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ABSTRACT

This document is a collection of five reports on school restructuring in Iowa from 1989 to 1993. The first report summarizes the restructuring activities in Iowa school districts during 1989, addresses problems that developed during the year, and chronicles future restructuring events. It also gives a historical perspective on school restructuring in Iowa. The second report discusses restructuring during 1990, the historical causes of the restructuring period in Iowa schools, and the possibilities for managing change. The major themes of the 1992 report in the third report are the identification and analysis of principles of reorganization actions that are being developed through local initiative, and an examination of expected financial changes. The fourth report on 1993 restructuring, focuses on the decision of 41 school districts to reorganize, the largest number of high school district mergers since 1962. Changes in rural Iowa as reflected in 1990 census data, and data on the influence of the state finance formula on smaller districts are also covered. The fifth report includes an update on the 1993 report, which examines how school districts are perceiving schools as government business units as they enter into whole-grade sharing contracts and eventually move toward reorganization. (JPT)

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**IOWA SCHOOL REORGANIZATION:
WHERE HAS IT BEEN AND WHERE IS IT GOING**

January 1990

By

Guy W. Ghan

from
Restructuring Series I
Annual School District Reorganization Report

State of Iowa
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SCHOOL DISTRICT RESTRUCTURING REPORT

The purpose of this report is to summarize the restructuring activities of 1989, chronicle the restructuring events for future reference, and analyze problems that developed during the year. Readers interested in obtaining more information about the topic may review prior annual reports particularly those for 1988 and 1989. The 1988 edition describes how the new "Restructuring Period" began in the mid-1980s, and the 1989 document details the Department of Education's role in the current movement.

The primary focus of the narrative portion of this report will be to put a historical perspective on current restructuring activities. Three questions are to be addressed: What has taken place historically in school restructuring? Are we now in the midst of a historical trend of change? What are the likely outcomes of this possible trend?

THE NARRATIVE

Historians have identified six distinct periods of Iowa school organization. Documents indicate that the Community School Movement ended in 1965. This author extends that period one year to 1966, and identifies two more periods. The Enrollment Decline period lasted from 1966 to 1985. The Restructuring era began in 1985 and is still in progress.

The following excerpts describing the first six periods are copied from a 1968 publication entitled "A Design for Educational Organization in Iowa."

A. Historical Periods of School Organization

"Iowa has a long heritage of extensive public school development. The first school was created in Lee County in 1830 while Iowa was still an unorganized part of the Michigan Territory. Seven students were taught in the 8 x 10 foot log schoolhouse during the 1830 school year. By the time Iowa was organized as the Iowa Territory in 1838, over 40 log schoolhouses were in operation in the eastern part of the Territory.

The development of early schools, many on a private subscription basis, is indicative of the importance pioneer Iowans accorded education. Laws were passed by the Territorial Government in 1839 and 1840 which aided in organizing and financing free public education.

Historians have classified the school organizational pattern of Iowa into 4-6 categories, all quite similar. For purposes of this report, the varied phases of development are grouped into six periods:

Period 1. Unorganized Period: 1830-1858. Schools were created as a result of individual community initiative and desire but within no general legal framework. Legislation of the Territorial Government, as well as the State Legislature after 1846, permitted various approaches to financing and organizing. At the time of statehood in 1846, 416 schools were already operating in Iowa.

Period 2. Township Period: 1858-1872. With the passage of the township law of 1858, the township was established as the legal entity for organizing school districts. The laws of this period permitted the creation of an unlimited number of schools within an area but specified the township as the legal area for taxing and organization for public education.

From the time of its passage, the use of the township as the basis for organizing schools was severely challenged by rural Iowans. Between 1858 and 1872 when it was amended, it prompted controversy throughout the state.

Period 3. Sub-districting: 1872-1900. Legislation in 1872 permitted the sub-division of township for school districts. This legislation resulted in the immediate and chaotic fragmentation of the township school system. The zenith in inefficient organization was achieved in 1900 when 16,335 schools were in operation, 12,623 of these one room rural schools. Throughout this period county superintendents and state superintendents continually admonished citizens of the state and the legislators to return to a more adequate school district size.

During this period legislation also permitted the creation of "County High Schools". Only one such high school is known to have been created in Iowa. In 1875 Guthrie County created a "County High School". It operated at Panora for a number of years serving the high school educational needs of all students in Guthrie County.

During this same period Iowa educators introduced the concept of an administrative district with multiple attendance centers. The state superintendent of public instruction in 1868 suggested to the legislature the desirability of creating larger administrative districts with multiple attendance centers.

Period 4. Consolidated School Movement: 1900-1922. The first transportation laws, enacted in 1897, permitted transportation payments from school contingency funds when a savings in expenses could be realized.

Though considerable interest was evidenced throughout the state in the consolidation movement, few new districts were created prior to 1906. With the enactment of the Consolidated School Law of 1906, a statewide pattern of consolidation was intended but never fully realized. During the next fourteen years, school districts which had been created on a township basis and in sub-divided townships joined with small towns and villages across the state. The creation of this type and size district was consistent with the modes of transportation and communication of the period.

The movement was very slow in developing. By 1910, four years after the Consolidated School Law had been passed, only 10 such districts had been created. The real impetus came as a result of legislation in 1911 providing a \$500 incentive for normal training courses and in 1913 with incentive legislation that provided payment of \$250 to \$500 to districts with adequate facilities and equipment and certificated teachers in the areas of home economics, agriculture, and other industrial and vocational subjects. This movement came to a complete halt with the onset of the agricultural recession of 1921-22.

Period 5. Organizational Stability: 1922-1953. During this period the pattern of school organization remained almost constant. In 1922, there were 4,639 legally organized school districts. In 1953, 4,558 were still in existence. In addition to the sagging agricultural economy of the 1920s and the onset of the depression of the 1930s other factors impeded organizational change. During the thirty year period problems of transportation and cost of operations appear to have been the prime deterrents to creating larger school districts. The concept of maximum

travel distance of 2-3 miles continued to prevail.

As consolidated schools had begun to operate and expand curricular programs, so had their costs of operation increased. It was generally accepted during this period that taxation rates were lowest in rural independent districts. As rural areas organized with villages, costs increased, and highest school tax rates were consistently evidenced in the larger city districts.

A 1945 legislative enactment permitted rural schools to be closed if tuition costs to another school did not exceed the per pupil operating costs of the rural school. Though this measure did not alter materially the legal organization of schools, it resulted in the closing of numerous one-room rural schools between 1945-1953.

Period 6. Community School Movement: 1953-1965. The last comprehensive statewide reorganization movement resulted from 1953 legislation. It stated in part:

It is hereby declared to be the policy of the state to encourage the reorganization of school districts into such units as are necessary, economical and efficient and which will insure an equal educational opportunity to all children in the state.

This was a logical follow-up of the legislative action in 1947 creating county boards of education and delegating them responsibilities for developing master county plans by 1953 while a reorganization moratorium was in effect. After 1953 the movement was designed to accomplish two objectives: (1) create districts consistent with legislative desires for equal educational opportunities in efficient and economical districts and (2) eliminate non-high school districts.

The reduction of both high school and non-high school districts was sizable and consistent; however, it required ten years and additional legislation. By 1965, only 1,056 school districts were legally constituted.

The final phase of the community school movement was initiated by the Iowa Legislature in 1965. The 61st General Assembly passed legislation requiring all areas of

the state to become part of a legally constituted school district maintaining a high school by July 1, 1967. As a result of this legislation, an additional 579 school districts, mostly non-operating school districts, have been eliminated since 1965."

It is often difficult to write about a historical period that just ended or about one that has not yet ended. Most literature describing the Community School Movement stresses the reduction in number of school districts from 4,558 in 1952-53 down to 1,056 in 1965. More accurately, the movement can be depicted as two separate series of changes: (1) the elimination of non-high school districts, and (2) the reduction of high school districts.

In 1952-53 there were 3,722 non-high school districts. Both natural conditions and legislative encouragement brought that number down gradually. However, in 1965, the 61st General Assembly required that all territory of the state become a part of a twelve-grade school district or be included in a reorganization petition by April 1, 1966. Territory not included in such a district or in a petition was to be attached to a twelve-grade district by July 1, 1966. The 1965-66 school year had 598 non-high school districts and that number was reduced to 46 in 1966-67. As late as 1971-72 there were two non-high school districts. The stragglers remaining after the big drop from 598 were described as non-operating districts.

The gradually developing sense among citizens that the old one room schoolhouses were not meeting the needs of the mid 20th century, plus the direct fiat from the legislature brought about the demise of the non-high school district in 1966. On the other hand, the reduction from 836 high school districts in 1952-53 down to 455 in 1966-67 was a different process. Development and enforcement of standards were the most direct pressures applied at the state level. Other, less direct measures seemed to have had some influence. For example, the elimination of new two year teacher certificates made it very difficult for the smaller districts to hire the lower paid teachers who did not possess college degrees.

Much of the impetus for the movement came from the natural changes taking place in Iowa. Since 1900, the farms were getting

larger and larger. Families had fewer children. The mercantile and business places had been flowing from the farming areas and small towns to the larger communities and the metropolitan areas. In other words, the natural shifts in population and the private enterprise shifts turned Iowa into a state with a majority of its citizens living in communities with more than 5,000 people. Schools, as a form of government, merely followed these trends--usually many years later.

The seventh period, which this author labels as the Enrollment Decline Period, began with the 1966-67 school year. The onset of statewide enrollment decline had not quite started, however, the reorganizations taking place during the Community School Movement had ended. The legislature finalized the non-high school districts as of July 1, 1966, and the reduction in the number of high school districts had slowed down to a snail's pace after the 1962-63 school year.

From 1966-67 through 1984-85, reorganizations were taking place at an average of about one a year. During that period of time, only 17 reorganizations were passed by the voters. The natural conditions of farms becoming larger, fewer children living on the farms and in small towns, and the movement of private enterprise out of these areas were still continuing. The pace of school restructuring did not keep up with the economic and population changes of the rural areas.

After the Community School Movement ran its course and ended in 1966, the minimum enrollment size for the K-12 school districts seemed to bottom out near 300. Legislation had been in effect for several years requiring all new districts to have a student enrollment of at least 300, but there was no requirement to set that as a minimum enrollment for existing districts.

When the Enrollment Decline Period started, there were 23 districts with less than 300 students, and there were 79 such districts in September 1989. Of the original 23, ten are still in operation, and only three of these operate their own high schools. The enrollment decline had impact on almost all school districts in the state both large and small. Des Moines dropped from

approximately 45,000 to 30,000. However severe that drop was, it did not have nearly the same impact as losses did on the small schools, such as Lakota's drop from 300 down to 107. A few success stories did take place, particularly in some metropolitan areas, such as Johnston's growth from 1,175 in 1969-70 to the current 1,922.

The entire period was characterized by enrollment losses in virtually all districts. The peak number of students in Iowa was 658,602 in 1969-70, and was down to 478,026 in September 1989. At the same time, the number of small school districts rapidly increased.

Legislative actions designed to cause school reorganization were few indeed. One type of measure taken early in the period could have caused accelerated reorganization, but two later legislative movements helped slow down the process.

The original late 1960s and early 1970s series of financial legislative actions to equalize school spending on a per pupil basis could have had significant impact on school reorganization. If all schools were held to a comparable per pupil cost, the rate of small school closings could have been hastened.

However, the advent of adding phantom pupils to the basic enrollment alleviated some of the effects of enrollment decline. Another financial type of action that helped slow down the process was the addition of optional tax levies. Some were optional to the school boards, such as site, tort, and unemployment. Others were optional to the voters, such as enrichment.

Another major legislative step that helped keep up the program levels of small schools was the establishment of area education agencies. These 15 intermediate service agencies replaced the county school boards. The AEAs were able to provide more comprehensive special education, media, and educational services to all schools within their areas far more efficiently than did the county boards.

The school organization period between 1966 and 1985 was one of stability. A very light amount of interest was displayed by

the citizens and officials of the state regarding reorganization. The Great Plains School District organization report caused some uproar among small district advocates, but it really had very little influence on anyone's actions when it was produced in 1968. The study was simply too late to make a difference. The movement had stopped.

