student, Local Revenue Per Student, and Combined State and Local Revenue Per Student if 10 Percent of Students Leave

						If 10 percent of students who leave school district			
District	Certified Enrollment, Fall 2017	Est. ESA under HB 651	Est. ESA under SB 206	District total revenue per student, FY 2017	District estimated variable costs per student	(Decrease) in state revenue per student for district	Increase (decrease) in local revenue per student for district	Increase (decrease) in state plus local revenue per student for district	District marginal fiscal effect of student choosing to leave
Saydel	1,119	\$5,690	\$4,042	\$29,985	\$14,030	(\$6,169)	\$5,704	(\$465)	\$13,566
Schaller-Crestland	349	\$5,680	\$4,042	\$18,156	\$10,528	(\$6,101)	\$6,034	(\$67)	\$10,461
Schleswig	266	\$5,512	\$4,042	\$17,843	\$9,049	(\$6,102)	\$6,049	(\$53)	\$8,996
Sergeant Bluff-Luton	1,435	\$5,610	\$4,042	\$15,965	\$10,610	(\$6,234)	\$5,175	(\$1,059)	\$9,551
Seymour	280	\$5,740	\$4,042	\$15,338	\$9,159	(\$6,103)	\$6,254	\$151	\$9,309
Sheldon	1,072	\$5,574	\$4,042	\$15,622	\$6,963	(\$6,363)	\$4,438	(\$1,925)	\$5,038
Shenandoah	1,083	\$5,633	\$4,042	\$15,982	\$10,536	(\$6,277)	\$5,635	(\$642)	\$9,894
Sibley-Ocheyedan	773	\$5,640	\$4,042	\$13,857	\$8,586	(\$6,224)	\$5,427	(\$797)	\$7,789
Sidney	394	\$5,673	\$4,042	\$19,761	\$12,584	(\$6,084)	\$6,199	\$114	\$12,698
Sigourney	549	\$5,635	\$4,042	\$18,658	\$11,893	(\$6,337)	\$4,612	(\$1,724)	\$10,168
Sioux Center	1,303	\$5,620	\$4,042	\$23,947	\$12,373	(\$6,486)	\$2,722	(\$3,764)	\$8,610
Sioux Central	491	\$5,732	\$4,042	\$20,881	\$13,400	(\$6,583)	\$3,413	(\$3,170)	\$10,230
Sioux City	14,523	\$5,597	\$4,042	\$15,091	\$9,403	(\$6,371)	\$6,253	(\$119)	\$9,285
Solon	1,352	\$5,549	\$4,042	\$33,702	\$19,432	(\$6,297)	\$4,857	(\$1,440)	\$17,992
South Central Calhoun	898	\$5,679	\$4,042	\$14,833	\$8,918	(\$6,101)	\$6,165	\$64	\$8,982
South Hamilton	637	\$5,716	\$4,042	\$20,652	\$13,278	(\$6,185)	\$6,153	(\$33)	\$13,246
South O'Brien	590	\$5,647	\$4,042	\$16,975	\$10,642	(\$6,102)	\$6,088	(\$14)	\$10,628
South Page	207	\$5,673	\$4,042	\$15,666	\$7,990	(\$6,694)	\$2,944	(\$3,750)	\$4,240
South Tama County	1,541	\$5,639	\$4,042	\$14,668	\$8,875	(\$6,104)	\$6,249	\$144	\$9,019
South Winneshiek	497	\$5,603	\$4,042	\$17,481	\$10,640	(\$6,102)	\$6,165	\$63	\$10,703
Southeast Polk	6,843	\$5,551	\$4,042	\$20,098	\$11,004	(\$6,129)	\$5,458	(\$671)	\$10,333
Southeast Warren	553	\$5,591	\$4,042	\$16,000	\$8,741	(\$5,962)	\$6,168	\$205	\$8,947
Southeast Webster Grand	550	\$5,769	\$4,042	\$16,984	\$9,277	(\$6,171)	\$5,702	(\$469)	\$8,808
Spencer	1,897	\$5,612	\$4,042	\$18,243	\$11,511	(\$6,387)	\$4,107	(\$2,280)	\$9,231
Spirit Lake	1,161	\$5,603	\$4,042	\$14,517	\$6,482	(\$6,180)	\$6,039	(\$141)	\$6,341
Springville	390	\$5,649	\$4,042	\$29,261	\$15,610	(\$6,785)	\$2,259	(\$4,526)	\$11,084
St Ansgar	594	\$5,607	\$4,042	\$16,448	\$9,681	(\$6,104)	\$5,945	(\$159)	\$9,522
Stanton	190	\$5,693	\$4,042	\$17,164	\$10,017	(\$6,103)	\$6,235	\$131	\$10,148
Starmont	619	\$5,667	\$4,042	\$15,315	\$9,621	(\$6,079)	\$6,177	\$98	\$9,719
Storm Lake	2,351	\$5,600	\$4,042	\$19,441	\$11,230	(\$6,479)	\$4,452	(\$2,027)	\$9,203
Stratford	151	\$5,698	\$4,042	\$18,683	\$8,925	(\$6,101)	\$6,181	\$80	\$9,004

Table 3: Change in Each District's State Revenue Per Student, Local Revenue Per Student, and Combined State and Local Revenue Per Student if 10 Percent of Students Leave

						If 10 percent of students who leave school district			
District	Certified Enrollment, Fall 2017	Est. ESA under HB 651	Est. ESA under SB 206	District total revenue per student, FY 2017	District estimated variable costs per student	(Decrease) in state revenue per student for district	Increase (decrease) in local revenue per student for district	Increase (decrease) in state plus local revenue per student for district	District marginal fiscal effect of student choosing to leave
Sumner-Fredericksburg	809	\$5,613	\$4,042	\$15,190	\$8,640	(\$6,102)	\$6,170	\$68	\$8,708
Tipton	883	\$5,615	\$4,042	\$14,633	\$8,537	(\$6,103)	\$6,146	\$43	\$8,580
Treynor	608	\$5,596	\$4,042	\$16,988	\$7,169	(\$6,411)	\$3,514	(\$2,897)	\$4,272
Tri-Center	645	\$5,617	\$4,042	\$15,608	\$8,006	(\$6,412)	\$4,772	(\$1,639)	\$6,367
Tri-County	275	\$5,683	\$4,042	\$15,929	\$8,575	(\$6,104)	\$6,212	\$109	\$8,684
Tripoli	422	\$5,677	\$4,042	\$16,411	\$9,808	(\$6,102)	\$6,243	\$142	\$9,950
Turkey Valley	361	\$5,757	\$4,042	\$16,999	\$10,381	(\$6,368)	\$5,017	(\$1,351)	\$9,030
Twin Cedars	340	\$5,685	\$4,042	\$16,957	\$10,527	(\$6,104)	\$6,243	\$140	\$10,667
Twin Rivers	143	\$5,796	\$4,042	\$18,430	\$8,005	(\$6,101)	\$6,107	\$5	\$8,011
Underwood	701	\$5,559	\$4,042	\$22,277	\$9,866	(\$6,342)	\$4,435	(\$1,907)	\$7,959
Union	1,054	\$5,665	\$4,042	\$15,658	\$9,336	(\$6,102)	\$6,216	\$114	\$9,450
United	373	\$5,501	\$4,042	\$16,270	\$7,524	(\$6,360)	\$3,559	(\$2,801)	\$4,723
Urbandale	3,406	\$5,599	\$4,042	\$19,264	\$11,154	(\$6,194)	\$5,777	(\$418)	\$10,736
Van Buren	638	\$5,595	\$4,042	\$21,041	\$12,494	(\$6,424)	\$4,620	(\$1,804)	\$10,690
Van Meter	692	\$5,600	\$4,042	\$15,713	\$7,046	(\$6,867)	(\$1,254)	(\$8,121)	(\$1,074)
Villisca	298	\$5,611	\$4,042	\$20,780	\$9,436	(\$6,103)	\$6,187	\$84	\$9,520
Vinton-Shellsburg	1,544	\$5,613	\$4,042	\$15,410	\$9,701	(\$6,272)	\$5,712	(\$560)	\$9,141
Waco	480	\$5,760	\$4,042	\$17,865	\$9,665	(\$6,141)	\$6,170	\$29	\$9,694
Wapello	618	\$5,647	\$4,042	\$16,471	\$10,057	(\$6,103)	\$6,224	\$120	\$10,177
Wapsie Valley	680	\$5,682	\$4,042	\$17,602	\$10,125	(\$6,335)	\$5,370	(\$966)	\$9,159
Washington	1,778	\$5,598	\$4,042	\$16,123	\$9,435	(\$6,212)	\$4,661	(\$1,551)	\$7,884
Waterloo	10,879	\$5,602	\$4,042	\$19,018	\$11,852	(\$6,160)	\$5,687	(\$473)	\$11,380
Waukee	10,600	\$5,517	\$4,042	\$17,919	\$9,035	(\$6,516)	\$2,004	(\$4,512)	\$4,523
Waverly-Shell Rock	2,080	\$5,636	\$4,042	\$16,911	\$9,825	(\$6,349)	\$4,093	(\$2,257)	\$7,569
Wayne	576	\$5,718	\$4,042	\$14,763	\$7,150	(\$6,258)	\$5,868	(\$390)	\$6,761
Webster City	1,507	\$5,610	\$4,042	\$16,049	\$9,352	(\$5,908)	\$5,959	\$51	\$9,403
West Bend-Mallard	286	\$5,704	\$4,042	\$19,579	\$10,343	(\$6,101)	\$6,117	\$16	\$10,358
West Branch	774	\$5,601	\$4,042	\$22,244	\$13,539	(\$6,257)	\$5,561	(\$696)	\$12,843
West Burlington Ind	465	\$5,777	\$4,042	\$23,143	\$14,987	(\$6,629)	\$2,905	(\$3,724)	\$11,263
West Central	260	\$5,625	\$4,042	\$19,809	\$7,884	(\$6,324)	\$5,302	(\$1,022)	\$6,862
West Central Valley	912	\$5,641	\$4,042	\$16,369	\$7,357	(\$6,267)	\$4,998	(\$1,269)	\$6,088

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West Delaware County	1,443	\$5,591	\$4,042	\$14,583	\$9,141	(\$6,102)	\$6,136	\$34	\$9,175
West Des Moines	8,918	\$5,558	\$4,042	\$17,964	\$9,125	(\$6,122)	\$5,922	(\$200)	\$8,925
West Fork	701	\$5,698	\$4,042	\$14,143	\$8,215	(\$6,163)	\$6,142	(\$20)	\$8,195
West Hancock	545	\$5,613	\$4,042	\$16,811	\$10,285	(\$6,102)	\$6,095	(\$7)	\$10,278
West Harrison	346	\$5,729	\$4,042	\$16,611	\$9,339	(\$6,273)	\$5,693	(\$580)	\$8,760
West Liberty	1,377	\$5,606	\$4,042	\$13,750	\$8,714	(\$6,548)	\$2,483	(\$4,065)	\$4,649
West Lyon	923	\$5,557	\$4,042	\$13,375	\$9,180	(\$6,119)	\$6,150	\$31	\$9,211
West Marshall	896	\$5,600	\$4,042	\$13,956	\$7,909	(\$6,350)	\$4,445	(\$1,904)	\$6,005
West Monona	606	\$5,618	\$4,042	\$19,683	\$9,529	(\$6,102)	\$6,159	\$57	\$9,586
West Sioux	834	\$5,648	\$4,042	\$19,820	\$11,958	(\$6,069)	\$5,622	(\$447)	\$11,511
Western Dubuque	3,100	\$5,628	\$4,042	\$18,023	\$8,261	(\$6,102)	\$6,077	(\$25)	\$8,236
Westwood	532	\$5,654	\$4,042	\$17,029	\$10,231	(\$6,102)	\$6,122	\$20	\$10,251
Whiting	205	\$5,751	\$4,042	\$16,480	\$9,505	(\$6,669)	\$1,253	(\$5,416)	\$4,089
Williamsburg	1,124	\$5,590	\$4,042	\$16,266	\$9,120	(\$6,170)	\$6,127	(\$44)	\$9,076
Wilton	829	\$5,607	\$4,042	\$16,096	\$9,274	(\$6,256)	\$5,082	(\$1,174)	\$8,099
Winfield-Mt Union	339	\$5,647	\$4,042	\$16,562	\$10,183	(\$6,103)	\$6,227	\$124	\$10,307
Winterset	1,710	\$5,574	\$4,042	\$17,505	\$11,230	(\$6,073)	\$5,710	(\$363)	\$10,866
Woodbine	470	\$5,652	\$4,042	\$16,270	\$9,741	(\$6,103)	\$6,191	\$88	\$9,829
Woodbury Central	550	\$5,596	\$4,042	\$14,944	\$9,553	(\$6,102)	\$6,241	\$140	\$9,692
Woodward-Granger	960	\$5,646	\$4,042	\$17,028	\$9,937	(\$6,236)	\$5,431	(\$805)	\$9,132
State Total	486,264	\$5,613	\$4,042	\$17,652	\$10,238	(\$6,214)	\$5,325	(\$889)	\$9,349

Sources: Author's estimates; Iowa Department of Management; Iowa Department of Education; U.S. Department of Education, National Center for Education Statistics

Notes: To generate estimates for each district's variable costs, we first used NCES data to estimate the share of total costs that are variable. We assume that categorical expenditures for instruction, instructional staff support services, and student support services as variable costs. We then apply these shares to the most recently available data on districts' total funding, obtained from the IDOE.

Table 4: Estimated Fiscal Effects of HB 651 and SB 206 on State Taxpayers (Assumes 1 Percent Take-Up Rate and 90 Percent Switcher Rate)

			Estimated Fiscal Effect on State Taxpayers						
District	Number of ESAs (1% take-up)	Number of switchers (90% switcher rate)	State Cost for ESA (HB 651)	State Savings from Reduction in Payments to District	State's Net Fiscal Effect, Total Savings (Cost) under HB 651	State's Net Fiscal Effect Per ESA, Total Savings (Cost) under HB 651	State Cost for ESA (SB 206)	State's Net Fiscal Effect, Total Savings (Cost) under SB 206	State's Net Fiscal Effect Per ESA, Total Savings (Cost) under SB 206
Adair-Casey	3	3	(\$16,909)	\$21,476	\$4,567	\$1,522	(\$12,125)	\$9,351	\$3,117
Adel-Desoto-Minburn	17	15	(\$95,354)	\$101,724	\$6,370	\$375	(\$68,707)	\$33,017	\$1,942
AGWSR	6	5	(\$34,210)	\$34,299	\$89	\$15	(\$24,250)	\$10,050	\$1,675
AHSTW	8	7	(\$44,631)	\$47,554	\$2,923	\$365	(\$32,333)	\$15,221	\$1,903
Akron-Westfield	5	5	(\$28,379)	\$34,436	\$6,057	\$1,211	(\$20,208)	\$14,228	\$2,846
Albert City-Truesdale	2	2	(\$11,087)	\$14,027	\$2,940	\$1,470	(\$8,083)	\$5,944	\$2,972
Albia	12	11	(\$66,941)	\$67,220	\$279	\$23	(\$48,499)	\$18,721	\$1,560
Alburnett	5	5	(\$27,959)	\$34,234	\$6,275	\$1,255	(\$20,208)	\$14,026	\$2,805
Alden	3	3	(\$16,937)	\$18,305	\$1,368	\$456	(\$12,125)	\$6,180	\$2,060
Algona	13	12	(\$73,159)	\$73,750	\$591	\$45	(\$52,541)	\$21,209	\$1,631
Allamakee	11	10	(\$62,070)	\$61,615	(\$455)	(\$41)	(\$44,458)	\$17,157	\$1,560
Alta-Aurelia	8	7	(\$45,431)	\$50,518	\$5,087	\$636	(\$32,333)	\$18,185	\$2,273
Ames	43	39	(\$243,320)	\$267,463	\$24,143	\$561	(\$173,789)	\$93,674	\$2,178
Anamosa	13	12	(\$73,195)	\$82,549	\$9,354	\$720	(\$52,541)	\$30,008	\$2,308
Andrew	2	2	(\$11,385)	\$14,407	\$3,022	\$1,511	(\$8,083)	\$6,324	\$3,162
Ankeny	115	104	(\$636,042)	\$706,198	\$70,156	\$610	(\$464,784)	\$241,414	\$2,099
Aplington-Parkersburg	8	7	(\$45,118)	\$42,712	(\$2,405)	(\$301)	(\$32,333)	\$10,379	\$1,297
Ar-We-Va	3	3	(\$16,832)	\$18,304	\$1,472	\$491	(\$12,125)	\$6,179	\$2,060
Atlantic	14	13	(\$78,725)	\$79,339	\$614	\$44	(\$56,582)	\$22,757	\$1,625
Audubon	5	5	(\$28,349)	\$30,519	\$2,170	\$434	(\$20,208)	\$10,311	\$2,062
Ballard	16	14	(\$88,667)	\$97,066	\$8,398	\$525	(\$64,666)	\$32,400	\$2,025
Baxter	3	3	(\$16,861)	\$18,311	\$1,450	\$483	(\$12,125)	\$6,186	\$2,062
BCLUW	5	5	(\$28,331)	\$30,509	\$2,178	\$436	(\$20,208)	\$10,301	\$2,060
Bedford	5	5	(\$28,189)	\$35,948	\$7,759	\$1,552	(\$20,208)	\$15,740	\$3,148
Belle Plaine	5	5	(\$27,840)	\$35,575	\$7,735	\$1,547	(\$20,208)	\$15,367	\$3,073
Bellevue	6	5	(\$33,885)	\$34,314	\$429	\$72	(\$24,250)	\$10,065	\$1,677
Belmond-Klemme	8	7	(\$44,773)	\$42,713	(\$2,060)	(\$258)	(\$32,333)	\$10,380	\$1,298
Bennett	2	2	(\$11,268)	\$14,161	\$2,893	\$1,446	(\$8,083)	\$6,078	\$3,039
Benton	15	14	(\$84,345)	\$85,448	\$1,102	\$73	(\$60,624)	\$24,824	\$1,655
Bettendorf	41	37	(\$230,796)	\$222,015	(\$8,781)	(\$214)	(\$165,706)	\$56,310	\$1,373

Table 4: Estimated Fiscal Effects of HB 651 and SB 206 on State Taxpayers (Assumes 1 Percent Take-Up Rate and 90 Percent Switcher Rate)

			Estimated Fiscal Effect on State Taxpayers						
District	Number of ESAs (1% take-up)	Number of switchers (90% switcher rate)	State Cost for ESA (HB 651)	State Savings from Reduction in Payments to District	State's Net Fiscal Effect, Total Savings (Cost) under HB 651	State's Net Fiscal Effect Per ESA, Total Savings (Cost) under HB 651	State Cost for ESA (SB 206)	State's Net Fiscal Effect, Total Savings (Cost) under SB 206	State's Net Fiscal Effect Per ESA, Total Savings (Cost) under SB 206
Bondurant-Farrar	20	18	(\$111,113)	\$125,293	\$14,180	\$709	(\$80,832)	\$44,461	\$2,223
Boone	21	19	(\$117,697)	\$131,774	\$14,077	\$670	(\$84,874)	\$46,900	\$2,233
Boyden-Hull	6	5	(\$33,580)	\$30,508	(\$3,073)	(\$512)	(\$24,250)	\$6,258	\$1,043
Boyer Valley	4	4	(\$22,722)	\$24,412	\$1,690	\$422	(\$16,166)	\$8,246	\$2,061
Brooklyn-Guernsey-Malcom	6	5	(\$33,791)	\$34,327	\$536	\$89	(\$24,250)	\$10,077	\$1,680
Burlington	43	39	(\$240,486)	\$239,833	(\$653)	(\$15)	(\$173,789)	\$66,044	\$1,536
CAL	3	3	(\$17,440)	\$18,306	\$866	\$289	(\$12,125)	\$6,181	\$2,060
Calamus-Wheatland	4	4	(\$22,798)	\$24,417	\$1,619	\$405	(\$16,166)	\$8,251	\$2,063
CAM	5	5	(\$28,354)	\$34,455	\$6,101	\$1,220	(\$20,208)	\$14,247	\$2,849
Camanche	8	7	(\$44,848)	\$42,730	(\$2,118)	(\$265)	(\$32,333)	\$10,397	\$1,300
Cardinal	6	5	(\$33,721)	\$34,166	\$445	\$74	(\$24,250)	\$9,916	\$1,653
Carlisle	19	17	(\$105,781)	\$118,866	\$13,085	\$689	(\$76,790)	\$42,075	\$2,214
Carroll	17	15	(\$94,696)	\$103,294	\$8,598	\$506	(\$68,707)	\$34,586	\$2,034
Cedar Falls	51	46	(\$285,409)	\$299,455	\$14,045	\$275	(\$206,122)	\$93,333	\$1,830
Cedar Rapids	171	154	(\$955,821)	\$1,088,078	\$132,257	\$773	(\$691,114)	\$396,964	\$2,321
Center Point-Urbana	14	13	(\$78,188)	\$83,168	\$4,979	\$356	(\$56,582)	\$26,585	\$1,899
Centerville	14	13	(\$78,973)	\$91,278	\$12,305	\$879	(\$56,582)	\$34,695	\$2,478
Central Clayton	4	4	(\$22,401)	\$24,408	\$2,007	\$502	(\$16,166)	\$8,242	\$2,060
Central City	5	5	(\$28,378)	\$30,518	\$2,140	\$428	(\$20,208)	\$10,310	\$2,062
Central Decatur	6	5	(\$33,762)	\$30,387	(\$3,375)	(\$563)	(\$24,250)	\$6,137	\$1,023
Central De Witt	15	14	(\$83,979)	\$96,361	\$12,382	\$825	(\$60,624)	\$35,737	\$2,382
Central Lee	8	7	(\$45,032)	\$42,725	(\$2,308)	(\$288)	(\$32,333)	\$10,392	\$1,299
Central Lyon	8	7	(\$44,595)	\$48,183	\$3,588	\$449	(\$32,333)	\$15,850	\$1,981
Central Springs	8	7	(\$45,165)	\$48,097	\$2,932	\$366	(\$32,333)	\$15,764	\$1,971
Chariton	12	11	(\$67,103)	\$66,121	(\$982)	(\$82)	(\$48,499)	\$17,622	\$1,468
Charles City	15	14	(\$84,712)	\$84,945	\$233	\$16	(\$60,624)	\$24,321	\$1,621
Charter Oak-Ute	3	3	(\$17,022)	\$18,305	\$1,283	\$428	(\$12,125)	\$6,180	\$2,060
Cherokee	10	9	(\$56,483)	\$61,710	\$5,228	\$523	(\$40,416)	\$21,294	\$2,129
Clarinda	10	9	(\$55,612)	\$61,277	\$5,666	\$567	(\$40,416)	\$20,861	\$2,086
Clarion-Goldfield-Dows	9	8	(\$50,725)	\$48,812	(\$1,914)	(\$213)	(\$36,374)	\$12,437	\$1,382

Table 4: Estimated Fiscal Effects of HB 651 and SB 206 on State Taxpayers (Assumes 1 Percent Take-Up Rate and 90 Percent Switcher Rate)

District	Number of ESAs (1% take-up)	Number of switchers (90% switcher rate)	Estimated Fiscal Effect on State Taxpayers						
			State Cost for ESA (HB 651)	State Savings from Reduction in Payments to District	State's Net Fiscal Effect, Total Savings (Cost) under HB 651	State's Net Fiscal Effect Per ESA, Total Savings (Cost) under HB 651	State Cost for ESA (SB 206)	State's Net Fiscal Effect, Total Savings (Cost) under SB 206	State's Net Fiscal Effect Per ESA, Total Savings (Cost) under SB 206
Clarke	15	14	(\$83,968)	\$95,898	\$11,931	\$795	(\$60,624)	\$35,274	\$2,352
Clarksville	3	3	(\$17,082)	\$18,305	\$1,223	\$408	(\$12,125)	\$6,180	\$2,060
Clay Central-Everly	3	3	(\$17,241)	\$18,304	\$1,063	\$354	(\$12,125)	\$6,179	\$2,060
Clayton Ridge	6	5	(\$33,968)	\$30,564	(\$3,403)	(\$567)	(\$24,250)	\$6,315	\$1,052
Clear Creek-Amana	22	20	(\$123,386)	\$136,764	\$13,378	\$608	(\$88,915)	\$47,848	\$2,175
Clear Lake	12	11	(\$66,924)	\$74,945	\$8,021	\$668	(\$48,499)	\$26,446	\$2,204
Clinton	37	33	(\$208,553)	\$200,639	(\$7,914)	(\$214)	(\$149,539)	\$51,100	\$1,381
Colfax-Mingo	7	6	(\$39,062)	\$40,361	\$1,299	\$186	(\$28,291)	\$12,070	\$1,724
College Community	52	47	(\$289,776)	\$320,798	\$31,022	\$597	(\$210,163)	\$110,634	\$2,128
Collins-Maxwell	5	5	(\$28,008)	\$30,519	\$2,511	\$502	(\$20,208)	\$10,311	\$2,062
Colo-Nesco	5	5	(\$28,224)	\$34,508	\$6,284	\$1,257	(\$20,208)	\$14,300	\$2,860
Columbus	8	7	(\$45,107)	\$42,730	(\$2,378)	(\$297)	(\$32,333)	\$10,397	\$1,300
Coon Rapids-Bayard	4	4	(\$23,126)	\$27,779	\$4,653	\$1,163	(\$16,166)	\$11,613	\$2,903
Corning	4	4	(\$22,860)	\$24,412	\$1,552	\$388	(\$16,166)	\$8,246	\$2,061
Council Bluffs	91	82	(\$513,085)	\$482,647	(\$30,439)	(\$334)	(\$367,786)	\$114,861	\$1,262
Creston	15	14	(\$84,266)	\$96,128	\$11,862	\$791	(\$60,624)	\$35,504	\$2,367
Dallas Center-Grimes	28	25	(\$155,615)	\$170,506	\$14,891	\$532	(\$113,165)	\$57,341	\$2,048
Danville	5	5	(\$28,056)	\$33,558	\$5,502	\$1,100	(\$20,208)	\$13,350	\$2,670
Davenport	152	137	(\$850,956)	\$770,316	(\$80,640)	(\$531)	(\$614,323)	\$155,993	\$1,026
Davis County	11	10	(\$61,544)	\$61,035	(\$509)	(\$46)	(\$44,458)	\$16,578	\$1,507
Decorah	14	13	(\$78,571)	\$90,719	\$12,148	\$868	(\$56,582)	\$34,136	\$2,438
Delwood	2	2	(\$11,293)	\$14,112	\$2,819	\$1,409	(\$8,083)	\$6,029	\$3,014
Denison	21	19	(\$117,121)	\$131,753	\$14,633	\$697	(\$84,874)	\$46,880	\$2,232
Denver	8	7	(\$44,689)	\$47,764	\$3,075	\$384	(\$32,333)	\$15,431	\$1,929
Des Moines	331	298	(\$1,885,014)	\$2,069,780	\$184,766	\$558	(\$1,337,770)	\$732,011	\$2,212
Diagonal	1	1	(\$5,896)	\$6,103	\$207	\$207	(\$4,042)	\$2,061	\$2,061
Dike-New Hartford	9	8	(\$50,535)	\$54,132	\$3,597	\$400	(\$36,374)	\$17,758	\$1,973
Dubuque	105	95	(\$590,534)	\$630,928	\$40,394	\$385	(\$424,368)	\$206,560	\$1,967
Dunkerton	4	4	(\$22,515)	\$28,680	\$6,165	\$1,541	(\$16,166)	\$12,514	\$3,128
Durant	6	5	(\$34,338)	\$30,521	(\$3,817)	(\$636)	(\$24,250)	\$6,271	\$1,045

Table 4: Estimated Fiscal Effects of HB 651 and SB 206 on State Taxpayers (Assumes 1 Percent Take-Up Rate and 90 Percent Switcher Rate)

			Estimated Fiscal Effect on State Taxpayers						
District	Number of ESAs (1% take-up)	Number of switchers (90% switcher rate)	State Cost for ESA (HB 651)	State Savings from Reduction in Payments to District	State's Net Fiscal Effect, Total Savings (Cost) under HB 651	State's Net Fiscal Effect Per ESA, Total Savings (Cost) under HB 651	State Cost for ESA (SB 206)	State's Net Fiscal Effect, Total Savings (Cost) under SB 206	State's Net Fiscal Effect Per ESA, Total Savings (Cost) under SB 206
Eagle Grove	8	7	(\$45,642)	\$45,993	\$351	\$44	(\$32,333)	\$13,660	\$1,707
Earlham	6	5	(\$33,721)	\$32,102	(\$1,619)	(\$270)	(\$24,250)	\$7,852	\$1,309
East Buchanan	6	5	(\$33,927)	\$30,509	(\$3,418)	(\$570)	(\$24,250)	\$6,260	\$1,043
East Marshall	6	5	(\$34,312)	\$36,003	\$1,691	\$282	(\$24,250)	\$11,753	\$1,959
East Mills	5	5	(\$28,467)	\$34,519	\$6,052	\$1,210	(\$20,208)	\$14,311	\$2,862
East Sac County	8	7	(\$45,139)	\$42,710	(\$2,429)	(\$304)	(\$32,333)	\$10,377	\$1,297
East Union	5	5	(\$28,139)	\$33,810	\$5,671	\$1,134	(\$20,208)	\$13,602	\$2,720
Eastern Allamakee	3	3	(\$16,999)	\$18,306	\$1,307	\$436	(\$12,125)	\$6,181	\$2,060
Easton Valley	6	5	(\$33,572)	\$30,522	(\$3,051)	(\$508)	(\$24,250)	\$6,272	\$1,045
Eddyville-Blakesburg-Fremont	9	8	(\$50,518)	\$48,828	(\$1,691)	(\$188)	(\$36,374)	\$12,453	\$1,384
Edgewood-Colesburg	4	4	(\$22,636)	\$28,847	\$6,211	\$1,553	(\$16,166)	\$12,681	\$3,170
Eldora-New Providence	6	5	(\$33,820)	\$30,096	(\$3,724)	(\$621)	(\$24,250)	\$5,846	\$974
Emmetsburg	7	6	(\$39,868)	\$42,876	\$3,008	\$430	(\$28,291)	\$14,585	\$2,084
English Valleys	5	5	(\$28,738)	\$30,518	\$1,780	\$356	(\$20,208)	\$10,310	\$2,062
Essex	2	2	(\$11,386)	\$12,207	\$821	\$410	(\$8,083)	\$4,124	\$2,062
Estherville-Lincoln Central	13	12	(\$73,068)	\$71,206	(\$1,862)	(\$143)	(\$52,541)	\$18,665	\$1,436
Exira-Elk Horn-Kimballton	4	4	(\$22,936)	\$24,416	\$1,480	\$370	(\$16,166)	\$8,250	\$2,062
Fairfield	16	14	(\$89,726)	\$85,449	(\$4,277)	(\$267)	(\$64,666)	\$20,783	\$1,299
Forest City	11	10	(\$62,065)	\$61,018	(\$1,047)	(\$95)	(\$44,458)	\$16,561	\$1,506
Fort Dodge	38	34	(\$214,266)	\$230,249	\$15,983	\$421	(\$153,581)	\$76,668	\$2,018
Fort Madison	21	19	(\$116,955)	\$134,882	\$17,927	\$854	(\$84,874)	\$50,008	\$2,381
Fremont-Mills	5	5	(\$27,975)	\$31,070	\$3,095	\$619	(\$20,208)	\$10,862	\$2,172
Galva-Holstein	4	4	(\$22,639)	\$27,546	\$4,907	\$1,227	(\$16,166)	\$11,380	\$2,845
Garner-Hayfield-Ventura	9	8	(\$50,922)	\$57,464	\$6,542	\$727	(\$36,374)	\$21,090	\$2,343
George-Little Rock	4	4	(\$22,481)	\$24,406	\$1,925	\$481	(\$16,166)	\$8,240	\$2,060
Gilbert	15	14	(\$83,166)	\$95,277	\$12,112	\$807	(\$60,624)	\$34,653	\$2,310
Gilmore City-Bradgate	1	1	(\$5,790)	\$7,212	\$1,422	\$1,422	(\$4,042)	\$3,170	\$3,170
Gladbrook-Reinbeck	6	5	(\$34,267)	\$35,892	\$1,625	\$271	(\$24,250)	\$11,642	\$1,940
Glenwood	20	18	(\$111,397)	\$124,676	\$13,279	\$664	(\$80,832)	\$43,844	\$2,192
Glidden-Ralston	3	3	(\$16,915)	\$21,592	\$4,677	\$1,559	(\$12,125)	\$9,467	\$3,156