B. Current Period of School Organization

The Restructuring Period began rather suddenly in 1985, and it was not expected. Citizens were still talking about the reorganizations of the 1950s and 1960s and feeling confident that those very small districts that survived would still survive.

Several types of activities signaled the beginning of the new era. In 1985-86, whole grade sharing rose from four districts to ten districts. The number of shared superintendents also went from four to ten.

These two indicators of change continued to climb. Whole grade sharing is a form of restructuring that allows two or more school boards to put their districts together by contract. Thus far, in all cases, at least the high schools have been combined. The number of districts engaging in this activity rose to 84 in 1989-90. That amount would have been larger, but eight had already reorganized.

Superintendent sharing is a strong indicator of future sharing, and it may lead to whole grade sharing and possibly reorganization. The number of districts doing this is now 100. Again, this could be higher, but eight have already reorganized.

Another indicator of change is the number of schools engaging the services of outside consultants to study restructuring. This author serves as the restructuring consultant for the Bureau of School Administration and Accreditation, and in such capacity, chairs the requested studies. Through 1983, the Bureau conducted studies in only two or three districts a year. That number averaged around a dozen per year in 1984, 1985, and 1986. It then climbed sharply to 39, 45, and 39 districts in 1987, 1988, and 1989, respectively.

The numbers of reorganizations and dissolutions have only increased slightly. However, this major type of restructuring activity is certain to show a drastic rise as the whole grade sharing alliances are finalized by reorganizing.

In summary, the Restructuring Period clearly began in 1985. It is impossible to examine all the changes that are taking place and not be able to conclude that a new period has begun.

The cause for the renewed interest in restructuring lies largely with the natural changes in the state. Some legislative activity has helped provide incentives, but these measures are not driving the movement.

The natural conditions that are changing, as was true in the 1950s and 1960s, are the shifting population from rural areas and small towns to larger municipalities and metropolitan areas. The farms are still getting larger, and business and mercantile activities are continuing to concentrate in the more populated areas. The new interstate system, which was built since the last reorganization period, has added greatly to the change. One of the many population facts that supports these conclusions is the decline in Iowa's birthrate. There were 9,727 fewer Iowa births in 1988 than in 1980.

The legislative actions that encouraged local schools to restructure were incentive money for sharing, tax breaks for reorganizing and new standards. But, from the author's contacts with boards and citizens, it does not appear that the above measures were the prime motivators.

The tax breaks were fairly substantial, but during the time they were in effect, only six reorganizations or dissolutions took place. Tax breaks could be very important incentives, but they have to be in place at the proper time. The time for reorganization was not here. The last half of the decade favored whole grade sharing.

Extra funding for sharing didn't encourage whole grade sharing but rather removed an argument against it. The average citizen did not respond to this element as did the more fiscally responsible office of the local district superintendent.

The new standards that went into effect in 1989 seemed to encourage districts to study their programs and examine their options. The thinking that new standards forced change is less fact than it is a reaction against the standards. Some very tiny schools are still meeting the minimum standards without any form of restructuring.

According to the author, the real impetus for restructuring has been the desire for improved educational programs, particularly at the high school and junior high/middle school levels. A school board that was a leader in a frame of reference for restructuring was the Mingo School Board. In 1983, the board asked the Department of Education to conduct a feasibility study. The Mingo board members examined their options for reorganizing with the neighboring districts. They decided they would not settle for less than a double section school, or two sections of every grade. They felt that if their newly reorganized district was smaller than that, the program would not be adequate. With this as their major goal, they chose to reorganize with Colfax and were able to build a solid triple section district. This plan, which they worked out with the Department staff, established the "One-Two-Four" educational program criteria. Many boards have come to accept that the differences between the programs of single section schools and double section schools are great. The differences between double section and quadruple section schools are significant but not as much as between the smaller units. Then, particularly in rural Iowa, the value of becoming larger than a quadruple section (approximately 1,200 students) is at the point of diminishing return. The geographical elements may heavily begin to outweigh the educational advantages.

Another significant local action was taken by the Bayard Board of Directors. It brought a reorganization petition through the area education agency and to the citizens at an election. The petition was voted in at Coon Rapids but voted down at Bayard. At a subsequent Bayard board meeting, a large gathering of parents asked the board to send the high school over to Coon Rapids, in spite of the general population's negative vote. After due deliberation, the board took the requested bold action. The parents wanted the larger high

school, but, according to reports from the school, only 80 of the 700 registered voters had children in school. (The statewide ratio is four non-parents for every parent.) This move by the Bayard board set the stage for other boards to make tough decisions that they felt were in the best interests of the students, but which were opposed by the general population.

In 1987, the Department staff conducted a feasibility study for the Scranton district. The written report, in fairly general terms favored a union with Jefferson. The Scranton board then requested this author to send an addendum to the report that was more definitive. This was done, and the language left no doubt that Scranton's best choice for a partner was Jefferson, that Glidden-Ralston was second choice, and that Paton-Churdan was not a viable option. This set the pattern for several dozen reports to follow in the next three years.

In 1980-81, the Corwith-Wesley and the LuVerne Boards of Directors took a major step by putting their combined high school in Corwith and the combined middle school in LuVerne. This was done before the term whole grade sharing was even coined. The Goldfield and Clarion boards entered into a one-way agreement that sent Goldfield students to Clarion. However, this did not achieve the current definition of whole grade sharing since the sharing was not for a full school day until 1986-87. As noted earlier, the floodgates for whole grade sharing opened up in 1985-86.

In conclusion, the current Restructuring Period is being guided by actions of local school boards with some incentives from the legislature. The activities are often at the raw emotional level and are fraught with threats and vandalism. No comprehensive historical publication of this era would be complete if readers were not aware of the many reports of severe personal problems. Board members have told the author of their cars being scratched with a key. Board members have had to take children out of school because of undue pressure on them. Citizens have complained of being told by landlords to file an objection petition for reorganization or move off the farm. This list could go on and on. However, Iowa has a history of making major government changes at the local level. The

decisions are often short-sighted and may be made at the personal emotional level, but the choices are owned by the citizens, not the state.

C. Prognosis for End of Restructuring Era

As has been the case in all other school organization periods, the era of change will come to an end and stability will set in. If proper actions are taken at the local and state levels, stability will exist for many years. Otherwise, as was true for the Consolidated School and the Community School Movements, another period of change will start up in two or three decades.

The depressed farm economy brought the Consolidated School Movement to an end. The high school portion of the Community School Movement came to an end when the schools were able to easily meet the standards. Only a few districts with total enrollments below 300 remained at that time. The non-high school portion of the movement lasted a few more years until all territories of the state were in twelve-grade districts. Both movements could have continued, but they didn't. The state and local leaders left further change for future generations.

The Restructuring Period is likely to last at least until 1995. The reasons for choosing that date are that a Federal Census will be taken in 1990, and the legislature will be reapportioned in 1991. The rural areas will lose much of their representation, and when the new House and Senate members are elected in 1992, the political balance between rural and metropolitan areas will be greatly changed. The 1993 and 1994 General Assembly sessions are likely to put the final touches on the movement for closure in 1995.

A frequently asked question is how many school districts will there be when stability sets in once again? It is not possible to answer this question with any certainty. Logically, the conditions were there in 1966 to keep the Community School Movement going, but it just ran out of steam. The criteria that are now being used to determine restructuring actions could bring the number of districts down to a much lower number than the current 431. When the

Department feasibility study teams examine local circumstances, they group the criteria into three categories:

1. Population and demographics
2. The three major criteria
 - a. Education program (potentials)
 - b. Geography
 - c. Long term stability
3. Other
 - a. Finances
 - b. Facilities
 - c. Personnel
 - d. Other relevant factors
 - e. Politics and emotions

The key criterion for predicting the impact on the number of school districts is the long-term stability element. When the Department studies a local restructuring issue, it first locates barriers. In other words, nearby state boundaries, natural barriers, such as rivers, and dominant communities are identified. For example, in a recent study in southwest Iowa, the Nebraska and Missouri lines were obvious barriers. Then the three dominant districts of Shenandoah, Red Oak, and Glenwood were identified. This left six lower enrollment school districts bounded by the barriers. The choices for the six districts are to remain as individual districts, to form one or more rural coalitions, or to join with the larger districts. The long-term stability of the choice then becomes paramount. The Department team suggested two rural coalitions.

By following this method of analysis throughout all regions of the state, this author believes that if the movement ran its total course, the fewest number of schools that could remain is 225. However, it is very unlikely that this low number will be reached. The two previous restructuring moves fell far short of their potentials, and there is no reason to believe that government officials and citizens will bring the Restructuring Period to an end with all options exercised.

A more likely occurrence is for the present rate of restructuring to keep up through 1995-96 and then stop. Further, assume that whole grade sharing agreements will turn into reorganizations or dissolutions. If the present rate of approximately 20 actions a year continues, the 1996-97 school year could open up with 340 districts. In the meantime, the natural progression events of larger farms being formed, of people gravitating to the larger communities, and of mercantile and business interests moving out of rural areas will continue. The very possible conclusion is that our generation will bequeath another round of reorganization to another generation.

For more information contact Guy W. Ghan, consultant, Bureau of School Administration and Accreditation, (515) 281-4741. The Narrative is Part I of the total publication. Parts II and III are available upon request.

IOWA SCHOOL REORGANIZATION MANAGING THE CHANGES

By Guy Ghan

Reorganization Series I

Annual School District Reorganization Report

**State of Iowa
Department of Education
Bureau of School Administration and Accreditation
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June 30, 1991

SCHOOL DISTRICT REORGANIZATION REPORT

In 1987, as required by the General Assembly, the State Board of Education proposed four school district reorganization plans. One of the four plans was entitled the "Managed Change Plan." The two basic theses of the plan were that "natural progression" will continue to cause more school districts to combine their programs and reorganize, and that a certain degree of management is necessary in order to make the plan work in a logical manner.

The Natural Progression period of change began in 1985, and has greatly escalated since that time. The movement was only in its infancy in 1987, and few people anticipated the magnitude of change that was to come. The focus of this report is to demonstrate the degree of change that has taken place, address the causes of the change, and provide some guidance for management of the change.

This report, coded as Reorganization Series I, is published annually, partly in order to chronicle the reorganization activities for future reference and analyze problems that developed during the year. The previous publications, beginning in 1982, were all produced in January. The January, 1991, edition was postponed until June 30, 1991, since more of the pertinent data becomes available at the end of the fiscal year, rather than at the end of the calendar year. This publication date pattern will be continued.

THE PERIOD OF CHANGE

The 1984-85 school year was the last year of a period of relative calm concerning school reorganization. Most school officials and citizens of small school districts were feeling secure since nothing had happened since the major thrust of high school closing came to an end in 1962. The few staff members from the Department of Education who dealt with reorganization were also quite "laid back." The advice and consultations being provided to local boards of directors generally reflected the attitude that it was satisfactory if districts wanted to reorganize, but it did not seem to be an immediate concern.

The feelings of complacency began to change in 1985-86. In 1984-85 only two school districts engaged in whole-grade sharing. Corwith-Wesley and Lu Verne were operating their high schools together through a contract signed by the boards. The number districts whole-grade sharing increased to 10 in 1985-86, and has steadily increased each year since then. In 1991-92, there will be 111 districts whole-grade sharing. There would have been 18 more, but they ceased whole-grade sharing due to reorganization.

The trend to reorganize after four or five years of whole-grade sharing is becoming fairly apparent. On July 1, 1991, there will

be five less districts. Four reorganizations and one involuntary merger become effective that date. This is the largest number of mergers since July 1, 1963. As of June 30, 1991, four consolidations have already been voted on and passed for the 1992-93 school year. As of the same date, one more reorganization election is scheduled for July and two reorganization hearings are set for July and August.

In summary, in 1984-85 there were 438 school districts, and 437 of them operated high schools. In 1991-92 there will be 425 school districts, with only 371 of them operating high schools.

The trend which began in 1985 is expected to continue through 1995 or 1996. This predicted ten year period will be similar to the two earlier ten-year periods of school mergers which began in 1910 and again in 1952. Another factor that may signal an end to the era is the potential make-up of the new General Assembly after reapportionment. The 1990 Census showed, as was predicted, an increased move of representation to the metropolitan and other more heavily populated areas of the state.

If the rate of change remains constant for another five years, the number of school districts maintaining high schools could be down to 330. During this time, there is the likelihood that whole-grade sharing will be followed by reorganization.

The natural progression period does not entail a minimum enrollment that could be prescribed by the code; however, districts are setting a pattern through local actions. The majority of whole-grade sharing and reorganization activities are forming "double-section", or larger districts. Double-section districts are those that are large enough to employ two teachers per grade and provide a high school program to match. The K-12 enrollments of double-section districts are usually at least 500 to 600 students.

At the end of the high school closing portion of the Community School Movement, which was the last period of school consolidation, only 23 districts remained with less than 300 students. A district with 300 students in grades K-12 has an average of 23 enrolled in each grade, and is considered a "single-section" district. Those 23 districts dwindled over a period of time, and have been plagued with uncertainty. If the current period of reorganization ends in a similar manner, there will be a few districts left that are less than double-section.

CAUSES OF CHANGE

The basic causes of reorganization activities are the changes in the state's economic and social characteristics. The legislature has provided incentives to reorganize and a lesser degree of more

direct encouragement. The Department of Education's role has been largely that of helping districts manage the changes the districts are considering.

All too often, citizens and school officials claim that the state is making them reorganize. This feeling about legislative activities can be counter-productive. It implies that the legislature is causing the changes; therefore, the legislature can prevent the changes. An analysis of the economic and social changes in rural Iowa and other rural portions of the United States reveals that the reorganization changes are much more closely aligned to the natural changes coming from private enterprise and from population modifications than they are related to actions of state government.

An examination of the reorganization situations and activities in other states reveals that many other rural areas of our nation are going through the same changes or are contemplating the changes. This helps support the contention that this is not exclusively an Iowa issue fomented by the legislature.

Minnesota, as one example, has 432 school districts, and 48 of them maintain only K-6 or K-8 programs. In other words, through their form of sharing, 48 districts send their high school students to neighboring districts.

A September, 1990, article from a Minnesota newspaper, tells about the closing of the Elmore high school and about the general conditions in the state. A reader could barely distinguish the Minnesota activities from those in Iowa, other than by the names of the towns.

Another article in the same newspaper describes the effort to keep the Motley and Staples schools together. The smaller Motley school was sending its high school students to Staples. Then the original Motley board was voted out of office and replaced by a board that wanted the high school back. Then the parents of a majority of the high school students, and many elementary students, wanted their children to go to Staples on open-enrollment. This could be Iowa.

A June, 1990, publication entitled "Rural Update" describes the conditions of combativeness between the factions in Oklahoma. The rhetoric is familiar.

Over the past few years, this consultant has received numerous calls from school and state officials from Illinois, Nebraska, and Wisconsin regarding school reorganization. In general, these people have wanted to know how the changes are occurring in Iowa.

In 1990, this consultant was invited to Michigan to speak with local and state officials about school reorganization in Iowa.

If Detroit and its surrounding area is not considered, Michigan is very similar to Iowa in square miles, population, community sizes, and school district sizes. Both have large areas of agriculture land, with many small towns and small school districts.

Three overall natural factors seem to be shaping the reorganization movement. They are the changing and shifting of the Iowa population; the altering of farming from a labor intensive industry to a capital intensive industry; and the movement of mercantile and business activities from the small towns to the metropolitan areas and larger municipalities. These are the elements which seem to be at work in many rural states, causing a myriad of changes in social institutions.

Another factor, which contributes to the change is the interest of parents to send their children to "full-service" schools. This particularly applies to the high school and to the middle or junior high school.

Several aspects of legislation, which will be elaborated upon later, are adding to the movement. The legislation has been effective since the time is right for school combinations.

Population Trends

From 1980 to 1990, Iowa's population dropped from 2,913,808 to 2,776,755, a loss of 137,053. This 4.7 percent decline is not particularly large, but it does emphasize that the century long trend of modest growth or slight decline is still with us.

From a long-range perspective, Iowa's population in 1900 was 2,231,902, and there has been a gain of 544,902. The total growth was 24.4 percent. At the beginning of the century, the United States population was 75,994,575, and the 1990 population is 248,709,873. This represents a 227 percent increase.

From a more local outlook, the first two counties in the alphabet, Adair and Adams, had 16,192 and 13,601 populations, respectively, in 1900. Those amounts slipped to 8,409 and 4,866 in 1990, for respective losses of 48 percent and 64 percent. During the same period of time, the two most populated counties, Linn and Polk, grew by 205 percent and 296 percent, respectively. Although Adair and Adams were among the largest losers of population, the general pattern has been for strong gains in counties with large municipalities and losses or slight gains in the rural counties. The continuous, slight rate of growth in Iowa has not been distributed evenly across the state.

The general population loss in the state and the aging of the population have had dramatic and direct results on school districts. In 1969-70, the total public school enrollment was 658,602 and it dropped to 483,397 in September, 1990. For the past several years, the enrollment has remained slightly below or above 480,000. Again, the losses and gains have not been evenly distributed around the state. For the most part, the largest losses occurred in the rural districts.

Farming Economy

Iowa's farm population dipped from 964,659 in 1930, to 391,070 in 1980, a 59 percent loss. This pattern of decline is expected to be even greater when the 1990 farm population data is available, and the trend is expected to continue into the next century.

The reduction in the farm population has been a direct result of advancing technology. Early in the century, the advent of mechanical inventions allowed farmers to work larger tracts of land. Then, chemical farming added to the number of acres that could be worked by one farmer. It has been reported that scientific advances in genetics will keep the trend going in the direction of larger farms.

In 1900, the average size of an Iowa farm was 151 acres. The average size was 301 acres in 1987, and that number is continuing to rise. In 1900, there were 228,622 farms--the largest number in Iowa history. The number has dwindled to 105,180 in 1987. Some authorities believe it is difficult to compare 1900 and the present day since there are now more "hobby" farms, and that tends to keep the average number of acres at a lower level.

It is exceedingly clear, however, that farms are getting larger and that there are less farms and people living on them. This, coupled with the smaller family size, is causing the deflation in the number of students living on farms.

Mercantile Trends

There are approximately 950 incorporated municipalities in Iowa. Most were established by 1900 for the purpose of serving the farming industry.

Not all towns could be classified as "full-service" communities, but most of them at one time had the mercantile establishments that could provide much of the basic necessities of life--grocery stores, hardware stores, gas stations, etc. However, as numerous recent documents and

newspaper articles report, the numbers of empty business buildings in small towns have greatly increased over the years. Mercantile establishments are leaving the smaller towns and congregating in the larger communities.

Schools are changing in a manner similar to private enterprise. For the most part, the communities that are large enough to maintain mercantile establishments, are able to keep the school districts, or at least the high schools.

Much of the trauma and problem of change revolves around the communities losing another business--the school, or the high school. Just as businesses are leaving the small towns, schools are following.

From the records available at the Department of Education, it appears that the number of high school districts reached its zenith in 1933, with 937 districts maintaining high schools. That is almost one high school per municipality. That number gradually declined to 836 in 1952, and then during a brief ten year period dropped to 469. This is similar to the current movement, which started with high schools in 437 districts in 1984-85, and is already down to 371 in 1991-92.

If school districts were run by private enterprise instead of local governments, the changes would have taken place much sooner and at a more steady pace. School reorganization seems to proceed for many years with very little movement, and then for a short period of time experiences rapid change; whereas, economic activities controlled by the market place tend to respond quicker to the needs for major adjustments. As an example, the number of farms has gradually dwindled each decade since 1900.

Full Service Schools

Another natural factor that is causing change is the desire of parents to have their children in full-service schools. The double-section, or in many cases, the quadruple-section school districts are seeming to meet this need. In hundreds of conversations with parents, board members, and students this author has been told that a vast majority believe that they have improved the educational programs of their schools by entering into whole-grade sharing contracts or reorganization. Also from interviews, it is apparent that many people did not want to make the changes in the first place, but the approval rate is significant in a few months after the districts are combined.

Another indicator of the desire for full-service districts is the pattern of open enrollment. The majority of the

movement out of districts has been from the small schools. Of the 54 districts in 1990-91 that had more than two percent net open enrollment out, only two were larger than 600 enrollment (605 and 740 students). There are many reasons for open enrollment, but one of the strong motivators has been the desire to have students attend high schools that have more course offerings and programs.

Legislation

The legislative actions that helped move the change process along can be divided into five categories. Although some of the legislation has caused districts to make decisions to whole-grade share or reorganize, none would have been effective unless the natural conditions were at work.

Reorganization Laws. The Code chapter on school reorganization and other related sections on whole-grade sharing are permissive in that they do not force reorganization. The only forcible means to merge districts go into effect if a district fails to maintain grades K-12, with certain exceptions, or if a district fails to meet the standards. In 1990-91, Hedrick was the first district to involuntarily merge as the result of not meeting the standards. The reorganization law has not caused the current series of events

Financial Incentives. During the past decade the legislature has enacted laws that provide financial incentives for moderate sharing, whole-grade sharing, administrator and superintendent sharing, and reorganization. Moderate sharing is the sharing of students and teachers on a basis that is less than whole-grade sharing. Some of the incentives provide extra funding for schools for limited periods of time, and others provide tax breaks to property owners under certain conditions. The incentives have helped encourage districts to share and to reorganize; however, they have not been the driving force. The incentives merely neutralize problems and criticisms at the beginning of the sharing or reorganization process.

As an example, Lakota and Buffalo Center-Rake were in the fourth year of whole-grade sharing when the issue of reorganization was taken to the electorate. The proposition was voted down in Lakota, even though the property owners would have received substantial tax breaks. Many citizens have given the message time after time, that when they do not want to lose the high school, or other parts of the district, financial incentives alone are not going to change their minds. On the other hand, if districts are ready to reorganize, the incentives may speed up the process and help neutralize some of the negative elements.

Standards. New school standards were effective July 1, 1989, as required by the legislature, but certain elements of the standards are being phased in over several years. The new standards, for the purposes of reorganization, can be viewed from three perspectives.

First, there are those standards that involve the establishment of committees, the development of policies, and in general are on paper. These standards can be met by schools of any size. They cause some extra work, but do not impose hardships that could cause schools to reorganize.

The next group of standards are those that require a minimum number of courses to be taught in high schools. These standards may have contributed to the decisions of some boards to enter into whole-grade sharing; however, many very small schools are continuing to operate independently and are able to meet the minimum.

The third set of standards are those that require added personnel, other than for the number of courses, as noted above. Generally, the requirements are for guidance counselors, principals, etc. These requisites may be causing some districts to contemplate whole-grade sharing. However, many very small districts are meeting these standards on their own, or with some moderate sharing of personnel.

An aspect of the standards that may be causing change is the perception that people do not like to be at the "minimum." School board members usually want to feel that their schools are quality operations, and it is difficult to maintain this belief when the district is at the minimum level.

Open Enrollment. Open enrollment appears to be having an effect on the reorganization movement. As noted earlier in this report, most of the districts with the higher percentages of open enrollment out of the districts are the very small ones.

Finances. The effects of school finances on reorganization need to be viewed from two outlooks--before July 1, 1991 and after July 1, 1991. The full impact of the new finance law embodied in the new Chapter 257 is not fully implemented as of this date, but some of the outcomes can be surmised.

In general, the old finance formula in effect prior to July 1, 1991, favored the continued operation of small districts; however, the original versions of the old finance formula from the early 1970s did not seem to be directed toward that goal. A movement to more equally blend state funding sources (state aide) and local funding sources (property

tax) began in the late 1960's. This movement also was pointed toward the equalization of per pupil funding and spending.

Prior to the establishment of the foundation formula, property taxes were the major sources of school funding, and property wealthy districts were able to raise and spend more per pupil than the poor ones. Using the January, 1989, information, the district with the lowest per pupil assessed valuation is Norwalk, with \$71,421. The highest is Lakota, with \$488,392 taxable value per pupil.