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			Estimated Fiscal Effect on State Taxpayers						
District	Number of ESAs (1% take-up)	Number of switchers (90% switcher rate)	State Cost for ESA (HB 651)	State Savings from Reduction in Payments to District	State's Net Fiscal Effect, Total Savings (Cost) under HB 651	State's Net Fiscal Effect Per ESA, Total Savings (Cost) under HB 651	State Cost for ESA (SB 206)	State's Net Fiscal Effect, Total Savings (Cost) under SB 206	State's Net Fiscal Effect Per ESA, Total Savings (Cost) under SB 206
GMG	3	3	(\$17,149)	\$18,306	\$1,157	\$386	(\$12,125)	\$6,181	\$2,060
Graettinger-Terril	4	4	(\$22,539)	\$27,468	\$4,929	\$1,232	(\$16,166)	\$11,302	\$2,825
Greene County	12	11	(\$68,005)	\$69,740	\$1,735	\$145	(\$48,499)	\$21,241	\$1,770
Grinnell-Newburg	16	14	(\$89,727)	\$85,453	(\$4,274)	(\$267)	(\$64,666)	\$20,788	\$1,299
Griswold	5	5	(\$28,100)	\$30,515	\$2,415	\$483	(\$20,208)	\$10,307	\$2,061
Grundy Center	7	6	(\$39,527)	\$38,433	(\$1,094)	(\$156)	(\$28,291)	\$10,141	\$1,449
Guthrie Center	4	4	(\$22,528)	\$24,416	\$1,888	\$472	(\$16,166)	\$8,250	\$2,062
Hamburg	2	2	(\$11,425)	\$12,206	\$781	\$390	(\$8,083)	\$4,123	\$2,061
Hampton-Dumont	12	11	(\$67,617)	\$76,676	\$9,058	\$755	(\$48,499)	\$28,176	\$2,348
Harlan	14	13	(\$78,757)	\$89,044	\$10,286	\$735	(\$56,582)	\$32,461	\$2,319
Harmony	3	3	(\$16,736)	\$21,376	\$4,640	\$1,547	(\$12,125)	\$9,251	\$3,084
Harris-Lake Park	3	3	(\$17,057)	\$21,543	\$4,486	\$1,495	(\$12,125)	\$9,418	\$3,139
Hartley-Melvin-Sanborn	6	5	(\$33,930)	\$28,996	(\$4,935)	(\$822)	(\$24,250)	\$4,746	\$791
Highland	6	5	(\$33,755)	\$30,518	(\$3,237)	(\$540)	(\$24,250)	\$6,268	\$1,045
Hinton	5	5	(\$28,118)	\$30,507	\$2,389	\$478	(\$20,208)	\$10,299	\$2,060
HLV	3	3	(\$17,052)	\$21,484	\$4,432	\$1,477	(\$12,125)	\$9,359	\$3,120
Howard-Winneshiek	12	11	(\$68,455)	\$67,120	(\$1,335)	(\$111)	(\$48,499)	\$18,621	\$1,552
Hubbard-Radcliffe	4	4	(\$22,635)	\$24,407	\$1,772	\$443	(\$16,166)	\$8,241	\$2,060
Hudson	7	6	(\$40,410)	\$41,292	\$882	\$126	(\$28,291)	\$13,001	\$1,857
Humboldt	12	11	(\$67,387)	\$75,982	\$8,595	\$716	(\$48,499)	\$27,482	\$2,290
IKM-Manning	7	6	(\$40,049)	\$43,191	\$3,141	\$449	(\$28,291)	\$14,899	\$2,128
Independence	14	13	(\$78,856)	\$89,506	\$10,650	\$761	(\$56,582)	\$32,924	\$2,352
Indianola	34	31	(\$188,516)	\$203,571	\$15,054	\$443	(\$137,414)	\$66,156	\$1,946
Interstate 35	9	8	(\$50,257)	\$48,236	(\$2,021)	(\$225)	(\$36,374)	\$11,862	\$1,318
Iowa City	142	128	(\$793,546)	\$874,555	\$81,009	\$570	(\$573,907)	\$300,647	\$2,117
Iowa Falls	11	10	(\$61,824)	\$68,615	\$6,790	\$617	(\$44,458)	\$24,157	\$2,196
Iowa Valley	5	5	(\$27,780)	\$35,509	\$7,729	\$1,546	(\$20,208)	\$15,301	\$3,060
Janesville	4	4	(\$22,488)	\$27,208	\$4,720	\$1,180	(\$16,166)	\$11,042	\$2,760
Jesup	9	8	(\$49,950)	\$54,264	\$4,314	\$479	(\$36,374)	\$17,890	\$1,988
Johnston	71	64	(\$393,406)	\$435,305	\$41,898	\$590	(\$286,954)	\$148,351	\$2,089

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			Estimated Fiscal Effect on State Taxpayers						
District	Number of ESAs (1% take-up)	Number of switchers (90% switcher rate)	State Cost for ESA (HB 651)	State Savings from Reduction in Payments to District	State's Net Fiscal Effect, Total Savings (Cost) under HB 651	State's Net Fiscal Effect Per ESA, Total Savings (Cost) under HB 651	State Cost for ESA (SB 206)	State's Net Fiscal Effect, Total Savings (Cost) under SB 206	State's Net Fiscal Effect Per ESA, Total Savings (Cost) under SB 206
Keokuk	19	17	(\$106,251)	\$114,100	\$7,849	\$413	(\$76,790)	\$37,309	\$1,964
Keota	3	3	(\$16,969)	\$17,432	\$463	\$154	(\$12,125)	\$5,307	\$1,769
Kingsley-Pierson	5	5	(\$28,620)	\$30,508	\$1,888	\$378	(\$20,208)	\$10,300	\$2,060
Knoxville	18	16	(\$100,632)	\$109,850	\$9,217	\$512	(\$72,749)	\$37,101	\$2,061
Lake Mills	6	5	(\$33,830)	\$34,209	\$379	\$63	(\$24,250)	\$9,960	\$1,660
Lamoni	3	3	(\$17,030)	\$21,168	\$4,138	\$1,379	(\$12,125)	\$9,043	\$3,014
Laurens-Marathon	3	3	(\$16,987)	\$18,305	\$1,318	\$439	(\$12,125)	\$6,180	\$2,060
Lawton-Bronson	6	5	(\$33,450)	\$30,525	(\$2,925)	(\$488)	(\$24,250)	\$6,275	\$1,046
Le Mars	22	20	(\$122,537)	\$136,196	\$13,659	\$621	(\$88,915)	\$47,281	\$2,149
Lenox	5	5	(\$28,369)	\$29,968	\$1,599	\$320	(\$20,208)	\$9,760	\$1,952
Lewis Central	25	23	(\$139,874)	\$146,011	\$6,138	\$246	(\$101,040)	\$44,971	\$1,799
Linn-Mar	74	67	(\$410,559)	\$455,482	\$44,923	\$607	(\$299,078)	\$156,404	\$2,114
Lisbon	6	5	(\$33,248)	\$29,714	(\$3,534)	(\$589)	(\$24,250)	\$5,465	\$911
Logan-Magnolia	6	5	(\$33,591)	\$34,270	\$679	\$113	(\$24,250)	\$10,020	\$1,670
Lone Tree	4	4	(\$22,667)	\$28,899	\$6,232	\$1,558	(\$16,166)	\$12,733	\$3,183
Louisa-Muscatine	7	6	(\$39,496)	\$41,414	\$1,918	\$274	(\$28,291)	\$13,123	\$1,875
Lu Verne	2	2	(\$11,517)	\$13,729	\$2,212	\$1,106	(\$8,083)	\$5,646	\$2,823
Lynnville-Sully	5	5	(\$27,939)	\$34,269	\$6,330	\$1,266	(\$20,208)	\$14,061	\$2,812
Madrid	7	6	(\$39,062)	\$43,448	\$4,385	\$626	(\$28,291)	\$15,157	\$2,165
Manson-Northwest Webster	7	6	(\$39,610)	\$41,127	\$1,516	\$217	(\$28,291)	\$12,835	\$1,834
Maple Valley-Anthon Oto	7	6	(\$39,727)	\$36,609	(\$3,118)	(\$445)	(\$28,291)	\$8,318	\$1,188
Maquoketa	13	12	(\$73,204)	\$73,066	(\$138)	(\$11)	(\$52,541)	\$20,525	\$1,579
Maquoketa Valley	7	6	(\$39,374)	\$36,611	(\$2,763)	(\$395)	(\$28,291)	\$8,320	\$1,189
Marcus-Meriden Cleghorn	4	4	(\$22,554)	\$24,406	\$1,852	\$463	(\$16,166)	\$8,240	\$2,060
Marion	19	17	(\$108,264)	\$104,209	(\$4,055)	(\$213)	(\$76,790)	\$27,419	\$1,443
Marshalltown	55	50	(\$309,663)	\$351,108	\$41,446	\$754	(\$222,288)	\$128,820	\$2,342
Martensdale-St Marys	5	5	(\$27,871)	\$35,036	\$7,165	\$1,433	(\$20,208)	\$14,828	\$2,966
Mason City	36	32	(\$203,536)	\$195,258	(\$8,278)	(\$230)	(\$145,498)	\$49,760	\$1,382
Mediapolis	8	7	(\$44,713)	\$49,960	\$5,247	\$656	(\$32,333)	\$17,627	\$2,203
Melcher-Dallas	3	3	(\$17,063)	\$18,136	\$1,073	\$358	(\$12,125)	\$6,011	\$2,004

Table 4: Estimated Fiscal Effects of HB 651 and SB 206 on State Taxpayers (Assumes 1 Percent Take-Up Rate and 90 Percent Switcher Rate)

			Estimated Fiscal Effect on State Taxpayers						
District	Number of ESAs (1% take-up)	Number of switchers (90% switcher rate)	State Cost for ESA (HB 651)	State Savings from Reduction in Payments to District	State's Net Fiscal Effect, Total Savings (Cost) under HB 651	State's Net Fiscal Effect Per ESA, Total Savings (Cost) under HB 651	State Cost for ESA (SB 206)	State's Net Fiscal Effect, Total Savings (Cost) under SB 206	State's Net Fiscal Effect Per ESA, Total Savings (Cost) under SB 206
MFL Mar Mac	8	7	(\$45,176)	\$42,715	(\$2,461)	(\$308)	(\$32,333)	\$10,382	\$1,298
Midland	5	5	(\$28,483)	\$30,517	\$2,034	\$407	(\$20,208)	\$10,309	\$2,062
Mid-Prairie	12	11	(\$67,466)	\$66,426	(\$1,040)	(\$87)	(\$48,499)	\$17,927	\$1,494
Missouri Valley	8	7	(\$44,504)	\$42,730	(\$1,774)	(\$222)	(\$32,333)	\$10,397	\$1,300
Moc-Floyd Valley	14	13	(\$78,626)	\$88,797	\$10,171	\$727	(\$56,582)	\$32,215	\$2,301
Montezuma	5	5	(\$27,839)	\$30,509	\$2,670	\$534	(\$20,208)	\$10,301	\$2,060
Monticello	10	9	(\$55,859)	\$54,931	(\$929)	(\$93)	(\$40,416)	\$14,515	\$1,451
Moravia	3	3	(\$17,096)	\$20,896	\$3,800	\$1,267	(\$12,125)	\$8,771	\$2,924
Mormon Trail	3	3	(\$16,969)	\$20,563	\$3,594	\$1,198	(\$12,125)	\$8,438	\$2,813
Morning Sun	2	2	(\$11,255)	\$12,207	\$952	\$476	(\$8,083)	\$4,124	\$2,062
Moulton-Udell	2	2	(\$11,327)	\$12,206	\$879	\$439	(\$8,083)	\$4,123	\$2,061
Mount Ayr	6	5	(\$34,137)	\$34,341	\$204	\$34	(\$24,250)	\$10,091	\$1,682
Mount Pleasant	19	17	(\$106,322)	\$103,759	(\$2,563)	(\$135)	(\$76,790)	\$26,969	\$1,419
Mount Vernon	11	10	(\$61,630)	\$68,452	\$6,821	\$620	(\$44,458)	\$23,994	\$2,181
Murray	3	3	(\$17,122)	\$18,309	\$1,187	\$396	(\$12,125)	\$6,184	\$2,061
Muscatine	49	44	(\$273,696)	\$264,008	(\$9,688)	(\$198)	(\$198,038)	\$65,970	\$1,346
Nashua-Plainfield	6	5	(\$33,990)	\$30,509	(\$3,481)	(\$580)	(\$24,250)	\$6,260	\$1,043
Nevada	15	14	(\$84,007)	\$83,970	(\$37)	(\$2)	(\$60,624)	\$23,346	\$1,556
New Hampton	10	9	(\$55,866)	\$60,665	\$4,798	\$480	(\$40,416)	\$20,249	\$2,025
New London	5	5	(\$28,076)	\$35,644	\$7,568	\$1,514	(\$20,208)	\$15,436	\$3,087
Newell-Fonda	4	4	(\$22,714)	\$24,407	\$1,693	\$423	(\$16,166)	\$8,241	\$2,060
Newton	31	28	(\$173,093)	\$192,010	\$18,917	\$610	(\$125,290)	\$66,721	\$2,152
Nodaway Valley	6	5	(\$33,971)	\$30,515	(\$3,456)	(\$576)	(\$24,250)	\$6,265	\$1,044
North Butler	6	5	(\$34,464)	\$30,548	(\$3,916)	(\$653)	(\$24,250)	\$6,299	\$1,050
North Cedar	8	7	(\$44,881)	\$42,795	(\$2,086)	(\$261)	(\$32,333)	\$10,462	\$1,308
North Fayette Valley	11	10	(\$62,343)	\$71,479	\$9,136	\$831	(\$44,458)	\$27,021	\$2,456
North Iowa	5	5	(\$28,584)	\$30,509	\$1,925	\$385	(\$20,208)	\$10,301	\$2,060
North Kossuth	3	3	(\$16,901)	\$21,457	\$4,556	\$1,519	(\$12,125)	\$9,332	\$3,111
North Linn	6	5	(\$33,641)	\$30,517	(\$3,124)	(\$521)	(\$24,250)	\$6,267	\$1,045
North Mahaska	5	5	(\$28,784)	\$30,518	\$1,734	\$347	(\$20,208)	\$10,310	\$2,062

Table 4: Estimated Fiscal Effects of HB 651 and SB 206 on State Taxpayers (Assumes 1 Percent Take-Up Rate and 90 Percent Switcher Rate)

District	Number of ESAs (1% take-up)	Number of switchers (90% switcher rate)	Estimated Fiscal Effect on State Taxpayers						
			State Cost for ESA (HB 651)	State Savings from Reduction in Payments to District	State's Net Fiscal Effect, Total Savings (Cost) under HB 651	State's Net Fiscal Effect Per ESA, Total Savings (Cost) under HB 651	State Cost for ESA (SB 206)	State's Net Fiscal Effect, Total Savings (Cost) under SB 206	State's Net Fiscal Effect Per ESA, Total Savings (Cost) under SB 206
North Polk	17	15	(\$94,075)	\$101,334	\$7,259	\$427	(\$68,707)	\$32,627	\$1,919
North Scott	30	27	(\$167,317)	\$168,425	\$1,109	\$37	(\$121,248)	\$47,177	\$1,573
North Tama	4	4	(\$22,640)	\$28,819	\$6,179	\$1,545	(\$16,166)	\$12,653	\$3,163
North Union	4	4	(\$23,039)	\$24,405	\$1,366	\$341	(\$16,166)	\$8,239	\$2,060
North Winneshiek	3	3	(\$16,900)	\$18,305	\$1,405	\$468	(\$12,125)	\$6,180	\$2,060
Northeast	5	5	(\$28,695)	\$30,520	\$1,825	\$365	(\$20,208)	\$10,312	\$2,062
Northeast Hamilton	2	2	(\$11,620)	\$12,202	\$582	\$291	(\$8,083)	\$4,119	\$2,059
Northwood-Kensett	5	5	(\$28,422)	\$34,132	\$5,710	\$1,142	(\$20,208)	\$13,924	\$2,785
Norwalk	28	25	(\$156,379)	\$174,537	\$18,158	\$648	(\$113,165)	\$61,372	\$2,192
Odebolt Arthur Battle Creek									
Ida Grove	10	9	(\$56,367)	\$61,957	\$5,590	\$559	(\$40,416)	\$21,541	\$2,154
Oelwein	13	12	(\$73,248)	\$71,444	(\$1,804)	(\$139)	(\$52,541)	\$18,904	\$1,454
Ogden	6	5	(\$33,645)	\$30,518	(\$3,127)	(\$521)	(\$24,250)	\$6,269	\$1,045
Okoboji	9	8	(\$50,532)	\$45,924	(\$4,607)	(\$512)	(\$36,374)	\$9,550	\$1,061
Olin	2	2	(\$11,462)	\$12,207	\$745	\$372	(\$8,083)	\$4,124	\$2,062
Orient-Macksburg	2	2	(\$11,463)	\$13,355	\$1,892	\$946	(\$8,083)	\$5,272	\$2,636
Osage	9	8	(\$50,758)	\$48,814	(\$1,944)	(\$216)	(\$36,374)	\$12,440	\$1,382
Oskaloosa	24	22	(\$134,156)	\$145,732	\$11,576	\$482	(\$96,998)	\$48,733	\$2,031
Ottumwa	46	41	(\$256,974)	\$271,157	\$14,184	\$308	(\$185,914)	\$85,243	\$1,853
Panorama	7	6	(\$38,931)	\$36,621	(\$2,309)	(\$330)	(\$28,291)	\$8,330	\$1,190
Paton-Churdan	2	2	(\$11,470)	\$13,691	\$2,221	\$1,111	(\$8,083)	\$5,608	\$2,804
PCM	10	9	(\$55,676)	\$58,051	\$2,375	\$238	(\$40,416)	\$17,635	\$1,763
Pekin	6	5	(\$33,550)	\$30,518	(\$3,032)	(\$505)	(\$24,250)	\$6,268	\$1,045
Pella	21	19	(\$116,649)	\$116,706	\$57	\$3	(\$84,874)	\$31,833	\$1,516
Perry	18	16	(\$101,111)	\$99,824	(\$1,287)	(\$72)	(\$72,749)	\$27,075	\$1,504
Pleasant Valley	49	44	(\$276,602)	\$298,914	\$22,313	\$455	(\$198,038)	\$100,876	\$2,059
Pleasantville	7	6	(\$39,149)	\$40,758	\$1,609	\$230	(\$28,291)	\$12,467	\$1,781
Pocahontas Area	7	6	(\$40,642)	\$36,608	(\$4,034)	(\$576)	(\$28,291)	\$8,317	\$1,188
Postville	7	6	(\$39,445)	\$40,591	\$1,146	\$164	(\$28,291)	\$12,300	\$1,757
Prairie Valley	6	5	(\$34,525)	\$30,506	(\$4,019)	(\$670)	(\$24,250)	\$6,256	\$1,043

Table 4: Estimated Fiscal Effects of HB 651 and SB 206 on State Taxpayers (Assumes 1 Percent Take-Up Rate and 90 Percent Switcher Rate)

			Estimated Fiscal Effect on State Taxpayers						
District	Number of ESAs (1% take-up)	Number of switchers (90% switcher rate)	State Cost for ESA (HB 651)	State Savings from Reduction in Payments to District	State's Net Fiscal Effect, Total Savings (Cost) under HB 651	State's Net Fiscal Effect Per ESA, Total Savings (Cost) under HB 651	State Cost for ESA (SB 206)	State's Net Fiscal Effect, Total Savings (Cost) under SB 206	State's Net Fiscal Effect Per ESA, Total Savings (Cost) under SB 206
Red Oak	11	10	(\$61,807)	\$61,030	(\$777)	(\$71)	(\$44,458)	\$16,572	\$1,507
Remsen-Union	3	3	(\$16,886)	\$18,305	\$1,419	\$473	(\$12,125)	\$6,180	\$2,060
Riceville	3	3	(\$17,292)	\$21,056	\$3,764	\$1,255	(\$12,125)	\$8,931	\$2,977
River Valley	4	4	(\$22,628)	\$24,407	\$1,779	\$445	(\$16,166)	\$8,241	\$2,060
Riverside	7	6	(\$39,114)	\$35,745	(\$3,368)	(\$481)	(\$28,291)	\$7,454	\$1,065
Rock Valley	8	7	(\$45,181)	\$48,053	\$2,872	\$359	(\$32,333)	\$15,720	\$1,965
Roland-Story	10	9	(\$55,792)	\$58,264	\$2,472	\$247	(\$40,416)	\$17,848	\$1,785
Rudd-Rockford-Marble Rock	4	4	(\$22,504)	\$24,407	\$1,903	\$476	(\$16,166)	\$8,241	\$2,060
Ruthven-Ayrshire	2	2	(\$11,353)	\$12,204	\$851	\$426	(\$8,083)	\$4,121	\$2,060
Saydel	11	10	(\$62,589)	\$67,655	\$5,065	\$460	(\$44,458)	\$23,197	\$2,109
Schaller-Crestland	3	3	(\$17,039)	\$18,305	\$1,266	\$422	(\$12,125)	\$6,180	\$2,060
Schleswig	3	3	(\$16,535)	\$18,305	\$1,770	\$590	(\$12,125)	\$6,180	\$2,060
Sergeant Bluff-Luton	14	13	(\$78,534)	\$89,100	\$10,566	\$755	(\$56,582)	\$32,518	\$2,323
Seymour	3	3	(\$17,221)	\$18,310	\$1,089	\$363	(\$12,125)	\$6,185	\$2,062
Sheldon	11	10	(\$61,309)	\$68,139	\$6,831	\$621	(\$44,458)	\$23,681	\$2,153
Shenandoah	11	10	(\$61,967)	\$71,749	\$9,782	\$889	(\$44,458)	\$27,291	\$2,481
Sibley-Ocheyedan	8	7	(\$45,122)	\$48,064	\$2,941	\$368	(\$32,333)	\$15,731	\$1,966
Sidney	4	4	(\$22,692)	\$23,689	\$997	\$249	(\$16,166)	\$7,523	\$1,881
Sigourney	5	5	(\$28,177)	\$34,464	\$6,287	\$1,257	(\$20,208)	\$14,256	\$2,851
Sioux Center	13	12	(\$73,061)	\$82,388	\$9,327	\$717	(\$52,541)	\$29,848	\$2,296
Sioux Central	5	5	(\$28,662)	\$34,878	\$6,216	\$1,243	(\$20,208)	\$14,670	\$2,934
Sioux City	145	131	(\$811,611)	\$929,904	\$118,293	\$816	(\$586,032)	\$343,872	\$2,372
Solon	14	13	(\$77,691)	\$88,395	\$10,704	\$765	(\$56,582)	\$31,813	\$2,272
South Central Calhoun	9	8	(\$51,115)	\$48,811	(\$2,305)	(\$256)	(\$36,374)	\$12,436	\$1,382
South Hamilton	6	5	(\$34,294)	\$34,974	\$680	\$113	(\$24,250)	\$10,725	\$1,787
South O'Brien	6	5	(\$33,880)	\$30,507	(\$3,373)	(\$562)	(\$24,250)	\$6,257	\$1,043
South Page	2	2	(\$11,347)	\$14,457	\$3,110	\$1,555	(\$8,083)	\$6,374	\$3,187
South Tama	15	14	(\$84,580)	\$85,155	\$575	\$38	(\$60,624)	\$24,531	\$1,635
South Winneshiek	5	5	(\$28,016)	\$30,509	\$2,493	\$499	(\$20,208)	\$10,301	\$2,060
Southeast Polk	68	61	(\$377,487)	\$410,227	\$32,740	\$481	(\$274,829)	\$135,398	\$1,991

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			Estimated Fiscal Effect on State Taxpayers						
District	Number of ESAs (1% take-up)	Number of switchers (90% switcher rate)	State Cost for ESA (HB 651)	State Savings from Reduction in Payments to District	State's Net Fiscal Effect, Total Savings (Cost) under HB 651	State's Net Fiscal Effect Per ESA, Total Savings (Cost) under HB 651	State Cost for ESA (SB 206)	State's Net Fiscal Effect, Total Savings (Cost) under SB 206	State's Net Fiscal Effect Per ESA, Total Savings (Cost) under SB 206
Southeast Warren	6	5	(\$33,544)	\$30,173	(\$3,371)	(\$562)	(\$24,250)	\$5,923	\$987
Southeast Webster-Grand	6	5	(\$34,611)	\$34,581	(\$31)	(\$5)	(\$24,250)	\$10,331	\$1,722
Spencer	19	17	(\$106,633)	\$116,467	\$9,834	\$518	(\$76,790)	\$39,677	\$2,088
Spirit Lake	12	11	(\$67,231)	\$75,479	\$8,249	\$687	(\$48,499)	\$26,980	\$2,248
Springville	4	4	(\$22,594)	\$28,690	\$6,096	\$1,524	(\$16,166)	\$12,524	\$3,131
St Ansgar	6	5	(\$33,644)	\$30,636	(\$3,008)	(\$501)	(\$24,250)	\$6,386	\$1,064
Stanton	2	2	(\$11,386)	\$12,206	\$820	\$410	(\$8,083)	\$4,123	\$2,061
Starmont	6	5	(\$34,002)	\$29,341	(\$4,661)	(\$777)	(\$24,250)	\$5,091	\$849
Storm Lake	24	22	(\$134,403)	\$153,659	\$19,256	\$802	(\$96,998)	\$56,661	\$2,361
Stratford	2	2	(\$11,396)	\$12,203	\$807	\$404	(\$8,083)	\$4,120	\$2,060
Sumner-Fredericksburg	8	7	(\$44,903)	\$42,712	(\$2,191)	(\$274)	(\$32,333)	\$10,379	\$1,297
Tipton	9	8	(\$50,533)	\$48,828	(\$1,705)	(\$189)	(\$36,374)	\$12,453	\$1,384
Treynor	6	5	(\$33,574)	\$34,234	\$660	\$110	(\$24,250)	\$9,985	\$1,664
Tri-Center	6	5	(\$33,704)	\$35,717	\$2,013	\$335	(\$24,250)	\$11,467	\$1,911
Tri-County	3	3	(\$17,050)	\$18,310	\$1,260	\$420	(\$12,125)	\$6,185	\$2,062
Tripoli	4	4	(\$22,707)	\$24,408	\$1,701	\$425	(\$16,166)	\$8,242	\$2,060
Turkey Valley	4	4	(\$23,027)	\$28,716	\$5,689	\$1,422	(\$16,166)	\$12,550	\$3,137
Twin Cedars	3	3	(\$17,054)	\$18,311	\$1,257	\$419	(\$12,125)	\$6,186	\$2,062
Twin Rivers	1	1	(\$5,796)	\$6,101	\$305	\$305	(\$4,042)	\$2,059	\$2,059
Underwood	7	6	(\$38,912)	\$40,838	\$1,926	\$275	(\$28,291)	\$12,547	\$1,792
Union	11	10	(\$62,313)	\$61,018	(\$1,295)	(\$118)	(\$44,458)	\$16,561	\$1,506
United	4	4	(\$22,003)	\$27,029	\$5,026	\$1,257	(\$16,166)	\$10,863	\$2,716
Urbandale	34	31	(\$190,369)	\$212,854	\$22,485	\$661	(\$137,414)	\$75,440	\$2,219
Van Buren	6	5	(\$33,568)	\$35,717	\$2,149	\$358	(\$24,250)	\$11,467	\$1,911
Van Meter	7	6	(\$39,199)	\$41,204	\$2,005	\$286	(\$28,291)	\$12,913	\$1,845
Villisca	3	3	(\$16,833)	\$18,310	\$1,477	\$492	(\$12,125)	\$6,185	\$2,062
Vinton-Shellsburg	15	14	(\$84,189)	\$100,307	\$16,118	\$1,075	(\$60,624)	\$39,683	\$2,646
Waco	5	5	(\$28,801)	\$32,567	\$3,766	\$753	(\$20,208)	\$12,359	\$2,472
Wapello	6	5	(\$33,880)	\$30,518	(\$3,361)	(\$560)	(\$24,250)	\$6,269	\$1,045
Wapsie Valley	7	6	(\$39,771)	\$43,155	\$3,384	\$483	(\$28,291)	\$14,864	\$2,123

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			Estimated Fiscal Effect on State Taxpayers						
District	Number of ESAs (1% take-up)	Number of switchers (90% switcher rate)	State Cost for ESA (HB 651)	State Savings from Reduction in Payments to District	State's Net Fiscal Effect, Total Savings (Cost) under HB 651	State's Net Fiscal Effect Per ESA, Total Savings (Cost) under HB 651	State Cost for ESA (SB 206)	State's Net Fiscal Effect, Total Savings (Cost) under SB 206	State's Net Fiscal Effect Per ESA, Total Savings (Cost) under SB 206
Washington	18	16	(\$100,761)	\$108,167	\$7,406	\$411	(\$72,749)	\$35,418	\$1,968
Waterloo	109	98	(\$610,595)	\$666,473	\$55,878	\$513	(\$440,534)	\$225,938	\$2,073
Waukee	106	95	(\$584,780)	\$643,607	\$58,827	\$555	(\$428,410)	\$215,197	\$2,030
Waverly-Shell Rock	21	19	(\$118,347)	\$130,685	\$12,338	\$588	(\$84,874)	\$45,811	\$2,181
Wayne	6	5	(\$34,311)	\$36,326	\$2,015	\$336	(\$24,250)	\$12,076	\$2,013
Webster City	15	14	(\$84,149)	\$82,588	(\$1,561)	(\$104)	(\$60,624)	\$21,964	\$1,464
West Bend-Mallard	3	3	(\$17,113)	\$18,305	\$1,192	\$397	(\$12,125)	\$6,180	\$2,060
West Branch	8	7	(\$44,809)	\$48,907	\$4,099	\$512	(\$32,333)	\$16,574	\$2,072
West Burlington	5	5	(\$28,887)	\$35,265	\$6,378	\$1,276	(\$20,208)	\$15,057	\$3,011
West Central	3	3	(\$16,875)	\$21,522	\$4,647	\$1,549	(\$12,125)	\$9,397	\$3,132
West Central Valley	9	8	(\$50,771)	\$54,878	\$4,107	\$456	(\$36,374)	\$18,504	\$2,056
West Delaware Co	14	13	(\$78,273)	\$79,325	\$1,052	\$75	(\$56,582)	\$22,743	\$1,624
West Des Moines	89	80	(\$494,659)	\$502,957	\$8,298	\$93	(\$359,702)	\$143,255	\$1,610
West Fork	7	6	(\$39,886)	\$40,255	\$369	\$53	(\$28,291)	\$11,964	\$1,709
West Hancock	5	5	(\$28,065)	\$30,509	\$2,444	\$489	(\$20,208)	\$10,301	\$2,060
West Harrison	3	3	(\$17,186)	\$21,439	\$4,253	\$1,418	(\$12,125)	\$9,314	\$3,105
West Liberty	14	13	(\$78,489)	\$90,047	\$11,558	\$826	(\$56,582)	\$33,465	\$2,390
West Lyon	9	8	(\$50,016)	\$50,236	\$220	\$24	(\$36,374)	\$13,861	\$1,540
West Marshall	9	8	(\$50,396)	\$54,690	\$4,294	\$477	(\$36,374)	\$18,315	\$2,035
West Monona	6	5	(\$33,706)	\$30,508	(\$3,198)	(\$533)	(\$24,250)	\$6,258	\$1,043
West Sioux	8	7	(\$45,183)	\$47,110	\$1,927	\$241	(\$32,333)	\$14,777	\$1,847
Western Dubuque Co	31	28	(\$174,465)	\$170,853	(\$3,612)	(\$117)	(\$125,290)	\$45,564	\$1,470
Westwood	5	5	(\$28,269)	\$30,509	\$2,240	\$448	(\$20,208)	\$10,301	\$2,060
Whiting	2	2	(\$11,502)	\$14,023	\$2,521	\$1,260	(\$8,083)	\$5,940	\$2,970
Williamsburg	11	10	(\$61,488)	\$67,858	\$6,370	\$579	(\$44,458)	\$23,401	\$2,127
Wilton	8	7	(\$44,854)	\$48,041	\$3,187	\$398	(\$32,333)	\$15,708	\$1,964
Winfield-Mt Union	3	3	(\$16,940)	\$18,311	\$1,371	\$457	(\$12,125)	\$6,186	\$2,062
Winterset	17	15	(\$94,756)	\$100,309	\$5,553	\$327	(\$68,707)	\$31,602	\$1,859
Woodbine	5	5	(\$28,262)	\$30,514	\$2,252	\$450	(\$20,208)	\$10,306	\$2,061
Woodbury Central	5	5	(\$27,980)	\$30,509	\$2,529	\$506	(\$20,208)	\$10,301	\$2,060

Table 4: Estimated Fiscal Effects of HB 651 and SB 206 on State Taxpayers (Assumes 1 Percent Take-Up Rate and 90 Percent Switcher Rate)

			Estimated Fiscal Effect on State Taxpayers						
District	Number of ESAs (1% take-up)	Number of switchers (90% switcher rate)	State Cost for ESA (HB 651)	State Savings from Reduction in Payments to District	State's Net Fiscal Effect, Total Savings (Cost) under HB 651	State's Net Fiscal Effect Per ESA, Total Savings (Cost) under HB 651	State Cost for ESA (SB 206)	State's Net Fiscal Effect, Total Savings (Cost) under SB 206	State's Net Fiscal Effect Per ESA, Total Savings (Cost) under SB 206
Woodward-Granger	10	9	(\$56,464)	\$61,584	\$5,121	\$512	(\$40,416)	\$21,168	\$2,117
State Totals	4,858	4,404	(\$27,269,545)	\$29,064,319	\$1,794,773	\$369	(\$19,634,093)	\$9,430,226	\$1,941

Sources: Author's estimates; Iowa Department of Education; Iowa Department of Management; U.S. Department of Education, National Center for Education Statistics

Table 5: Estimated Fiscal Effects on Local Taxpayers When Students Leave (assuming 1 percent-take-up, 90 percent switcher rate)

Estimated Fiscal Effect on Local Property Taxes			
District	Number of students using ESAs to leave district (90% switcher rate)	Total Increase (Decrease) in Local Property Taxes	Total Increase (Decrease) in Local Property Taxes Per Switcher
Adair-Casey	3	\$14,523	\$4,841
Adel-Desoto-Minburn	15	(\$14,985)	(\$999)
AGWSR	5	\$8,750	\$1,750
AHSTW	7	(\$6,510)	(\$930)
Akron-Westfield	5	(\$4,870)	(\$974)
Albert City-Truesdale	2	(\$1,404)	(\$702)
Albia	11	\$66,352	\$6,032
Alburnett	5	(\$4,615)	(\$923)
Alden	3	\$18,039	\$6,013
Algona	12	\$70,920	\$5,910
Allamakee	10	\$60,140	\$6,014
Alta-Aurelia	7	(\$4,452)	(\$636)
Ames	39	(\$37,791)	(\$969)
Anamosa	12	(\$11,112)	(\$926)
Andrew	2	(\$1,380)	(\$690)
Ankeny	104	(\$92,976)	(\$894)
Aplington-Parkersburg	7	\$42,224	\$6,032
Ar-We-Va	3	\$17,775	\$5,925
Atlantic	13	\$77,662	\$5,974
Audubon	5	\$30,155	\$6,031
Ballard	14	(\$10,794)	(\$771)
Baxter	3	\$18,219	\$6,073
BCLUW	5	\$30,095	\$6,019
Bedford	5	(\$3,150)	(\$630)
Belle Plaine	5	\$20,065	\$4,013
Bellevue	5	(\$4,840)	(\$968)
Belmond-Klemme	7	\$41,979	\$5,997
Bennett	2	\$4,820	\$2,410
Benton	14	\$84,868	\$6,062
Bettendorf	37	\$206,127	\$5,571
Bondurant-Farrar	18	(\$13,716)	(\$762)
Boone	19	\$69,787	\$3,673
Boyden-Hull	5	\$29,730	\$5,946
Boyer Valley	4	\$24,228	\$6,057
Brooklyn-Guernsey-Malcom	5	(\$4,655)	(\$931)
Burlington	39	\$230,958	\$5,922
CAL	3	\$18,156	\$6,052
Calamus-Wheatland	4	\$24,332	\$6,083
CAM	5	(\$4,660)	(\$932)
Camanche	7	\$41,265	\$5,895
Cardinal	5	(\$4,830)	(\$966)
Carlisle	17	(\$12,767)	(\$751)
Carroll	15	(\$12,540)	(\$836)
Cedar Falls	46	\$262,062	\$5,697
Cedar Rapids	154	\$595,826	\$3,869
Center Point-Urbana	13	\$76,258	\$5,866
Centerville	13	(\$10,309)	(\$793)

Table 5: Estimated Fiscal Effects on Local Taxpayers When Students Leave (assuming 1 percent-take-up, 90 percent switcher rate)

Estimated Fiscal Effect on Local Property Taxes			
District	Number of students using ESAs to leave district (90% switcher rate)	Total Increase (Decrease) in Local Property Taxes	Total Increase (Decrease) in Local Property Taxes Per Switcher
Central Clayton	4	\$24,036	\$6,009
Central City	5	\$30,185	\$6,037
Central Decatur	5	\$30,080	\$6,016
Central De Witt	14	\$72,072	\$5,148
Central Lee	7	\$41,979	\$5,997
Central Lyon	7	(\$6,006)	(\$858)
Central Springs	7	\$34,629	\$4,947
Chariton	11	\$65,021	\$5,911
Charles City	14	\$79,170	\$5,655
Charter Oak-Ute	3	\$18,192	\$6,064
Cherokee	9	(\$8,631)	(\$959)
Clarinda	9	(\$8,208)	(\$912)
Clarion-Goldfield-Dows	8	\$48,184	\$6,023
Clarke	14	(\$12,600)	(\$900)
Clarksville	3	\$18,192	\$6,064
Clay Central-Everly	3	\$18,183	\$6,061
Clayton Ridge	5	\$30,175	\$6,035
Clear Creek-Amana	20	(\$18,080)	(\$904)
Clear Lake	11	(\$10,043)	(\$913)
Clinton	33	\$191,565	\$5,805
Colfax-Mingo	6	(\$6,156)	(\$1,026)
College Community	47	(\$41,501)	(\$883)
Collins-Maxwell	5	\$30,400	\$6,080
Colo-Nesco	5	(\$675)	(\$135)
Columbus	7	\$42,364	\$6,052
Coon Rapids-Bayard	4	(\$4,156)	(\$1,039)
Corning	4	\$24,008	\$6,002
Council Bluffs	82	\$462,234	\$5,637
Creston	14	(\$12,782)	(\$913)
Dallas Center-Grimes	25	(\$21,850)	(\$874)
Danville	5	(\$5,360)	(\$1,072)
Davenport	137	\$740,759	\$5,407
Davis County	10	\$60,320	\$6,032
Decorah	13	(\$10,374)	(\$798)
Delwood	2	(\$1,600)	(\$800)
Denison	19	(\$15,143)	(\$797)
Denver	7	(\$6,482)	(\$926)
Des Moines	298	\$1,214,052	\$4,074
Diagonal	1	\$6,075	\$6,075
Dike-New Hartford	8	\$48,328	\$6,041
Dubuque	95	\$558,600	\$5,880
Dunkerton	4	\$17,308	\$4,327
Durant	5	\$29,815	\$5,963
Eagle Grove	7	\$41,286	\$5,898
Earlham	5	\$30,300	\$6,060
East Buchanan	5	\$30,280	\$6,056
East Marshall	5	(\$3,500)	(\$700)

Table 5: Estimated Fiscal Effects on Local Taxpayers When Students Leave (assuming 1 percent-take-up, 90 percent switcher rate)

Estimated Fiscal Effect on Local Property Taxes			
District	Number of students using ESAs to leave district (90% switcher rate)	Total Increase (Decrease) in Local Property Taxes	Total Increase (Decrease) in Local Property Taxes Per Switcher
East Mills	5	(\$4,920)	(\$984)
East Sac County	7	\$42,217	\$6,031
East Union	5	\$30,300	\$6,060
Eastern Allamakee	3	\$18,153	\$6,051
Easton Valley	5	\$30,260	\$6,052
Eddyville-Blakesburg-Fremont	8	\$47,128	\$5,891
Edgewood-Colesburg	4	(\$2,500)	(\$625)
Eldora-New Providence	5	\$29,610	\$5,922
Emmetsburg	6	\$31,206	\$5,201
English Valleys	5	\$30,385	\$6,077
Essex	2	\$12,140	\$6,070
Estherville-Lincoln Central	12	\$69,768	\$5,814
Exira-Elk Horn-Kimballton	4	\$24,164	\$6,041
Fairfield	14	\$83,846	\$5,989
Forest City	10	\$59,220	\$5,922
Fort Dodge	34	(\$34,442)	(\$1,013)
Fort Madison	19	\$89,775	\$4,725
Fremont-Mills	5	\$30,370	\$6,074
Galva-Holstein	4	(\$3,784)	(\$946)
Garner-Hayfield-Ventura	8	\$30,864	\$3,858
George-Little Rock	4	\$24,280	\$6,070
Gilbert	14	(\$12,740)	(\$910)
Gilmore City-Bradgate	1	(\$784)	(\$784)
Gladbrook-Reinbeck	5	(\$3,595)	(\$719)
Glenwood	18	(\$14,598)	(\$811)
Glidden-Ralston	3	(\$1,854)	(\$618)
GMG	3	\$17,931	\$5,977
Graettinger-Terril	4	(\$3,780)	(\$945)
Greene County	11	\$65,571	\$5,961
Grinnell-Newburg	14	\$82,992	\$5,928
Griswold	5	\$30,335	\$6,067
Grundy Center	6	\$36,120	\$6,020
Guthrie Center	4	\$24,220	\$6,055
Hamburg	2	\$11,896	\$5,948
Hampton-Dumont	11	\$10,065	\$915
Harlan	13	(\$12,324)	(\$948)
Harmony	3	\$15,669	\$5,223
Harris-Lake Park	3	(\$2,103)	(\$701)
Hartley-Melvin-Sanborn	5	\$28,400	\$5,680
Highland	5	\$29,655	\$5,931
Hinton	5	\$30,215	\$6,043
HLV	3	(\$1,950)	(\$650)
Howard-Winneshiek	11	\$66,154	\$6,014
Hubbard-Radcliffe	4	\$23,852	\$5,963
Hudson	6	(\$6,504)	(\$1,084)
Humboldt	11	\$26,939	\$2,449
IKM-Manning	6	(\$4,332)	(\$722)

Table 5: Estimated Fiscal Effects on Local Taxpayers When Students Leave (assuming 1 percent take-up, 90 percent switcher rate)

Estimated Fiscal Effect on Local Property Taxes			
District	Number of students using ESAs to leave district (90% switcher rate)	Total Increase (Decrease) in Local Property Taxes	Total Increase (Decrease) in Local Property Taxes Per Switcher
Independence	13	(\$11,752)	(\$904)
Indianola	31	\$175,274	\$5,654
Interstate 35	8	\$48,016	\$6,002
Iowa City	128	(\$116,736)	(\$912)
Iowa Falls	10	(\$9,080)	(\$908)
Iowa Valley	5	\$665	\$133
Janesville	4	(\$3,976)	(\$994)
Jesup	8	(\$7,400)	(\$925)
Johnston	64	(\$56,704)	(\$886)
Keokuk	17	\$96,271	\$5,663
Keota	3	\$17,337	\$5,779
Kingsley-Pierson	5	\$30,235	\$6,047
Knoxville	16	(\$14,288)	(\$893)
Lake Mills	5	\$28,025	\$5,605
Lamoni	3	(\$2,379)	(\$793)
Laurens-Marathon	3	\$18,060	\$6,020
Lawton-Bronson	5	\$30,225	\$6,045
Le Mars	20	\$19,640	\$982
Lenox	5	\$29,540	\$5,908
Lewis Central	23	\$134,734	\$5,858
Linn-Mar	67	(\$60,166)	(\$898)
Lisbon	5	\$29,405	\$5,881
Logan-Magnolia	5	(\$4,600)	(\$920)
Lone Tree	4	(\$2,504)	(\$626)
Louisa-Muscatine	6	(\$5,466)	(\$911)
Lu Verne	2	(\$2,194)	(\$1,097)
Lynnville-Sully	5	(\$4,550)	(\$910)
Madrid	6	(\$3,126)	(\$521)
Manson-Northwest Webster	6	(\$5,808)	(\$968)
Maple Valley-Anthon Oto	6	\$36,324	\$6,054
Maquoketa	12	\$71,112	\$5,926
Maquoketa Valley	6	\$36,336	\$6,056
Marcus-Meriden Cleghorn	4	\$24,124	\$6,031
Marion	17	\$99,093	\$5,829
Marshalltown	50	\$151,800	\$3,036
Martensdale-St Marys	5	\$12,300	\$2,460
Mason City	32	\$186,464	\$5,827
Mediapolis	7	(\$4,382)	(\$626)
Melcher-Dallas	3	\$18,084	\$6,028
MFL Mar Mac	7	\$42,021	\$6,003
Midland	5	\$30,375	\$6,075
Mid-Prairie	11	\$63,096	\$5,736
Missouri Valley	7	\$42,119	\$6,017
Moc-Floyd Valley	13	(\$12,350)	(\$950)
Montezuma	5	\$30,300	\$6,060
Monticello	9	\$53,955	\$5,995
Moravia	3	(\$2,748)	(\$916)

Table 5: Estimated Fiscal Effects on Local Taxpayers When Students Leave (assuming 1 percent-take-up, 90 percent switcher rate)

Estimated Fiscal Effect on Local Property Taxes			
District	Number of students using ESAs to leave district (90% switcher rate)	Total Increase (Decrease) in Local Property Taxes	Total Increase (Decrease) in Local Property Taxes Per Switcher
Mormon Trail	3	(\$2,976)	(\$992)
Morning Sun	2	\$12,104	\$6,052
Moulton-Udell	2	\$12,176	\$6,088
Mount Ayr	5	\$30,310	\$6,062
Mount Pleasant	17	\$100,776	\$5,928
Mount Vernon	10	\$53,160	\$5,316
Murray	3	\$18,252	\$6,084
Muscatine	44	\$253,264	\$5,756
Nashua-Plainfield	5	\$30,320	\$6,064
Nevada	14	\$80,948	\$5,782
New Hampton	9	\$53,802	\$5,978
New London	5	(\$3,325)	(\$665)
Newell-Fonda	4	\$23,684	\$5,921
Newton	28	(\$24,836)	(\$887)
Nodaway Valley	5	\$29,820	\$5,964
North Butler	5	\$30,240	\$6,048
North Cedar	7	\$42,378	\$6,054
North Fayette Valley	10	\$35,080	\$3,508
North Iowa	5	\$30,150	\$6,030
North Kossuth	3	(\$1,974)	(\$658)
North Linn	5	\$30,410	\$6,082
North Mahaska	5	\$30,330	\$6,066
North Polk	15	(\$14,235)	(\$949)
North Scott	27	\$160,002	\$5,926
North Tama	4	(\$2,516)	(\$629)
North Union	4	\$24,252	\$6,063
North Winneshiek	3	\$18,258	\$6,086
Northeast	5	\$30,445	\$6,089
Northeast Hamilton	2	\$11,690	\$5,845
Northwood-Kensett	5	(\$5,120)	(\$1,024)
Norwalk	25	(\$19,525)	(\$781)
Odebolt Arthur Battle Creek			
Ida Grove	9	\$34,776	\$3,864
Oelwein	12	\$69,852	\$5,821
Ogden	5	\$30,345	\$6,069
Okoboji	8	\$44,968	\$5,621
Olin	2	\$12,144	\$6,072
Orient-Macksburg	2	\$12,060	\$6,030
Osage	8	\$47,856	\$5,982
Oskaloosa	22	\$124,410	\$5,655
Ottumwa	41	\$248,993	\$6,073
Panorama	6	\$36,288	\$6,048
Paton-Churdan	2	(\$2,176)	(\$1,088)
PCM	9	\$50,589	\$5,621
Pekin	5	\$30,220	\$6,044
Pella	19	\$108,699	\$5,721
Perry	16	\$97,936	\$6,121

Table 5: Estimated Fiscal Effects on Local Taxpayers When Students Leave (assuming 1 percent take-up, 90 percent switcher rate)

Estimated Fiscal Effect on Local Property Taxes			
District	Number of students using ESAs to leave district (90% switcher rate)	Total Increase (Decrease) in Local Property Taxes	Total Increase (Decrease) in Local Property Taxes Per Switcher
Pleasant Valley	44	(\$45,804)	(\$1,041)
Pleasantville	6	\$7,026	\$1,171
Pocahontas Area	6	\$35,544	\$5,924
Postville	6	(\$6,240)	(\$1,040)
Prairie Valley	5	\$29,800	\$5,960
Red Oak	10	\$59,700	\$5,970
Remsen-Union	3	\$18,129	\$6,043
Riceville	3	(\$2,649)	(\$883)
River Valley	4	\$24,272	\$6,068
Riverside	6	\$35,478	\$5,913
Rock Valley	7	(\$6,629)	(\$947)
Roland-Story	9	\$50,877	\$5,653
Rudd-Rockford-Marble Rock	4	\$24,216	\$6,054
Ruthven-Ayrshire	2	\$12,040	\$6,020
Saydel	10	\$55,880	\$5,588
Schaller-Crestland	3	\$17,823	\$5,941
Schleswig	3	\$17,862	\$5,954
Sergeant Bluff-Luton	13	(\$11,687)	(\$899)
Seymour	3	\$18,255	\$6,085
Sheldon	10	(\$9,120)	(\$912)
Shenandoah	10	\$11,380	\$1,138
Sibley-Ocheyedan	7	(\$847)	(\$121)
Sidney	4	\$23,592	\$5,898
Sigourney	5	(\$4,595)	(\$919)
Sioux Center	12	(\$10,836)	(\$903)
Sioux Central	5	(\$4,690)	(\$938)
Sioux City	131	\$590,810	\$4,510
Solon	13	(\$11,960)	(\$920)
South Central Calhoun	8	\$48,392	\$6,049
South Hamilton	5	\$30,095	\$6,019
South O'Brien	5	\$30,005	\$6,001
South Page	2	(\$1,264)	(\$632)
South Tama	14	\$83,622	\$5,973
South Winneshiek	5	\$30,280	\$6,056
Southeast Polk	61	\$38,003	\$623
Southeast Warren	5	\$30,095	\$6,019
Southeast Webster-Grand	5	\$13,225	\$2,645
Spencer	17	(\$15,419)	(\$907)
Spirit Lake	11	\$65,208	\$5,928
Springville	4	(\$2,664)	(\$666)
St Ansgar	5	\$29,170	\$5,834
Stanton	2	\$12,162	\$6,081
Starmont	5	\$29,135	\$5,827
Storm Lake	22	(\$16,852)	(\$766)
Stratford	2	\$12,120	\$6,060
Sumner-Fredericksburg	7	\$42,238	\$6,034
Tipton	8	\$48,192	\$6,024

Table 5: Estimated Fiscal Effects on Local Taxpayers When Students Leave (assuming 1 percent-take-up, 90 percent switcher rate)

Estimated Fiscal Effect on Local Property Taxes			
District	Number of students using ESAs to leave district (90% switcher rate)	Total Increase (Decrease) in Local Property Taxes	Total Increase (Decrease) in Local Property Taxes Per Switcher
Treynor	5	(\$4,630)	(\$926)
Tri-Center	5	(\$3,280)	(\$656)
Tri-County	3	\$18,234	\$6,078
Tripoli	4	\$24,260	\$6,065
Turkey Valley	4	(\$3,152)	(\$788)
Twin Cedars	3	\$18,216	\$6,072
Twin Rivers	1	\$6,035	\$6,035
Underwood	6	(\$5,544)	(\$924)
Union	10	\$60,580	\$6,058
United	4	(\$3,556)	(\$889)
Urbandale	31	\$106,423	\$3,433
Van Buren	5	(\$3,135)	(\$627)
Van Meter	6	(\$5,490)	(\$915)
Villisca	3	\$18,189	\$6,063
Vinton-Shellsburg	14	\$17,850	\$1,275
Waco	5	\$28,695	\$5,739
Wapello	5	\$30,210	\$6,042
Wapsie Valley	6	(\$4,020)	(\$670)
Washington	16	(\$16,032)	(\$1,002)
Waterloo	98	\$237,258	\$2,421
Waukee	95	(\$84,170)	(\$886)
Waverly-Shell Rock	19	(\$17,290)	(\$910)
Wayne	5	\$15,680	\$3,136
Webster City	14	\$80,486	\$5,749
West Bend-Mallard	3	\$18,084	\$6,028
West Branch	7	\$12,292	\$1,756
West Burlington	5	(\$4,290)	(\$858)
West Central	3	(\$1,896)	(\$632)
West Central Valley	8	(\$7,752)	(\$969)
West Delaware Co	13	\$77,766	\$5,982
West Des Moines	80	\$445,360	\$5,567
West Fork	6	\$35,760	\$5,960
West Hancock	5	\$29,920	\$5,984
West Harrison	3	\$2,886	\$962
West Liberty	13	(\$11,128)	(\$856)
West Lyon	8	\$46,472	\$5,809
West Marshall	8	(\$7,448)	(\$931)
West Monona	5	\$30,085	\$6,017
West Sioux	7	\$10,920	\$1,560
Western Dubuque Co	28	\$166,544	\$5,948
Westwood	5	\$30,165	\$6,033
Whiting	2	(\$1,862)	(\$931)
Williamsburg	10	\$59,200	\$5,920
Wilton	7	(\$6,349)	(\$907)
Winfield-Mt Union	3	\$18,162	\$6,054
Winterset	15	\$36,510	\$2,434
Woodbine	5	\$30,180	\$6,036

Table 5: Estimated Fiscal Effects on Local Taxpayers When Students Leave (assuming 1 percent-take-up, 90 percent switcher rate)

Estimated Fiscal Effect on Local Property Taxes			
District	Number of students using ESAs to leave district (90% switcher rate)	Total Increase (Decrease) in Local Property Taxes	Total Increase (Decrease) in Local Property Taxes Per Switcher
Woodbury Central	5	\$30,345	\$6,069
Woodward-Granger	9	(\$7,902)	(\$878)
State Totals	4,404	\$13,047,330	\$2,963

Sources: Author's estimates; Iowa Department of Education; Iowa Department of Management

Table 6: Estimated Fiscal Effects of HB 651 and SB 206 on School Districts (Assumes 1 Percent Take-Up Rate and 90 Percent Switcher Rate)

District	Estimated Fiscal Effect on Districts							
	District Total Reduction in State Revenue	District Total Increase (Decrease) in Local Revenue	District Total Increase (Decrease) in State and Local Revenue	District Total Increase (Decrease) in State and Local Revenue per Switcher	District estimated total variable costs per student	Estimated Variable Cost Savings to Offset Revenue Reduction	Est. District Total Net Fiscal Effect	Est. District Total Net Fiscal Effect Per Switcher
Adair-Casey	(21,476)	14,523	(6,953)	(2,318)	7,972	23,916	16,963	5,654
Adel-Desoto-Minburn	(101,724)	(14,985)	(116,709)	(7,781)	8,118	121,773	5,064	338
AGWSR	(34,299)	8,750	(25,549)	(5,110)	5,821	29,106	3,557	711
AHSTW	(47,554)	(6,510)	(54,064)	(7,723)	8,843	61,899	7,835	1,119
Akron-Westfield	(34,436)	(4,870)	(39,306)	(7,861)	9,272	46,362	7,056	1,411
Albert City-Truesdale	(14,027)	(1,404)	(15,431)	(7,716)	7,008	14,015	(1,416)	(708)
Albia	(67,220)	66,352	(868)	(79)	8,198	90,175	89,307	8,119
Alburnett	(34,234)	(4,615)	(38,849)	(7,770)	10,026	50,130	11,281	2,256
Alden	(18,305)	18,039	(266)	(89)	9,528	28,584	28,318	9,439
Algona	(73,750)	70,920	(2,830)	(236)	13,899	166,790	163,960	13,663
Allamakee	(61,615)	60,140	(1,475)	(147)	8,797	87,968	86,494	8,649
Alta-Aurelia	(50,518)	(4,452)	(54,970)	(7,853)	10,773	75,412	20,442	2,920
Ames	(267,463)	(37,791)	(305,254)	(7,827)	9,811	382,645	77,391	1,984
Anamosa	(82,549)	(11,112)	(93,661)	(7,805)	7,276	87,309	(6,352)	(529)
Andrew	(14,407)	(1,380)	(15,787)	(7,894)	8,002	16,005	218	109
Ankeny	(706,198)	(92,976)	(799,174)	(7,684)	10,001	1,040,100	240,926	2,317
Aplington-Parkersburg	(42,712)	42,224	(488)	(70)	12,990	90,928	90,440	12,920
Ar-We-Va	(18,304)	17,775	(529)	(176)	9,549	28,648	28,119	9,373
Atlantic	(79,339)	77,662	(1,677)	(129)	14,016	182,214	180,537	13,887
Audubon	(30,519)	30,155	(364)	(73)	10,074	50,372	50,008	10,002
Ballard	(97,066)	(10,794)	(107,860)	(7,704)	10,044	140,619	32,759	2,340
Baxter	(18,311)	18,219	(92)	(31)	11,071	33,213	33,121	11,040
BCLUW	(30,509)	30,095	(414)	(83)	10,246	51,230	50,816	10,163
Bedford	(35,948)	(3,150)	(39,098)	(7,820)	10,666	53,330	14,232	2,846
Belle Plaine	(35,575)	20,065	(15,510)	(3,102)	9,721	48,604	33,094	6,619
Bellevue	(34,314)	(4,840)	(39,154)	(7,831)	9,861	49,306	10,152	2,030
Belmond-Klemme	(42,713)	41,979	(734)	(105)	9,269	64,886	64,152	9,165
Bennett	(14,161)	4,820	(9,341)	(4,671)	6,693	13,385	4,044	2,022
Benton	(85,448)	84,868	(580)	(41)	8,636	120,909	120,330	8,595
Bettendorf	(222,015)	206,127	(15,888)	(429)	9,409	348,145	332,257	8,980
Bondurant-Farrar	(125,293)	(13,716)	(139,009)	(7,723)	8,065	145,161	6,153	342

Table 6: Estimated Fiscal Effects of HB 651 and SB 206 on School Districts (Assumes 1 Percent Take-Up Rate and 90 Percent Switcher Rate)

District	Estimated Fiscal Effect on Districts							
	District Total Reduction in State Revenue	District Total Increase (Decrease) in Local Revenue	District Total Increase (Decrease) in State and Local Revenue	District Total Increase (Decrease) in State and Local Revenue per Switcher	District estimated total variable costs per student	Estimated Variable Cost Savings to Offset Revenue Reduction	Est. District Total Net Fiscal Effect	Est. District Total Net Fiscal Effect Per Switcher
Boone	(131,774)	69,787	(61,987)	(3,262)	6,967	132,375	70,388	3,705
Boyden-Hull	(30,508)	29,730	(778)	(156)	9,401	47,007	46,229	9,246
Boyer Valley	(24,412)	24,228	(184)	(46)	10,784	43,135	42,951	10,738
Brooklyn-Guernsey-Malcom	(34,327)	(4,655)	(38,982)	(7,796)	8,829	44,144	5,162	1,032
Burlington	(239,833)	230,958	(8,875)	(228)	10,240	399,351	390,476	10,012
CAL	(18,306)	18,156	(150)	(50)	11,157	33,471	33,321	11,107
Calamus-Wheatland	(24,417)	24,332	(85)	(21)	10,135	40,539	40,454	10,113
CAM	(34,455)	(4,660)	(39,115)	(7,823)	13,674	68,370	29,255	5,851
Camanche	(42,730)	41,265	(1,465)	(209)	15,237	106,661	105,196	15,028
Cardinal	(34,166)	(4,830)	(38,996)	(7,799)	9,028	45,141	6,145	1,229
Carlisle	(118,866)	(12,767)	(131,633)	(7,743)	9,766	166,027	34,394	2,023
Carroll	(103,294)	(12,540)	(115,834)	(7,722)	8,514	127,715	11,882	792
Cedar Falls	(299,455)	262,062	(37,393)	(813)	13,579	624,643	587,250	12,766
Cedar Rapids	(1,088,078)	595,826	(492,252)	(3,196)	8,955	1,379,001	886,750	5,758
Center Point-Urbana	(83,168)	76,258	(6,910)	(532)	13,062	169,811	162,902	12,531
Centerville	(91,278)	(10,309)	(101,587)	(7,814)	8,846	114,999	13,412	1,032
Central Clayton	(24,408)	24,036	(372)	(93)	8,837	35,348	34,976	8,744
Central City	(30,518)	30,185	(333)	(67)	8,051	40,255	39,922	7,984
Central Decatur	(30,387)	30,080	(307)	(61)	10,700	53,501	53,194	10,639
Central De Witt	(96,361)	72,072	(24,289)	(1,735)	9,838	137,733	113,444	8,103
Central Lee	(42,725)	41,979	(746)	(107)	10,463	73,238	72,492	10,356
Central Lyon	(48,183)	(6,006)	(54,189)	(7,741)	9,720	68,040	13,851	1,979
Central Springs	(48,097)	34,629	(13,468)	(1,924)	7,925	55,474	42,006	6,001
Chariton	(66,121)	65,021	(1,100)	(100)	8,259	90,844	89,744	8,159
Charles City	(84,945)	79,170	(5,775)	(412)	13,393	187,506	181,731	12,981
Charter Oak-Ute	(18,305)	18,192	(113)	(38)	10,408	31,223	31,110	10,370
Cherokee	(61,710)	(8,631)	(70,341)	(7,816)	9,243	83,185	12,844	1,427
Clarinda	(61,277)	(8,208)	(69,485)	(7,721)	8,695	78,254	8,769	974
Clarion-Goldfield-Dows	(48,812)	48,184	(628)	(78)	10,995	87,960	87,333	10,917
Clarke	(95,898)	(12,600)	(108,498)	(7,750)	8,562	119,868	11,370	812
Clarksville	(18,305)	18,192	(113)	(38)	9,355	28,066	27,953	9,318

Table 6: Estimated Fiscal Effects of HB 651 and SB 206 on School Districts (Assumes 1 Percent Take-Up Rate and 90 Percent Switcher Rate)

District	Estimated Fiscal Effect on Districts							
	District Total Reduction in State Revenue	District Total Increase (Decrease) in Local Revenue	District Total Increase (Decrease) in State and Local Revenue	District Total Increase (Decrease) in State and Local Revenue per Switcher	District estimated total variable costs per student	Estimated Variable Cost Savings to Offset Revenue Reduction	Est. District Total Net Fiscal Effect	Est. District Total Net Fiscal Effect Per Switcher
Clay Central-Everly	(18,304)	18,183	(121)	(40)	7,403	22,209	22,088	7,363
Clayton Ridge	(30,564)	30,175	(389)	(78)	11,620	58,102	57,713	11,543
Clear Creek-Amana	(136,764)	(18,080)	(154,844)	(7,742)	7,617	152,331	(2,512)	(126)
Clear Lake	(74,945)	(10,043)	(84,988)	(7,726)	9,609	105,704	20,717	1,883
Clinton	(200,639)	191,565	(9,074)	(275)	11,922	393,437	384,363	11,647
Colfax-Mingo	(40,361)	(6,156)	(46,517)	(7,753)	7,874	47,242	725	121
College Community	(320,798)	(41,501)	(362,299)	(7,708)	12,380	581,857	219,559	4,671
Collins-Maxwell	(30,519)	30,400	(119)	(24)	8,202	41,009	40,890	8,178
Colo-Nesco	(34,508)	(675)	(35,183)	(7,037)	11,599	57,993	22,810	4,562
Columbus	(42,730)	42,364	(366)	(52)	10,558	73,909	73,543	10,506
Coon Rapids-Bayard	(27,779)	(4,156)	(31,935)	(7,984)	8,430	33,721	1,786	447
Corning	(24,412)	24,008	(404)	(101)	12,449	49,796	49,392	12,348
Council Bluffs	(482,647)	462,234	(20,413)	(249)	10,510	861,844	841,431	10,261
Creston	(96,128)	(12,782)	(108,910)	(7,779)	8,760	122,637	13,727	981
Dallas Center-Grimes	(170,506)	(21,850)	(192,356)	(7,694)	7,944	198,588	6,231	249
Danville	(33,558)	(5,360)	(38,918)	(7,784)	9,037	45,183	6,265	1,253
Davenport	(770,316)	740,759	(29,557)	(216)	10,000	1,370,018	1,340,461	9,784
Davis County	(61,035)	60,320	(715)	(72)	9,717	97,169	96,454	9,645
Decorah	(90,719)	(10,374)	(101,093)	(7,776)	11,699	152,085	50,992	3,922
Delwood	(14,112)	(1,600)	(15,712)	(7,856)	8,917	17,833	2,121	1,061
Denison	(131,753)	(15,143)	(146,896)	(7,731)	9,280	176,321	29,425	1,549
Denver	(47,764)	(6,482)	(54,246)	(7,749)	9,638	67,468	13,222	1,889
Des Moines	(2,069,780)	1,214,052	(855,728)	(2,872)	12,278	3,658,805	2,803,077	9,406
Diagonal	(6,103)	6,075	(28)	(28)	11,332	11,332	11,304	11,304
Dike-New Hartford	(54,132)	48,328	(5,804)	(726)	11,159	89,272	83,468	10,433
Dubuque	(630,928)	558,600	(72,328)	(761)	9,537	905,986	833,658	8,775
Dunkerton	(28,680)	17,308	(11,372)	(2,843)	10,276	41,104	29,732	7,433
Durant	(30,521)	29,815	(706)	(141)	9,126	45,631	44,925	8,985
Eagle Grove	(45,993)	41,286	(4,707)	(672)	9,326	65,282	60,575	8,654
Earlham	(32,102)	30,300	(1,802)	(360)	13,923	69,615	67,813	13,563
East Buchanan	(30,509)	30,280	(229)	(46)	19,458	97,291	97,062	19,412

Table 6: Estimated Fiscal Effects of HB 651 and SB 206 on School Districts (Assumes 1 Percent Take-Up Rate and 90 Percent Switcher Rate)

District	Estimated Fiscal Effect on Districts							
	District Total Reduction in State Revenue	District Total Increase (Decrease) in Local Revenue	District Total Increase (Decrease) in State and Local Revenue	District Total Increase (Decrease) in State and Local Revenue per Switcher	District estimated total variable costs per student	Estimated Variable Cost Savings to Offset Revenue Reduction	Est. District Total Net Fiscal Effect	Est. District Total Net Fiscal Effect Per Switcher
East Marshall	(36,003)	(3,500)	(39,503)	(7,901)	12,215	61,076	21,573	4,315
East Mills	(34,519)	(4,920)	(39,439)	(7,888)	9,701	48,507	9,068	1,814
East Sac County	(42,710)	42,217	(493)	(70)	8,662	60,635	60,143	8,592
East Union	(33,810)	30,300	(3,510)	(702)	9,445	47,223	43,713	8,743
Eastern Allamakee	(18,306)	18,153	(153)	(51)	9,919	29,756	29,603	9,868
Easton Valley	(30,522)	30,260	(262)	(52)	8,217	41,083	40,821	8,164
Eddyville-Blakesburg-Fremont	(48,828)	47,128	(1,700)	(212)	8,603	68,823	67,123	8,390
Edgewood-Colesburg	(28,847)	(2,500)	(31,347)	(7,837)	12,082	48,328	16,981	4,245
Eldora-New Providence	(30,096)	29,610	(486)	(97)	9,526	47,628	47,142	9,428
Emmetsburg	(42,876)	31,206	(11,670)	(1,945)	8,588	51,530	39,860	6,643
English Valleys	(30,518)	30,385	(133)	(27)	6,981	34,905	34,772	6,954
Essex	(12,207)	12,140	(67)	(34)	11,862	23,724	23,657	11,829
Estherville-Lincoln Central	(71,206)	69,768	(1,438)	(120)	10,979	131,753	130,315	10,860
Exira-Elk Horn-Kimballton	(24,416)	24,164	(252)	(63)	9,334	37,334	37,082	9,271
Fairfield	(85,449)	83,846	(1,603)	(115)	9,645	135,028	133,425	9,530
Forest City	(61,018)	59,220	(1,798)	(180)	10,841	108,412	106,614	10,661
Fort Dodge	(230,249)	(34,442)	(264,691)	(7,785)	15,009	510,317	245,626	7,224
Fort Madison	(134,882)	89,775	(45,107)	(2,374)	8,564	162,708	117,602	6,190
Fremont-Mills	(31,070)	30,370	(700)	(140)	10,076	50,382	49,682	9,936
Galva-Holstein	(27,546)	(3,784)	(31,330)	(7,833)	9,441	37,762	6,432	1,608
Garner-Hayfield-Ventura	(57,464)	30,864	(26,600)	(3,325)	13,139	105,109	78,509	9,814
George-Little Rock	(24,406)	24,280	(126)	(32)	9,431	37,726	37,600	9,400
Gilbert	(95,277)	(12,740)	(108,017)	(7,716)	5,980	83,721	(24,297)	(1,735)
Gilmore City-Bradgate	(7,212)	(784)	(7,996)	(7,996)	5,312	5,312	(2,684)	(2,684)
Gladbrook-Reinbeck	(35,892)	(3,595)	(39,487)	(7,897)	8,245	41,224	1,738	348
Glenwood	(124,676)	(14,598)	(139,274)	(7,737)	8,490	152,815	13,541	752
Glidden-Ralston	(21,592)	(1,854)	(23,446)	(7,815)	9,542	28,625	5,179	1,726
GMG	(18,306)	17,931	(375)	(125)	15,392	46,176	45,801	15,267
Graettinger-Terril	(27,468)	(3,780)	(31,248)	(7,812)	7,972	31,890	642	160
Greene County	(69,740)	65,571	(4,169)	(379)	9,956	109,516	105,347	9,577
Grinnell-Newburg	(85,453)	82,992	(2,461)	(176)	9,447	132,264	129,802	9,272