The tax rate variations were also extreme. Even after two decades of equalization, the rates still vary almost three-fold. Norwalk is high, with \$21.61 per thousand taxable valuation, and Lakota is low, at \$8.14.

The original laws, beginning in the late 1960's and early 1970's made great strides toward equal funding and equal spending on a per-pupil basis. However, within a few years, various legislation was enacted that eventually allowed the range of per pupil financing to widen considerably. Many people view per pupil spending as being very equal. This is because they consider only the formula per-pupil district cost that does not include all necessary data. The formula amount is established by the finance chapter of the Code, and it does not take into account extra levies and phantom students. However, in reality, some richer districts are able to raise and spend almost twice as much per pupil as the lowest. This determination is made by dividing the actual funding or spending in the general fund by the actual number of pupils. For example, in 1989-90, the highest funded district in the general fund was Lytton, at \$6,611. The lowest was Southeast Polk, at \$3,408.

These variations were developed since the implementation of the foundation plan by two types of changes. First, over the years, new optional property tax levies were allowed. These generally favor the property wealthy districts, which are for most part the smaller ones. The other change was the advent of the so-called phantom students. Again, the highest percents of phantom students are in the very small districts.

In summary, the original foundation plan narrowed the per-pupil expenditure range. If the plan had gone unchecked, it would have brought the higher-spending small districts to a lower level of spending, thereby possibly causing reorganization. However, in reality, the addition of phantom students and the allowance of many optional property tax levies provided the smaller districts with the ability to spend more per pupil. Some of the smaller districts are

at the lower end of the spending range, but they tend to be the exceptions.

The new finance formula does not substantially change the optional levies that are still available. The current options in the operating fund are the talented and gifted, dropout, SBRC, instructional support, educational improvement, asbestos, enrichment, and cash reserve levies and funding requests. Some require voter approval, but most are optional to the local boards. Some require School Budget Review Committee approval. Outside of the operating fund are the voted plant, regular plant, schoolhouse, lease purchase, playground, and debt services levies. Some are optional to the boards, and other need voter approval.

The major change of the new finance formula, as it may affect the smaller districts, is the phasing out of phantom students. Most of the districts with large percents of phantoms are very small. The district with the highest percent in 1990-91 was Thompson. Over 45 percent of its budget enrollment was comprised of students that were not there--phantoms. At the other end, half of the districts with no phantoms had enrollments of over 1,000.

In conclusion, the new finance formula will equalize per pupil funding and spending to the degree phantom students are eventually eliminated. However, the disparity in per pupil funding resulting from optional levies and sources will continue. In general, the elimination of phantoms may cause districts to rely more heavily upon the options, and it may cause some of the smaller districts to whole-grade share or reorganize.

The causes of this period of severe change come from several different sources. The changing of the agriculture industry, the general economic changes in the state, and the overall population losses and shifts are the overriding factors. Not only are these components affecting school districts, they are causing changes in almost all sectors of our state. The two other inducements of change seem to fit into the natural conditions rather than act as prime movers. The interest of some parents to have their students attend the larger full-service schools and the actions of the legislature are definite components of change, but they exist because the natural conditions are there.

MANAGING THE CHANGE

Although many aspects of school reorganization are beyond the control of the local districts, a degree of the management process remains within the purview of the school boards and citizens. This section of the report addresses how local boards

are managing some of the change. The observations and recommendations are based upon this consultants knowledge of the actions, both successful and unsuccessful, that over 150 districts have taken regarding whole-grade sharing and reorganization.

Studies and the Two Major Questions

The first, and foremost recommendation is that school boards thoroughly study their situations. This encouragement is not limited to boards of the smaller districts that may feel compelled to reorganize or whole-grade share, but is extended to boards of larger districts that may be parts of alliances with smaller districts.

The studies can be conducted by local citizens' committees. Often this is viewed as the method that is closest to the people. However, in some instances, the boards have conducted their own studies. This consultant recommends citizens' groups as the preferable method.

Many districts engage the services of outside consultants. The Department of Education has conducted full studies, partial studies, and financial studies for an average of 40 to 50 districts a year since 1987. Many of the districts request two studies before they take final action. These studies are conducted by this consultant, and, if they are full studies, the respective accreditation consultant is involved.

A few university professors conduct reorganization studies for districts. Some districts may prefer this type of study over the Department of Education approach. The major difference between Department studies and other studies is that the Department always considers the welfare of contiguous districts and others in the region. The university staff is more likely to stick to the issues defined by the hiring board. Department studies are free of charge, and the universities generally charge. Private consultants outside the universities may also conduct studies.

Board members are encouraged to keep open minds regarding school reorganization studies. Only a few short years ago, this consultant heard board members say that "they" have been talking about reorganization for years, and we are still here. A continuance of this attitude may allow action to go on all around a district, while most options become lost.

On the other hand, Department staff have seldom encouraged boards to act in haste. The most common reason for us to

suggest quick action is if neighbors are making moves. Sometimes, the best options are taken away if districts wait too long.

The results of studies should lead boards to the positions where they can make two decisions. The first is whether the district should whole-grade share, reorganize, dissolve, or remain as an independent entity. The second, if the district is to enter into some type of reorganization activity, is to decide who should be the partner or partner schools. All other information supports these two decisions.

Specific Elements of Study and Consideration

The question as to whether a district should reorganize has two sides to it. The first is whether a program merger would improve the educational opportunities for students, the financial condition of the district, or other elements of school operation. The second is whether the district will be able to last as an independent unit.

Along with conducting a study, one of the best ways to assess the educational value of becoming larger is to visit districts with enrollment levels the size of the combined proposal. If it is evident that a larger district would be able to provide a more expansive level of service, the decision making process will have been facilitated.

Among the many considerations concerning the long-range stability of a district is an evaluation of reorganization activities taking place throughout the state. An examination of the whole-grade sharing and reorganization projects should reveal what appears to be the lower limits of stability. The ten year period of change ending in 1962 seemed to culminate in single-section schools--those with at least 300 students in grades K-12. Only a few districts remained at that time with smaller enrollments.

This period of change appears to be aimed toward developing schools with a minimum enrollment of 500 to 600 students--double-section schools. This may not be the ultimate size, but it seems to be what local control is now considering the minimum. However, often a greater degree of satisfaction is achieved when quadruple-section schools are formed.

If smaller units are formed, there are two conditions that should exist. First, the two districts together should be able to stay together if they join a third district. In other words, if the combined enrollment of a merger is 400, and it is very likely the district will go through the merger process again, care should be taken so that the

second union will not be divided between two other districts. Experience has shown that students form bonds very quickly, and it is not right to put them through two major periods of fluctuation in a short interval of time.

The second caution is to refrain from forming small school districts where major building construction may be needed. The maxim is that a school district should be able to last at least longer than the time it takes to pay off a bond issue--usually 20 years. In only two or three instances has a Department of Education study team recommended major building projects when a reorganization was involved, and in those studies, the newly combined districts were large enough to stand the test of time. In several cases significant remodeling was suggested, but seldom a new building.

A corollary consideration is the condition of the facilities of the larger district. In several instances in recent years, smaller districts refrained from or hesitated forming alliances with larger neighbors because the conditions of the larger districts' facilities did not present good images or seem to be in adequate conditions for providing the desired educational programs.

Another factor that needs to be managed is the financial position of a school district at the time of reorganization. It is usually better for a district to enter into whole-grade sharing or reorganization before its financial position has deteriorated. There are many reasons for this recommendation, but one concrete example involves two districts that reorganized a few years ago. The board of the smaller school knew that its buildings would be closed after reorganization, and they did not want this older building to be boarded-up and sit in town for the next two decades. Prior to the reorganization the board made sure that it had enough funds to tear down the old structure, at a cost of over \$100,000, which included asbestos removal.

A financial factor that will be important for the next few years is the potential loss of phantom students. Larger districts are more able to "roll with the punches" as this type of financial reduction works its way through the financial formula. Small districts have less options. For example, a larger school that has seven math teachers may pare back by eliminating one position. However, a small district with only one, or less than one, full time math teacher in the high school, has very few options to cut back as it loses enrollment. The consequences of enrollment loss and budget reduction are generally much more severe for the smaller districts.

Open enrollment patterns need to be studied prior to whole-grade sharing or reorganization. Districts must be able to predict how many students will be lost to open enrollment as the result of the program merger. In some cases, enrollment loss may be acceptable and considered a part of the solution. However, in other situations, too many students may be lost, thus reducing the viability of the hoped for merger. This may be the indicator that the merger plan is not a sound one.

Another aspect of open enrollment that boards need to study is the pattern of students leaving a district. Are the parents exhibiting their desire for the district to enter into a whole-grade sharing contract? This type of message cannot be ignored.

Athletic competition has changed dramatically as a result of the wave of whole-grade sharing. In all instances this past year, the districts that whole-grade shared, also shared all sports. In other words, the numbers of girls' and boys' basketball teams has declined by over 50 since 1984-85. This is causing continuous realignments of conferences and schedules.

In general, there are many criteria and conditions to examine when school districts contemplate a reorganization activity. No two situations are the same. In some cases finances are important, and in others they are not. For some schools athletics weigh heavily in the minds of the people, and for some they do not. The list of items that need to be studied is quite lengthy. The three major criteria examined by the Department of Education when its staff does a reorganization study are educational program, geography, and long-term stability.

Planning for the Future

As noted earlier, the current locally controlled era of change is leading school districts to form alliances that have combined enrollments large enough to be at least at the double-section level. A greater degree of confidence is achieved by the local decision makers if they can build quadruple-section districts--with more than 1,000 students in grades K-12. In any event, this era of transformation is taking place within a set of parameters.

Another, very important consideration local leaders need to be aware of is the likelihood of another era of reorganization. Iowa has experienced two distinct ten year periods of school change that began in 1910 and again in 1952. The current period began in 1985, and has run on for six years already. It is clear that it will continue for at

least another two, and most likely for three to five more years.

Then, as before, there may be a plateau of relative calm. The first duration of stability lasted about 30 years and the second was 20 years. Is it now possible that another stage of change will begin? If history is any lesson, the answer is yes, and the interval of calm before the changes begin again will possibly be shorter than the previous ones.

The lesson to be understood is to avoid making decisions now that will cause irritations if change comes again. Are alliances being formed now that will have to be undone in a few years?

The next period of reorganization may take on two different characteristics. The first may be the continuation of the reorganizations that are occurring now. In other words, districts will continue to combine until a certain enrollment size is reached that provides for what people may consider full-service districts. The local rationale for change that is being evidenced now may basically resurface.

The other characteristic of change may be the advent of regionalism. During the past school year, studies were requested of the Department of Education that involved the concept of regional instruction.

One example involved the two southwestern districts of Clarinda and Shenandoah. In the spring of 1991, citizens' committees from both districts recommended to their boards that they study the possibility of a combined high school being built between the two towns. The boards asked the Department to do the study.

Both districts enroll more than 1,000 students in grades K-12, and they are located 19 miles apart on a major highway. Both high school buildings are relatively new and are excellent facilities, with auditoriums and expensive, complete athletic facilities.

The people advocating the combination seemed to want three additional services that generally require more than their individual enrollment sizes to provide. The requested additions are advanced academic courses, special vocational offerings, and alternative programs.

The Department of Education team recommended that the two districts remain intact and that they continue to operate their own high schools. The overall reason was that both schools offer excellent opportunities for the vast majority of the students and that the change to a combined district

would be too expensive in terms of finances and social upheaval to warrant the benefits that would become available to a relatively small percent of the student body. However, the team agreed that the students who need these additional programs lose out by not having them. This led to the recommendation of the team that the districts may wish to form a "regional instructional services center" in order to provide the three types of programs. The regional center could be located in either or both existing school buildings, or in a new, lower cost structure located somewhere between the two municipalities.

The other mentions of regionalism involved the United Community School District located between Ames and Boone, and the two mid-sized districts of Anamosa and Monticello. In a few other studies and board consultations regarding reorganization, the concept came in on a minor note.

The important point is that the idea is on the table, and it is beginning to attract attention. The concept is still being defined. In some cases, regionalism may include a combined high school serving a larger geographic territory. Other types may be the magnet school concept considered by the United Community school board or a combined instructional service center for several schools, as studied by Clarinda and Shenandoah, and Anamosa and Monticello.

In summary, local control, for the most part, took school districts through two historical stages of school district reorganization and is doing the same thing now. The changes in our agriculture-based land use, the fluctuation of the businesses within the state, and shifting populations are forcing much of the change. The challenge for local districts is for the school boards and citizens to assess the situation and to manage the changes to the extent possible.

IOWA SCHOOL REORGANIZATION

PRINCIPLES AND PRACTICES OF REORGANIZATION

By Guy Ghan

Reorganization Series I

Annual School District Reorganization Report

State of Iowa
DEPARTMENT OF EDUCATION
Bureau of School Administration and Accreditation
Grimes State Office Building
Des Moines, Iowa 50319-0146

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SCHOOL DISTRICT REORGANIZATION REPORT

The purposes of this annual report, coded as Reorganization Series I are to chronicle reorganization activities for future reference, analyze the current conditions, and provide some direction for subsequent years. The major themes of the 1992 document are the identification and analysis of principles of reorganization actions that are being developed through local action, and an examination of expected financial changes.

The 1991 publication addressed the causes of this period of significant change and presented possibilities for managing those changes. The 1990 account described the previous periods of reorganization activity and eras of stability. Both reports were sent to all school districts and are available at the Bureau of School Administration and Accreditation.

CURRENT REORGANIZATION ACTIVITIES

In 1991-92 reorganization activities took place at an even more accelerated rate than during the prior six years of this period of change. It appears as if whole-grade sharing and reorganization are occurring at the rate predicted, and it would seem that predictions for subsequent years should be accurate.

Local boards took actions during 1991-92 to increase the number of districts participating in whole-grade sharing from 111 in 1991-92 to 121 in 1992-93. Of the 111 districts whole-grade sharing in 1991-92, 14 were deleted due to reorganization. Twenty-four were added to the list for 1992-93.

Reorganization, which seems to follow whole-grade sharing, increased at a rate that has not been seen since the 1950s and early 1960s. As noted in the above paragraph, 14 districts reorganized effective July 1, 1992, which reduced the number of districts from 425 to 418. As of the date of this report, 22 districts have already successfully voted to reorganize effective July 1, 1993, 15 districts have reorganization hearings or elections pending, and another dozen to two dozen districts have reorganization petitions in various stages of development. Districts have until November 30, 1992, to hold elections for 1993 effective dates. It is very possible that there will be 400, or slightly less, school districts beginning the 1993-94 school year.

Superintendent sharing, which appears to mesh with whole-grade sharing and reorganization, is still increasing at a dramatic rate. In 1990-91 there were 119 districts sharing superintendents.

Superintendent sharing, which often leads to more sharing, is more volatile than whole-grade sharing. Districts go in and out of superintendent sharing and change partners. However, up to this point, no district has ceased whole-grade sharing for any reason other than reorganization or dissolution.

Following is an activity summary presented to a legislative committee on June 8, 1992:

A. Current Activities.

1984-85	438 districts; 437 districts with high schools.
1992-93	418 districts; 362 districts with high schools.
1984-85	2 districts whole-grade sharing.
1992-93	121 districts whole-grade sharing--6 minor participants. 32 no longer whole-grade sharing--reorganized. 56 of 418 districts not operating high schools.
1993-94	20 districts passed reorganization elections. 8 districts have hearings & elections pending. Over a dozen more districts working on petitions. November 30, 1992--last date for elections. Possibly less than 400 districts on July 1, 1993.
1995-96	Possibly 325 districts with high schools. Reorganization follows whole-grade sharing.

B. Periods of Greatest Reorganization Activities.

1910-20	Consolidated School Movement.
1952-62	Community School Movement.
1985-95?	School Reorganization Movement.

C. Social and Economic Background.

1900--more than 250,000 farms; 1990--less than 100,000 farms.
1933--937 high school districts--almost one per municipality.
Seventy percent of counties lost population between 1900 and 1990.
Dramatic changes in rural and larger community retail patterns.
There are many more considerations.

PRINCIPLES AND PRACTICES OF REORGANIZATION

The report to the interim legislative committee included five of the most significant principles and practices of reorganization

that are being developed by local school districts as they engage in reorganization activities. The information presented above, in the first section of this report, is largely factual and data based. The following material is less susceptible to being quantified. These concepts come from scores of reorganization studies and numerous meetings and conversations with boards of directors, school staff, and citizens over the past dozen years. In 1991-92 this consultant conducted studies for approximately 75 districts. A few were financial studies that did not require personal visits or board meetings, but most involved on-site interviews and meetings with the boards.

- A. "The movement is locally driven, with incentives from the legislature, and assistance from the Department of Education; and the actions result in long-term arrangements."

The perception that the movement is locally driven rather than being forced by the state has been stated many times in reorganization studies and other publications from the Bureau of School Administration and Accreditation. The concept is not universally accepted. There are some people who believe whole-grade sharing and reorganization would not have taken place without intervention from the Legislature and the Department of Education. The 1991 annual report elaborated upon this topic.

However, there are several patterns that have developed at the local level. These concepts do not apply to all situations, but they are reasonably accepted.

Districts that participated in moderate sharing prior to whole-grade sharing seem to express satisfaction with that practice. The moderate sharing includes students and teachers moving back and forth for a few subjects and services. Athletic sharing is also cited very often as a worthwhile prelude to whole-grade sharing.

Superintendent sharing is strongly meshed with whole-grade sharing. More often than not, superintendent sharing precedes whole-grade sharing, or the two commence at the same time. On numerous occasions, this consultant has informed boards and citizens that superintendent sharing tends to lead to whole-grade sharing, and whole-grade sharing is likely to lead to reorganization. Statistics support this conclusion. However, in several instances where boards and citizens were told of this probable sequence, and where they expressed no interest in whole-grade sharing or reorganization, they still decided to share superintendents.

All of the 14 districts that voted to reorganize effective July 1, 1992, were whole-grade sharing, and 12 were sharing superintendents with each other. One of the reorganization pairings involved a district that shared a superintendent with a third school, and the other partner was not sharing a superintendent that year. There were no failed elections or hearings conducted for July 1, 1992, reorganizations.

- B. "School officials and citizens of rural Iowa have shown very little interest in joining with the larger districts. Boone, with 2,345 students, is the largest district to become a part of the current whole-grade sharing and reorganization process."

Several districts enrolling more than 1,000 students have been involved in whole-grade sharing and reorganization; however, Boone is the only one larger than 2,000 students. This is not an indictment of the larger districts, merely, a statement of what is taking place.

- C. "There appears to be an enrollment size range that allows school districts to economically offer the programs and services expected by parents, and the comfort level of long-term stability seems to be very adequate. This enrollment size varies according to geography, school program expectations, and many other elements. The interest level seems to top out near the 2,000 student range. Comfort emerges at about 1,000 students, or somewhat lower."

The above expressed range is not hard and fast; however, it does express the sentiments of school officials and citizens. The key determining factor seems to be the comfort level. Some people are very cautious about entering into school district partnerships that may not stand the test of time.

- D. "The current status of change seems to indicate that there is a minimum enrollment size developing. This is not a size that is being forced or planned, but merely what is happening. The size appears to be what can be characterized as a 'double-section' school. This is a K-12 district that has two teachers per grade level and the secondary program that accompanies that size district. The enrollment number is approximately 500. This concept is similar to the situation in 1962, when the high school mergers of that era came to an end. Then, there remained only 23 districts below the single section range--300 students in grades K-12. If this movement continues to progress in a steady manner, all except possibly two dozen schools will be larger than 500 students. The degree of comfort does not exist in this size school as it does among those noted in the quadruple section range."

Of the whole-grade sharing districts that were paired in 1991-92, only five combinations resulted in enrollments of less than 500. Some of those five are currently experiencing problems that are associated with lack of stability.

- E. "A large number of school districts are seeing themselves as being below the minimum enrollment size. The reasons for the perceptions vary considerably. The boards and citizens of many districts want more programming and services which are expected to come with increased enrollment. Other districts feel that finances will force them out of existence. Some think that state mandates will eventually spell their demise. The important point is that, as proven by the list of whole-grade sharing and reorganization activities, scores of districts have taken actions on their own."

The number of small districts has been shrinking at a very rapid rate. This is sometimes a difficult statistic to explain. On one hand, enrollments have declined dramatically, which increases the number of small districts, and at the same time the number of small districts is being decreased due to mergers. The following table presents a general perspective.

Year	Notes	less than 300 students	less than 500 students	less than 600 students
1966-67	455 districts*	23	119	170
1969-70	453 districts*	22	114	169
1988-89	433 districts	82	188	239
1991-92	425 districts	73	176	224
1991-92	371 districts with high schools	21	101	149

* A few one room school districts, beyond the stated amounts, were still organized.

The trend is continuing into the 1992-93 school year. Of the 21 districts enrolling less than 300 students, four will no longer be operating high schools. Of the 101 districts below 500 enrollment, nine will no longer be operating high schools, and two will be larger than 500 since other high schools joined with them.

Since 1984-85, and through 1992-93, the number of high school districts has decreased from 437 to 362. That is a drop of 75 in eight years, or almost 10 per year.

It appears that the movement is still strong. According to information gathered from studies conducted by this consultant, and from other consultation activities, many districts are considering consolidation as options. Also, a large number of districts are discussing whole-grade sharing with their neighbors. These factors, coupled with an analysis of the current trend, indicate that whole-grade sharing and reorganization activities may continue for another three years or more.

Although finance is often given as a reason for whole-grade sharing and reorganization, the state finance formula has not been the driving force behind the movement. However, that may change in the next few years. The following section of this report analyzes the intertwining of school size, finances, and reorganization.

FINANCES--SCHOOL SIZE--REORGANIZATION

The purpose of this part of the report is to assist districts measure financial health related to low enrollment. The means for correcting financial problems of small districts are much different than corrective actions available to the medium-sized or larger districts. Although this information is specifically prepared for smaller districts, some parts may be helpful to other districts.

Up to this point the state financial laws have not worked against small districts. In fact, the Code of Iowa tends to help the smaller district. However, this is a situation that is changing as the new finance formula begins to narrow the per pupil expenditure range.

There is the common perception that per pupil expenditures range from \$3,203 to \$3,523, which is a ten percent spread from bottom to top. The two above stated amounts are the 1991-92 minimum and maximum per pupil formula amounts, known as the "regular program district cost per pupil." However, the regular program district cost per pupil multiplied by the actual number of pupils accounts for only a part of the funding available to school districts.

In 1990-91, the most recent year for which actual information is available, the statewide per pupil expenditures ranged from \$3,668 to \$7,478. In relation to enrollment size, not all small schools are expensive, but all expensive schools are small. The following table summarizes the per pupil expenditures for the 430 districts that existed in 1990-91.

Enrollment Size Category	Number Distr.	Total Expenditures	Total Enrollment	Average Per Pupil Expenditure
109-299	78	89,777,866	17,511	5,127
300-499	105	186,402,930	41,358	4,507
500-749	104	278,136,935	63,662	4,369
750-999	37	133,041,342	31,996	4,158
1,000-1,999	65	388,523,784	92,919	4,181
2,000-2,999	17	171,068,179	41,212	4,151
3,000-9,999	19	437,478,386	103,630	4,222
10,000-30,295	5	415,373,420	91,112	4,559
Totals	430	2,099,802,842	483,400	4,344

The information in the table includes total General Fund expenditures as reported on the Certified Annual Report. The revenues that support these expenditures came from all sources. The actual September enrollment was used. The per pupil range of \$3,668 to \$7,478 was 104 percent from bottom to top. As can be seen from the table and from the list of per pupil expenditures in rank order, included in the appendix, the compacting of the range will have a greater effect on the smaller districts, since many of them are the most expensive.

It is important for districts to carefully evaluate when financial stress gets to the point that whole-grade sharing or reorganization may be the best solution. The consolidation of school districts is a very drastic step and should only be taken after there has been a thorough examination of all factors.

If boards and citizens choose to join with other districts in order to provide more comprehensive educational programs or to more easily meet the minimum standards, that is a single issue. Or if the reason for a merger is to achieve long-term stability, that is another consideration. Financial elements are a third aspect that may cause change to take place. The following narrative examines local school district finances from the perspective of locating a danger level that signifies the need for some type of merger.