Table 6: Estimated Fiscal Effects of HB 651 and SB 206 on School Districts (Assumes 1 Percent Take-Up Rate and 90 Percent Switcher Rate)

District	Estimated Fiscal Effect on Districts							
	District Total Reduction in State Revenue	District Total Increase (Decrease) in Local Revenue	District Total Increase (Decrease) in State and Local Revenue	District Total Increase (Decrease) in State and Local Revenue per Switcher	District estimated total variable costs per student	Estimated Variable Cost Savings to Offset Revenue Reduction	Est. District Total Net Fiscal Effect	Est. District Total Net Fiscal Effect Per Switcher
Griswold	(30,515)	30,335	(180)	(36)	7,587	37,934	37,754	7,551
Grundy Center	(38,433)	36,120	(2,313)	(385)	12,407	74,443	72,130	12,022
Guthrie Center	(24,416)	24,220	(196)	(49)	10,977	43,909	43,713	10,928
Hamburg	(12,206)	11,896	(310)	(155)	9,573	19,145	18,835	9,418
Hampton-Dumont	(76,676)	10,065	(66,611)	(6,056)	11,585	127,430	60,820	5,529
Harlan	(89,044)	(12,324)	(101,368)	(7,798)	9,077	118,004	16,636	1,280
Harmony	(21,376)	15,669	(5,707)	(1,902)	9,209	27,628	21,921	7,307
Harris-Lake Park	(21,543)	(2,103)	(23,646)	(7,882)	9,777	29,332	5,686	1,895
Hartley-Melvin-Sanborn	(28,996)	28,400	(596)	(119)	10,392	51,961	51,365	10,273
Highland	(30,518)	29,655	(863)	(173)	10,116	50,581	49,719	9,944
Hinton	(30,507)	30,215	(292)	(58)	12,305	61,524	61,232	12,246
HLV	(21,484)	(1,950)	(23,434)	(7,811)	10,409	31,226	7,792	2,597
Howard-Winneshiek	(67,120)	66,154	(966)	(88)	9,039	99,432	98,466	8,951
Hubbard-Radcliffe	(24,407)	23,852	(555)	(139)	8,189	32,757	32,202	8,051
Hudson	(41,292)	(6,504)	(47,796)	(7,966)	9,363	56,179	8,383	1,397
Humboldt	(75,982)	26,939	(49,043)	(4,458)	12,652	139,173	90,130	8,194
IKM-Manning	(43,191)	(4,332)	(47,523)	(7,920)	9,501	57,004	9,482	1,580
Independence	(89,506)	(11,752)	(101,258)	(7,789)	8,160	106,081	4,823	371
Indianola	(203,571)	175,274	(28,297)	(913)	9,407	291,629	263,333	8,495
Interstate 35	(48,236)	48,016	(220)	(28)	7,704	61,635	61,414	7,677
Iowa City	(874,555)	(116,736)	(991,291)	(7,744)	10,565	1,352,285	360,994	2,820
Iowa Falls	(68,615)	(9,080)	(77,695)	(7,769)	10,217	102,174	24,479	2,448
Iowa Valley	(35,509)	665	(34,844)	(6,969)	8,143	40,717	5,873	1,175
Janesville	(27,208)	(3,976)	(31,184)	(7,796)	7,477	29,907	(1,277)	(319)
Jesup	(54,264)	(7,400)	(61,664)	(7,708)	6,562	52,494	(9,170)	(1,146)
Johnston	(435,305)	(56,704)	(492,009)	(7,688)	11,358	726,884	234,876	3,670
Keokuk	(114,100)	96,271	(17,829)	(1,049)	9,881	167,979	150,150	8,832
Keota	(17,432)	17,337	(95)	(32)	7,780	23,341	23,246	7,749
Kingsley-Pierson	(30,508)	30,235	(273)	(55)	9,873	49,363	49,090	9,818
Knoxville	(109,850)	(14,288)	(124,138)	(7,759)	9,680	154,878	30,740	1,921
Lake Mills	(34,209)	28,025	(6,184)	(1,237)	8,160	40,799	34,615	6,923

Table 6: Estimated Fiscal Effects of HB 651 and SB 206 on School Districts (Assumes 1 Percent Take-Up Rate and 90 Percent Switcher Rate)

District	Estimated Fiscal Effect on Districts							
	District Total Reduction in State Revenue	District Total Increase (Decrease) in Local Revenue	District Total Increase (Decrease) in State and Local Revenue	District Total Increase (Decrease) in State and Local Revenue per Switcher	District estimated total variable costs per student	Estimated Variable Cost Savings to Offset Revenue Reduction	Est. District Total Net Fiscal Effect	Est. District Total Net Fiscal Effect Per Switcher
Lamoni	(21,168)	(2,379)	(23,547)	(7,849)	8,506	25,519	1,972	657
Laurens-Marathon	(18,305)	18,060	(245)	(82)	10,150	30,451	30,206	10,069
Lawton-Bronson	(30,525)	30,225	(300)	(60)	14,349	71,746	71,446	14,289
Le Mars	(136,196)	19,640	(116,556)	(5,828)	10,425	208,491	91,935	4,597
Lenox	(29,968)	29,540	(428)	(86)	9,851	49,256	48,828	9,766
Lewis Central	(146,011)	134,734	(11,277)	(490)	11,379	261,722	250,445	10,889
Linn-Mar	(455,482)	(60,166)	(515,648)	(7,696)	9,564	640,795	125,147	1,868
Lisbon	(29,714)	29,405	(309)	(62)	8,566	42,828	42,519	8,504
Logan-Magnolia	(34,270)	(4,600)	(38,870)	(7,774)	10,446	52,232	13,362	2,672
Lone Tree	(28,899)	(2,504)	(31,403)	(7,851)	17,033	68,132	36,729	9,182
Louisa-Muscatine	(41,414)	(5,466)	(46,880)	(7,813)	10,242	61,453	14,573	2,429
Lu Verne	(13,729)	(2,194)	(15,923)	(7,962)	7,041	14,081	(1,842)	(921)
Lynnvile-Sully	(34,269)	(4,550)	(38,819)	(7,764)	9,266	46,328	7,509	1,502
Madrid	(43,448)	(3,126)	(46,574)	(7,762)	7,009	42,056	(4,517)	(753)
Manson-Northwest Webster	(41,127)	(5,808)	(46,935)	(7,822)	12,353	74,116	27,182	4,530
Maple Valley-Anthon Oto	(36,609)	36,324	(285)	(48)	8,907	53,443	53,158	8,860
Maquoketa	(73,066)	71,112	(1,954)	(163)	11,426	137,115	135,161	11,263
Maquoketa Valley	(36,611)	36,336	(275)	(46)	13,533	81,198	80,923	13,487
Marcus-Meriden Cleghorn	(24,406)	24,124	(282)	(71)	15,026	60,104	59,822	14,956
Marion	(104,209)	99,093	(5,116)	(301)	12,895	219,210	214,094	12,594
Marshalltown	(351,108)	151,800	(199,308)	(3,986)	8,693	434,656	235,348	4,707
Martensdale-St Marys	(35,036)	12,300	(22,736)	(4,547)	11,466	57,329	34,593	6,919
Mason City	(195,258)	186,464	(8,794)	(275)	13,020	416,650	407,856	12,746
Mediapolis	(49,960)	(4,382)	(54,342)	(7,763)	8,373	58,614	4,272	610
Melcher-Dallas	(18,136)	18,084	(52)	(17)	8,685	26,054	26,002	8,667
MFL Mar Mac	(42,715)	42,021	(694)	(99)	9,192	64,346	63,652	9,093
Midland	(30,517)	30,375	(142)	(28)	8,002	40,012	39,870	7,974
Mid-Prairie	(66,426)	63,096	(3,330)	(303)	10,525	115,773	112,443	10,222
Missouri Valley	(42,730)	42,119	(611)	(87)	8,774	61,420	60,809	8,687
Moc-Floyd Valley	(88,797)	(12,350)	(101,147)	(7,781)	9,040	117,516	16,369	1,259
Montezuma	(30,509)	30,300	(209)	(42)	5,105	25,526	25,317	5,063

Table 6: Estimated Fiscal Effects of HB 651 and SB 206 on School Districts (Assumes 1 Percent Take-Up Rate and 90 Percent Switcher Rate)

District	Estimated Fiscal Effect on Districts							
	District Total Reduction in State Revenue	District Total Increase (Decrease) in Local Revenue	District Total Increase (Decrease) in State and Local Revenue	District Total Increase (Decrease) in State and Local Revenue per Switcher	District estimated total variable costs per student	Estimated Variable Cost Savings to Offset Revenue Reduction	Est. District Total Net Fiscal Effect	Est. District Total Net Fiscal Effect Per Switcher
Monticello	(54,931)	53,955	(976)	(108)	10,497	94,471	93,495	10,388
Moravia	(20,896)	(2,748)	(23,644)	(7,881)	9,558	28,674	5,030	1,677
Mormon Trail	(20,563)	(2,976)	(23,539)	(7,846)	9,231	27,692	4,153	1,384
Morning Sun	(12,207)	12,104	(103)	(52)	9,581	19,162	19,059	9,530
Moulton-Udell	(12,206)	12,176	(30)	(15)	8,623	17,247	17,217	8,608
Mount Ayr	(34,341)	30,310	(4,031)	(806)	12,675	63,374	59,343	11,869
Mount Pleasant	(103,759)	100,776	(2,983)	(175)	9,832	167,140	164,157	9,656
Mount Vernon	(68,452)	53,160	(15,292)	(1,529)	9,923	99,226	83,934	8,393
Murray	(18,309)	18,252	(57)	(19)	6,985	20,954	20,897	6,966
Muscatine	(264,008)	253,264	(10,744)	(244)	8,777	386,202	375,458	8,533
Nashua-Plainfield	(30,509)	30,320	(189)	(38)	8,147	40,734	40,545	8,109
Nevada	(83,970)	80,948	(3,022)	(216)	9,358	131,013	127,991	9,142
New Hampton	(60,665)	53,802	(6,863)	(763)	15,792	142,124	135,262	15,029
New London	(35,644)	(3,325)	(38,969)	(7,794)	12,378	61,889	22,920	4,584
Newell-Fonda	(24,407)	23,684	(723)	(181)	6,597	26,390	25,667	6,417
Newton	(192,010)	(24,836)	(216,846)	(7,745)	12,646	354,084	137,237	4,901
Nodaway Valley	(30,515)	29,820	(695)	(139)	9,708	48,542	47,847	9,569
North Butler	(30,548)	30,240	(308)	(62)	9,320	46,599	46,291	9,258
North Cedar	(42,795)	42,378	(417)	(60)	8,827	61,792	61,376	8,768
North Fayette Valley	(71,479)	35,080	(36,399)	(3,640)	13,523	135,227	98,828	9,883
North Iowa	(30,509)	30,150	(359)	(72)	8,835	44,174	43,815	8,763
North Kossuth	(21,457)	(1,974)	(23,431)	(7,810)	10,715	32,145	8,714	2,905
North Linn	(30,517)	30,410	(107)	(21)	9,877	49,385	49,278	9,856
North Mahaska	(30,518)	30,330	(188)	(38)	11,298	56,491	56,303	11,261
North Polk	(101,334)	(14,235)	(115,569)	(7,705)	7,238	108,569	(6,999)	(467)
North Scott	(168,425)	160,002	(8,423)	(312)	8,505	229,624	221,201	8,193
North Tama	(28,819)	(2,516)	(31,335)	(7,834)	12,762	51,050	19,715	4,929
North Union	(24,405)	24,252	(153)	(38)	10,639	42,556	42,403	10,601
North Winneshiek	(18,305)	18,258	(47)	(16)	6,375	19,126	19,079	6,360
Northeast	(30,520)	30,445	(75)	(15)	9,511	47,554	47,479	9,496
Northeast Hamilton	(12,202)	11,690	(512)	(256)	8,491	16,983	16,471	8,235

Table 6: Estimated Fiscal Effects of HB 651 and SB 206 on School Districts (Assumes 1 Percent Take-Up Rate and 90 Percent Switcher Rate)

District	Estimated Fiscal Effect on Districts							
	District Total Reduction in State Revenue	District Total Increase (Decrease) in Local Revenue	District Total Increase (Decrease) in State and Local Revenue	District Total Increase (Decrease) in State and Local Revenue per Switcher	District estimated total variable costs per student	Estimated Variable Cost Savings to Offset Revenue Reduction	Est. District Total Net Fiscal Effect	Est. District Total Net Fiscal Effect Per Switcher
Northwood-Kensett	(34,132)	(5,120)	(39,252)	(7,850)	9,840	49,199	9,947	1,989
Norwalk	(174,537)	(19,525)	(194,062)	(7,762)	15,986	399,649	205,588	8,224
Odebolt Arthur Battle Creek								
Ida Grove	(61,957)	34,776	(27,181)	(3,020)	9,938	89,446	62,265	6,918
Oelwein	(71,444)	69,852	(1,592)	(133)	9,867	118,399	116,807	9,734
Ogden	(30,518)	30,345	(173)	(35)	11,094	55,472	55,299	11,060
Okoboji	(45,924)	44,968	(956)	(120)	9,976	79,811	78,854	9,857
Olin	(12,207)	12,144	(63)	(32)	6,136	12,272	12,209	6,104
Orient-Macksburg	(13,355)	12,060	(1,295)	(648)	9,761	19,522	18,227	9,114
Osage	(48,814)	47,856	(958)	(120)	9,719	77,753	76,794	9,599
Oskaloosa	(145,732)	124,410	(21,322)	(969)	8,764	192,818	171,496	7,795
Ottumwa	(271,157)	248,993	(22,164)	(541)	8,184	335,542	313,378	7,643
Panorama	(36,621)	36,288	(333)	(56)	9,407	56,439	56,106	9,351
Paton-Churdan	(13,691)	(2,176)	(15,867)	(7,934)	8,300	16,600	733	367
PCM	(58,051)	50,589	(7,462)	(829)	13,627	122,646	115,184	12,798
Pekin	(30,518)	30,220	(298)	(60)	14,476	72,379	72,082	14,416
Pella	(116,706)	108,699	(8,007)	(421)	10,526	200,003	191,995	10,105
Perry	(99,824)	97,936	(1,888)	(118)	10,586	169,369	167,481	10,468
Pleasant Valley	(298,914)	(45,804)	(344,718)	(7,835)	9,683	426,042	81,324	1,848
Pleasantville	(40,758)	7,026	(33,732)	(5,622)	15,860	95,158	61,426	10,238
Pocahontas Area	(36,608)	35,544	(1,064)	(177)	12,881	77,285	76,222	12,704
Postville	(40,591)	(6,240)	(46,831)	(7,805)	8,208	49,247	2,416	403
Prairie Valley	(30,506)	29,800	(706)	(141)	10,464	52,319	51,613	10,323
Red Oak	(61,030)	59,700	(1,330)	(133)	10,169	101,691	100,361	10,036
Remsen-Union	(18,305)	18,129	(176)	(59)	12,092	36,276	36,100	12,033
Riceville	(21,056)	(2,649)	(23,705)	(7,902)	8,218	24,654	949	316
River Valley	(24,407)	24,272	(135)	(34)	11,902	47,610	47,475	11,869
Riverside	(35,745)	35,478	(267)	(45)	8,211	49,268	49,000	8,167
Rock Valley	(48,053)	(6,629)	(54,682)	(7,812)	8,724	61,070	6,388	913
Roland-Story	(58,264)	50,877	(7,387)	(821)	15,477	139,291	131,903	14,656
Rudd-Rockford-Marble Rock	(24,407)	24,216	(191)	(48)	9,940	39,761	39,570	9,892

Table 6: Estimated Fiscal Effects of HB 651 and SB 206 on School Districts (Assumes 1 Percent Take-Up Rate and 90 Percent Switcher Rate)

District	Estimated Fiscal Effect on Districts							
	District Total Reduction in State Revenue	District Total Increase (Decrease) in Local Revenue	District Total Increase (Decrease) in State and Local Revenue	District Total Increase (Decrease) in State and Local Revenue per Switcher	District estimated total variable costs per student	Estimated Variable Cost Savings to Offset Revenue Reduction	Est. District Total Net Fiscal Effect	Est. District Total Net Fiscal Effect Per Switcher
Ruthven-Ayrshire	(12,204)	12,040	(164)	(82)	8,659	17,317	17,153	8,577
Saydel	(67,655)	55,880	(11,775)	(1,177)	14,030	140,305	128,530	12,853
Schaller-Crestland	(18,305)	17,823	(482)	(161)	10,528	31,584	31,102	10,367
Schleswig	(18,305)	17,862	(443)	(148)	9,049	27,146	26,703	8,901
Sergeant Bluff-Luton	(89,100)	(11,687)	(100,787)	(7,753)	10,610	137,931	37,143	2,857
Seymour	(18,310)	18,255	(55)	(18)	9,159	27,476	27,421	9,140
Sheldon	(68,139)	(9,120)	(77,259)	(7,726)	6,963	69,630	(7,629)	(763)
Shenandoah	(71,749)	11,380	(60,369)	(6,037)	10,536	105,362	44,993	4,499
Sibley-Ocheyedan	(48,064)	(847)	(48,911)	(6,987)	8,586	60,101	11,190	1,599
Sidney	(23,689)	23,592	(97)	(24)	12,584	50,335	50,238	12,559
Sigourney	(34,464)	(4,595)	(39,059)	(7,812)	11,893	59,463	20,404	4,081
Sioux Center	(82,388)	(10,836)	(93,224)	(7,769)	12,373	148,481	55,257	4,605
Sioux Central	(34,878)	(4,690)	(39,568)	(7,914)	13,400	66,998	27,430	5,486
Sioux City	(929,904)	590,810	(339,094)	(2,589)	9,403	1,231,828	892,734	6,815
Solon	(88,395)	(11,960)	(100,355)	(7,720)	19,432	252,611	152,255	11,712
South Central Calhoun	(48,811)	48,392	(419)	(52)	8,918	71,344	70,926	8,866
South Hamilton	(34,974)	30,095	(4,879)	(976)	13,278	66,391	61,512	12,302
South O'Brien	(30,507)	30,005	(502)	(100)	10,642	53,209	52,707	10,541
South Page	(14,457)	(1,264)	(15,721)	(7,861)	7,990	15,979	258	129
South Tama	(85,155)	83,622	(1,533)	(109)	8,875	124,245	122,712	8,765
South Winneshiek	(30,509)	30,280	(229)	(46)	10,640	53,202	52,973	10,595
Southeast Polk	(410,227)	38,003	(372,224)	(6,102)	11,004	671,217	298,993	4,902
Southeast Warren	(30,173)	30,095	(78)	(16)	8,741	43,707	43,629	8,726
Southeast Webster-Grand	(34,581)	13,225	(21,356)	(4,271)	9,277	46,387	25,031	5,006
Spencer	(116,467)	(15,419)	(131,886)	(7,758)	11,511	195,680	63,794	3,753
Spirit Lake	(75,479)	65,208	(10,271)	(934)	6,482	71,299	61,027	5,548
Springville	(28,690)	(2,664)	(31,354)	(7,839)	15,610	62,440	31,086	7,771
St Ansgar	(30,636)	29,170	(1,466)	(293)	9,681	48,406	46,941	9,388
Stanton	(12,206)	12,162	(44)	(22)	10,017	20,034	19,990	9,995
Starmont	(29,341)	29,135	(206)	(41)	9,621	48,107	47,901	9,580
Storm Lake	(153,659)	(16,852)	(170,511)	(7,751)	11,230	247,059	76,548	3,479

Table 6: Estimated Fiscal Effects of HB 651 and SB 206 on School Districts (Assumes 1 Percent Take-Up Rate and 90 Percent Switcher Rate)

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Stratford	(12,203)	12,120	(83)	(42)	8,925	17,849	17,766	8,883
Sumner-Fredericksburg	(42,712)	42,238	(474)	(68)	8,640	60,477	60,002	8,572
Tipton	(48,828)	48,192	(636)	(79)	8,537	68,296	67,661	8,458
Treynor	(34,234)	(4,630)	(38,864)	(7,773)	7,169	35,843	(3,021)	(604)
Tri-Center	(35,717)	(3,280)	(38,997)	(7,799)	8,006	40,032	1,036	207
Tri-County	(18,310)	18,234	(76)	(25)	8,575	25,724	25,648	8,549
Tripoli	(24,408)	24,260	(148)	(37)	9,808	39,232	39,084	9,771
Turkey Valley	(28,716)	(3,152)	(31,868)	(7,967)	10,381	41,523	9,655	2,414
Twin Cedars	(18,311)	18,216	(95)	(32)	10,527	31,581	31,486	10,495
Twin Rivers	(6,101)	6,035	(66)	(66)	8,005	8,005	7,939	7,939
Underwood	(40,838)	(5,544)	(46,382)	(7,730)	9,866	59,193	12,811	2,135
Union	(61,018)	60,580	(438)	(44)	9,336	93,359	92,920	9,292
United	(27,029)	(3,556)	(30,585)	(7,646)	7,524	30,097	(488)	(122)
Urbandale	(212,854)	106,423	(106,431)	(3,433)	11,154	345,776	239,345	7,721
Van Buren	(35,717)	(3,135)	(38,852)	(7,770)	12,494	62,469	23,617	4,723
Van Meter	(41,204)	(5,490)	(46,694)	(7,782)	7,046	42,279	(4,415)	(736)
Villisca	(18,310)	18,189	(121)	(40)	9,436	28,308	28,187	9,396
Vinton-Shellsburg	(100,307)	17,850	(82,457)	(5,890)	9,701	135,814	53,357	3,811
Waco	(32,567)	28,695	(3,872)	(774)	9,665	48,327	44,455	8,891
Wapello	(30,518)	30,210	(308)	(62)	10,057	50,284	49,975	9,995
Wapsie Valley	(43,155)	(4,020)	(47,175)	(7,863)	10,125	60,747	13,572	2,262
Washington	(108,167)	(16,032)	(124,199)	(7,762)	9,435	150,953	26,754	1,672
Waterloo	(666,473)	237,258	(429,215)	(4,380)	11,852	1,161,537	732,322	7,473
Waukee	(643,607)	(84,170)	(727,777)	(7,661)	9,035	858,354	130,577	1,374
Waverly-Shell Rock	(130,685)	(17,290)	(147,975)	(7,788)	9,825	186,679	38,704	2,037
Wayne	(36,326)	15,680	(20,646)	(4,129)	7,150	35,752	15,106	3,021
Webster City	(82,588)	80,486	(2,102)	(150)	9,352	130,923	128,821	9,201
West Bend-Mallard	(18,305)	18,084	(221)	(74)	10,343	31,028	30,807	10,269
West Branch	(48,907)	12,292	(36,615)	(5,231)	13,539	94,772	58,156	8,308
West Burlington	(35,265)	(4,290)	(39,555)	(7,911)	14,987	74,935	35,380	7,076
West Central	(21,522)	(1,896)	(23,418)	(7,806)	7,884	23,652	234	78

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West Central Valley	(54,878)	(7,752)	(62,630)	(7,829)	7,357	58,860	(3,770)	(471)
West Delaware Co	(79,325)	77,766	(1,559)	(120)	9,141	118,839	117,280	9,022
West Des Moines	(502,957)	445,360	(57,597)	(720)	9,125	729,980	672,382	8,405
West Fork	(40,255)	35,760	(4,495)	(749)	8,215	49,289	44,794	7,466
West Hancock	(30,509)	29,920	(589)	(118)	10,285	51,424	50,835	10,167
West Harrison	(21,439)	2,886	(18,553)	(6,184)	9,339	28,018	9,465	3,155
West Liberty	(90,047)	(11,128)	(101,175)	(7,783)	8,714	113,287	12,111	932
West Lyon	(50,236)	46,472	(3,764)	(470)	9,180	73,438	69,674	8,709
West Marshall	(54,690)	(7,448)	(62,138)	(7,767)	7,909	63,274	1,136	142
West Monona	(30,508)	30,085	(423)	(85)	9,529	47,643	47,220	9,444
West Sioux	(47,110)	10,920	(36,190)	(5,170)	11,958	83,706	47,516	6,788
Western Dubuque Co	(170,853)	166,544	(4,309)	(154)	8,261	231,316	227,007	8,107
Westwood	(30,509)	30,165	(344)	(69)	10,231	51,157	50,813	10,163
Whiting	(14,023)	(1,862)	(15,885)	(7,943)	9,505	19,011	3,126	1,563
Williamsburg	(67,858)	59,200	(8,658)	(866)	9,120	91,199	82,541	8,254
Wilton	(48,041)	(6,349)	(54,390)	(7,770)	9,274	64,916	10,526	1,504
Winfield-Mt Union	(18,311)	18,162	(149)	(50)	10,183	30,549	30,400	10,133
Winterset	(100,309)	36,510	(63,799)	(4,253)	11,230	168,447	104,648	6,977
Woodbine	(30,514)	30,180	(334)	(67)	9,741	48,704	48,370	9,674
Woodbury Central	(30,509)	30,345	(164)	(33)	9,553	47,763	47,599	9,520
Woodward-Granger	(61,584)	(7,902)	(69,486)	(7,721)	9,937	89,430	19,944	2,216
State Totals	(29,064,319)	13,047,330	(16,016,989)	(3,637)	10,238	45,130,595	29,113,606	6,611

Sources: Author's estimates; Iowa Department of Education; Iowa Department of Management; U.S. Department of Education, National Center for Education Statistics

Table 7: Estimated Fiscal Effects of HB 651 and SB 206 on State Taxpayers (Assumes 10 Percent Take-Up Rate and 90 Percent Switcher Rate)

District			Estimated Fiscal Effect on State Taxpayers						State's Net Fiscal Effect Per ESA, Total Savings (Cost) under SB 206
	Number of ESAs (1% take-up)	Number of switchers (90% switcher rate)	State Cost for ESA (HB 651)	State Savings from Reduction in Payments to District	State's Net Fiscal Effect, Total Savings (Cost) under HB 651	State's Net Fiscal Effect Per ESA, Total Savings (Cost) under HB 651	State Cost for ESA (SB 206)	State's Net Fiscal Effect, Total Savings (Cost) under SB 206	
Adair-Casey	30	27	(\$169,093)	\$167,691	(\$1,402)	(\$47)	(\$121,248)	\$46,443	\$1,548
Adel-Desoto-Minburn	173	156	(\$970,370)	\$1,000,002	\$29,632	\$171	(\$699,197)	\$300,806	\$1,739
AGWSR	63	57	(\$359,209)	\$352,854	(\$6,355)	(\$101)	(\$254,621)	\$98,234	\$1,559
AHSTW	79	71	(\$440,727)	\$444,762	\$4,035	\$51	(\$319,286)	\$125,476	\$1,588
Akron-Westfield	54	49	(\$306,492)	\$318,751	\$12,259	\$227	(\$218,246)	\$100,505	\$1,861
Albert City-Truesdale	21	19	(\$116,412)	\$126,907	\$10,495	\$500	(\$84,874)	\$42,034	\$2,002
Albia	118	106	(\$658,255)	\$646,624	(\$11,631)	(\$99)	(\$476,909)	\$169,715	\$1,438
Alburnett	53	48	(\$296,361)	\$305,736	\$9,375	\$177	(\$214,205)	\$91,532	\$1,727
Alden	27	24	(\$152,436)	\$146,443	(\$5,993)	(\$222)	(\$109,123)	\$37,319	\$1,382
Algona	132	119	(\$742,848)	\$726,585	(\$16,263)	(\$123)	(\$533,491)	\$193,094	\$1,463
Allamakee	109	98	(\$615,057)	\$598,577	(\$16,480)	(\$151)	(\$440,534)	\$158,042	\$1,450
Alta-Aurelia	78	70	(\$442,954)	\$454,712	\$11,758	\$151	(\$315,245)	\$139,467	\$1,788
Ames	430	387	(\$2,433,199)	\$2,457,401	\$24,203	\$56	(\$1,737,888)	\$719,513	\$1,673
Anamosa	128	115	(\$720,690)	\$719,273	(\$1,417)	(\$11)	(\$517,325)	\$201,948	\$1,578
Andrew	24	22	(\$136,621)	\$140,540	\$3,919	\$163	(\$96,998)	\$43,541	\$1,814
Ankeny	1,155	1,040	(\$6,388,071)	\$6,609,393	\$221,322	\$192	(\$4,668,048)	\$1,941,345	\$1,681
Aplington-Parkersburg	82	74	(\$462,454)	\$451,533	(\$10,922)	(\$133)	(\$331,411)	\$120,121	\$1,465
Ar-We-Va	27	24	(\$151,484)	\$146,436	(\$5,048)	(\$187)	(\$109,123)	\$37,313	\$1,382
Atlantic	135	122	(\$759,133)	\$744,568	(\$14,565)	(\$108)	(\$545,616)	\$198,952	\$1,474
Audubon	49	44	(\$277,825)	\$268,564	(\$9,260)	(\$189)	(\$198,038)	\$70,526	\$1,439
Ballard	162	146	(\$897,756)	\$929,412	\$31,655	\$195	(\$654,739)	\$274,672	\$1,696
Baxter	32	29	(\$179,849)	\$177,009	(\$2,840)	(\$89)	(\$129,331)	\$47,678	\$1,490
BCLUW	53	48	(\$300,312)	\$292,887	(\$7,425)	(\$140)	(\$214,205)	\$78,682	\$1,485
Bedford	45	41	(\$253,702)	\$259,461	\$5,759	\$128	(\$181,872)	\$77,589	\$1,724
Belle Plaine	53	48	(\$295,100)	\$299,218	\$4,119	\$78	(\$214,205)	\$85,014	\$1,604
Bellevue	58	52	(\$327,553)	\$322,732	(\$4,822)	(\$83)	(\$234,413)	\$88,319	\$1,523
Belmond-Klemme	80	72	(\$447,733)	\$439,331	(\$8,402)	(\$105)	(\$323,328)	\$116,003	\$1,450
Bennett	19	17	(\$107,048)	\$106,452	(\$596)	(\$31)	(\$76,790)	\$29,662	\$1,561

Table 7: Estimated Fiscal Effects of HB 651 and SB 206 on State Taxpayers (Assumes 10 Percent Take-Up Rate and 90 Percent Switcher Rate)

District			Estimated Fiscal Effect on State Taxpayers						State's Net Fiscal Effect Per ESA, Total Savings (Cost) under SB 206
	Number of ESAs (1% take-up)	Number of switchers (90% switcher rate)	State Cost for ESA (HB 651)	State Savings from Reduction in Payments to District	State's Net Fiscal Effect, Total Savings (Cost) under HB 651	State's Net Fiscal Effect Per ESA, Total Savings (Cost) under HB 651	State Cost for ESA (SB 206)	State's Net Fiscal Effect, Total Savings (Cost) under SB 206	
Benton	149	134	(\$837,829)	\$817,859	(\$19,970)	(\$134)	(\$602,198)	\$215,660	\$1,447
Bettendorf	410	369	(\$2,307,960)	\$2,240,426	(\$67,535)	(\$165)	(\$1,657,056)	\$583,370	\$1,423
Bondurant-Farrar	199	179	(\$1,105,572)	\$1,176,083	\$70,511	\$354	(\$804,278)	\$371,805	\$1,868
Boone	205	185	(\$1,148,948)	\$1,138,698	(\$10,249)	(\$50)	(\$828,528)	\$310,170	\$1,513
Boyden-Hull	60	54	(\$335,802)	\$329,484	(\$6,319)	(\$105)	(\$242,496)	\$86,988	\$1,450
Boyer Valley	41	37	(\$232,903)	\$225,811	(\$7,092)	(\$173)	(\$165,706)	\$60,105	\$1,466
Brooklyn-Guernsey-Malcom	56	50	(\$315,384)	\$334,764	\$19,381	\$346	(\$226,330)	\$108,435	\$1,936
Burlington	426	383	(\$2,382,486)	\$2,353,448	(\$29,038)	(\$68)	(\$1,721,722)	\$631,726	\$1,483
CAL	26	23	(\$151,147)	\$140,342	(\$10,805)	(\$416)	(\$105,082)	\$35,260	\$1,356
Calamus-Wheatland	44	40	(\$250,773)	\$244,169	(\$6,603)	(\$150)	(\$177,830)	\$66,339	\$1,508
CAM	50	45	(\$283,544)	\$283,963	\$418	\$8	(\$202,080)	\$81,883	\$1,638
Camanche	84	76	(\$470,906)	\$463,920	(\$6,985)	(\$83)	(\$339,494)	\$124,426	\$1,481
Cardinal	57	51	(\$320,351)	\$314,932	(\$5,418)	(\$95)	(\$230,371)	\$84,561	\$1,484
Carlisle	194	175	(\$1,080,079)	\$1,135,324	\$55,245	\$285	(\$784,070)	\$351,254	\$1,811
Carroll	170	153	(\$946,958)	\$966,218	\$19,260	\$113	(\$687,072)	\$279,146	\$1,642
Cedar Falls	513	462	(\$2,870,883)	\$2,837,774	(\$33,109)	(\$65)	(\$2,073,341)	\$764,433	\$1,490
Cedar Rapids	1,713	1,542	(\$9,574,975)	\$9,594,211	\$19,237	\$11	(\$6,923,261)	\$2,670,951	\$1,559
Center Point-Urbana	136	122	(\$759,545)	\$755,529	(\$4,016)	(\$30)	(\$549,658)	\$205,871	\$1,514
Centerville	138	124	(\$778,443)	\$817,175	\$38,732	\$281	(\$557,741)	\$259,434	\$1,880
Central Clayton	42	38	(\$235,215)	\$231,872	(\$3,342)	(\$80)	(\$169,747)	\$62,125	\$1,479
Central City	47	42	(\$266,751)	\$254,631	(\$12,120)	(\$258)	(\$189,955)	\$64,676	\$1,376
Central Decatur	62	56	(\$348,874)	\$341,831	(\$7,043)	(\$114)	(\$250,579)	\$91,252	\$1,472
Central De Witt	146	131	(\$817,392)	\$810,256	(\$7,136)	(\$49)	(\$590,074)	\$220,182	\$1,508
Central Lee	77	69	(\$433,437)	\$421,140	(\$12,297)	(\$160)	(\$311,203)	\$109,937	\$1,428
Central Lyon	76	68	(\$423,649)	\$429,081	\$5,432	\$71	(\$307,162)	\$121,919	\$1,604
Central Springs	82	74	(\$462,944)	\$454,631	(\$8,313)	(\$101)	(\$331,411)	\$123,220	\$1,503
Chariton	124	112	(\$693,399)	\$676,498	(\$16,901)	(\$136)	(\$501,158)	\$175,340	\$1,414
Charles City	150	135	(\$847,118)	\$822,821	(\$24,297)	(\$162)	(\$606,240)	\$216,581	\$1,444