The need to consolidate does not apply to the medium-sized and larger districts. They should be able to take actions short of

mergers in order to overcome financial stress. The following factors are those examined by this consultant when conducting requested financial reorganization studies.

School finance is an enormously complex issue. There are a multitude of factors to consider, some concepts are fairly abstract, and judgement issues are involved. This analysis relates school finances with school enrollment size in a reasonably general manner and is stated as simply as possible.

It is well publicized in the news media that Iowa government is currently experiencing financial difficulties. This is not a new phenomenon. Several times during the 1980s, school finances were cut or frozen by the state in order to overcome revenue shortages. These funding problems are serious to the state and to the local governments; however, local officials need to understand that these problems have been cyclical in nature.

The reduction of school funding may be enough to push a few of the more financially strapped small districts into whole-grade sharing or reorganization. However, it is this consultant's opinion that periodic state-wide financial predicaments should not be the catalyst that becomes the major cause for schools to take the extreme measure of reorganization.

Another financial aspect that needs to be separated from other school finance issues is the level of service expected in a district. For example, if a small district wants two foreign languages, advanced chemistry, advanced physics etc., it must understand that the district is not large enough to offer these courses on its own. If the district attempts to provide a wide array of courses and services, it may cause its own financial stress.

However, there is a series of financial conditions that districts need to study in order to determine if whole-grade sharing or reorganization are financially necessary. This consultant examines seven broad areas in order to assess the long-term financial viability of school districts.

A. Balances.

There are three types of balances that seem to be the most appropriate for assessing financial health. They are the cash balance, accrued fund balance, and unspent balance. Along with the amounts of the most recent balances, it is necessary to be able to assess the balance fluctuation trends over a period of time. Ten years is usually adequate.

1. The cash balance is the net amount of cash and investments at the end of the fiscal year. A complete

examination considers both the General Fund and the Schoolhouse Fund.

The June 30, 1991, per pupil General Fund cash balances ranged from \$3,347 to (\$1,224). The smaller districts' balances ranged from high to low. However, most of the districts with large per pupil balances were small. This helps those districts sustain programs or buy time.

2. The accrued fund balance is the current assets less the current liabilities. This is a better indicator of financial condition since it takes into account more assets than just cash and investments. For example, late state aid payments are listed as assets, and unpaid July and August wages are liabilities. The Certified Annual Report summarizes the fund balance of only the Operating Fund portion of the General Fund. However, audit reports will include all funds.

The June 30, 1991, per pupil Operating Fund accrued fund balances ranged from \$4,136 to (\$1,282). Again the smaller districts' balances ranged from high to low. However, most of the districts with large balances were small. This also helps those districts sustain programs or buy time.

3. The unspent balance is the legal spending authority carried forward in the Operating Fund from prior years. This amount is usually not ranked in financial studies. The important aspect of this balance is that it is not legal for it to be negative.

B. Funding Authority.

This category of financial considerations includes the elements that determine the property tax levies, income surtaxes, and state aid. In general, this is controlled funding plus the various levies and taxes that are optional to the boards of directors or voters.

This is the set of financial activities that are being changed by the new financial formula. Most higher spending districts need to be aware of how the changes will come about.

1. The 1991-92 regular program district cost per pupil, as noted earlier, ranges from \$3,203 to \$3,523, and the average is \$3,248. This variation of 10 percent from bottom to top will be reduced to five percent over a period of time.

The important consideration for financial health affects those districts that are above 105 percent of what is termed the state cost, or \$3,203, which is also the state minimum. In 1991-92 there were 41 such districts, and only two enrolled more than 600 students.

2. Phantom students represent the number of students added to a district's enrollment in order to cushion enrollment decline. Phantom students were in the process of being phased out and are gone for the 1992-93 fiscal year.

In 1990-91 phantoms ranged from zero percent of a district's enrollment to a high of 45 percent. The high in 1991-92 was 15 percent.

Phantom students have allowed the actual per pupil funding and expenditure ranges to vary from the district cost noted in Item 1, above. Small districts range from no phantoms to the highest percent. However, the districts with the largest percents of phantoms are small. Therefore, it is imperative that school officials of small districts understand what this change in the funding formula means.

3. Guarantee money is most simply explained as a dollar amount built into a district's funding as a result of enrollment loss that was not covered by the existing phantom calculation. In short, it is funding for students that are no longer in the district. The current finance formula carries this feature through 1993-94.

The guarantee formula is significantly changed for the 1992-93 fiscal year. However, using 1991-92 data, the small schools range from no guarantee to the highest. Also, most of the districts receiving the larger amounts per actual pupil are small.

4. Supplemental weighting is the number of students added to a district's enrollment to provide extra funding for sharing. Supplemental weighting is provided for whole-grade sharing and superintendent or administrator sharing. Extra funding for these two forms of sharing has a five year limitation. The five years may be extended to a maximum of ten if reorganization takes place under certain circumstances. There are no time limits on extra funding for other types of sharing.

The important factor is that extra funding for whole-grade sharing and administrator sharing is temporary.

Most of the supplemental weighting for this type of sharing goes to small districts.

5. There are over a dozen optional property tax levies, five optional income surtaxes, and one optional state aid available in the General Fund and the Schoolhouse Fund. Districts of all sizes avail themselves of these options.

The important consideration for a district that is assessing its financial health is how the levies and taxes are built into its spending pattern. For example, if the instructional support levy is relied upon to fund basic portions of the educational program, it may be very traumatic to not be able to renew the levy.

There are more features to the basic funding formula; however, the above five should allow district's to measure this portion of their financial health. In summary, districts that rely heavily upon phantom students, guarantees, or supplemental weighting for their funding will experience financial stress as the new formula and time brings their funding patterns more toward the norm. Optional levies pose problems to the extent districts have begun to rely upon them and if the levies cannot be viewed as relatively permanent.

C. Assessed Valuation and Taxing Patterns.

Assessed valuation is related to a district financial health to the extent tax rates are able to raise a reasonable amount of money. On a per pupil basis, the 1991-92 assessed valuation ranged from \$73,037 to \$477,762, and the average was \$149,478.

Again small districts ranged across the entire spectrum. However, most of the wealthy districts are small. This characteristic allows some districts to put themselves in superior financial conditions through optional levies.

The tax rates are not directly related to financial stability. However, it is possible that districts with high rates have more trouble obtaining voluntary support at the polling place for additional taxes. The 1991-92 total rates per thousand assessed valuation ranged from \$7.20 to \$21.94, and the average was \$12.48. Most of the low rates are for the small districts.

D. Spending Patterns.

This is a broad area of consideration. Most of the examination of spending patterns can focus on employees, since approximately 50 percent of expenditures are on teachers' salaries, almost 70 percent on all salaries, and 80 percent on salaries plus employee benefits. The remaining 20 percent of statewide Operating Fund expenditures goes for all other spending, such as books, buses, etc.

Schools can assess this type of information by comparing their spending patterns with other districts their size, or against total state information. Many problem areas can be noticed. A few this consultant has seen are the high number of employees in a district compared to other districts in a similar size category, or wage scales that are significantly higher than comparable districts.

Some of these may be good features from an educational program perspective, but districts with low numbers of students per teacher will find it increasingly difficult to support that type of program as their per pupil funding levels are reduced to be closer to the state average. At one end, according to the 1990-91 Certified Annual Report, one district employed one instructor for every 6.1 students. At the other end, another district employed one instructor for every 18.2 students. The state average is 14.6 students per instructor. Instructors include all teachers, counselors, librarians, etc.

Again, the low and expensive ratios are in the small districts. This is not an indictment of small classes, but merely the statement of a fact of expense that may be very hard to address as the per pupil funding range is decreased.

E. Facilities and Equipment.

Recent news media coverage indicates that there are many poor school buildings in the state. This is correct.

The long-term financial problems will occur as the old three story structures meet the century mark. Some are susceptible to being remodeled and modernized, but others are not. The dilemma will take place as schools ask citizens to vote to mortgage their districts for 20 years in order to pay for new buildings. If voters do not perceive stability for the districts, will they be willing to support multi-million dollar bond issues?

The amount of equipment in schools, particularly computers and other electronic equipment, has rapidly increased over the past few years. Many districts have excellent collections of these items and use them to the benefit of

their students. Others have very limited amounts of computers. The expensive question for the future is at what time will parents expect their districts to have this modern technology?

In summary, districts that have the newer single story buildings will be able to have reasonable confidence that the structures are good assets. However, many of the older three story buildings are not adaptable to modern educational programs, are getting to the age where they need to be replaced, have handicapped accessibility problems, and are in districts that may not have the voter confidence to build new buildings.

F. Other Funding Sources.

The previous statements about school funding considered the collection of laws that apply to the vast majority of revenue sources. However, there are miscellaneous sources of money. They include interest income, Phase money, federal aid, etc.

Districts that receive more funding from these sources probably have pluses on their sides. The financial caution is directed toward the longevity of the funding sources. If the money is coming from the type of program that comes and goes, problems may result if the money has been used for necessities.

G. Use of Balances.

This item brings the study back to the beginning. If districts have been spending more cash than they are taking in, or if the accrued fund balances continue to decline, such practices can continue for only so long before the districts are too far into the hole to be financially solvent. The problem then is compounded if the districts are too small to cut programs without going below the standards or below the expectations of the citizens.

The school finance changes that are being phased in are reducing the per pupil expenditure range. All of the small schools are not expensive, but all of the expensive schools are small. The narrowing of the range is very likely to affect the highly funded and expensive small districts more than the average and low spending schools.

Many of the small districts have very little program cushion to rely upon for cutting expenditures. These are conditions that will force more districts to view whole-grade sharing or reorganization as viable options.

One added concern is about the possibility that the need to reduce funding on a statewide basis may continue. In other words the cycle may not turn around in the next year or two. If that is the case, more of the districts at the low end of the enrollment range may find that whole-grade sharing and reorganization are their main alternatives for providing the minimum or expected programs within limited financial constraints. It is imperative that each local district continuously and openly assess its program and financial strengths.

The structure and finances of Iowa school districts have changed many times since the first schools were established in the mid 1800s. Recently, in the late 1960s and early 1970s school finance laws were significantly modified to produce the foundation plan that has been in effect for over 20 years. A major impetus for the foundation plan was the intended equalization of per pupil spending. At various times since then, amendments to the Code allowed the per pupil funding range to increase, and at times modifications decreased the range. The current changes are designed to significantly decrease the range.

Many of the finance features have allowed some smaller districts to be able to receive more funding, hence spend more per pupil. These changes were not specifically designed to help the small districts. They more or less happened to help these districts by default.

The challenge for the smaller districts is to deal with the general decline in state funding and with the narrowing of the per pupil funding range. If districts have significantly changed their standards of operation because of funding beyond the averages, they may have difficulty going back to lower expectations. This circumstance is not unlike a family that receives a temporary financial windfall and "pumps up" its standard of living. The family may have obligated itself to a new higher home mortgage and car payments based upon the temporary influx of cash. Then when they go back to the normal family income it becomes burdensome to continue to make the newly obligated payments.