Table 7: Estimated Fiscal Effects of HB 651 and SB 206 on State Taxpayers (Assumes 10 Percent Take-Up Rate and 90 Percent Switcher Rate)

District			Estimated Fiscal Effect on State Taxpayers						State's Net Fiscal Effect Per ESA, Total Savings (Cost) under SB 206
	Number of ESAs (1% take-up)	Number of switchers (90% switcher rate)	State Cost for ESA (HB 651)	State Savings from Reduction in Payments to District	State's Net Fiscal Effect, Total Savings (Cost) under HB 651	State's Net Fiscal Effect Per ESA, Total Savings (Cost) under HB 651	State Cost for ESA (SB 206)	State's Net Fiscal Effect, Total Savings (Cost) under SB 206	
Charter Oak-Ute	26	23	(\$147,520)	\$140,335	(\$7,184)	(\$276)	(\$105,082)	\$35,254	\$1,356
Cherokee	97	87	(\$547,881)	\$565,162	\$17,281	\$178	(\$392,035)	\$173,127	\$1,785
Clarinda	98	88	(\$544,997)	\$554,838	\$9,842	\$100	(\$396,077)	\$158,761	\$1,620
Clarion-Goldfield-Dows	94	85	(\$529,798)	\$518,618	(\$11,181)	(\$119)	(\$379,910)	\$138,707	\$1,476
Clarke	146	131	(\$817,284)	\$828,967	\$11,683	\$80	(\$590,074)	\$238,894	\$1,636
Clarksville	32	29	(\$182,208)	\$176,952	(\$5,257)	(\$164)	(\$129,331)	\$47,620	\$1,488
Clay Central-Everly	33	30	(\$189,649)	\$183,041	(\$6,608)	(\$200)	(\$133,373)	\$49,668	\$1,505
Clayton Ridge	57	51	(\$322,693)	\$311,257	(\$11,436)	(\$201)	(\$230,371)	\$80,885	\$1,419
Clear Creek-Amana	219	197	(\$1,228,251)	\$1,336,368	\$108,117	\$494	(\$885,110)	\$451,258	\$2,061
Clear Lake	123	111	(\$685,972)	\$694,272	\$8,299	\$67	(\$497,117)	\$197,155	\$1,603
Clinton	372	335	(\$2,096,807)	\$2,038,854	(\$57,953)	(\$156)	(\$1,503,475)	\$535,379	\$1,439
Colfax-Mingo	74	67	(\$412,942)	\$419,155	\$6,213	\$84	(\$299,078)	\$120,076	\$1,623
College Community	516	464	(\$2,875,467)	\$2,899,381	\$23,914	\$46	(\$2,085,466)	\$813,916	\$1,577
Collins-Maxwell	46	41	(\$257,675)	\$250,253	(\$7,422)	(\$161)	(\$185,914)	\$64,340	\$1,399
Colo-Nesco	51	46	(\$287,880)	\$285,936	(\$1,944)	(\$38)	(\$206,122)	\$79,814	\$1,565
Columbus	79	71	(\$445,434)	\$422,773	(\$22,662)	(\$287)	(\$319,286)	\$103,486	\$1,310
Coon Rapids-Bayard	44	40	(\$254,384)	\$256,348	\$1,964	\$45	(\$177,830)	\$78,518	\$1,784
Corning	40	36	(\$228,600)	\$219,709	(\$8,891)	(\$222)	(\$161,664)	\$58,045	\$1,451
Council Bluffs	912	821	(\$5,142,131)	\$4,988,569	(\$153,563)	(\$168)	(\$3,685,939)	\$1,302,630	\$1,428
Creston	147	132	(\$825,809)	\$827,847	\$2,038	\$14	(\$594,115)	\$233,731	\$1,590
Dallas Center-Grimes	282	254	(\$1,567,268)	\$1,649,304	\$82,036	\$291	(\$1,139,731)	\$509,573	\$1,807
Danville	51	46	(\$286,170)	\$279,327	(\$6,842)	(\$134)	(\$206,122)	\$73,206	\$1,435
Davenport	1,523	1,371	(\$8,526,357)	\$8,070,284	(\$456,073)	(\$299)	(\$6,155,357)	\$1,914,927	\$1,257
Davis County	114	103	(\$637,823)	\$628,658	(\$9,165)	(\$80)	(\$460,742)	\$167,915	\$1,473
Decorah	137	123	(\$768,874)	\$777,648	\$8,775	\$64	(\$553,699)	\$223,949	\$1,635
Delwood	20	18	(\$112,933)	\$116,794	\$3,861	\$193	(\$80,832)	\$35,962	\$1,798
Denison	210	189	(\$1,171,207)	\$1,212,275	\$41,068	\$196	(\$848,736)	\$363,539	\$1,731
Denver	75	68	(\$418,960)	\$443,327	\$24,367	\$325	(\$303,120)	\$140,207	\$1,869

Table 7: Estimated Fiscal Effects of HB 651 and SB 206 on State Taxpayers (Assumes 10 Percent Take-Up Rate and 90 Percent Switcher Rate)

District			Estimated Fiscal Effect on State Taxpayers						
	Number of ESAs (1% take-up)	Number of switchers (90% switcher rate)	State Cost for ESA (HB 651)	State Savings from Reduction in Payments to District	State's Net Fiscal Effect, Total Savings (Cost) under HB 651	State's Net Fiscal Effect Per ESA, Total Savings (Cost) under HB 651	State Cost for ESA (SB 206)	State's Net Fiscal Effect, Total Savings (Cost) under SB 206	State's Net Fiscal Effect Per ESA, Total Savings (Cost) under SB 206
Des Moines	3,306	2,975	(\$18,827,364)	\$18,524,448	(\$302,917)	(\$92)	(\$13,361,530)	\$5,162,918	\$1,562
Diagonal	10	9	(\$58,958)	\$54,927	(\$4,031)	(\$403)	(\$40,416)	\$14,511	\$1,451
Dike-New Hartford	88	79	(\$494,125)	\$487,413	(\$6,712)	(\$76)	(\$355,661)	\$131,752	\$1,497
Dubuque	1,051	946	(\$5,910,967)	\$5,823,399	(\$87,568)	(\$83)	(\$4,247,722)	\$1,575,677	\$1,499
Dunkerton	42	38	(\$236,402)	\$236,457	\$54	\$1	(\$169,747)	\$66,710	\$1,588
Durant	56	50	(\$320,491)	\$305,211	(\$15,280)	(\$273)	(\$226,330)	\$78,881	\$1,409
Eagle Grove	85	77	(\$484,944)	\$473,205	(\$11,739)	(\$138)	(\$343,536)	\$129,669	\$1,526
Earlham	58	52	(\$325,968)	\$319,097	(\$6,870)	(\$118)	(\$234,413)	\$84,684	\$1,460
East Buchanan	57	51	(\$322,310)	\$311,191	(\$11,119)	(\$195)	(\$230,371)	\$80,820	\$1,418
East Marshall	56	50	(\$320,241)	\$318,050	(\$2,191)	(\$39)	(\$226,330)	\$91,720	\$1,638
East Mills	55	50	(\$313,141)	\$315,038	\$1,897	\$34	(\$222,288)	\$92,750	\$1,686
East Sac County	85	77	(\$479,598)	\$469,805	(\$9,793)	(\$115)	(\$343,536)	\$126,269	\$1,486
East Union	49	44	(\$275,761)	\$271,492	(\$4,269)	(\$87)	(\$198,038)	\$73,453	\$1,499
Eastern Allamakee	33	30	(\$186,994)	\$183,057	(\$3,937)	(\$119)	(\$133,373)	\$49,684	\$1,506
Easton Valley	60	54	(\$335,722)	\$329,628	(\$6,095)	(\$102)	(\$242,496)	\$87,132	\$1,452
Eddyville-Blakesburg-Fremont	88	79	(\$493,955)	\$482,175	(\$11,780)	(\$134)	(\$355,661)	\$126,514	\$1,438
Edgewood-Colesburg	41	37	(\$232,024)	\$258,410	\$26,386	\$644	(\$165,706)	\$92,704	\$2,261
Eldora-New Providence	62	56	(\$349,471)	\$341,253	(\$8,218)	(\$133)	(\$250,579)	\$90,674	\$1,462
Emmetsburg	70	63	(\$398,682)	\$391,723	(\$6,958)	(\$99)	(\$282,912)	\$108,811	\$1,554
English Valleys	45	41	(\$258,646)	\$250,241	(\$8,404)	(\$187)	(\$181,872)	\$68,369	\$1,519
Essex	19	17	(\$108,169)	\$103,751	(\$4,418)	(\$233)	(\$76,790)	\$26,961	\$1,419
Estherville-Lincoln Central	132	119	(\$741,926)	\$708,053	(\$33,873)	(\$257)	(\$533,491)	\$174,562	\$1,322
Exira-Elk Horn-Kimballton	41	37	(\$235,096)	\$225,838	(\$9,258)	(\$226)	(\$165,706)	\$60,132	\$1,467
Fairfield	159	143	(\$891,649)	\$872,798	(\$18,851)	(\$119)	(\$642,614)	\$230,184	\$1,448
Forest City	109	98	(\$615,005)	\$597,975	(\$17,029)	(\$156)	(\$440,534)	\$157,441	\$1,444
Fort Dodge	380	342	(\$2,142,657)	\$2,136,838	(\$5,820)	(\$15)	(\$1,535,808)	\$601,030	\$1,582
Fort Madison	214	193	(\$1,191,828)	\$1,199,627	\$7,799	\$36	(\$864,902)	\$334,724	\$1,564
Fremont-Mills	45	41	(\$251,772)	\$250,730	(\$1,042)	(\$23)	(\$181,872)	\$68,858	\$1,530

Table 7: Estimated Fiscal Effects of HB 651 and SB 206 on State Taxpayers (Assumes 10 Percent Take-Up Rate and 90 Percent Switcher Rate)

District			Estimated Fiscal Effect on State Taxpayers						State's Net Fiscal Effect Per ESA, Total Savings (Cost) under SB 206
			State Cost for ESA (HB 651)	State Savings from Reduction in Payments to District	State's Net Fiscal Effect, Total Savings (Cost) under HB 651	State's Net Fiscal Effect Per ESA, Total Savings (Cost) under HB 651	State Cost for ESA (SB 206)	State's Net Fiscal Effect, Total Savings (Cost) under SB 206	
Galva-Holstein	44	40	(\$249,027)	\$262,342	\$13,314	\$303	(\$177,830)	\$84,511	\$1,921
Garner-Hayfield-Ventura	88	79	(\$497,902)	\$493,011	(\$4,891)	(\$56)	(\$355,661)	\$137,350	\$1,561
George-Little Rock	43	39	(\$241,671)	\$237,960	(\$3,712)	(\$86)	(\$173,789)	\$64,171	\$1,492
Gilbert	149	134	(\$826,115)	\$865,707	\$39,592	\$266	(\$602,198)	\$263,508	\$1,769
Gilmore City-Bradgate	15	14	(\$86,851)	\$100,975	\$14,125	\$942	(\$60,624)	\$40,351	\$2,690
Gladbrook-Reinbeck	58	52	(\$331,246)	\$337,332	\$6,086	\$105	(\$234,413)	\$102,919	\$1,774
Glenwood	198	178	(\$1,102,828)	\$1,121,406	\$18,578	\$94	(\$800,237)	\$321,169	\$1,622
Glidden-Ralston	28	25	(\$157,872)	\$165,703	\$7,831	\$280	(\$113,165)	\$52,538	\$1,876
GMG	28	25	(\$160,053)	\$152,546	(\$7,508)	(\$268)	(\$113,165)	\$39,381	\$1,406
Graettinger-Terril	39	35	(\$219,752)	\$225,715	\$5,963	\$153	(\$157,622)	\$68,093	\$1,746
Greene County	124	112	(\$702,721)	\$685,939	(\$16,782)	(\$135)	(\$501,158)	\$184,781	\$1,490
Grinnell-Newburg	160	144	(\$897,274)	\$878,688	(\$18,586)	(\$116)	(\$646,656)	\$232,032	\$1,450
Griswold	50	45	(\$280,996)	\$274,636	(\$6,360)	(\$127)	(\$202,080)	\$72,556	\$1,451
Grundy Center	65	59	(\$367,033)	\$361,935	(\$5,097)	(\$78)	(\$262,704)	\$99,231	\$1,527
Guthrie Center	45	41	(\$253,443)	\$250,254	(\$3,189)	(\$71)	(\$181,872)	\$68,382	\$1,520
Hamburg	22	20	(\$125,677)	\$122,060	(\$3,617)	(\$164)	(\$88,915)	\$33,145	\$1,507
Hampton-Dumont	120	108	(\$676,173)	\$655,757	(\$20,416)	(\$170)	(\$484,992)	\$170,765	\$1,423
Harlan	143	129	(\$804,449)	\$820,002	\$15,553	\$109	(\$577,949)	\$242,053	\$1,693
Harmony	35	32	(\$195,257)	\$198,675	\$3,418	\$98	(\$141,456)	\$57,219	\$1,635
Harris-Lake Park	31	28	(\$176,256)	\$180,269	\$4,013	\$129	(\$125,290)	\$54,979	\$1,774
Hartley-Melvin-Sanborn	63	57	(\$356,269)	\$344,773	(\$11,496)	(\$182)	(\$254,621)	\$90,152	\$1,431
Highland	62	56	(\$348,799)	\$341,792	(\$7,006)	(\$113)	(\$250,579)	\$91,213	\$1,471
Hinton	53	48	(\$298,055)	\$292,872	(\$5,183)	(\$98)	(\$214,205)	\$78,668	\$1,484
HLV	33	30	(\$187,572)	\$189,095	\$1,523	\$46	(\$133,373)	\$55,722	\$1,689
Howard-Winneschick	116	104	(\$661,733)	\$634,599	(\$27,134)	(\$234)	(\$468,826)	\$165,773	\$1,429
Hubbard-Radcliffe	44	40	(\$248,985)	\$244,073	(\$4,912)	(\$112)	(\$177,830)	\$66,242	\$1,506
Hudson	68	61	(\$392,556)	\$384,958	(\$7,598)	(\$112)	(\$274,829)	\$110,129	\$1,620
Humboldt	120	108	(\$673,867)	\$672,118	(\$1,749)	(\$15)	(\$484,992)	\$187,126	\$1,559

Table 7: Estimated Fiscal Effects of HB 651 and SB 206 on State Taxpayers (Assumes 10 Percent Take-Up Rate and 90 Percent Switcher Rate)

District			Estimated Fiscal Effect on State Taxpayers						State's Net Fiscal Effect Per ESA, Total Savings (Cost) under SB 206
	Number of ESAs (1% take-up)	Number of switchers (90% switcher rate)	State Cost for ESA (HB 651)	State Savings from Reduction in Payments to District	State's Net Fiscal Effect, Total Savings (Cost) under HB 651	State's Net Fiscal Effect Per ESA, Total Savings (Cost) under HB 651	State Cost for ESA (SB 206)	State's Net Fiscal Effect, Total Savings (Cost) under SB 206	
IKM-Manning	68	61	(\$389,051)	\$398,729	\$9,678	\$142	(\$274,829)	\$123,900	\$1,822
Independence	143	129	(\$805,460)	\$814,536	\$9,076	\$63	(\$577,949)	\$236,587	\$1,654
Indianola	342	308	(\$1,896,251)	\$1,874,093	(\$22,159)	(\$65)	(\$1,382,227)	\$491,865	\$1,438
Interstate 35	86	77	(\$480,234)	\$461,508	(\$18,725)	(\$218)	(\$347,578)	\$113,931	\$1,325
Iowa City	1,420	1,278	(\$7,935,460)	\$8,020,598	\$85,139	\$60	(\$5,739,072)	\$2,281,526	\$1,607
Iowa Falls	110	99	(\$618,244)	\$625,254	\$7,010	\$64	(\$444,576)	\$180,678	\$1,643
Iowa Valley	54	49	(\$300,021)	\$307,760	\$7,739	\$143	(\$218,246)	\$89,514	\$1,658
Janesville	40	36	(\$224,879)	\$228,590	\$3,711	\$93	(\$161,664)	\$66,926	\$1,673
Jesup	91	82	(\$505,053)	\$519,753	\$14,700	\$162	(\$367,786)	\$151,967	\$1,670
Johnston	707	636	(\$3,917,438)	\$4,023,367	\$105,928	\$150	(\$2,857,411)	\$1,165,955	\$1,649
Keokuk	191	172	(\$1,068,101)	\$1,070,380	\$2,280	\$12	(\$771,946)	\$298,435	\$1,562
Keota	34	31	(\$192,313)	\$186,966	(\$5,348)	(\$157)	(\$137,414)	\$49,551	\$1,457
Kingsley-Pierson	46	41	(\$263,301)	\$250,163	(\$13,138)	(\$286)	(\$185,914)	\$64,250	\$1,397
Knoxville	176	158	(\$983,960)	\$983,990	\$30	\$0	(\$711,322)	\$272,668	\$1,549
Lake Mills	61	55	(\$343,939)	\$339,603	(\$4,336)	(\$71)	(\$246,538)	\$93,066	\$1,526
Lamoni	31	28	(\$175,978)	\$176,160	\$182	\$6	(\$125,290)	\$50,870	\$1,641
Laurens-Marathon	28	25	(\$158,543)	\$152,535	(\$6,008)	(\$215)	(\$113,165)	\$39,370	\$1,406
Lawton-Bronson	58	52	(\$323,353)	\$317,300	(\$6,054)	(\$104)	(\$234,413)	\$82,887	\$1,429
Le Mars	218	196	(\$1,214,235)	\$1,218,429	\$4,194	\$19	(\$881,069)	\$337,360	\$1,548
Lenox	46	41	(\$260,994)	\$249,735	(\$11,258)	(\$245)	(\$185,914)	\$63,822	\$1,387
Lewis Central	248	223	(\$1,387,545)	\$1,366,488	(\$21,057)	(\$85)	(\$1,002,317)	\$364,171	\$1,468
Linn-Mar	744	670	(\$4,127,783)	\$4,206,082	\$78,299	\$105	(\$3,006,950)	\$1,199,131	\$1,612
Lisbon	65	59	(\$360,190)	\$354,896	(\$5,294)	(\$81)	(\$262,704)	\$92,192	\$1,418
Logan-Magnolia	56	50	(\$313,512)	\$319,847	\$6,335	\$113	(\$226,330)	\$93,518	\$1,670
Lone Tree	37	33	(\$209,671)	\$211,326	\$1,655	\$45	(\$149,539)	\$61,787	\$1,670
Louisa-Muscatine	74	67	(\$417,529)	\$421,145	\$3,615	\$49	(\$299,078)	\$122,066	\$1,650
Lu Verne	17	15	(\$97,895)	\$99,663	\$1,768	\$104	(\$68,707)	\$30,955	\$1,821
Lynnville-Sully	46	41	(\$257,043)	\$257,731	\$689	\$15	(\$185,914)	\$71,818	\$1,561

Table 7: Estimated Fiscal Effects of HB 651 and SB 206 on State Taxpayers (Assumes 10 Percent Take-Up Rate and 90 Percent Switcher Rate)

District			Estimated Fiscal Effect on State Taxpayers						
	Number of ESAs (1% take-up)	Number of switchers (90% switcher rate)	State Cost for ESA (HB 651)	State Savings from Reduction in Payments to District	State's Net Fiscal Effect, Total Savings (Cost) under HB 651	State's Net Fiscal Effect Per ESA, Total Savings (Cost) under HB 651	State Cost for ESA (SB 206)	State's Net Fiscal Effect, Total Savings (Cost) under SB 206	State's Net Fiscal Effect Per ESA, Total Savings (Cost) under SB 206
Madrid	68	61	(\$379,462)	\$394,436	\$14,974	\$220	(\$274,829)	\$119,607	\$1,759
Manson-Northwest Webster	66	59	(\$373,468)	\$369,632	(\$3,836)	(\$58)	(\$266,746)	\$102,887	\$1,559
Maple Valley-Anthon Oto	65	59	(\$368,897)	\$359,991	(\$8,907)	(\$137)	(\$262,704)	\$97,287	\$1,497
Maquoketa	134	121	(\$754,564)	\$738,430	(\$16,134)	(\$120)	(\$541,574)	\$196,855	\$1,469
Maquoketa Valley	67	60	(\$376,866)	\$366,115	(\$10,752)	(\$160)	(\$270,787)	\$95,327	\$1,423
Marcus-Meriden Cleghorn	42	38	(\$236,820)	\$231,858	(\$4,962)	(\$118)	(\$169,747)	\$62,111	\$1,479
Marion	192	173	(\$1,094,034)	\$1,057,867	(\$36,167)	(\$188)	(\$775,987)	\$281,880	\$1,468
Marshalltown	546	491	(\$3,074,105)	\$3,121,710	\$47,605	\$87	(\$2,206,714)	\$914,996	\$1,676
Martensdale-St Marys	51	46	(\$284,285)	\$287,015	\$2,729	\$54	(\$206,122)	\$80,893	\$1,586
Mason City	364	328	(\$2,057,975)	\$2,001,391	(\$56,584)	(\$155)	(\$1,471,142)	\$530,249	\$1,457
Mediapolis	79	71	(\$441,544)	\$449,792	\$8,248	\$104	(\$319,286)	\$130,506	\$1,652
Melcher-Dallas	33	30	(\$187,693)	\$183,616	(\$4,077)	(\$124)	(\$133,373)	\$50,244	\$1,523
MFL Mar Mac	76	68	(\$429,172)	\$414,932	(\$14,241)	(\$187)	(\$307,162)	\$107,770	\$1,418
Midland	54	49	(\$307,614)	\$299,068	(\$8,546)	(\$158)	(\$218,246)	\$80,821	\$1,497
Mid-Prairie	125	113	(\$702,770)	\$687,219	(\$15,551)	(\$124)	(\$505,200)	\$182,019	\$1,456
Missouri Valley	83	75	(\$461,731)	\$457,735	(\$3,996)	(\$48)	(\$335,453)	\$122,282	\$1,473
Moc-Floyd Valley	144	130	(\$808,724)	\$823,053	\$14,329	\$100	(\$581,990)	\$241,063	\$1,674
Montezuma	50	45	(\$278,391)	\$274,581	(\$3,810)	(\$76)	(\$202,080)	\$72,501	\$1,450
Monticello	99	89	(\$553,006)	\$543,206	(\$9,801)	(\$99)	(\$400,118)	\$143,087	\$1,445
Moravia	34	31	(\$193,752)	\$205,148	\$11,396	\$335	(\$137,414)	\$67,734	\$1,992
Mormon Trail	27	24	(\$152,724)	\$154,007	\$1,283	\$48	(\$109,123)	\$44,884	\$1,662
Morning Sun	21	19	(\$118,178)	\$115,966	(\$2,212)	(\$105)	(\$84,874)	\$31,092	\$1,481
Moulton-Udell	21	19	(\$118,934)	\$115,965	(\$2,968)	(\$141)	(\$84,874)	\$31,092	\$1,481
Mount Ayr	63	57	(\$358,436)	\$352,027	(\$6,409)	(\$102)	(\$254,621)	\$97,406	\$1,546
Mount Pleasant	193	174	(\$1,080,004)	\$1,046,165	(\$33,839)	(\$175)	(\$780,029)	\$266,136	\$1,379
Mount Vernon	112	101	(\$627,509)	\$622,408	(\$5,101)	(\$46)	(\$452,659)	\$169,749	\$1,516
Murray	25	23	(\$142,686)	\$140,369	(\$2,317)	(\$93)	(\$101,040)	\$39,329	\$1,573
Muscatine	494	445	(\$2,759,303)	\$2,674,195	(\$85,108)	(\$172)	(\$1,996,550)	\$677,645	\$1,372

Table 7: Estimated Fiscal Effects of HB 651 and SB 206 on State Taxpayers (Assumes 10 Percent Take-Up Rate and 90 Percent Switcher Rate)

District			Estimated Fiscal Effect on State Taxpayers						State's Net Fiscal Effect Per ESA, Total Savings (Cost) under SB 206
	Number of ESAs (1% take-up)	Number of switchers (90% switcher rate)	State Cost for ESA (HB 651)	State Savings from Reduction in Payments to District	State's Net Fiscal Effect, Total Savings (Cost) under HB 651	State's Net Fiscal Effect Per ESA, Total Savings (Cost) under HB 651	State Cost for ESA (SB 206)	State's Net Fiscal Effect, Total Savings (Cost) under SB 206	
Nashua-Plainfield	61	55	(\$345,564)	\$335,599	(\$9,965)	(\$163)	(\$246,538)	\$89,062	\$1,460
Nevada	149	134	(\$834,469)	\$803,242	(\$31,228)	(\$210)	(\$602,198)	\$201,043	\$1,349
New Hampton	96	86	(\$536,315)	\$530,486	(\$5,829)	(\$61)	(\$387,994)	\$142,492	\$1,484
New London	50	45	(\$280,760)	\$286,539	\$5,779	\$116	(\$202,080)	\$84,459	\$1,689
Newell-Fonda	44	40	(\$249,859)	\$244,055	(\$5,803)	(\$132)	(\$177,830)	\$66,225	\$1,505
Newton	308	277	(\$1,719,763)	\$1,777,786	\$58,023	\$188	(\$1,244,813)	\$532,973	\$1,730
Nodaway Valley	64	58	(\$362,362)	\$353,975	(\$8,387)	(\$131)	(\$258,662)	\$95,313	\$1,489
North Butler	59	53	(\$338,897)	\$323,438	(\$15,459)	(\$262)	(\$238,454)	\$84,984	\$1,440
North Cedar	82	74	(\$460,026)	\$451,727	(\$8,300)	(\$101)	(\$331,411)	\$120,315	\$1,467
North Fayette Valley	113	102	(\$640,435)	\$636,894	(\$3,541)	(\$31)	(\$456,701)	\$180,194	\$1,595
North Iowa	46	41	(\$262,977)	\$250,173	(\$12,803)	(\$278)	(\$185,914)	\$64,259	\$1,397
North Kossuth	28	25	(\$157,740)	\$173,905	\$16,165	\$577	(\$113,165)	\$60,741	\$2,169
North Linn	61	55	(\$342,012)	\$335,688	(\$6,324)	(\$104)	(\$246,538)	\$89,151	\$1,461
North Mahaska	47	42	(\$270,565)	\$256,347	(\$14,219)	(\$303)	(\$189,955)	\$66,391	\$1,413
North Polk	168	151	(\$929,682)	\$998,013	\$68,331	\$407	(\$678,989)	\$319,024	\$1,899
North Scott	304	274	(\$1,695,475)	\$1,676,170	(\$19,305)	(\$64)	(\$1,228,646)	\$447,523	\$1,472
North Tama	45	41	(\$254,697)	\$258,047	\$3,350	\$74	(\$181,872)	\$76,175	\$1,693
North Union	41	37	(\$236,154)	\$225,750	(\$10,404)	(\$254)	(\$165,706)	\$60,044	\$1,464
North Winneshiek	28	25	(\$157,735)	\$152,548	(\$5,187)	(\$185)	(\$113,165)	\$39,383	\$1,407
Northeast	52	47	(\$298,428)	\$286,897	(\$11,531)	(\$222)	(\$210,163)	\$76,734	\$1,476
Northeast Hamilton	19	17	(\$110,394)	\$103,723	(\$6,671)	(\$351)	(\$76,790)	\$26,933	\$1,418
Northwood-Kensett	51	46	(\$289,905)	\$288,451	(\$1,454)	(\$29)	(\$206,122)	\$82,329	\$1,614
Norwalk	283	255	(\$1,580,543)	\$1,687,400	\$106,856	\$378	(\$1,143,773)	\$543,627	\$1,921
Odebolt Arthur Battle Creek									
Ida Grove	98	88	(\$552,397)	\$543,186	(\$9,210)	(\$94)	(\$396,077)	\$147,109	\$1,501
Oelwein	126	113	(\$709,946)	\$679,788	(\$30,158)	(\$239)	(\$509,242)	\$170,547	\$1,354
Ogden	62	56	(\$347,667)	\$341,809	(\$5,858)	(\$94)	(\$250,579)	\$91,229	\$1,471
Okoboji	94	85	(\$527,774)	\$67,807	(\$459,967)	(\$4,893)	(\$379,910)	(\$312,103)	(\$3,320)

Table 7: Estimated Fiscal Effects of HB 651 and SB 206 on State Taxpayers (Assumes 10 Percent Take-Up Rate and 90 Percent Switcher Rate)

District			Estimated Fiscal Effect on State Taxpayers						State's Net Fiscal Effect Per ESA, Total Savings (Cost) under SB 206
	Number of ESAs (1% take-up)	Number of switchers (90% switcher rate)	State Cost for ESA (HB 651)	State Savings from Reduction in Payments to District	State's Net Fiscal Effect, Total Savings (Cost) under HB 651	State's Net Fiscal Effect Per ESA, Total Savings (Cost) under HB 651	State Cost for ESA (SB 206)	State's Net Fiscal Effect, Total Savings (Cost) under SB 206	
Olin	21	19	(\$120,352)	\$115,964	(\$4,387)	(\$209)	(\$84,874)	\$31,091	\$1,481
Orient-Macksburg	19	17	(\$108,899)	\$104,778	(\$4,121)	(\$217)	(\$76,790)	\$27,988	\$1,473
Osage	90	81	(\$507,578)	\$494,245	(\$13,334)	(\$148)	(\$363,744)	\$130,501	\$1,450
Oskaloosa	236	212	(\$1,319,202)	\$1,286,300	(\$32,901)	(\$139)	(\$953,818)	\$332,483	\$1,409
Ottumwa	461	415	(\$2,575,322)	\$2,625,734	\$50,412	\$109	(\$1,863,178)	\$762,556	\$1,654
Panorama	71	64	(\$394,867)	\$390,638	(\$4,229)	(\$60)	(\$286,954)	\$103,684	\$1,460
Paton-Churdan	21	19	(\$120,430)	\$127,562	\$7,132	\$340	(\$84,874)	\$42,689	\$2,033
PCM	104	94	(\$579,028)	\$567,066	(\$11,962)	(\$115)	(\$420,326)	\$146,739	\$1,411
Pekin	60	54	(\$335,496)	\$329,588	(\$5,908)	(\$98)	(\$242,496)	\$87,092	\$1,452
Pella	214	193	(\$1,188,714)	\$1,178,753	(\$9,961)	(\$47)	(\$864,902)	\$313,851	\$1,467
Perry	177	159	(\$994,263)	\$990,638	(\$3,625)	(\$20)	(\$715,363)	\$275,275	\$1,555
Pleasant Valley	492	443	(\$2,777,308)	\$2,844,202	\$66,894	\$136	(\$1,988,467)	\$855,735	\$1,739
Pleasantville	70	63	(\$391,488)	\$388,943	(\$2,545)	(\$36)	(\$282,912)	\$106,031	\$1,515
Pocahontas Area	68	61	(\$394,805)	\$372,183	(\$22,622)	(\$333)	(\$274,829)	\$97,355	\$1,432
Postville	73	66	(\$411,358)	\$419,671	\$8,313	\$114	(\$295,037)	\$124,635	\$1,707
Prairie Valley	58	52	(\$333,743)	\$317,271	(\$16,472)	(\$284)	(\$234,413)	\$82,858	\$1,429
Red Oak	106	95	(\$595,595)	\$579,787	(\$15,808)	(\$149)	(\$428,410)	\$151,377	\$1,428
Remsen-Union	34	31	(\$191,374)	\$189,148	(\$2,226)	(\$65)	(\$137,414)	\$51,734	\$1,522
Riceville	33	30	(\$190,211)	\$211,974	\$21,762	\$659	(\$133,373)	\$78,601	\$2,382
River Valley	42	38	(\$237,594)	\$231,859	(\$5,735)	(\$137)	(\$169,747)	\$62,112	\$1,479
Riverside	69	62	(\$385,552)	\$377,472	(\$8,079)	(\$117)	(\$278,870)	\$98,602	\$1,429
Rock Valley	81	73	(\$457,461)	\$462,343	\$4,883	\$60	(\$327,370)	\$134,974	\$1,666
Roland-Story	101	91	(\$563,499)	\$558,071	(\$5,428)	(\$54)	(\$408,202)	\$149,870	\$1,484
Rudd-Rockford-Marble Rock	42	38	(\$236,288)	\$231,868	(\$4,420)	(\$105)	(\$169,747)	\$62,121	\$1,479
Ruthven-Ayrshire	22	20	(\$124,882)	\$122,028	(\$2,854)	(\$130)	(\$88,915)	\$33,113	\$1,505
Saydel	112	101	(\$637,272)	\$623,040	(\$14,232)	(\$127)	(\$452,659)	\$170,381	\$1,521
Schaller-Crestland	35	32	(\$198,789)	\$195,244	(\$3,545)	(\$101)	(\$141,456)	\$53,788	\$1,537
Schleswig	27	24	(\$148,812)	\$146,436	(\$2,376)	(\$88)	(\$109,123)	\$37,313	\$1,382

Table 7: Estimated Fiscal Effects of HB 651 and SB 206 on State Taxpayers (Assumes 10 Percent Take-Up Rate and 90 Percent Switcher Rate)

District	Number of ESAs (1% take-up) Number of switchers (90% switcher rate)		Estimated Fiscal Effect on State Taxpayers						
			State Cost for ESA (HB 651)	State Savings from Reduction in Payments to District	State's Net Fiscal Effect, Total Savings (Cost) under HB 651	State's Net Fiscal Effect Per ESA, Total Savings (Cost) under HB 651	State Cost for ESA (SB 206)	State's Net Fiscal Effect, Total Savings (Cost) under SB 206	State's Net Fiscal Effect Per ESA, Total Savings (Cost) under SB 206
Sergeant Bluff-Luton	144	130	(\$807,781)	\$810,425	\$2,644	\$18	(\$581,990)	\$228,435	\$1,586
Seymour	28	25	(\$160,728)	\$152,587	(\$8,141)	(\$291)	(\$113,165)	\$39,422	\$1,408
Sheldon	107	96	(\$596,365)	\$610,892	\$14,527	\$136	(\$432,451)	\$178,441	\$1,668
Shenandoah	108	97	(\$608,401)	\$608,871	\$470	\$4	(\$436,493)	\$172,378	\$1,596
Sibley-Ocheyedan	77	69	(\$434,302)	\$429,460	(\$4,842)	(\$63)	(\$311,203)	\$118,257	\$1,536
Sidney	39	35	(\$221,242)	\$212,957	(\$8,285)	(\$212)	(\$157,622)	\$55,335	\$1,419
Sigourney	55	50	(\$309,942)	\$316,840	\$6,898	\$125	(\$222,288)	\$94,552	\$1,719
Sioux Center	130	117	(\$730,612)	\$758,822	\$28,209	\$217	(\$525,408)	\$233,414	\$1,795
Sioux Central	49	44	(\$280,883)	\$289,654	\$8,771	\$179	(\$198,038)	\$91,615	\$1,870
Sioux City	1,452	1,307	(\$8,127,303)	\$8,327,212	\$199,909	\$138	(\$5,868,403)	\$2,458,809	\$1,693
Solon	135	122	(\$749,167)	\$768,265	\$19,098	\$141	(\$545,616)	\$222,649	\$1,649
South Central Calhoun	90	81	(\$511,153)	\$494,211	(\$16,942)	(\$188)	(\$363,744)	\$130,467	\$1,450
South Hamilton	64	58	(\$365,808)	\$358,738	(\$7,069)	(\$110)	(\$258,662)	\$100,076	\$1,564
South O'Brien	59	53	(\$333,150)	\$323,381	(\$9,769)	(\$166)	(\$238,454)	\$84,926	\$1,439
South Page	21	19	(\$119,139)	\$127,180	\$8,040	\$383	(\$84,874)	\$42,306	\$2,015
South Tama	154	139	(\$868,353)	\$848,521	(\$19,832)	(\$129)	(\$622,406)	\$226,115	\$1,468
South Winneshiek	50	45	(\$280,164)	\$274,586	(\$5,577)	(\$112)	(\$202,080)	\$72,506	\$1,450
Southeast Polk	684	616	(\$3,797,076)	\$3,775,495	(\$21,582)	(\$32)	(\$2,764,454)	\$1,011,040	\$1,478
Southeast Warren	55	50	(\$307,483)	\$298,115	(\$9,368)	(\$170)	(\$222,288)	\$75,827	\$1,379
Southeast Webster-Grand	55	50	(\$317,272)	\$308,560	(\$8,712)	(\$158)	(\$222,288)	\$86,272	\$1,569
Spencer	190	171	(\$1,066,325)	\$1,092,261	\$25,935	\$137	(\$767,904)	\$324,357	\$1,707
Spirit Lake	116	104	(\$649,895)	\$642,723	(\$7,173)	(\$62)	(\$468,826)	\$173,897	\$1,499
Springville	39	35	(\$220,296)	\$237,473	\$17,177	\$440	(\$157,622)	\$79,851	\$2,047
St Ansgar	59	53	(\$330,830)	\$323,533	(\$7,297)	(\$124)	(\$238,454)	\$85,078	\$1,442
Stanton	19	17	(\$108,170)	\$103,752	(\$4,418)	(\$233)	(\$76,790)	\$26,961	\$1,419
Starmont	62	56	(\$351,353)	\$340,441	(\$10,912)	(\$176)	(\$250,579)	\$89,862	\$1,449
Storm Lake	235	212	(\$1,316,027)	\$1,373,629	\$57,602	\$245	(\$949,776)	\$423,853	\$1,804
Stratford	15	14	(\$85,470)	\$85,419	(\$51)	(\$3)	(\$60,624)	\$24,795	\$1,653

Table 7: Estimated Fiscal Effects of HB 651 and SB 206 on State Taxpayers (Assumes 10 Percent Take-Up Rate and 90 Percent Switcher Rate)

District			Estimated Fiscal Effect on State Taxpayers						State's Net Fiscal Effect Per ESA, Total Savings (Cost) under SB 206
	Number of ESAs (1% take-up)	Number of switchers (90% switcher rate)	State Cost for ESA (HB 651)	State Savings from Reduction in Payments to District	State's Net Fiscal Effect, Total Savings (Cost) under HB 651	State's Net Fiscal Effect Per ESA, Total Savings (Cost) under HB 651	State Cost for ESA (SB 206)	State's Net Fiscal Effect, Total Savings (Cost) under SB 206	
Sumner-Fredericksburg	81	73	(\$454,644)	\$445,432	(\$9,213)	(\$114)	(\$327,370)	\$118,062	\$1,458
Tipton	88	79	(\$494,099)	\$482,171	(\$11,928)	(\$136)	(\$355,661)	\$126,510	\$1,438
Treynor	61	55	(\$341,340)	\$352,595	\$11,255	\$185	(\$246,538)	\$106,057	\$1,739
Tri-Center	65	59	(\$365,123)	\$378,280	\$13,156	\$202	(\$262,704)	\$115,576	\$1,778
Tri-County	28	25	(\$159,129)	\$152,588	(\$6,541)	(\$234)	(\$113,165)	\$39,423	\$1,408
Tripoli	42	38	(\$238,427)	\$231,869	(\$6,558)	(\$156)	(\$169,747)	\$62,122	\$1,479
Turkey Valley	36	32	(\$207,246)	\$203,787	(\$3,460)	(\$96)	(\$145,498)	\$58,289	\$1,619
Twin Cedars	34	31	(\$193,277)	\$189,215	(\$4,062)	(\$119)	(\$137,414)	\$51,800	\$1,524
Twin Rivers	14	13	(\$81,151)	\$79,318	(\$1,833)	(\$131)	(\$56,582)	\$22,735	\$1,624
Underwood	70	63	(\$389,117)	\$399,524	\$10,407	\$149	(\$282,912)	\$116,612	\$1,666
Union	105	94	(\$594,805)	\$573,569	(\$21,236)	(\$202)	(\$424,368)	\$149,201	\$1,421
United	37	33	(\$203,526)	\$209,891	\$6,364	\$172	(\$149,539)	\$60,352	\$1,631
Urbandale	341	307	(\$1,909,286)	\$1,901,663	(\$7,623)	(\$22)	(\$1,378,186)	\$523,478	\$1,535
Van Buren	64	58	(\$358,054)	\$372,565	\$14,511	\$227	(\$258,662)	\$113,902	\$1,780
Van Meter	69	62	(\$386,392)	\$425,763	\$39,371	\$571	(\$278,870)	\$146,893	\$2,129
Villisca	30	27	(\$168,334)	\$164,781	(\$3,553)	(\$118)	(\$121,248)	\$43,533	\$1,451
Vinton-Shellsburg	154	139	(\$864,339)	\$871,785	\$7,447	\$48	(\$622,406)	\$249,379	\$1,619
Waco	48	43	(\$276,490)	\$264,050	(\$12,440)	(\$259)	(\$193,997)	\$70,054	\$1,459
Wapello	62	56	(\$350,091)	\$341,795	(\$8,296)	(\$134)	(\$250,579)	\$91,216	\$1,471
Wapsie Valley	68	61	(\$386,350)	\$386,462	\$112	\$2	(\$274,829)	\$111,633	\$1,642
Washington	178	160	(\$996,414)	\$993,923	(\$2,491)	(\$14)	(\$719,405)	\$274,518	\$1,542
Waterloo	1,088	979	(\$6,094,746)	\$6,030,484	(\$64,262)	(\$59)	(\$4,397,261)	\$1,633,224	\$1,501
Waukee	1,060	954	(\$5,847,801)	\$6,216,120	\$368,319	\$347	(\$4,284,096)	\$1,932,024	\$1,823
Waverly-Shell Rock	208	187	(\$1,172,196)	\$1,187,305	\$15,109	\$73	(\$840,653)	\$346,652	\$1,667
Wayne	58	52	(\$331,671)	\$325,394	(\$6,277)	(\$108)	(\$234,413)	\$90,982	\$1,569
Webster City	151	136	(\$847,100)	\$803,478	(\$43,622)	(\$289)	(\$610,282)	\$193,196	\$1,279
West Bend-Mallard	29	26	(\$165,429)	\$158,637	(\$6,792)	(\$234)	(\$117,206)	\$41,430	\$1,429
West Branch	77	69	(\$431,284)	\$431,744	\$460	\$6	(\$311,203)	\$120,541	\$1,565

Table 7: Estimated Fiscal Effects of HB 651 and SB 206 on State Taxpayers (Assumes 10 Percent Take-Up Rate and 90 Percent Switcher Rate)

District	Number of ESAs (1% take-up)	Number of switchers (90% switcher rate)	Estimated Fiscal Effect on State Taxpayers						State's Net Fiscal Effect Per ESA, Total Savings (Cost) under SB 206
			State Cost for ESA (HB 651)	State Savings from Reduction in Payments to District	State's Net Fiscal Effect, Total Savings (Cost) under HB 651	State's Net Fiscal Effect Per ESA, Total Savings (Cost) under HB 651	State Cost for ESA (SB 206)	State's Net Fiscal Effect, Total Savings (Cost) under SB 206	
West Burlington	47	42	(\$271,537)	\$278,430	\$6,892	\$147	(\$189,955)	\$88,474	\$1,882
West Central	26	23	(\$146,250)	\$145,446	(\$805)	(\$31)	(\$105,082)	\$40,364	\$1,552
West Central Valley	91	82	(\$513,352)	\$513,918	\$566	\$6	(\$367,786)	\$146,133	\$1,606
West Delaware Co	144	130	(\$805,095)	\$793,249	(\$11,845)	(\$82)	(\$581,990)	\$211,259	\$1,467
West Des Moines	892	803	(\$4,957,707)	\$4,915,976	(\$41,732)	(\$47)	(\$3,605,107)	\$1,310,869	\$1,470
West Fork	70	63	(\$398,862)	\$388,240	(\$10,622)	(\$152)	(\$282,912)	\$105,328	\$1,505
West Hancock	54	49	(\$303,100)	\$298,989	(\$4,112)	(\$76)	(\$218,246)	\$80,743	\$1,495
West Harrison	35	32	(\$200,509)	\$200,737	\$228	\$7	(\$141,456)	\$59,281	\$1,694
West Liberty	138	124	(\$773,680)	\$811,936	\$38,256	\$277	(\$557,741)	\$254,195	\$1,842
West Lyon	92	83	(\$511,271)	\$507,872	(\$3,398)	(\$37)	(\$371,827)	\$136,045	\$1,479
West Marshall	90	81	(\$503,957)	\$514,329	\$10,372	\$115	(\$363,744)	\$150,585	\$1,673
West Monona	61	55	(\$342,673)	\$335,585	(\$7,088)	(\$116)	(\$246,538)	\$89,047	\$1,460
West Sioux	83	75	(\$468,778)	\$455,163	(\$13,615)	(\$164)	(\$335,453)	\$119,710	\$1,442
Western Dubuque Co	310	279	(\$1,744,648)	\$1,702,436	(\$42,213)	(\$136)	(\$1,252,896)	\$449,540	\$1,450
Westwood	53	48	(\$299,649)	\$292,874	(\$6,775)	(\$128)	(\$214,205)	\$78,669	\$1,484
Whiting	21	19	(\$120,772)	\$126,716	\$5,944	\$283	(\$84,874)	\$41,842	\$1,992
Williamsburg	112	101	(\$626,062)	\$623,216	(\$2,846)	(\$25)	(\$452,659)	\$170,557	\$1,523
Wilton	83	75	(\$465,359)	\$469,205	\$3,847	\$46	(\$335,453)	\$133,753	\$1,611
Winfield-Mt Union	34	31	(\$191,981)	\$189,208	(\$2,774)	(\$82)	(\$137,414)	\$51,793	\$1,523
Winterset	171	154	(\$953,137)	\$935,230	(\$17,906)	(\$105)	(\$691,114)	\$244,117	\$1,428
Woodbine	47	42	(\$265,659)	\$256,326	(\$9,333)	(\$199)	(\$189,955)	\$66,371	\$1,412
Woodbury Central	55	50	(\$307,775)	\$305,078	(\$2,696)	(\$49)	(\$222,288)	\$82,790	\$1,505
Woodward-Granger	96	86	(\$542,050)	\$536,282	(\$5,768)	(\$60)	(\$387,994)	\$148,288	\$1,545
State Totals	48,629	43,785	(\$272,969,041)	\$272,061,420	(\$907,620)	(\$19)	(\$196,538,966)	\$75,522,454	\$1,553

Sources: Author's estimates; Iowa Department of Education; Iowa Department of Management; U.S. Department of Education, National Center for Education Statistics

Table 8: Estimated Fiscal Effects on Local Taxpayers When Students Leave (assuming 10 percent-take-up, 90 percent switcher rate)

		Estimated Fiscal Effect on Local Property Taxes	
District	Number of students using ESAs to leave district (90% switcher rate)	Total Increase (Decrease) in Local Property Taxes	Total Increase (Decrease) in Local Property Taxes Per Switcher
Adair-Casey	27	\$147,447	\$5,461
Adel-Desoto-Minburn	156	\$450,372	\$2,887
AGWSR	57	\$317,148	\$5,564
AHSTW	71	\$330,931	\$4,661
Akron-Westfield	49	\$139,062	\$2,838
Albert City-Truesdale	19	\$47,595	\$2,505
Albia	106	\$638,226	\$6,021
Alburnett	48	\$226,896	\$4,727
Alden	24	\$144,312	\$6,013
Algona	119	\$710,311	\$5,969
Allamakee	98	\$589,372	\$6,014
Alta-Aurelia	70	\$295,400	\$4,220
Ames	387	\$1,571,220	\$4,060
Anamosa	115	\$559,475	\$4,865
Andrew	22	\$109,120	\$4,960
Ankeny	1,040	\$3,871,920	\$3,723
Aplington-Parkersburg	74	\$446,368	\$6,032
Ar-We-Va	24	\$142,200	\$5,925
Atlantic	122	\$728,828	\$5,974
Audubon	44	\$265,364	\$6,031
Ballard	146	\$781,976	\$5,356
Baxter	29	\$176,117	\$6,073
BCLUW	48	\$288,912	\$6,019
Bedford	41	\$215,742	\$5,262
Belle Plaine	48	\$279,360	\$5,820
Bellevue	52	\$264,888	\$5,094
Belmond-Klemme	72	\$431,784	\$5,997
Bennett	17	\$96,849	\$5,697
Benton	134	\$812,308	\$6,062
Bettendorf	369	\$2,142,414	\$5,806
Bondurant-Farrar	179	\$627,037	\$3,503
Boone	185	\$1,051,725	\$5,685
Boyden-Hull	54	\$321,084	\$5,946
Boyer Valley	37	\$224,109	\$6,057
Brooklyn-Guernsey-Malcom	50	\$77,800	\$1,556
Burlington	383	\$2,266,594	\$5,918
CAL	23	\$139,196	\$6,052
Calamus-Wheatland	40	\$243,320	\$6,083
CAM	45	\$209,790	\$4,662
Camanche	76	\$448,020	\$5,895
Cardinal	51	\$265,200	\$5,200
Carlisle	175	\$809,900	\$4,628
Carroll	153	\$758,574	\$4,958
Cedar Falls	462	\$2,731,344	\$5,912
Cedar Rapids	1,542	\$8,772,438	\$5,689
Center Point-Urbana	122	\$737,612	\$6,046
Centerville	124	\$507,532	\$4,093
Central Clayton	38	\$228,304	\$6,008

Table 8: Estimated Fiscal Effects on Local Taxpayers When Students Leave (assuming 10 percent-take-up, 90 percent switcher rate)

		Estimated Fiscal Effect on Local Property Taxes	
District	Number of students using ESAs to leave district (90% switcher rate)	Total Increase (Decrease) in Local Property Taxes	Total Increase (Decrease) in Local Property Taxes Per Switcher
Central City	42	\$251,874	\$5,997
Central Decatur	56	\$338,408	\$6,043
Central De Witt	131	\$771,721	\$5,891
Central Lee	69	\$413,793	\$5,997
Central Lyon	68	\$346,528	\$5,096
Central Springs	74	\$433,122	\$5,853
Chariton	112	\$665,280	\$5,940
Charles City	135	\$798,390	\$5,914
Charter Oak-Ute	23	\$139,449	\$6,063
Cherokee	87	\$330,252	\$3,796
Clarinda	88	\$407,968	\$4,636
Clarion-Goldfield-Dows	85	\$511,955	\$6,023
Clarke	131	\$496,752	\$3,792
Clarksville	29	\$175,856	\$6,064
Clay Central-Everly	30	\$181,830	\$6,061
Clayton Ridge	51	\$307,785	\$6,035
Clear Creek-Amana	197	\$5,910	\$30
Clear Lake	111	\$565,545	\$5,095
Clinton	335	\$1,946,350	\$5,810
Colfax-Mingo	67	\$305,252	\$4,556
College Community	464	\$2,187,760	\$4,715
Collins-Maxwell	41	\$249,239	\$6,079
Colo-Nesco	46	\$239,614	\$5,209
Columbus	71	\$419,113	\$5,903
Coon Rapids-Bayard	40	\$139,000	\$3,475
Corning	36	\$216,072	\$6,002
Council Bluffs	821	\$4,777,399	\$5,819
Creston	132	\$692,472	\$5,246
Dallas Center-Grimes	254	\$665,226	\$2,619
Danville	46	\$233,312	\$5,072
Davenport	1,371	\$7,761,231	\$5,661
Davis County	103	\$621,296	\$6,032
Decorah	123	\$625,578	\$5,086
Delwood	18	\$72,612	\$4,034
Denison	189	\$897,939	\$4,751
Denver	68	\$192,508	\$2,831
Des Moines	2,975	\$16,865,275	\$5,669
Diagonal	9	\$54,675	\$6,075
Dike-New Hartford	79	\$477,239	\$6,041
Dubuque	946	\$5,562,480	\$5,880
Dunkerton	38	\$223,744	\$5,888
Durant	50	\$298,150	\$5,963
Eagle Grove	77	\$460,152	\$5,976
Earlham	52	\$315,120	\$6,060
East Buchanan	51	\$308,856	\$6,056
East Marshall	50	\$251,850	\$5,037
East Mills	50	\$221,000	\$4,420
East Sac County	77	\$464,387	\$6,031

Table 8: Estimated Fiscal Effects on Local Taxpayers When Students Leave (assuming 10 percent-take-up, 90 percent switcher rate)

		Estimated Fiscal Effect on Local Property Taxes	
District	Number of students using ESAs to leave district (90% switcher rate)	Total Increase (Decrease) in Local Property Taxes	Total Increase (Decrease) in Local Property Taxes Per Switcher
East Union	44	\$266,640	\$6,060
Eastern Allamakee	30	\$181,530	\$6,051
Easton Valley	54	\$326,808	\$6,052
Eddyville-Blakesburg-Fremont	79	\$465,389	\$5,891
Edgewood-Colesburg	37	\$46,916	\$1,268
Eldora-New Providence	56	\$335,776	\$5,996
Emmetsburg	63	\$371,826	\$5,902
English Valleys	41	\$249,157	\$6,077
Essex	17	\$103,173	\$6,069
Estherville-Lincoln Central	119	\$693,770	\$5,830
Exira-Elk Horn-Kimballton	37	\$223,480	\$6,040
Fairfield	143	\$856,427	\$5,989
Forest City	98	\$580,356	\$5,922
Fort Dodge	342	\$1,416,906	\$4,143
Fort Madison	193	\$1,127,699	\$5,843
Fremont-Mills	41	\$249,034	\$6,074
Galva-Holstein	40	\$134,520	\$3,363
Garner-Hayfield-Ventura	79	\$457,647	\$5,793
George-Little Rock	39	\$236,730	\$6,070
Gilbert	134	\$386,322	\$2,883
Gilmore City-Bradgate	14	(\$10,990)	(\$785)
Gladbrook-Reinbeck	52	\$220,740	\$4,245
Glenwood	178	\$927,558	\$5,211
Glidden-Ralston	25	\$84,600	\$3,384
GMG	25	\$149,425	\$5,977
Graettinger-Terril	35	\$123,095	\$3,517
Greene County	112	\$667,632	\$5,961
Grinnell-Newburg	144	\$853,632	\$5,928
Griswold	45	\$273,060	\$6,068
Grundy Center	59	\$355,180	\$6,020
Guthrie Center	41	\$248,255	\$6,055
Hamburg	20	\$118,960	\$5,948
Hampton-Dumont	108	\$574,668	\$5,321
Harlan	129	\$575,469	\$4,461
Harmony	32	\$191,648	\$5,989
Harris-Lake Park	28	\$129,164	\$4,613
Hartley-Melvin-Sanborn	57	\$337,725	\$5,925
Highland	56	\$332,136	\$5,931
Hinton	48	\$290,064	\$6,043
HLV	30	\$162,840	\$5,428
Howard-Winneshiek	104	\$625,456	\$6,014
Hubbard-Radcliffe	40	\$238,520	\$5,963
Hudson	61	\$295,606	\$4,846
Humboldt	108	\$605,988	\$5,611
IKM-Manning	61	\$243,512	\$3,992
Independence	129	\$650,418	\$5,042
Indianola	308	\$1,815,352	\$5,894
Interstate 35	77	\$459,382	\$5,966

Table 8: Estimated Fiscal Effects on Local Taxpayers When Students Leave (assuming 10 percent-take-up, 90 percent switcher rate)

		Estimated Fiscal Effect on Local Property Taxes	
District	Number of students using ESAs to leave district (90% switcher rate)	Total Increase (Decrease) in Local Property Taxes	Total Increase (Decrease) in Local Property Taxes Per Switcher
Iowa City	1,278	\$6,193,188	\$4,846
Iowa Falls	99	\$475,992	\$4,808
Iowa Valley	49	\$267,981	\$5,469
Janesville	36	\$126,972	\$3,527
Jesup	82	\$351,124	\$4,282
Johnston	636	\$2,578,344	\$4,054
Keokuk	172	\$1,014,800	\$5,900
Keota	31	\$185,938	\$5,998
Kingsley-Pierson	41	\$247,927	\$6,047
Knoxville	158	\$809,434	\$5,123
Lake Mills	55	\$325,050	\$5,910
Lamoni	28	\$123,788	\$4,421
Laurens-Marathon	25	\$150,500	\$6,020
Lawton-Bronson	52	\$314,340	\$6,045
Le Mars	196	\$1,056,440	\$5,390
Lenox	41	\$246,164	\$6,004
Lewis Central	223	\$1,306,334	\$5,858
Linn-Mar	670	\$3,145,650	\$4,695
Lisbon	59	\$351,227	\$5,953
Logan-Magnolia	50	\$229,850	\$4,597
Lone Tree	33	\$158,466	\$4,802
Louisa-Muscatine	67	\$331,181	\$4,943
Lu Verne	15	\$15,975	\$1,065
Lynnville-Sully	41	\$178,719	\$4,359
Madrid	61	\$304,878	\$4,998
Manson-Northwest Webster	59	\$292,168	\$4,952
Maple Valley-Anthon Oto	59	\$357,186	\$6,054
Maquoketa	121	\$718,619	\$5,939
Maquoketa Valley	60	\$363,360	\$6,056
Marcus-Meriden Cleghorn	38	\$229,178	\$6,031
Marion	173	\$1,025,025	\$5,925
Marshalltown	491	\$2,818,831	\$5,741
Martensdale-St Marys	46	\$262,936	\$5,716
Mason City	328	\$1,911,256	\$5,827
Mediapolis	71	\$365,792	\$5,152
Melcher-Dallas	30	\$183,090	\$6,103
MFL Mar Mac	68	\$408,204	\$6,003
Midland	49	\$297,724	\$6,076
Mid-Prairie	113	\$676,079	\$5,983
Missouri Valley	75	\$451,275	\$6,017
Moc-Floyd Valley	130	\$622,960	\$4,792
Montezuma	45	\$272,700	\$6,060
Monticello	89	\$533,555	\$5,995
Moravia	31	\$98,642	\$3,182
Mormon Trail	24	\$89,784	\$3,741
Morning Sun	19	\$114,988	\$6,052
Moulton-Udell	19	\$115,672	\$6,088
Mount Ayr	57	\$345,534	\$6,062

Table 8: Estimated Fiscal Effects on Local Taxpayers When Students Leave (assuming 10 percent-take-up, 90 percent switcher rate)

		Estimated Fiscal Effect on Local Property Taxes	
District	Number of students using ESAs to leave district (90% switcher rate)	Total Increase (Decrease) in Local Property Taxes	Total Increase (Decrease) in Local Property Taxes Per Switcher
Mount Pleasant	174	\$1,016,160	\$5,840
Mount Vernon	101	\$600,243	\$5,943
Murray	23	\$139,932	\$6,084
Muscatine	445	\$2,565,425	\$5,765
Nashua-Plainfield	55	\$333,520	\$6,064
Nevada	134	\$774,386	\$5,779
New Hampton	86	\$516,086	\$6,001
New London	45	\$212,805	\$4,729
Newell-Fonda	40	\$236,800	\$5,920
Newton	277	\$938,199	\$3,387
Nodaway Valley	58	\$345,912	\$5,964
North Butler	53	\$320,544	\$6,048
North Cedar	74	\$447,996	\$6,054
North Fayette Valley	102	\$588,948	\$5,774
North Iowa	41	\$247,230	\$6,030
North Kossuth	25	\$30,075	\$1,203
North Linn	55	\$334,510	\$6,082
North Mahaska	42	\$254,772	\$6,066
North Polk	151	\$152,208	\$1,008
North Scott	274	\$1,623,724	\$5,926
North Tama	41	\$223,491	\$5,451
North Union	37	\$224,331	\$6,063
North Winneshiek	25	\$152,150	\$6,086
Northeast	47	\$286,183	\$6,089
Northeast Hamilton	17	\$99,365	\$5,845
Northwood-Kensett	46	\$220,156	\$4,786
Norwalk	255	\$822,885	\$3,227
Odebolt Arthur Battle Creek			
Ida Grove	88	\$506,968	\$5,761
Oelwein	113	\$664,666	\$5,882
Ogden	56	\$339,864	\$6,069
Okoboji	85	\$66,385	\$781
Olin	19	\$115,349	\$6,071
Orient-Macksburg	17	\$102,493	\$6,029
Osage	81	\$484,542	\$5,982
Oskaloosa	212	\$1,241,684	\$5,857
Ottumwa	415	\$2,531,085	\$6,099
Panorama	64	\$387,072	\$6,048
Paton-Churdan	19	\$24,947	\$1,313
PCM	94	\$554,882	\$5,903
Pekin	54	\$326,376	\$6,044
Pella	193	\$1,145,069	\$5,933
Perry	159	\$971,808	\$6,112
Pleasant Valley	443	\$1,530,565	\$3,455
Pleasantville	63	\$348,138	\$5,526
Pocahontas Area	61	\$361,425	\$5,925
Postville	66	\$202,818	\$3,073
Prairie Valley	52	\$309,920	\$5,960

Table 8: Estimated Fiscal Effects on Local Taxpayers When Students Leave (assuming 10 percent-take-up, 90 percent switcher rate)

		Estimated Fiscal Effect on Local Property Taxes	
District	Number of students using ESAs to leave district (90% switcher rate)	Total Increase (Decrease) in Local Property Taxes	Total Increase (Decrease) in Local Property Taxes Per Switcher
Red Oak	95	\$567,150	\$5,970
Remsen-Union	31	\$187,333	\$6,043
Riceville	30	\$21,570	\$719
River Valley	38	\$230,584	\$6,068
Riverside	62	\$374,604	\$6,042
Rock Valley	73	\$305,432	\$4,184
Roland-Story	91	\$536,627	\$5,897
Rudd-Rockford-Marble Rock	38	\$230,014	\$6,053
Ruthven-Ayrshire	20	\$120,380	\$6,019
Saydel	101	\$568,024	\$5,624
Schaller-Crestland	32	\$190,080	\$5,940
Schleswig	24	\$142,896	\$5,954
Sergeant Bluff-Luton	130	\$665,730	\$5,121
Seymour	25	\$152,125	\$6,085
Sheldon	96	\$421,152	\$4,387
Shenandoah	97	\$532,918	\$5,494
Sibley-Ocheyedan	69	\$367,701	\$5,329
Sidney	35	\$212,100	\$6,060
Sigourney	50	\$227,450	\$4,549
Sioux Center	117	\$326,079	\$2,787
Sioux Central	44	\$155,056	\$3,524
Sioux City	1,307	\$7,757,045	\$5,935
Solon	122	\$582,916	\$4,778
South Central Calhoun	81	\$489,969	\$6,049
South Hamilton	58	\$349,102	\$6,019
South O'Brien	53	\$318,053	\$6,001
South Page	19	\$58,729	\$3,091
South Tama	139	\$833,166	\$5,994
South Winneshiek	45	\$272,520	\$6,056
Southeast Polk	616	\$3,245,088	\$5,268
Southeast Warren	50	\$297,300	\$5,946
Southeast Webster-Grand	50	\$280,000	\$5,600
Spencer	171	\$698,193	\$4,083
Spirit Lake	104	\$621,816	\$5,979
Springville	35	\$83,650	\$2,390
St Ansgar	53	\$309,202	\$5,834
Stanton	17	\$103,377	\$6,081
Starmont	56	\$338,016	\$6,036
Storm Lake	212	\$901,000	\$4,250
Stratford	14	\$84,826	\$6,059
Sumner-Fredericksburg	73	\$440,482	\$6,034
Tipton	79	\$475,896	\$6,024
Treynor	55	\$195,635	\$3,557
Tri-Center	59	\$278,716	\$4,724
Tri-County	25	\$151,950	\$6,078
Tripoli	38	\$230,470	\$6,065
Turkey Valley	32	\$160,320	\$5,010
Twin Cedars	31	\$188,232	\$6,072

Table 8: Estimated Fiscal Effects on Local Taxpayers When Students Leave (assuming 10 percent-take-up, 90 percent switcher rate)

		Estimated Fiscal Effect on Local Property Taxes	
District	Number of students using ESAs to leave district (90% switcher rate)	Total Increase (Decrease) in Local Property Taxes	Total Increase (Decrease) in Local Property Taxes Per Switcher
Twin Rivers	13	\$78,468	\$6,036
Underwood	63	\$277,704	\$4,408
Union	94	\$569,452	\$6,058
United	33	\$121,209	\$3,673
Urbandale	307	\$1,730,559	\$5,637
Van Buren	58	\$266,626	\$4,597
Van Meter	62	(\$56,730)	(\$915)
Villisca	27	\$163,674	\$6,062
Vinton-Shellsburg	139	\$774,369	\$5,571
Waco	43	\$257,699	\$5,993
Wapello	56	\$338,296	\$6,041
Wapsie Valley	61	\$319,701	\$5,241
Washington	160	\$725,280	\$4,533
Waterloo	979	\$5,357,088	\$5,472
Wauke	954	\$2,032,974	\$2,131
Waverly-Shell Rock	187	\$758,846	\$4,058
Wayne	52	\$298,896	\$5,748
Webster City	136	\$782,952	\$5,757
West Bend-Mallard	26	\$156,728	\$6,028
West Branch	69	\$377,568	\$5,472
West Burlington	42	\$124,068	\$2,954
West Central	23	\$121,440	\$5,280
West Central Valley	82	\$405,982	\$4,951
West Delaware Co	130	\$777,660	\$5,982
West Des Moines	803	\$4,666,233	\$5,811
West Fork	63	\$380,205	\$6,035
West Hancock	49	\$293,167	\$5,983
West Harrison	32	\$180,480	\$5,640
West Liberty	124	\$301,940	\$2,435
West Lyon	83	\$498,747	\$6,009
West Marshall	81	\$353,727	\$4,367
West Monona	55	\$330,935	\$6,017
West Sioux	75	\$407,475	\$5,433
Western Dubuque Co	279	\$1,659,492	\$5,948
Westwood	48	\$289,536	\$6,032
Whiting	19	\$28,880	\$1,520
Williamsburg	101	\$602,364	\$5,964
Wilton	75	\$372,075	\$4,961
Winfield-Mt Union	31	\$187,674	\$6,054
Winterset	154	\$850,696	\$5,524
Woodbine	42	\$253,554	\$6,037
Woodbury Central	50	\$303,450	\$6,069
Woodward-Granger	86	\$454,338	\$5,283
State Totals	43,785	\$227,203,079	\$5,189

Sources: Author's estimates; Iowa Department of Education; Iowa Department of Management

Table 9: Estimated Fiscal Effects of HB 651 and SB 206 on School Districts (Assumes 10 Percent Take-Up Rate and 90 Percent Switcher Rate)