APPENDIX

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IOWA DEPARTMENT OF EDUCATION
Actual General Fund Expenditures Divided by the Actual Enrollments
From Secretaries' Annual Reports
1990-91

#	District Name	Cert Enroll Sep 1990	Gen Fund Expenditures	Expend Per Student	#	District Name	Cert Enroll Sep 1990	Gen Fund Expenditures	Expend Per Student
1	LYTTON COMMUNITY SCHOOL	149.0	1,114,209	7,478	48	OLIN CONSOLIDATED SCHO	300.0	1,537,977	5,127
2	FONDA COMMUNITY SCHOOL	145.0	1,052,791	7,261	49	GILMORE CITY-BRADGATE	254.0	1,301,157	5,123
3	LOST NATION COMMUNITY	186.0	1,283,475	6,900	50	RADCLIFFE COMMUNITY SC	299.0	1,529,213	5,114
4	GREEN MOUNTAIN IND SCH	212.0	1,398,494	6,597	51	WEST BEND COMMUNITY SC	294.1	1,494,085	5,050
5	AMANA COMMUNITY SCHOOL	192.0	1,258,874	6,557	52	ODDEN COMMUNITY SCHOOL	650.0	3,292,170	5,065
6	GARWIN COMMUNITY SCHO	220.0	1,435,038	6,523	53	ROCK VALLEY COMMUNITY	914.5	2,602,949	5,059
7	CORWITH-WESLEY COMMUNI	186.0	1,197,598	6,439	54	URBANA COMMUNITY SCHO	223.0	1,126,763	5,053
8	PALMER CONSOLIDATED SC	132.0	834,452	6,322	55	REINBECK COMMUNITY SCH	405.0	2,040,633	5,039
9	THOMPSON COMMUNITY SCH	161.0	981,706	6,098	56	DUNLAP COMMUNITY SCHO	379.0	1,907,734	5,034
10	NORTHWEST WEBSTER COMM	289.0	1,754,826	6,072	57	WELLSBURG COMMUNITY SC	242.3	1,218,045	5,027
11	GRAND VALLEY COMMUNITY	178.0	1,076,177	6,046	58	MAR-MAC COMMUNITY SCHO	289.0	1,450,175	5,018
12	LU VERNE COMMUNITY SCH	133.0	789,390	5,935	59	GUTTENBERG COMMUNITY S	589.4	2,948,526	5,003
13	LINEVILLE-CLIO COMMUNI	109.0	618,840	5,677	60	CENTRAL DALLAS COMMUNI	219.0	1,094,838	4,999
14	UNION-WHITTEN COMMUNIT	197.0	1,117,211	5,671	61	IRWIN COMMUNITY SCHOOL	271.0	1,354,173	4,997
15	LOHRVILLE COMMUNITY SC	177.0	999,444	5,647	62	WISNVA VALLEY COMMUNIT	554.0	1,737,805	4,966
16	CEDAR VALLEY COMMUNITY	235.0	1,325,522	5,641	63	SOUTH TAMA COUNTY COMM	1,679.0	8,329,871	4,961
17	WODEN-CRYSTAL LAKE COM	203.0	1,141,954	5,625	64	BANBORN COMMUNITY SCHO	261.0	1,294,149	4,958
18	STEAMBOAT ROCK COMMUNI	123.0	689,095	5,602	65	CALAMUS/WHEATLAND COMM	511.0	2,533,515	4,958
19	SCRANTON CONSOLIDATED	192.0	1,072,259	5,585	66	SUTHERLAND COMMUNITY S	316.0	1,562,604	4,945
20	OXFORD JUNCTION CONS S	209.0	1,161,247	5,556	67	PRESTON COMMUNITY SCHO	453.0	2,235,510	4,935
21	ELK HORN-KIMBALLTON CO	245.0	1,354,978	5,531	68	VENTURA COMMUNITY SCHO	302.0	1,489,771	4,933
22	HEORICK COMMUNITY SCHO	231.0	1,277,201	5,529	69	WILLOW COMMUNITY SCHO	267.0	1,315,208	4,926
23	GRAND COMMUNITY SCHOOL	169.0	929,483	5,500	70	C AND M COMMUNITY SCHO	324.0	1,594,606	4,922
24	PRAIRIE CITY COMMUNITY	466.4	2,560,809	5,491	71	LAWONI COMMUNITY SCHOOL	413.0	2,031,991	4,920
25	MONROE COMMUNITY SCHOOL	595.0	3,250,044	5,462	72	TWIN RIVERS COMMUNITY	261.0	1,284,037	4,920
26	PRESCOTT COMMUNITY SCH	128.0	697,448	5,449	73	BURT COMMUNITY SCHOOL	210.0	1,031,821	4,913
27	SHELBY COMMUNITY SCHOOL	226.0	1,222,619	5,410	74	KLEENE COMMUNITY SCHOOL	224.0	1,096,821	4,897
28	HERIDEN-CLEGHORN COMM	235.0	1,270,344	5,406	75	CLARION COMMUNITY SCHO	697.0	3,411,451	4,894
29	LINCOLN CENTRAL COMM S	275.0	1,474,932	5,363	76	ORIENT-HACKSBURG COMM	336.0	1,644,149	4,893
30	PRINGHAR COMMUNITY SCH	268.0	1,431,297	5,341	77	WEST HARRISON COMMUNIT	448.0	2,184,419	4,876
31	ROLFE COMMUNITY SCHOOL	217.0	1,158,714	5,340	78	GARNESVILLE COMMUNITY S	378.0	1,839,860	4,867
32	CLEARFIELD COMMUNITY S	143.0	763,107	5,336	79	LA PORTE CITY COMMUNIT	684.0	3,327,395	4,863
33	BUFFALO CENTER-RAKE CO	411.0	2,174,576	5,291	80	SCHALLER COMMUNITY SCH	285.0	1,385,565	4,862
34	DIAGONAL COMMUNITY SCH	143.0	756,163	5,288	81	DEXFIELD COMMUNITY SCH	451.0	2,190,536	4,857
35	LAKOTA CONSOLIDATED SC	114.0	599,958	5,263	82	SENTRAL COMMUNITY SCHO	270.0	1,311,286	4,857
36	HAMBURG COMMUNITY SCHO	321.0	1,688,892	5,261	83	DOW CITY-ARION COMMUNI	296.0	1,435,317	4,849
37	SOUTH CLAY COMMUNITY S	267.0	1,402,410	5,252	84	AR-WE-VA COMMUNITY SCH	359.3	1,737,516	4,836
38	COON RAPIDS-BAYARD COM	605.0	3,164,635	5,231	85	CAL COMMUNITY SCHOOL D	292.2	1,412,511	4,834
39	MORNING SUN COMMUNITY	213.0	1,110,787	5,215	86	ROCKWELL CITY COMMUNIT	530.0	2,553,734	4,818
40	KANAWHA COMMUNITY SCHO	217.0	1,128,879	5,202	87	ANDREW COMMUNITY SCHO	315.0	1,515,312	4,811
41	DYSART-GENESEO COMMUNI	465.2	2,414,257	5,190	88	HUBBARD COMMUNITT SCHO	266.0	1,276,886	4,800
42	NEW MARKET COMMUNITY S	213.0	1,105,230	5,189	89	PATON-CHURDAN COMMUNIT	269.0	1,291,184	4,800
43	POCAHONTAS AREA COMM S	589.8	3,053,785	5,178	90	BENNETT COMMUNITY SCHO	313.0	1,501,968	4,799
44	MORMON TRAIL COMMUNITY	343.0	1,770,774	5,163	91	CHARLES CITY COMMUNITY	2,012.3	9,644,618	4,793
45	WESTERN DUBUQUE COMM S	2,558.0	13,204,728	5,162	92	CORNING COMMUNITY SCHO	580.0	2,776,927	4,788
46	EAST GREENE COMMUNITY	371.0	1,913,710	5,158	93	VAN METER COMMUNITY SC	390.0	1,861,954	4,774
47	WINFIELD-MT UNION COMM	407.0	2,089,038	5,133	94	DEEP RIVER-MILLERSBURG	199.0	948,520	4,766

IOWA DEPARTMENT OF EDUCATION
 Actual General Fund Expenditures Divided by the Actual Enrollments
 From Secretaries' Annual Reports
 1990-91

#	District Name	Cert Enroll Sep 1990	Gen Fund Expenditures	Expend Per Student	:	#	District Name	Cert Enroll Sep 1990	Gen Fund Expenditures	Expend Per Student
95	RUDD-ROCKFORD MARBLE R	654.0	3,109,444	4,755	:	142	ROCKWELL-SWALEDALE COM	398.0	1,813,582	4,557
96	SEMCO COMMUNITY SCHOOL	346.0	1,639,347	4,738	:	143	WATERLOO COMMUNITY SCH	12,072.7	55,000,497	4,556
97	GOLDFIELD COMMUNITY SC	178.0	842,843	4,735	:	144	CARSON-MACEDONIA COMM	398.0	1,812,029	4,553
98	TRIPOLI COMMUNITY SCHO	461.0	2,182,151	4,734	:	145	FARRAGUT COMMUNITY SCH	379.0	1,725,375	4,552
99	GREENE COMMUNITY SCHO	400.0	1,891,480	4,729	:	146	ANTHON-OTO COMMUNITY S	348.0	1,584,224	4,552
100	DES MOINES INDEPENDENT	30,295.0	143,232,312	4,728	:	147	ST ANSGAR COMMUNITY SC	679.0	3,091,030	4,552
101	DOHS COMMUNITY SCHOOL	244.0	1,151,753	4,720	:	148	MAPLE VALLEY COMMUNITY	667.5	3,037,351	4,550
102	EASTWOOD COMMUNITY SCH	386.0	1,816,489	4,706	:	149	NORTH TAMA COUNTY COMM	593.0	2,698,093	4,550
103	KINGSLEY-PIERSON COMM	500.0	2,350,744	4,701	:	150	NORTH LINN COMMUNITY S	736.0	3,346,477	4,547
104	AKRON WESTFIELD COMM S	590.0	2,773,324	4,701	:	151	SOUTH HAMILTON COMMUNI	760.0	3,452,277	4,542
105	CHARTER OAK-UTE COMM S	351.0	1,648,234	4,696	:	152	MAQUOKETA COMMUNITY SC	1,614.0	7,323,579	4,538
106	TURKEY VALLEY-COMMUNIT	647.0	3,037,825	4,695	:	153	COLO COMMUNITY SCHOOL	339.0	1,538,127	4,537
107	BLAKESBURG COMMUNITY S	255.0	1,197,282	4,695	:	154	VAN BUREN COMMUNITY SC	680.0	3,083,785	4,535
108	ANES COMMUNITY SCHOOL	4,726.0	22,165,684	4,690	:	155	SIOUX RAPIDS-RENBANDT	356.0	1,612,462	4,529
109	SOUTH WINNESHIEK COMM	703.9	3,297,943	4,685	:	156	EDDYVILLE COMMUNITY SC	665.0	3,011,956	4,529
110	HUDSON COMMUNITY SCHO	649.0	3,038,901	4,682	:	157	HIGHLAND COMMUNITY SCH	540.0	2,444,827	4,527
111	SAYDEL CONSOLIDATED SC	1,269.0	5,940,957	4,682	:	158	WEST CENTRAL COMMUNITY	469.0	2,121,997	4,525
112	UNITED COMMUNITY SCHO	354.0	1,655,155	4,676	:	159	CLAY CENTRAL COMMUNITY	276.0	1,247,202	4,519
113	CENTRAL DECATUR COMM S	707.0	3,302,054	4,671	:	160	LAKE VIEW-AUBURN COMM	460.0	2,077,419	4,516
114	MARION INDEPENDENT SCH	1,562.0	7,290,179	4,667	:	161	RUTHVEN-AYRSHIRE COMM	326.0	1,472,073	4,516
115	EHMETSBURG COMMUNITY S	880.0	4,104,116	4,664	:	162	FOX VALLEY COMMUNITY S	204.0	920,822	4,514
116	CENTRAL WEBSTER COMM S	310.0	1,445,098	4,662	:	163	ARMSTRONG-RINGSTED COM	549.0	2,477,567	4,513
117	CARDINAL COMMUNITY SCH	712.0	3,313,139	4,653	:	164	NORTH KOSSUTH COMMUNIT	448.0	2,021,485	4,512
118	NORTHWOOD-KENSSETT COM	568.0	2,641,962	4,651	:	165	DAVENPORT COMMUNITY SC	17,898.1	80,727,124	4,510
119	GRUNDY CENTER COMMUNIT	647.0	3,008,496	4,650	:	166	COLLEGE COMMUNITY SCHO	2,333.0	10,518,594	4,509
120	ALGONA COMMUNITY SCHO	1,429.9	6,643,095	4,646	:	167	DELWOOD COMMUNITY SCHO	274.0	1,234,620	4,506
121	EAST HOMONA COMMUNITY	258.0	1,198,171	4,644	:	168	TERRIL COMMUNITY SCHO	272.0	1,225,345	4,505
122	CEDAR RAPIDS COMMUNITY	16,848.2	78,218,340	4,643	:	169	AURELIA COMMUNITY SCHO	401.0	1,806,253	4,504
123	NORWAY COMMUNITY SCHO	337.0	1,564,259	4,642	:	170	CENTRAL CLINTON COMM S	1,537.0	6,920,740	4,503
124	EAGLE GROVE COMMUNITY	939.0	4,354,960	4,638	:	171	NORTHEAST HAMILTON COM	362.0	1,629,923	4,503
125	EASTERN ALLAMAKEE COMM	539.0	2,494,752	4,628	:	172	STORM LAKE COMMUNITY S	1,624.3	7,311,270	4,501
126	MANSON COMMUNITY SCHO	514.0	2,377,287	4,625	:	173	CANACHE COMMUNITY SCH	1,125.0	5,056,799	4,495
127	MALLARD COMMUNITY SCHO	216.0	998,050	4,621	:	174	BRIDGEWATER-FONTANELLE	312.0	1,401,754	4,493
128	ACKLEY-GENEVA COMMUNIT	548.0	2,531,379	4,619	:	175	ELDORA-NEW PROVIDENCE	809.0	3,632,360	4,490
129	BATTLE CREEK COMMUNITY	290.0	1,338,403	4,615	:	176	WALL LAKE COMMUNITY SC	315.3	1,415,672	4,490
130	SEYHOUR COMMUNITY SCHO	411.0	1,896,086	4,613	:	177	CENTER POINT COMS SCHO	609.0	2,731,196	4,485
131	MOUNT AYR COMMUNITY SC	713.0	3,288,516	4,612	:	178	PARKERSBURG COMMUNITY	543.0	2,433,984	4,482
132	GLADBROOK COMMUNITY SC	302.0	1,392,701	4,612	:	179	PAULLINA COMMUNITY SCH	333.1	1,492,211	4,480
133	STRATFORD COMMUNITY SC	205.0	943,295	4,601	:	180	EXIRA COMMUNITY SCHOOL	358.0	1,603,096	4,478
134	DUMONT COMMUNITY SCHO	244.0	1,122,187	4,599	:	181	MARCUS COMMUNITY SCHO	451.0	2,018,931	4,477
135	EVERLY COMMUNITY SCHO	321.0	1,474,093	4,592	:	182	TWIN CEDARS COMMUNITY	498.0	2,224,351	4,467
136	RUSSELL COMMUNITY SCHO	228.0	1,044,831	4,583	:	183	LYNNVILLE-SULLY COMM S	507.0	2,262,548	4,463
137	NASHUA COMMUNITY SCHO	560.0	2,564,407	4,579	:	184	WACO COMMUNITY SCHOOL	586.0	2,614,487	4,462
138	NEWELL-PROVIDENCE COMM	329.0	1,506,283	4,578	:	185	COLFAX-MINGO COMMUNITY	842.0	3,747,930	4,451
139	BELLEVUE COMMUNITY SCH	679.0	3,105,145	4,573	:	186	TITONKA CONSOLIDATED S	240.0	1,065,142	4,438
140	CRESTLAND COMMUNITY SC	302.0	1,379,790	4,569	:	187	NORTH WINNESHIEK COMM	418.0	1,855,039	4,438
141	MANILLA COMMUNITY SCHO	344.0	1,570,079	4,564	:	188	MARSHALLTOWN COMMUNITY	4,821.9	21,393,903	4,437