District	District Total Reduction in State Revenue	District Total Increase (Decrease) in Local Revenue	District Total Increase (Decrease) in State and Local Revenue	District Total Increase (Decrease) in State and Local Revenue per Switcher	District estimated total variable costs per student	Estimated Variable Cost Savings to Offset Revenue Reduction	Est. District Total Net Fiscal Effect	Est. District Total Net Fiscal Effect Per Switcher
Adair-Casey	(167,691)	147,447	(20,244)	(750)	7,972	215,240	194,997	7,222
Adel-Desoto-Minburn	(1,000,002)	450,372	(549,630)	(3,523)	8,118	1,266,436	716,805	4,595
AGWSR	(352,854)	317,148	(35,706)	(626)	5,821	331,809	296,103	5,195
AHSTW	(444,762)	330,931	(113,831)	(1,603)	8,843	627,828	513,997	7,239
Akron-Westfield	(318,751)	139,062	(179,689)	(3,667)	9,272	454,349	274,660	5,605
Albert City-Truesdale	(126,907)	47,595	(79,312)	(4,174)	7,008	133,146	53,833	2,833
Albia	(646,624)	638,226	(8,398)	(79)	8,198	868,962	860,564	8,119
Alburnett	(305,736)	226,896	(78,840)	(1,643)	10,026	481,249	402,409	8,384
Alden	(146,443)	144,312	(2,131)	(89)	9,528	228,669	226,538	9,439
Algona	(726,585)	710,311	(16,274)	(137)	13,899	1,654,001	1,637,727	13,762
Allamakee	(598,577)	589,372	(9,205)	(94)	8,797	862,090	852,885	8,703
Alta-Aurelia	(454,712)	295,400	(159,312)	(2,276)	10,773	754,119	594,807	8,497
Ames	(2,457,401)	1,571,220	(886,181)	(2,290)	9,811	3,797,012	2,910,831	7,522
Anamosa	(719,273)	559,475	(159,798)	(1,390)	7,276	836,712	676,914	5,886
Andrew	(140,540)	109,120	(31,420)	(1,428)	8,002	176,051	144,631	6,574
Ankeny	(6,609,393)	3,871,920	(2,737,473)	(2,632)	10,001	10,401,001	7,663,529	7,369
Aplington-Parkersburg	(451,533)	446,368	(5,165)	(70)	12,990	961,241	956,076	12,920
Ar-We-Va	(146,436)	142,200	(4,236)	(177)	9,549	229,184	224,947	9,373
Atlantic	(744,568)	728,828	(15,740)	(129)	14,016	1,710,004	1,694,264	13,887
Audubon	(268,564)	265,364	(3,200)	(73)	10,074	443,270	440,069	10,002
Ballard	(929,412)	781,976	(147,436)	(1,010)	10,044	1,466,454	1,319,018	9,034
Baxter	(177,009)	176,117	(892)	(31)	11,071	321,057	320,166	11,040
BCLUW	(292,887)	288,912	(3,975)	(83)	10,246	491,805	487,830	10,163
Bedford	(259,461)	215,742	(43,719)	(1,066)	10,666	437,309	393,591	9,600
Belle Plaine	(299,218)	279,360	(19,858)	(414)	9,721	466,602	446,744	9,307
Bellevue	(322,732)	264,888	(57,844)	(1,112)	9,861	512,785	454,941	8,749
Belmond-Klemme	(439,331)	431,784	(7,547)	(105)	9,269	667,397	659,851	9,165
Bennett	(106,452)	96,849	(9,603)	(565)	6,693	113,775	104,171	6,128
Benton	(817,859)	812,308	(5,551)	(41)	8,636	1,157,273	1,151,723	8,595
Bettendorf	(2,240,426)	2,142,414	(98,012)	(266)	9,409	3,472,042	3,374,030	9,144
Bondurant-Farrar	(1,176,083)	627,037	(549,046)	(3,067)	8,065	1,443,548	894,502	4,997
Boone	(1,138,698)	1,051,725	(86,973)	(470)	6,967	1,288,918	1,201,944	6,497
Boyden-Hull	(329,484)	321,084	(8,400)	(156)	9,401	507,671	499,271	9,246
Boyer Valley	(225,811)	224,109	(1,702)	(46)	10,784	398,997	397,295	10,738
Brooklyn-Guernsey-Malcom	(334,764)	77,800	(256,964)	(5,139)	8,829	441,441	184,477	3,690
Burlington	(2,353,448)	2,266,594	(86,854)	(227)	10,240	3,921,830	3,834,976	10,013
CAL	(140,342)	139,196	(1,146)	(50)	11,157	256,609	255,463	11,107

Table 9: Estimated Fiscal Effects of HB 651 and SB 206 on School Districts (Assumes 10 Percent Take-Up Rate and 90 Percent Switcher Rate)

District	District Total Reduction in State Revenue	District Total Increase (Decrease) in Local Revenue	District Total Increase (Decrease) in State and Local Revenue	District Total Increase (Decrease) in State and Local Revenue per Switcher	District estimated total variable costs per student	Estimated Variable Cost Savings to Offset Revenue Reduction	Est. District Total Net Fiscal Effect	Est. District Total Net Fiscal Effect Per Switcher
Calamus-Wheatland	(244,169)	243,320	(849)	(21)	10,135	405,388	404,539	10,113
CAM	(283,963)	209,790	(74,173)	(1,648)	13,674	615,326	541,153	12,026
Camanche	(463,920)	448,020	(15,900)	(209)	15,237	1,158,030	1,142,130	15,028
Cardinal	(314,932)	265,200	(49,732)	(975)	9,028	460,438	410,706	8,053
Carlisle	(1,135,324)	809,900	(325,424)	(1,860)	9,766	1,709,097	1,383,673	7,907
Carroll	(966,218)	758,574	(207,644)	(1,357)	8,514	1,302,698	1,095,054	7,157
Cedar Falls	(2,837,774)	2,731,344	(106,430)	(230)	13,579	6,273,588	6,167,158	13,349
Cedar Rapids	(9,594,211)	8,772,438	(821,773)	(533)	8,955	13,807,922	12,986,148	8,422
Center Point-Urbana	(755,529)	737,612	(17,917)	(147)	13,062	1,593,612	1,575,695	12,916
Centerville	(817,175)	507,532	(309,643)	(2,497)	8,846	1,096,914	787,271	6,349
Central Clayton	(231,872)	228,304	(3,568)	(94)	8,837	335,806	332,237	8,743
Central City	(254,631)	251,874	(2,757)	(66)	8,051	338,140	335,383	7,985
Central Decatur	(341,831)	338,408	(3,423)	(61)	10,700	599,207	595,784	10,639
Central De Witt	(810,256)	771,721	(38,535)	(294)	9,838	1,288,784	1,250,249	9,544
Central Lee	(421,140)	413,793	(7,347)	(106)	10,463	721,913	714,566	10,356
Central Lyon	(429,081)	346,528	(82,553)	(1,214)	9,720	660,960	578,408	8,506
Central Springs	(454,631)	433,122	(21,509)	(291)	7,925	586,436	564,928	7,634
Chariton	(676,498)	665,280	(11,218)	(100)	8,259	924,954	913,736	8,158
Charles City	(822,821)	798,390	(24,431)	(181)	13,393	1,808,092	1,783,662	13,212
Charter Oak-Ute	(140,335)	139,449	(886)	(39)	10,408	239,374	238,488	10,369
Cherokee	(565,162)	330,252	(234,910)	(2,700)	9,243	804,125	569,215	6,543
Clarinda	(554,838)	407,968	(146,870)	(1,669)	8,695	765,150	618,279	7,026
Clarion-Goldfield-Dows	(518,618)	511,955	(6,663)	(78)	10,995	934,579	927,917	10,917
Clarke	(828,967)	496,752	(332,215)	(2,536)	8,562	1,121,623	789,408	6,026
Clarksville	(176,952)	175,856	(1,096)	(38)	9,355	271,308	270,212	9,318
Clay Central-Everly	(183,041)	181,830	(1,211)	(40)	7,403	222,087	220,876	7,363
Clayton Ridge	(311,257)	307,785	(3,472)	(68)	11,620	592,639	589,167	11,552
Clear Creek-Amana	(1,336,368)	5,910	(1,330,458)	(6,754)	7,617	1,500,463	170,005	863
Clear Lake	(694,272)	565,545	(128,727)	(1,160)	9,609	1,066,653	937,926	8,450
Clinton	(2,038,854)	1,946,350	(92,504)	(276)	11,922	3,993,980	3,901,476	11,646
Colfax-Mingo	(419,155)	305,252	(113,903)	(1,700)	7,874	527,532	413,629	6,174
College Community	(2,899,381)	2,187,760	(711,621)	(1,534)	12,380	5,744,293	5,032,672	10,846
Collins-Maxwell	(250,253)	249,239	(1,014)	(25)	8,202	336,271	335,256	8,177
Colo-Nesco	(285,936)	239,614	(46,322)	(1,007)	11,599	533,535	487,213	10,592
Columbus	(422,773)	419,113	(3,660)	(52)	10,558	749,647	745,987	10,507
Coon Rapids-Bayard	(256,348)	139,000	(117,348)	(2,934)	8,430	337,211	219,863	5,497
Corning	(219,709)	216,072	(3,637)	(101)	12,449	448,167	444,530	12,348

Table 9: Estimated Fiscal Effects of HB 651 and SB 206 on School Districts (Assumes 10 Percent Take-Up Rate and 90 Percent Switcher Rate)

District	District Total Reduction in State Revenue	District Total Increase (Decrease) in Local Revenue	District Total Increase (Decrease) in State and Local Revenue	District Total Increase (Decrease) in State and Local Revenue per Switcher	District estimated total variable costs per student	Estimated Variable Cost Savings to Offset Revenue Reduction	Est. District Total Net Fiscal Effect	Est. District Total Net Fiscal Effect Per Switcher
Council Bluffs	(4,988,569)	4,777,399	(211,170)	(257)	10,510	8,628,947	8,417,777	10,253
Creston	(827,847)	692,472	(135,375)	(1,026)	8,760	1,156,290	1,020,916	7,734
Dallas Center-Grimes	(1,649,304)	665,226	(984,078)	(3,874)	7,944	2,017,649	1,033,571	4,069
Danville	(279,327)	233,312	(46,015)	(1,000)	9,037	415,688	369,673	8,036
Davenport	(8,070,284)	7,761,231	(309,053)	(225)	10,000	13,710,177	13,401,124	9,775
Davis County	(628,658)	621,296	(7,362)	(71)	9,717	1,000,841	993,479	9,645
Decorah	(777,648)	625,578	(152,070)	(1,236)	11,699	1,438,956	1,286,886	10,462
Delwood	(116,794)	72,612	(44,182)	(2,455)	8,917	160,500	116,318	6,462
Denison	(1,212,275)	897,939	(314,336)	(1,663)	9,280	1,753,933	1,439,597	7,617
Denver	(443,327)	192,508	(250,819)	(3,689)	9,638	655,401	404,582	5,950
Des Moines	(18,524,448)	16,865,275	(1,659,173)	(558)	12,278	36,526,660	34,867,487	11,720
Diagonal	(54,927)	54,675	(252)	(28)	11,332	101,991	101,739	11,304
Dike-New Hartford	(487,413)	477,239	(10,174)	(129)	11,159	881,564	871,390	11,030
Dubuque	(5,823,399)	5,562,480	(260,919)	(276)	9,537	9,021,713	8,760,794	9,261
Dunkerton	(236,457)	223,744	(12,713)	(335)	10,276	390,487	377,774	9,941
Durant	(305,211)	298,150	(7,061)	(141)	9,126	456,306	449,245	8,985
Eagle Grove	(473,205)	460,152	(13,053)	(170)	9,326	718,102	705,049	9,156
Earlham	(319,097)	315,120	(3,977)	(76)	13,923	723,997	720,020	13,847
East Buchanan	(311,191)	308,856	(2,335)	(46)	19,458	992,368	990,033	19,412
East Marshall	(318,050)	251,850	(66,200)	(1,324)	12,215	610,756	544,556	10,891
East Mills	(315,038)	221,000	(94,038)	(1,881)	9,701	485,069	391,031	7,821
East Sac County	(469,805)	464,387	(5,418)	(70)	8,662	666,987	661,569	8,592
East Union	(271,492)	266,640	(4,852)	(110)	9,445	415,564	410,713	9,334
Eastern Allamakee	(183,057)	181,530	(1,527)	(51)	9,919	297,560	296,032	9,868
Easton Valley	(329,628)	326,808	(2,820)	(52)	8,217	443,697	440,877	8,164
Eddyville-Blakesburg-Fremont	(482,175)	465,389	(16,786)	(212)	8,603	679,623	662,838	8,390
Edgewood-Colesburg	(258,410)	46,916	(211,494)	(5,716)	12,082	447,030	235,536	6,366
Eldora-New Providence	(341,253)	335,776	(5,477)	(98)	9,526	533,430	527,953	9,428
Emmetsburg	(391,723)	371,826	(19,897)	(316)	8,588	541,061	521,164	8,272
English Valleys	(250,241)	249,157	(1,084)	(26)	6,981	286,223	285,139	6,955
Essex	(103,751)	103,173	(578)	(34)	11,862	201,657	201,079	11,828
Estherville-Lincoln Central	(708,053)	693,770	(14,283)	(120)	10,979	1,306,549	1,292,266	10,859
Exira-Elk Horn-Kimballton	(225,838)	223,480	(2,358)	(64)	9,334	345,343	342,985	9,270
Fairfield	(872,798)	856,427	(16,371)	(114)	9,645	1,379,215	1,362,844	9,530
Forest City	(597,975)	580,356	(17,619)	(180)	10,841	1,062,440	1,044,821	10,661
Fort Dodge	(2,136,838)	1,416,906	(719,932)	(2,105)	15,009	5,133,187	4,413,256	12,904
Fort Madison	(1,199,627)	1,127,699	(71,928)	(373)	8,564	1,652,775	1,580,848	8,191

Table 9: Estimated Fiscal Effects of HB 651 and SB 206 on School Districts (Assumes 10 Percent Take-Up Rate and 90 Percent Switcher Rate)

District	District Total Reduction in State Revenue	District Total Increase (Decrease) in Local Revenue	District Total Increase (Decrease) in State and Local Revenue	District Total Increase (Decrease) in State and Local Revenue per Switcher	District estimated total variable costs per student	Estimated Variable Cost Savings to Offset Revenue Reduction	Est. District Total Net Fiscal Effect	Est. District Total Net Fiscal Effect Per Switcher
Fremont-Mills	(250,730)	249,034	(1,696)	(41)	10,076	413,136	411,441	10,035
Galva-Holstein	(262,342)	134,520	(127,822)	(3,196)	9,441	377,620	249,798	6,245
Garner-Hayfield-Ventura	(493,011)	457,647	(35,364)	(448)	13,139	1,037,949	1,002,585	12,691
George-Little Rock	(237,960)	236,730	(1,230)	(32)	9,431	367,826	366,596	9,400
Gilbert	(865,707)	386,322	(479,385)	(3,577)	5,980	801,329	321,945	2,403
Gilmore City-Bradgate	(100,975)	(10,990)	(111,965)	(7,998)	5,312	74,364	(37,601)	(2,686)
Gladbrook-Reinbeck	(337,332)	220,740	(116,592)	(2,242)	8,245	428,733	312,141	6,003
Glenwood	(1,121,406)	927,558	(193,848)	(1,089)	8,490	1,511,170	1,317,321	7,401
Glidden-Ralston	(165,703)	84,600	(81,103)	(3,244)	9,542	238,543	157,441	6,298
GMG	(152,546)	149,425	(3,121)	(125)	15,392	384,797	381,677	15,267
Graettinger-Terril	(225,715)	123,095	(102,620)	(2,932)	7,972	279,036	176,416	5,040
Greene County	(685,939)	667,632	(18,307)	(163)	9,956	1,115,072	1,096,764	9,793
Grinnell-Newburg	(878,688)	853,632	(25,056)	(174)	9,447	1,360,428	1,335,372	9,273
Griswold	(274,636)	273,060	(1,576)	(35)	7,587	341,410	339,834	7,552
Grundy Center	(361,935)	355,180	(6,755)	(114)	12,407	732,023	725,268	12,293
Guthrie Center	(250,254)	248,255	(1,999)	(49)	10,977	450,068	448,069	10,929
Hamburg	(122,060)	118,960	(3,100)	(155)	9,573	191,451	188,351	9,418
Hampton-Dumont	(655,757)	574,668	(81,089)	(751)	11,585	1,251,136	1,170,047	10,834
Harlan	(820,002)	575,469	(244,533)	(1,896)	9,077	1,170,958	926,425	7,182
Harmony	(198,675)	191,648	(7,027)	(220)	9,209	294,701	287,673	8,990
Harris-Lake Park	(180,269)	129,164	(51,105)	(1,825)	9,777	273,770	222,665	7,952
Hartley-Melvin-Sanborn	(344,773)	337,725	(7,048)	(124)	10,392	592,355	585,307	10,269
Highland	(341,792)	332,136	(9,656)	(172)	10,116	566,510	556,854	9,944
Hinton	(292,872)	290,064	(2,808)	(59)	12,305	590,635	587,827	12,246
HLV	(189,095)	162,840	(26,255)	(875)	10,409	312,263	286,008	9,534
Howard-Winneshiek	(634,599)	625,456	(9,143)	(88)	9,039	940,084	930,941	8,951
Hubbard-Radcliffe	(244,073)	238,520	(5,553)	(139)	8,189	327,571	322,018	8,050
Hudson	(384,958)	295,606	(89,352)	(1,465)	9,363	571,152	481,800	7,898
Humboldt	(672,118)	605,988	(66,130)	(612)	12,652	1,366,424	1,300,294	12,040
IKM-Manning	(398,729)	243,512	(155,217)	(2,545)	9,501	579,544	424,327	6,956
Independence	(814,536)	650,418	(164,118)	(1,272)	8,160	1,052,646	888,528	6,888
Indianola	(1,874,093)	1,815,352	(58,741)	(191)	9,407	2,897,479	2,838,738	9,217
Interstate 35	(461,508)	459,382	(2,126)	(28)	7,704	593,234	591,107	7,677
Iowa City	(8,020,598)	6,193,188	(1,827,410)	(1,430)	10,565	13,501,721	11,674,311	9,135
Iowa Falls	(625,254)	475,992	(149,262)	(1,508)	10,217	1,011,521	862,258	8,710
Iowa Valley	(307,760)	267,981	(39,779)	(812)	8,143	399,028	359,249	7,332
Janesville	(228,590)	126,972	(101,618)	(2,823)	7,477	269,162	167,544	4,654

Table 9: Estimated Fiscal Effects of HB 651 and SB 206 on School Districts (Assumes 10 Percent Take-Up Rate and 90 Percent Switcher Rate)

District	District Total Reduction in State Revenue	District Total Increase (Decrease) in Local Revenue	District Total Increase (Decrease) in State and Local Revenue	District Total Increase (Decrease) in State and Local Revenue per Switcher	District estimated total variable costs per student	Estimated Variable Cost Savings to Offset Revenue Reduction	Est. District Total Net Fiscal Effect	Est. District Total Net Fiscal Effect Per Switcher
Jesup	(519,753)	351,124	(168,629)	(2,056)	6,562	538,061	369,432	4,505
Johnston	(4,023,367)	2,578,344	(1,445,023)	(2,272)	11,358	7,223,412	5,778,389	9,086
Keokuk	(1,070,380)	1,014,800	(55,580)	(323)	9,881	1,699,549	1,643,969	9,558
Keota	(186,966)	185,938	(1,028)	(33)	7,780	241,193	240,165	7,747
Kingsley-Pierson	(250,163)	247,927	(2,236)	(55)	9,873	404,773	402,537	9,818
Knoxville	(983,990)	809,434	(174,556)	(1,105)	9,680	1,529,417	1,354,861	8,575
Lake Mills	(339,603)	325,050	(14,553)	(265)	8,160	448,792	434,239	7,895
Lamoni	(176,160)	123,788	(52,372)	(1,870)	8,506	238,182	185,810	6,636
Laurens-Marathon	(152,535)	150,500	(2,035)	(81)	10,150	253,761	251,726	10,069
Lawton-Bronson	(317,300)	314,340	(2,960)	(57)	14,349	746,154	743,195	14,292
Le Mars	(1,218,429)	1,056,440	(161,989)	(826)	10,425	2,043,216	1,881,228	9,598
Lenox	(249,735)	246,164	(3,571)	(87)	9,851	403,902	400,330	9,764
Lewis Central	(1,366,488)	1,306,334	(60,154)	(270)	11,379	2,537,569	2,477,415	11,109
Linn-Mar	(4,206,082)	3,145,650	(1,060,432)	(1,583)	9,564	6,407,954	5,347,522	7,981
Lisbon	(354,896)	351,227	(3,669)	(62)	8,566	505,370	501,701	8,503
Logan-Magnolia	(319,847)	229,850	(89,997)	(1,800)	10,446	522,317	432,320	8,646
Lone Tree	(211,326)	158,466	(52,860)	(1,602)	17,033	562,092	509,233	15,431
Louisa-Muscatine	(421,145)	331,181	(89,964)	(1,343)	10,242	686,225	596,261	8,899
Lu Verne	(99,663)	15,975	(83,688)	(5,579)	7,041	105,609	21,921	1,461
Lynnville-Sully	(257,731)	178,719	(79,012)	(1,927)	9,266	379,889	300,876	7,338
Madrid	(394,436)	304,878	(89,558)	(1,468)	7,009	427,573	338,015	5,541
Manson-Northwest Webster	(369,632)	292,168	(77,464)	(1,313)	12,353	728,811	651,346	11,040
Maple Valley-Anthon Oto	(359,991)	357,186	(2,805)	(48)	8,907	525,524	522,719	8,860
Maquoketa	(738,430)	718,619	(19,811)	(164)	11,426	1,382,576	1,362,765	11,263
Maquoketa Valley	(366,115)	363,360	(2,755)	(46)	13,533	811,977	809,223	13,487
Marcus-Meriden Cleghorn	(231,858)	229,178	(2,680)	(71)	15,026	570,992	568,312	14,956
Marion	(1,057,867)	1,025,025	(32,842)	(190)	12,895	2,230,785	2,197,943	12,705
Marshalltown	(3,121,710)	2,818,831	(302,879)	(617)	8,693	4,268,326	3,965,447	8,076
Martensdale-St Marys	(287,015)	262,936	(24,079)	(523)	11,466	527,426	503,347	10,942
Mason City	(2,001,391)	1,911,256	(90,135)	(275)	13,020	4,270,665	4,180,530	12,746
Mediapolis	(449,792)	365,792	(84,000)	(1,183)	8,373	594,515	510,515	7,190
Melcher-Dallas	(183,616)	183,090	(526)	(18)	8,685	260,543	260,017	8,667
MFL Mar Mac	(414,932)	408,204	(6,728)	(99)	9,192	625,074	618,346	9,093
Midland	(299,068)	297,724	(1,344)	(27)	8,002	392,113	390,770	7,975
Mid-Prairie	(687,219)	676,079	(11,140)	(99)	10,525	1,189,307	1,178,167	10,426
Missouri Valley	(457,735)	451,275	(6,460)	(86)	8,774	658,071	651,611	8,688
Moc-Floyd Valley	(823,053)	622,960	(200,093)	(1,539)	9,040	1,175,162	975,069	7,501

Table 9: Estimated Fiscal Effects of HB 651 and SB 206 on School Districts (Assumes 10 Percent Take-Up Rate and 90 Percent Switcher Rate)

District	District Total Reduction in State Revenue	District Total Increase (Decrease) in Local Revenue	District Total Increase (Decrease) in State and Local Revenue	District Total Increase (Decrease) in State and Local Revenue per Switcher	District estimated total variable costs per student	Estimated Variable Cost Savings to Offset Revenue Reduction	Est. District Total Net Fiscal Effect	Est. District Total Net Fiscal Effect Per Switcher
Montezuma	(274,581)	272,700	(1,881)	(42)	5,105	229,733	227,852	5,063
Monticello	(543,206)	533,555	(9,651)	(108)	10,497	934,209	924,558	10,388
Moravia	(205,148)	98,642	(106,506)	(3,436)	9,558	296,295	189,789	6,122
Mormon Trail	(154,007)	89,784	(64,223)	(2,676)	9,231	221,536	157,313	6,555
Morning Sun	(115,966)	114,988	(978)	(51)	9,581	182,040	181,062	9,530
Moulton-Udell	(115,965)	115,672	(293)	(15)	8,623	163,844	163,551	8,608
Mount Ayr	(352,027)	345,534	(6,493)	(114)	12,675	722,464	715,971	12,561
Mount Pleasant	(1,046,165)	1,016,160	(30,005)	(172)	9,832	1,710,731	1,680,726	9,659
Mount Vernon	(622,408)	600,243	(22,165)	(219)	9,923	1,002,181	980,016	9,703
Murray	(140,369)	139,932	(437)	(19)	6,985	160,647	160,210	6,966
Muscatine	(2,674,195)	2,565,425	(108,770)	(244)	8,777	3,905,908	3,797,138	8,533
Nashua-Plainfield	(335,599)	333,520	(2,079)	(38)	8,147	448,074	445,995	8,109
Nevada	(803,242)	774,386	(28,856)	(215)	9,358	1,253,979	1,225,123	9,143
New Hampton	(530,486)	516,086	(14,400)	(167)	15,792	1,358,078	1,343,679	15,624
New London	(286,539)	212,805	(73,734)	(1,639)	12,378	557,000	483,265	10,739
Newell-Fonda	(244,055)	236,800	(7,255)	(181)	6,597	263,899	256,644	6,416
Newton	(1,777,786)	938,199	(839,587)	(3,031)	12,646	3,502,900	2,663,313	9,615
Nodaway Valley	(353,975)	345,912	(8,063)	(139)	9,708	563,089	555,026	9,569
North Butler	(323,438)	320,544	(2,894)	(55)	9,320	493,952	491,058	9,265
North Cedar	(451,727)	447,996	(3,731)	(50)	8,827	653,234	649,503	8,777
North Fayette Valley	(636,894)	588,948	(47,946)	(470)	13,523	1,379,316	1,331,370	13,053
North Iowa	(250,173)	247,230	(2,943)	(72)	8,835	362,225	359,282	8,763
North Kossuth	(173,905)	30,075	(143,830)	(5,753)	10,715	267,879	124,048	4,962
North Linn	(335,688)	334,510	(1,178)	(21)	9,877	543,231	542,053	9,856
North Mahaska	(256,347)	254,772	(1,575)	(37)	11,298	474,527	472,952	11,261
North Polk	(998,013)	152,208	(845,805)	(5,601)	7,238	1,092,932	247,127	1,637
North Scott	(1,676,170)	1,623,724	(52,446)	(191)	8,505	2,330,260	2,277,814	8,313
North Tama	(258,047)	223,491	(34,556)	(843)	12,762	523,258	488,703	11,920
North Union	(225,750)	224,331	(1,419)	(38)	10,639	393,641	392,222	10,601
North Winneshiek	(152,548)	152,150	(398)	(16)	6,375	159,380	158,982	6,359
Northeast	(286,897)	286,183	(714)	(15)	9,511	447,008	446,294	9,496
Northeast Hamilton	(103,723)	99,365	(4,358)	(256)	8,491	144,352	139,994	8,235
Northwood-Kensett	(288,451)	220,156	(68,295)	(1,485)	9,840	452,632	384,338	8,355
Norwalk	(1,687,400)	822,885	(864,515)	(3,390)	15,986	4,076,425	3,211,910	12,596
Odebolt Arthur Battle Creek								
Ida Grove	(543,186)	506,968	(36,218)	(412)	9,938	874,581	838,363	9,527
Oelwein	(679,788)	664,666	(15,122)	(134)	9,867	1,114,926	1,099,804	9,733

Table 9: Estimated Fiscal Effects of HB 651 and SB 206 on School Districts (Assumes 10 Percent Take-Up Rate and 90 Percent Switcher Rate)

District	District Total Reduction in State Revenue	District Total Increase (Decrease) in Local Revenue	District Total Increase (Decrease) in State and Local Revenue	District Total Increase (Decrease) in State and Local Revenue per Switcher	District estimated total variable costs per student	Estimated Variable Cost Savings to Offset Revenue Reduction	Est. District Total Net Fiscal Effect	Est. District Total Net Fiscal Effect Per Switcher
Ogden	(341,809)	339,864	(1,945)	(35)	11,094	621,285	619,340	11,060
Okoboji	(67,807)	66,385	(1,422)	(17)	9,976	847,991	846,568	9,960
Olin	(115,964)	115,349	(615)	(32)	6,136	116,581	115,966	6,103
Orient-Macksburg	(104,778)	102,493	(2,285)	(134)	9,761	165,938	163,653	9,627
Osage	(494,245)	484,542	(9,703)	(120)	9,719	787,246	777,543	9,599
Oskaloosa	(1,286,300)	1,241,684	(44,616)	(210)	8,764	1,858,065	1,813,449	8,554
Ottumwa	(2,625,734)	2,531,085	(94,649)	(228)	8,184	3,396,339	3,301,691	7,956
Panorama	(390,638)	387,072	(3,566)	(56)	9,407	602,021	598,455	9,351
Paton-Churdan	(127,562)	24,947	(102,615)	(5,401)	8,300	157,702	55,086	2,899
PCM	(567,066)	554,882	(12,184)	(130)	13,627	1,280,971	1,268,788	13,498
Pekin	(329,588)	326,376	(3,212)	(59)	14,476	781,696	778,484	14,416
Pella	(1,178,753)	1,145,069	(33,684)	(175)	10,526	2,031,605	1,997,922	10,352
Perry	(990,638)	971,808	(18,830)	(118)	10,586	1,683,102	1,664,272	10,467
Pleasant Valley	(2,844,202)	1,530,565	(1,313,637)	(2,965)	9,683	4,289,472	2,975,835	6,717
Pleasantville	(388,943)	348,138	(40,805)	(648)	15,860	999,161	958,356	15,212
Pocahontas Area	(372,183)	361,425	(10,758)	(176)	12,881	785,733	774,975	12,705
Postville	(419,671)	202,818	(216,853)	(3,286)	8,208	541,714	324,861	4,922
Prairie Valley	(317,271)	309,920	(7,351)	(141)	10,464	544,114	536,764	10,322
Red Oak	(579,787)	567,150	(12,637)	(133)	10,169	966,067	953,430	10,036
Remsen-Union	(189,148)	187,333	(1,815)	(59)	12,092	374,849	373,033	12,033
Riceville	(211,974)	21,570	(190,404)	(6,347)	8,218	246,537	56,133	1,871
River Valley	(231,859)	230,584	(1,275)	(34)	11,902	452,294	451,019	11,869
Riverside	(377,472)	374,604	(2,868)	(46)	8,211	509,101	506,233	8,165
Rock Valley	(462,343)	305,432	(156,911)	(2,149)	8,724	636,876	479,965	6,575
Roland-Story	(558,071)	536,627	(21,444)	(236)	15,477	1,408,383	1,386,938	15,241
Rudd-Rockford-Marble Rock	(231,868)	230,014	(1,854)	(49)	9,940	377,725	375,871	9,891
Ruthven-Ayrshire	(122,028)	120,380	(1,648)	(82)	8,659	173,173	171,524	8,576
Saydel	(623,040)	568,024	(55,016)	(545)	14,030	1,417,077	1,362,061	13,486
Schaller-Crestland	(195,244)	190,080	(5,164)	(161)	10,528	336,896	331,732	10,367
Schleswig	(146,436)	142,896	(3,540)	(148)	9,049	217,171	213,630	8,901
Sergeant Bluff-Luton	(810,425)	665,730	(144,695)	(1,113)	10,610	1,379,306	1,234,610	9,497
Seymour	(152,587)	152,125	(462)	(18)	9,159	228,964	228,502	9,140
Sheldon	(610,892)	421,152	(189,740)	(1,976)	6,963	668,444	478,704	4,987
Shenandoah	(608,871)	532,918	(75,953)	(783)	10,536	1,022,011	946,058	9,753
Sibley-Ocheyedan	(429,460)	367,701	(61,759)	(895)	8,586	592,424	530,664	7,691
Sidney	(212,957)	212,100	(857)	(24)	12,584	440,428	439,571	12,559
Sigourney	(316,840)	227,450	(89,390)	(1,788)	11,893	594,629	505,239	10,105

Table 9: Estimated Fiscal Effects of HB 651 and SB 206 on School Districts (Assumes 10 Percent Take-Up Rate and 90 Percent Switcher Rate)

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Sioux Center	(758,822)	326,079	(432,743)	(3,699)	12,373	1,447,691	1,014,949	8,675
Sioux Central	(289,654)	155,056	(134,598)	(3,059)	13,400	589,585	454,988	10,341
Sioux City	(8,327,212)	7,757,045	(570,167)	(436)	9,403	12,290,075	11,719,908	8,967
Solon	(768,265)	582,916	(185,349)	(1,519)	19,432	2,370,656	2,185,307	17,912
South Central Calhoun	(494,211)	489,969	(4,242)	(52)	8,918	722,360	718,118	8,866
South Hamilton	(358,738)	349,102	(9,636)	(166)	13,278	770,136	760,500	13,112
South O'Brien	(323,381)	318,053	(5,328)	(101)	10,642	564,013	558,686	10,541
South Page	(127,180)	58,729	(68,451)	(3,603)	7,990	151,801	83,350	4,387
South Tama	(848,521)	833,166	(15,355)	(110)	8,875	1,233,573	1,218,218	8,764
South Winneshiek	(274,586)	272,520	(2,066)	(46)	10,640	478,821	476,755	10,595
Southeast Polk	(3,775,495)	3,245,088	(530,407)	(861)	11,004	6,778,187	6,247,780	10,143
Southeast Warren	(298,115)	297,300	(815)	(16)	8,741	437,066	436,250	8,725
Southeast Webster-Grand	(308,560)	280,000	(28,560)	(571)	9,277	463,866	435,306	8,706
Spencer	(1,092,261)	698,193	(394,068)	(2,304)	11,511	1,968,315	1,574,247	9,206
Spirit Lake	(642,723)	621,816	(20,907)	(201)	6,482	674,096	653,189	6,281
Springville	(237,473)	83,650	(153,823)	(4,395)	15,610	546,349	392,526	11,215
St Ansgar	(323,533)	309,202	(14,331)	(270)	9,681	513,107	498,777	9,411
Stanton	(103,752)	103,377	(375)	(22)	10,017	170,288	169,913	9,995
Starmont	(340,441)	338,016	(2,425)	(43)	9,621	538,795	536,370	9,578
Storm Lake	(1,373,629)	901,000	(472,629)	(2,229)	11,230	2,380,754	1,908,125	9,001
Stratford	(85,419)	84,826	(593)	(42)	8,925	124,943	124,350	8,882
Sumner-Fredericksburg	(445,432)	440,482	(4,950)	(68)	8,640	630,684	625,734	8,572
Tipton	(482,171)	475,896	(6,275)	(79)	8,537	674,424	668,148	8,458
Treynor	(352,595)	195,635	(156,960)	(2,854)	7,169	394,275	237,315	4,315
Tri-Center	(378,280)	278,716	(99,564)	(1,688)	8,006	472,381	372,817	6,319
Tri-County	(152,588)	151,950	(638)	(26)	8,575	214,370	213,732	8,549
Tripoli	(231,869)	230,470	(1,399)	(37)	9,808	372,705	371,306	9,771
Turkey Valley	(203,787)	160,320	(43,467)	(1,358)	10,381	332,186	288,719	9,022
Twin Cedars	(189,215)	188,232	(983)	(32)	10,527	326,340	325,357	10,495
Twin Rivers	(79,318)	78,468	(850)	(65)	8,005	104,069	103,219	7,940
Underwood	(399,524)	277,704	(121,820)	(1,934)	9,866	621,529	499,708	7,932
Union	(573,569)	569,452	(4,117)	(44)	9,336	877,570	873,453	9,292
United	(209,891)	121,209	(88,682)	(2,687)	7,524	248,296	159,615	4,837
Urbandale	(1,901,663)	1,730,559	(171,104)	(557)	11,154	3,424,300	3,253,196	10,597
Van Buren	(372,565)	266,626	(105,939)	(1,827)	12,494	724,639	618,700	10,667
Van Meter	(425,763)	(56,730)	(482,493)	(7,782)	7,046	436,881	(45,612)	(736)
Villisca	(164,781)	163,674	(1,107)	(41)	9,436	254,773	253,666	9,395

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District	District Total Reduction in State Revenue	District Total Increase (Decrease) in Local Revenue	District Total Increase (Decrease) in State and Local Revenue	District Total Increase (Decrease) in State and Local Revenue per Switcher	District estimated total variable costs per student	Estimated Variable Cost Savings to Offset Revenue Reduction	Est. District Total Net Fiscal Effect	Est. District Total Net Fiscal Effect Per Switcher
Vinton-Shellsburg	(871,785)	774,369	(97,416)	(701)	9,701	1,348,436	1,251,020	9,000
Waco	(264,050)	257,699	(6,351)	(148)	9,665	415,616	409,264	9,518
Wapello	(341,795)	338,296	(3,499)	(62)	10,057	563,179	559,680	9,994
Wapsie Valley	(386,462)	319,701	(66,761)	(1,094)	10,125	617,598	550,837	9,030
Washington	(993,923)	725,280	(268,643)	(1,679)	9,435	1,509,527	1,240,884	7,756
Waterloo	(6,030,484)	5,357,088	(673,396)	(688)	11,852	11,603,514	10,930,118	11,165
Waukee	(6,216,120)	2,032,974	(4,183,146)	(4,385)	9,035	8,619,684	4,436,538	4,650
Waverly-Shell Rock	(1,187,305)	758,846	(428,459)	(2,291)	9,825	1,837,313	1,408,854	7,534
Wayne	(325,394)	298,896	(26,498)	(510)	7,150	371,818	345,319	6,641
Webster City	(803,478)	782,952	(20,526)	(151)	9,352	1,271,820	1,251,294	9,201
West Bend-Mallard	(158,637)	156,728	(1,909)	(73)	10,343	268,906	266,997	10,269
West Branch	(431,744)	377,568	(54,176)	(785)	13,539	934,177	880,001	12,754
West Burlington	(278,430)	124,068	(154,362)	(3,675)	14,987	629,452	475,090	11,312
West Central	(145,446)	121,440	(24,006)	(1,044)	7,884	181,334	157,328	6,840
West Central Valley	(513,918)	405,982	(107,936)	(1,316)	7,357	603,314	495,377	6,041
West Delaware Co	(793,249)	777,660	(15,589)	(120)	9,141	1,188,393	1,172,804	9,022
West Des Moines	(4,915,976)	4,666,233	(249,743)	(311)	9,125	7,327,170	7,077,428	8,814
West Fork	(388,240)	380,205	(8,035)	(128)	8,215	517,535	509,500	8,087
West Hancock	(298,989)	293,167	(5,822)	(119)	10,285	503,953	498,131	10,166
West Harrison	(200,737)	180,480	(20,257)	(633)	9,339	298,862	278,606	8,706
West Liberty	(811,936)	301,940	(509,996)	(4,113)	8,714	1,080,579	570,583	4,601
West Lyon	(507,872)	498,747	(9,125)	(110)	9,180	761,918	752,793	9,070
West Marshall	(514,329)	353,727	(160,602)	(1,983)	7,909	640,648	480,046	5,926
West Monona	(335,585)	330,935	(4,650)	(85)	9,529	524,069	519,419	9,444
West Sioux	(455,163)	407,475	(47,688)	(636)	11,958	896,855	849,166	11,322
Western Dubuque Co	(1,702,436)	1,659,492	(42,944)	(154)	8,261	2,304,902	2,261,959	8,107
Westwood	(292,874)	289,536	(3,338)	(70)	10,231	491,109	487,770	10,162
Whiting	(126,716)	28,880	(97,836)	(5,149)	9,505	180,603	82,768	4,356
Williamsburg	(623,216)	602,364	(20,852)	(206)	9,120	921,109	900,257	8,913
Wilton	(469,205)	372,075	(97,130)	(1,295)	9,274	695,533	598,403	7,979
Winfield-Mt Union	(189,208)	187,674	(1,534)	(49)	10,183	315,669	314,136	10,133
Winterset	(935,230)	850,696	(84,534)	(549)	11,230	1,729,391	1,644,856	10,681
Woodbine	(256,326)	253,554	(2,772)	(66)	9,741	409,115	406,343	9,675
Woodbury Central	(305,078)	303,450	(1,628)	(33)	9,553	477,629	476,001	9,520
Woodward-Granger	(536,282)	454,338	(81,944)	(953)	9,937	854,554	772,610	8,984
State Totals	(272,061,420)	227,203,079	(44,858,341)	(1,025)	10,238	448,709,931	403,851,589	9,224

Sources: Author's estimates; Iowa Department of Education; Iowa Department of Management; U.S. Department of Education, National Center for Education Statistics

Table 9: Estimated Fiscal Effects of HB 651 and SB 206 on School Districts (Assumes 10 Percent Take-Up Rate and 90 Percent Switcher Rate)

District	District Total							
	District Total Reduction in State Revenue	District Total Increase (Decrease) in Local Revenue	District Total Increase (Decrease) in State and Local Revenue	District Total Increase (Decrease) in State and Local Revenue per Switcher	District estimated total variable costs per student	Estimated Variable Cost Savings to Offset Revenue Reduction	Est. District Total Net Fiscal Effect	Est. District Total Net Fiscal Effect Per Switcher

Notes: To generate estimates for each district's variable costs, we first used NCES data to estimate the share of total costs that are variable. We assume that categorical expenditures for instruction, instructional staff support services, and student support services as variable costs. We then apply these shares to the most recently available data on districts' total funding, obtained from the IDOE.

Table 10: Break-Even Switcher Rates for State, By District

District	Est. ESA under HB 651	Est. ESA under SB 206	State Foundation Aid per pupil	State break- even switcher rate (HB 651)	State break- even switcher rate (SB 206)
Adair-Casey	\$5,636	\$4,042	\$5,297	no break-even	76%
Adel-Desoto-Minburn	\$5,609	\$4,042	\$6,598	85%	61%
AGWSR	\$5,702	\$4,042	\$5,231	no break-even	77%
AHSTW	\$5,579	\$4,042	\$5,557	no break-even	73%
Akron-Westfield	\$5,676	\$4,042	\$6,947	82%	58%
Albert City-Truesdale	\$5,543	\$4,042	\$4,980	no break-even	81%
Albia	\$5,578	\$4,042	\$7,127	78%	57%
Alburnett	\$5,592	\$4,042	\$6,124	91%	66%
Alden	\$5,646	\$4,042	\$6,145	92%	66%
Algona	\$5,628	\$4,042	\$5,516	no break-even	73%
Allamakee	\$5,643	\$4,042	\$5,882	96%	69%
Alta-Aurelia	\$5,679	\$4,042	\$6,713	85%	60%
Ames	\$5,659	\$4,042	\$4,655	no break-even	87%
Anamosa	\$5,630	\$4,042	\$6,612	85%	61%
Andrew	\$5,693	\$4,042	\$6,416	89%	63%
Ankeny	\$5,531	\$4,042	\$6,244	89%	65%
Aplington-Parkersburg	\$5,640	\$4,042	\$6,538	86%	62%
Ar-We-Va	\$5,611	\$4,042	\$4,343	no break-even	93%
Atlantic	\$5,623	\$4,042	\$6,774	83%	60%
Audubon	\$5,670	\$4,042	\$5,997	95%	67%
Ballard	\$5,542	\$4,042	\$7,409	75%	55%
Baxter	\$5,620	\$4,042	\$6,820	82%	59%
BCLUW	\$5,666	\$4,042	\$5,944	95%	68%
Bedford	\$5,638	\$4,042	\$5,938	95%	68%
Belle Plaine	\$5,568	\$4,042	\$6,494	86%	62%
Bellevue	\$5,647	\$4,042	\$5,820	97%	69%
Belmond-Klemme	\$5,597	\$4,042	\$6,331	88%	64%
Bennett	\$5,634	\$4,042	\$5,483	no break-even	74%
Benton	\$5,623	\$4,042	\$5,810	97%	70%
Bettendorf	\$5,629	\$4,042	\$6,242	90%	65%
Bondurant-Farrar	\$5,556	\$4,042	\$7,295	76%	55%
Boone	\$5,605	\$4,042	\$7,275	77%	56%
Boyden-Hull	\$5,597	\$4,042	\$6,254	89%	65%
Boyer Valley	\$5,681	\$4,042	\$6,053	94%	67%
Brooklyn-Guernsey-Malcom	\$5,632	\$4,042	\$6,352	89%	64%
Burlington	\$5,593	\$4,042	\$7,591	74%	53%
CAL	\$5,813	\$4,042	\$6,616	88%	61%
Calamus-Wheatland	\$5,699	\$4,042	\$6,221	92%	65%
CAM	\$5,671	\$4,042	\$3,985	no break-even	no break-even
Camanche	\$5,606	\$4,042	\$6,192	91%	65%
Cardinal	\$5,620	\$4,042	\$7,262	77%	56%
Carlisle	\$5,567	\$4,042	\$7,497	74%	54%
Carroll	\$5,570	\$4,042	\$5,344	no break-even	76%
Cedar Falls	\$5,596	\$4,042	\$6,181	91%	65%
Cedar Rapids	\$5,590	\$4,042	\$6,585	85%	61%
Center Point-Urbana	\$5,585	\$4,042	\$7,227	77%	56%
Centerville	\$5,641	\$4,042	\$7,530	75%	54%
Central Clayton	\$5,600	\$4,042	\$6,125	91%	66%
Central City	\$5,676	\$4,042	\$6,938	82%	58%
Central Decatur	\$5,627	\$4,042	\$7,613	74%	53%
Central De Witt	\$5,599	\$4,042	\$6,393	88%	63%

Table 10: Break-Even Switcher Rates for State, By District

District	Est. ESA under HB 651	Est. ESA under SB 206	State Foundation Aid per pupil	State break- even switcher rate (HB 651)	State break- even switcher rate (SB 206)
Central Lee	\$5,629	\$4,042	\$6,335	89%	64%
Central Lyon	\$5,574	\$4,042	\$6,123	91%	66%
Central Springs	\$5,646	\$4,042	\$6,151	92%	66%
Chariton	\$5,592	\$4,042	\$6,997	80%	58%
Charles City	\$5,647	\$4,042	\$6,562	86%	62%
Charter Oak-Ute	\$5,674	\$4,042	\$6,089	93%	66%
Cherokee	\$5,648	\$4,042	\$6,703	84%	60%
Clarinda	\$5,561	\$4,042	\$6,233	89%	65%
Clarion-Goldfield-Dows	\$5,636	\$4,042	\$5,731	98%	71%
Clarke	\$5,598	\$4,042	\$7,322	76%	55%
Clarksville	\$5,694	\$4,042	\$7,090	80%	57%
Clay Central-Everly	\$5,747	\$4,042	\$4,429	no break-even	91%
Clayton Ridge	\$5,661	\$4,042	\$4,864	no break-even	83%
Clear Creek-Amana	\$5,608	\$4,042	\$5,566	no break-even	73%
Clear Lake	\$5,577	\$4,042	\$4,900	no break-even	82%
Clinton	\$5,637	\$4,042	\$7,644	74%	53%
Colfax-Mingo	\$5,580	\$4,042	\$7,007	80%	58%
College Community	\$5,573	\$4,042	\$5,981	93%	68%
Collins-Maxwell	\$5,602	\$4,042	\$6,718	83%	60%
Colo-Nesco	\$5,645	\$4,042	\$5,480	no break-even	74%
Columbus	\$5,638	\$4,042	\$7,151	79%	57%
Coon Rapids-Bayard	\$5,781	\$4,042	\$6,141	94%	66%
Corning	\$5,715	\$4,042	\$5,797	99%	70%
Council Bluffs	\$5,638	\$4,042	\$7,858	72%	51%
Creston	\$5,618	\$4,042	\$6,710	84%	60%
Dallas Center-Grimes	\$5,558	\$4,042	\$6,231	89%	65%
Danville	\$5,611	\$4,042	\$6,759	83%	60%
Davenport	\$5,598	\$4,042	\$7,425	75%	54%
Davis County	\$5,595	\$4,042	\$6,535	86%	62%
Decorah	\$5,612	\$4,042	\$5,566	no break-even	73%
Delwood	\$5,647	\$4,042	\$5,920	95%	68%
Denison	\$5,577	\$4,042	\$8,015	70%	50%
Denver	\$5,586	\$4,042	\$6,567	85%	62%
Des Moines	\$5,695	\$4,042	\$7,905	72%	51%
Diagonal	\$5,896	\$4,042	\$7,590	78%	53%
Dike-New Hartford	\$5,615	\$4,042	\$6,741	83%	60%
Dubuque	\$5,624	\$4,042	\$6,785	83%	60%
Dunkerton	\$5,629	\$4,042	\$6,321	89%	64%
Durant	\$5,723	\$4,042	\$6,071	94%	67%
Eagle Grove	\$5,705	\$4,042	\$7,147	80%	57%
Earlham	\$5,620	\$4,042	\$6,351	88%	64%
East Buchanan	\$5,655	\$4,042	\$6,728	84%	60%
East Marshall	\$5,719	\$4,042	\$5,984	96%	68%
East Mills	\$5,693	\$4,042	\$5,566	no break-even	73%
East Sac County	\$5,642	\$4,042	\$5,818	97%	69%
East Union	\$5,628	\$4,042	\$6,809	83%	59%
Eastern Allamakee	\$5,666	\$4,042	\$4,988	no break-even	81%
Easton Valley	\$5,595	\$4,042	\$6,418	87%	63%
Eddyville-Blakesburg-Fremont	\$5,613	\$4,042	\$5,398	no break-even	75%
Edgewood-Colesburg	\$5,659	\$4,042	\$6,197	91%	65%
Eldora-New Providence	\$5,637	\$4,042	\$7,230	78%	56%

Table 10: Break-Even Switcher Rates for State, By District

District	Est. ESA under HB 651	Est. ESA under SB 206	State Foundation Aid per pupil	State break- even switcher rate (HB 651)	State break- even switcher rate (SB 206)
Emmetsburg	\$5,695	\$4,042	\$5,615	no break-even	72%
English Valleys	\$5,748	\$4,042	\$6,234	92%	65%
Essex	\$5,693	\$4,042	\$6,440	88%	63%
Estherville-Lincoln Central	\$5,621	\$4,042	\$6,772	83%	60%
Exira-Elk Horn-Kimballton	\$5,734	\$4,042	\$6,076	94%	67%
Fairfield	\$5,608	\$4,042	\$6,052	93%	67%
Forest City	\$5,642	\$4,042	\$6,363	89%	64%
Fort Dodge	\$5,639	\$4,042	\$7,422	76%	54%
Fort Madison	\$5,569	\$4,042	\$6,675	83%	61%
Fremont-Mills	\$5,595	\$4,042	\$6,289	89%	64%
Galva-Holstein	\$5,660	\$4,042	\$5,363	no break-even	75%
Garner-Hayfield-Ventura	\$5,658	\$4,042	\$4,971	no break-even	81%
George-Little Rock	\$5,620	\$4,042	\$5,275	no break-even	77%
Gilbert	\$5,544	\$4,042	\$5,896	94%	69%
Gilmore City-Bradgate	\$5,790	\$4,042	\$5,661	no break-even	71%
Gladbrook-Reinbeck	\$5,711	\$4,042	\$6,024	95%	67%
Glenwood	\$5,570	\$4,042	\$6,485	86%	62%
Glidden-Ralston	\$5,638	\$4,042	\$5,720	99%	71%
GMG	\$5,716	\$4,042	\$5,535	no break-even	73%
Graettinger-Terril	\$5,635	\$4,042	\$4,805	no break-even	84%
Greene County	\$5,667	\$4,042	\$6,292	90%	64%
Grinnell-Newburg	\$5,608	\$4,042	\$6,511	86%	62%
Griswold	\$5,620	\$4,042	\$6,190	91%	65%
Grundy Center	\$5,647	\$4,042	\$6,739	84%	60%
Guthrie Center	\$5,632	\$4,042	\$6,611	85%	61%
Hamburg	\$5,713	\$4,042	\$5,392	no break-even	75%
Hampton-Dumont	\$5,635	\$4,042	\$7,127	79%	57%
Harlan	\$5,626	\$4,042	\$6,324	89%	64%
Harmony	\$5,579	\$4,042	\$7,038	79%	57%
Harris-Lake Park	\$5,686	\$4,042	\$3,948	no break-even	no break-even
Hartley-Melvin-Sanborn	\$5,655	\$4,042	\$5,551	no break-even	73%
Highland	\$5,626	\$4,042	\$5,814	97%	70%
Hinton	\$5,624	\$4,042	\$6,034	93%	67%
HLV	\$5,684	\$4,042	\$6,150	92%	66%
Howard-Winneshiek	\$5,705	\$4,042	\$5,860	97%	69%
Hubbard-Radcliffe	\$5,659	\$4,042	\$4,805	no break-even	84%
Hudson	\$5,773	\$4,042	\$6,959	83%	58%
Humboldt	\$5,616	\$4,042	\$6,338	89%	64%
IKM-Manning	\$5,721	\$4,042	\$5,674	no break-even	71%
Independence	\$5,633	\$4,042	\$6,818	83%	59%
Indianola	\$5,545	\$4,042	\$6,762	82%	60%
Interstate 35	\$5,584	\$4,042	\$6,789	82%	60%
Iowa City	\$5,588	\$4,042	\$5,731	98%	71%
Iowa Falls	\$5,620	\$4,042	\$6,736	83%	60%
Iowa Valley	\$5,556	\$4,042	\$6,690	83%	60%
Janesville	\$5,622	\$4,042	\$6,353	88%	64%
Jesup	\$5,550	\$4,042	\$6,232	89%	65%
Johnston	\$5,541	\$4,042	\$6,285	88%	64%
Keokuk	\$5,592	\$4,042	\$7,824	71%	52%
Keota	\$5,656	\$4,042	\$5,983	95%	68%
Kingsley-Pierson	\$5,724	\$4,042	\$6,166	93%	66%

Table 10: Break-Even Switcher Rates for State, By District

District	Est. ESA under HB 651	Est. ESA under SB 206	State Foundation Aid per pupil	State break- even switcher rate (HB 651)	State break- even switcher rate (SB 206)
Knoxville	\$5,591	\$4,042	\$7,350	76%	55%
Lake Mills	\$5,638	\$4,042	\$6,281	90%	64%
Lamoni	\$5,677	\$4,042	\$7,134	80%	57%
Laurens-Marathon	\$5,662	\$4,042	\$5,804	98%	70%
Lawton-Bronson	\$5,575	\$4,042	\$6,182	90%	65%
Le Mars	\$5,570	\$4,042	\$6,242	89%	65%
Lenox	\$5,674	\$4,042	\$6,690	85%	60%
Lewis Central	\$5,595	\$4,042	\$5,412	no break-even	75%
Linn-Mar	\$5,548	\$4,042	\$6,429	86%	63%
Lisbon	\$5,541	\$4,042	\$6,552	85%	62%
Logan-Magnolia	\$5,598	\$4,042	\$6,589	85%	61%
Lone Tree	\$5,667	\$4,042	\$6,029	94%	67%
Louisa-Muscatine	\$5,642	\$4,042	\$6,553	86%	62%
Lu Verne	\$5,759	\$4,042	\$3,374	no break-even	no break-even
Lynnvile-Sully	\$5,588	\$4,042	\$6,192	90%	65%
Madrid	\$5,580	\$4,042	\$7,286	77%	55%
Manson-Northwest Webster	\$5,659	\$4,042	\$5,255	no break-even	77%
Maple Valley-Anthon Oto	\$5,675	\$4,042	\$6,048	94%	67%
Maquoketa	\$5,631	\$4,042	\$7,318	77%	55%
Maquoketa Valley	\$5,625	\$4,042	\$5,396	no break-even	75%
Marcus-Meriden Cleghorn	\$5,639	\$4,042	\$4,518	no break-even	89%
Marion	\$5,698	\$4,042	\$7,142	80%	57%
Marshalltown	\$5,630	\$4,042	\$7,756	73%	52%
Martensdale-St Marys	\$5,574	\$4,042	\$6,327	88%	64%
Mason City	\$5,654	\$4,042	\$6,635	85%	61%
Mediapolis	\$5,589	\$4,042	\$5,726	98%	71%
Melcher-Dallas	\$5,688	\$4,042	\$7,483	76%	54%
MFL Mar Mac	\$5,647	\$4,042	\$6,524	87%	62%
Midland	\$5,697	\$4,042	\$5,949	96%	68%
Mid-Prairie	\$5,622	\$4,042	\$6,462	87%	63%
Missouri Valley	\$5,563	\$4,042	\$6,511	85%	62%
Moc-Floyd Valley	\$5,616	\$4,042	\$5,931	95%	68%
Montezuma	\$5,568	\$4,042	\$5,110	no break-even	79%
Monticello	\$5,586	\$4,042	\$6,421	87%	63%
Moravia	\$5,699	\$4,042	\$6,981	82%	58%
Mormon Trail	\$5,656	\$4,042	\$7,282	78%	56%
Morning Sun	\$5,628	\$4,042	\$6,947	81%	58%
Moulton-Udell	\$5,664	\$4,042	\$7,195	79%	56%
Mount Ayr	\$5,689	\$4,042	\$6,067	94%	67%
Mount Pleasant	\$5,596	\$4,042	\$6,764	83%	60%
Mount Vernon	\$5,603	\$4,042	\$6,439	87%	63%
Murray	\$5,707	\$4,042	\$6,964	82%	58%
Muscatine	\$5,586	\$4,042	\$7,150	78%	57%
Nashua-Plainfield	\$5,665	\$4,042	\$6,252	91%	65%
Nevada	\$5,600	\$4,042	\$6,970	80%	58%
New Hampton	\$5,587	\$4,042	\$5,829	96%	69%
New London	\$5,615	\$4,042	\$6,914	81%	58%
Newell-Fonda	\$5,679	\$4,042	\$5,631	no break-even	72%
Newton	\$5,584	\$4,042	\$7,129	78%	57%
Nodaway Valley	\$5,662	\$4,042	\$6,379	89%	63%
North Butler	\$5,744	\$4,042	\$6,152	93%	66%

Table 10: Break-Even Switcher Rates for State, By District

District	Est. ESA under HB 651	Est. ESA under SB 206	State Foundation Aid per pupil	State break- even switcher rate (HB 651)	State break- even switcher rate (SB 206)
North Cedar	\$5,610	\$4,042	\$6,016	93%	67%
North Fayette Valley	\$5,668	\$4,042	\$10,856	52%	37%
North Iowa	\$5,717	\$4,042	\$5,011	no break-even	81%
North Kossuth	\$5,634	\$4,042	\$4,642	no break-even	87%
North Linn	\$5,607	\$4,042	\$6,109	92%	66%
North Mahaska	\$5,757	\$4,042	\$6,161	93%	66%
North Polk	\$5,534	\$4,042	\$6,507	85%	62%
North Scott	\$5,577	\$4,042	\$6,118	91%	66%
North Tama	\$5,660	\$4,042	\$6,063	93%	67%
North Union	\$5,760	\$4,042	\$4,087	no break-even	99%
North Winneshiek	\$5,633	\$4,042	\$5,496	no break-even	74%
Northeast	\$5,739	\$4,042	\$5,947	97%	68%
Northeast Hamilton	\$5,810	\$4,042	\$3,519	no break-even	no break-even
Northwood-Kensett	\$5,684	\$4,042	\$5,882	97%	69%
Norwalk	\$5,585	\$4,042	\$7,383	76%	55%
Odebolt Arthur Battle Creek					
Ida Grove	\$5,637	\$4,042	\$6,330	89%	64%
Oelwein	\$5,634	\$4,042	\$7,535	75%	54%
Ogden	\$5,608	\$4,042	\$6,093	92%	66%
Okoboji	\$5,615	\$4,042	\$683	no break-even	no break-even
Olin	\$5,731	\$4,042	\$6,461	89%	63%
Orient-Macksburg	\$5,732	\$4,042	\$5,015	no break-even	81%
Osage	\$5,640	\$4,042	\$6,225	91%	65%
Oskaloosa	\$5,590	\$4,042	\$6,964	80%	58%
Ottumwa	\$5,586	\$4,042	\$7,655	73%	53%
Panorama	\$5,562	\$4,042	\$5,365	no break-even	75%
Paton-Churdan	\$5,735	\$4,042	\$6,098	94%	66%
PCM	\$5,568	\$4,042	\$6,638	84%	61%
Pekin	\$5,592	\$4,042	\$6,036	93%	67%
Pella	\$5,555	\$4,042	\$6,109	91%	66%
Perry	\$5,617	\$4,042	\$7,714	73%	52%
Pleasant Valley	\$5,645	\$4,042	\$5,994	94%	67%
Pleasantville	\$5,593	\$4,042	\$7,052	79%	57%
Pocahontas Area	\$5,806	\$4,042	\$3,920	no break-even	no break-even
Postville	\$5,635	\$4,042	\$7,475	75%	54%
Prairie Valley	\$5,754	\$4,042	\$5,469	no break-even	74%
Red Oak	\$5,619	\$4,042	\$6,521	86%	62%
Remsen-Union	\$5,629	\$4,042	\$4,702	no break-even	86%
Riceville	\$5,764	\$4,042	\$4,348	no break-even	93%
River Valley	\$5,657	\$4,042	\$5,609	no break-even	72%
Riverside	\$5,588	\$4,042	\$5,589	no break-even	72%
Rock Valley	\$5,648	\$4,042	\$6,903	82%	59%
Roland-Story	\$5,579	\$4,042	\$6,285	89%	64%
Rudd-Rockford-Marble Rock	\$5,626	\$4,042	\$5,841	96%	69%
Ruthven-Ayrshire	\$5,676	\$4,042	\$6,377	89%	63%
Saydel	\$5,690	\$4,042	\$4,196	no break-even	96%
Schaller-Crestland	\$5,680	\$4,042	\$5,246	no break-even	77%
Schleswig	\$5,512	\$4,042	\$5,468	no break-even	74%
Sergeant Bluff-Luton	\$5,610	\$4,042	\$5,538	no break-even	73%
Seymour	\$5,740	\$4,042	\$6,771	85%	60%
Sheldon	\$5,574	\$4,042	\$6,654	84%	61%

Table 10: Break-Even Switcher Rates for State, By District

District	Est. ESA under HB 651	Est. ESA under SB 206	State Foundation Aid per pupil	State break- even switcher rate (HB 651)	State break- even switcher rate (SB 206)
Shenandoah	\$5,633	\$4,042	\$6,607	85%	61%
Sibley-Ocheyedan	\$5,640	\$4,042	\$6,070	93%	67%
Sidney	\$5,673	\$4,042	\$6,828	83%	59%
Sigourney	\$5,635	\$4,042	\$6,721	84%	60%
Sioux Center	\$5,620	\$4,042	\$6,763	83%	60%
Sioux Central	\$5,732	\$4,042	\$5,727	no break-even	71%
Sioux City	\$5,597	\$4,042	\$8,041	70%	50%
Solon	\$5,549	\$4,042	\$6,005	92%	67%
South Central Calhoun	\$5,679	\$4,042	\$5,672	no break-even	71%
South Hamilton	\$5,716	\$4,042	\$5,865	97%	69%
South O'Brien	\$5,647	\$4,042	\$4,840	no break-even	83%
South Page	\$5,673	\$4,042	\$6,438	88%	63%
South Tama	\$5,639	\$4,042	\$7,565	75%	53%
South Winneshiek	\$5,603	\$4,042	\$6,192	90%	65%
Southeast Polk	\$5,551	\$4,042	\$6,706	83%	60%
Southeast Warren	\$5,591	\$4,042	\$7,068	79%	57%
Southeast Webster-Grand	\$5,769	\$4,042	\$6,626	87%	61%
Spencer	\$5,612	\$4,042	\$6,804	82%	59%
Spirit Lake	\$5,603	\$4,042	\$2,746	no break-even	no break-even
Springville	\$5,649	\$4,042	\$6,711	84%	60%
St Ansgar	\$5,607	\$4,042	\$5,183	no break-even	78%
Stanton	\$5,693	\$4,042	\$6,956	82%	58%
Starmont	\$5,667	\$4,042	\$6,430	88%	63%
Storm Lake	\$5,600	\$4,042	\$7,976	70%	51%
Stratford	\$5,698	\$4,042	\$6,994	81%	58%
Sumner-Fredericksburg	\$5,613	\$4,042	\$6,145	91%	66%
Tipton	\$5,615	\$4,042	\$6,243	90%	65%
Treynor	\$5,596	\$4,042	\$5,569	no break-even	73%
Tri-Center	\$5,617	\$4,042	\$6,166	91%	66%
Tri-County	\$5,683	\$4,042	\$6,415	89%	63%
Tripoli	\$5,677	\$4,042	\$6,885	82%	59%
Turkey Valley	\$5,757	\$4,042	\$5,735	no break-even	70%
Twin Cedars	\$5,685	\$4,042	\$6,929	82%	58%
Twin Rivers	\$5,796	\$4,042	\$4,422	no break-even	91%
Underwood	\$5,559	\$4,042	\$6,052	92%	67%
Union	\$5,665	\$4,042	\$6,359	89%	64%
United	\$5,501	\$4,042	\$4,454	no break-even	91%
Urbandale	\$5,599	\$4,042	\$6,176	91%	65%
Van Buren	\$5,595	\$4,042	\$6,759	83%	60%
Van Meter	\$5,600	\$4,042	\$6,006	93%	67%
Villisca	\$5,611	\$4,042	\$5,934	95%	68%
Vinton-Shellsburg	\$5,613	\$4,042	\$6,560	86%	62%
Waco	\$5,760	\$4,042	\$6,965	83%	58%
Wapello	\$5,647	\$4,042	\$6,988	81%	58%
Wapsie Valley	\$5,682	\$4,042	\$6,650	85%	61%
Washington	\$5,598	\$4,042	\$7,169	78%	56%
Waterloo	\$5,602	\$4,042	\$7,692	73%	53%
Wauke	\$5,517	\$4,042	\$5,781	95%	70%
Waverly-Shell Rock	\$5,636	\$4,042	\$6,416	88%	63%
Wayne	\$5,718	\$4,042	\$6,234	92%	65%
Webster City	\$5,610	\$4,042	\$7,567	74%	53%

Table 10: Break-Even Switcher Rates for State, By District

District	Est. ESA under HB 651	Est. ESA under SB 206	State Foundation Aid per pupil	State break- even switcher rate (HB 651)	State break- even switcher rate (SB 206)
West Bend-Mallard	\$5,704	\$4,042	\$5,014	no break-even	81%
West Branch	\$5,601	\$4,042	\$5,623	no break-even	72%
West Burlington	\$5,777	\$4,042	\$6,615	87%	61%
West Central	\$5,625	\$4,042	\$5,337	no break-even	76%
West Central Valley	\$5,641	\$4,042	\$6,029	94%	67%
West Delaware Co	\$5,591	\$4,042	\$6,118	91%	66%
West Des Moines	\$5,558	\$4,042	\$5,334	no break-even	76%
West Fork	\$5,698	\$4,042	\$5,656	no break-even	71%
West Hancock	\$5,613	\$4,042	\$5,314	no break-even	76%
West Harrison	\$5,729	\$4,042	\$5,913	97%	68%
West Liberty	\$5,606	\$4,042	\$7,510	75%	54%
West Lyon	\$5,557	\$4,042	\$5,760	96%	70%
West Marshall	\$5,600	\$4,042	\$6,574	85%	61%
West Monona	\$5,618	\$4,042	\$6,486	87%	62%
West Sioux	\$5,648	\$4,042	\$7,225	78%	56%
Western Dubuque Co	\$5,628	\$4,042	\$5,854	96%	69%
Westwood	\$5,654	\$4,042	\$5,013	no break-even	81%
Whiting	\$5,751	\$4,042	\$5,986	96%	68%
Williamsburg	\$5,590	\$4,042	\$6,088	92%	66%
Wilton	\$5,607	\$4,042	\$6,471	87%	62%
Winfield-Mt Union	\$5,647	\$4,042	\$6,335	89%	64%
Winterset	\$5,574	\$4,042	\$6,710	83%	60%
Woodbine	\$5,652	\$4,042	\$6,199	91%	65%
Woodbury Central	\$5,596	\$4,042	\$6,865	82%	59%
Woodward-Granger	\$5,646	\$4,042	\$6,554	86%	62%
State Totals	\$5,613	\$4,042	\$6,616	85%	61%

Sources: Author's estimates; Iowa Department of Education; Iowa Department of Management