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189	JEFFERSON COMMUNITY SC	1,044.0	4,631,145	4,436	:	236	NORTH SCOTT COMMUNITY	2,895.0	12,509,991	4,321
190	FORT DODGE COMMUNITY S	4,702.3	20,859,017	4,436	:	237	IOWA FALLS COMMUNITY S	1,287.0	5,560,053	4,320
191	BEDFORD COMMUNITY SCHO	616.0	2,730,277	4,432	:	238	L D F COMMUNITY SCHOL	562.0	2,426,473	4,318
192	ALDEN COMMUNITY SCHOOL	416.0	1,843,486	4,431	:	239	WEBSTER CITY COMMUNITY	1,777.1	7,670,124	4,316
193	COLUMBUS COMMUNITY SCH	880.0	3,898,063	4,430	:	240	FREMONT COMMUNITY SCHO	238.0	1,025,883	4,310
194	SIGOURNEY COMM SCHOOL	692.0	3,063,865	4,428	:	241	SHEFFIELD-CHAPIN COMM	421.0	1,813,591	4,308
195	MOULTON-UDELL COMMUNIT	306.0	1,353,958	4,425	:	242	RENSEN-UNION COMMUNITY	436.7	1,880,928	4,307
196	GRAETTINGER COMMUNITY	328.0	1,451,205	4,424	:	243	CENTRAL LEE COMMUNITY	1,049.0	4,516,080	4,305
197	DUBUQUE COMMUNITY SCHO	9,618.9	42,515,004	4,420	:	244	CENTRAL CITY COMMUNITY	546.0	2,349,815	4,304
198	CLARENCE-LOWDEN COMM S	463.0	2,045,491	4,418	:	245	MASON CITY COMMUNITY S	4,706.0	20,240,821	4,301
199	LAKE CITY COMMUNITY SC	571.0	2,522,500	4,418	:	246	OAKLAND COMMUNITY SCHO	457.0	1,963,752	4,297
200	ESTHERVILLE COMMUNITY	1,432.0	6,322,287	4,415	:	247	WEST BURLINGTON IND SC	484.0	2,078,457	4,294
201	JANESVILLE CONSOLIDATE	418.0	1,842,175	4,407	:	248	AUDUBON COMMUNITY SCHO	843.0	3,620,096	4,294
202	SCHLESWIG COMMUNITY SC	354.0	1,559,690	4,406	:	249	CLINTON COMMUNITY SCHO	5,067.3	21,754,301	4,293
203	ALLISON-BRISTOW COMM S	382.0	1,682,570	4,405	:	250	BOYDEN-HULL COMMUNITY	539.0	2,312,963	4,291
204	GRINWELL-NEWBURG COMM	1,783.0	7,852,439	4,404	:	251	SIOUX CENTER COMMUNITY	851.2	3,651,404	4,290
205	MISSOURI VALLEY COMM S	1,005.0	4,423,359	4,401	:	252	EARLHAM COMMUNITY SCHO	449.0	1,925,399	4,288
206	BEAMAN-CONRAD-LISCOB	467.0	2,055,006	4,400	:	253	SPRINGVILLE COMMUNITY	505.1	2,165,858	4,288
207	NORTH CENTRAL COMMUNIT	608.0	2,673,680	4,398	:	254	MESERVEY-THORNTON COMM	231.0	988,304	4,278
208	KEDTA COMMUNITY SCHOOL	470.0	2,065,472	4,395	:	255	TRI-CENTER COMMUNITY S	729.1	3,117,039	4,275
209	NORTH FAYETTE COMMUNIT	1,176.0	5,163,275	4,391	:	256	WHITING COMMUNITY SCHO	214.0	914,360	4,273
210	PRAIRIE COMMUNITY SCHO	625.0	2,743,242	4,389	:	257	ANITA COMMUNITY SCHOOL	396.0	1,691,967	4,273
211	EAST CENTRAL COMMUNITY	526.0	2,307,925	4,388	:	258	DANVILLE COMMUNITY SCH	508.0	2,168,484	4,269
212	FLOYD VALLEY COMMUNITY	447.0	1,961,256	4,388	:	259	MALVERN COMMUNITY SCHO	436.0	1,860,561	4,267
213	WOODBURY CENTRAL COMM	594.0	2,604,267	4,384	:	260	SIBLEY-OCHEYEDAN COMM	960.0	4,095,604	4,266
214	SIDNEY COMMUNITY SCHO	420.0	1,840,980	4,383	:	261	NEW HAMPTON COMMUNITY	1,416.0	6,033,203	4,261
215	CLARKE COMMUNITY SCHO	1,434.0	6,285,455	4,383	:	262	GEORGE COMMUNITY SCHO	357.0	1,520,757	4,260
216	POHEROY COMMUNITY SCHO	293.0	1,281,474	4,374	:	263	ALBERT CITY-TRUESDALE	404.0	1,720,935	4,260
217	WALNUT COMMUNITY SCHO	310.0	1,355,338	4,372	:	264	IDA GROVE COMMUNITY SC	663.0	2,823,765	4,259
218	BURLINGTON COMMUNITY S	5,800.4	25,354,139	4,371	:	265	WAPELLO COMMUNITY SCHO	850.0	3,615,063	4,253
219	WEST SIOUX COMMUNITY S	769.0	3,360,588	4,370	:	266	SUNNER COMMUNITY SCHO	744.0	3,162,993	4,251
220	H-L-V COMMUNITY SCHOOL	465.1	2,032,103	4,369	:	267	BRITT COMMUNITY SCHOOL	605.0	2,571,188	4,250
221	MURRAY COMMUNITY SCHO	295.0	1,288,872	4,369	:	268	WOODWARD-GRANGER COMM	623.0	2,646,851	4,249
222	FAIRFIELD COMMUNITY SC	1,981.0	8,654,520	4,369	:	269	NEWTON COMMUNITY SCHO	3,593.0	15,254,401	4,246
223	LEWIS CENTRAL COMMUNIT	2,434.8	10,630,605	4,366	:	270	WILLIAMSBURG COMMUNITY	803.1	3,409,537	4,245
224	ALTA COMMUNITY SCHOOL	582.0	2,537,321	4,360	:	271	BETTENDORF COMMUNITY S	4,382.0	18,589,639	4,242
225	PEKIN COMMUNITY SCHOOL	582.0	2,536,017	4,357	:	272	WOODBINE COMMUNITY SCH	582.0	2,468,261	4,241
226	GLIDDEN-RALSTON COMM S	436.0	1,898,473	4,354	:	273	OELWEIN COMMUNITY SCHO	1,622.3	6,878,456	4,240
227	AVOHA COMMUNITY SCHOOL	478.0	2,080,823	4,353	:	274	ADAIR-CASEY COMMUNITY	464.0	1,965,967	4,237
228	MIDLAND COMMUNITY SCHO	458.0	1,988,960	4,343	:	275	EAST UNION COMMUNITY S	645.0	2,732,422	4,236
229	DAYTON COMMUNITY SCHO	232.0	1,007,166	4,341	:	276	UNDERWOOD COMMUNITY SC	606.0	2,566,337	4,235
230	ALLAMAKEE COMMUNITY SC	1,579.0	6,846,288	4,336	:	277	MONTICELLO COMMUNITY S	1,092.0	4,624,167	4,235
231	LENOX COMMUNITY SCHOOL	483.0	2,093,955	4,335	:	278	VALLEY COMMUNITY SCHO	542.0	2,295,086	4,234
232	SHELLSBURG COMMUNITY S	385.0	1,668,603	4,334	:	279	OEBOLT-ARTHUR COMMUNI	492.0	2,083,032	4,234
233	CRESTON COMMUNITY SCHO	1,726.3	7,479,264	4,333	:	280	NESCO COMMUNITY SCHOOL	340.0	1,439,489	4,234
234	HINTON COMMUNITY SCHO	570.0	2,468,655	4,331	:	281	NORTHEAST COMMUNITY SC	791.0	3,347,961	4,233
235	DECORAH COMMUNITY SCHO	1,578.0	6,821,364	4,323	:	282	HOWARD-WINNESHEK COMM	1,509.3	6,387,868	4,232

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283	CLEAR CREEK COMMUNITY	740.0	3,129,030	4,228	330	INDEPENDENCE COMMUNITY	1,730.0	7,128,659	4,121
284	ALBIA COMMUNITY SCHOOL	1,365.0	5,765,246	4,224	331	NORA SPRINGS-ROCK FALL	541.0	2,226,534	4,116
285	PLAINFIELD COMMUNITY S	295.0	1,245,350	4,222	332	CLARINDA COMMUNITY SCH	1,087.0	4,467,706	4,110
286	LOUISA-MUSCATINE COMM	1,010.0	4,260,069	4,218	333	TREYNOR COMMUNITY SCHO	460.0	1,888,196	4,105
287	DIKE COMMUNITY SCHOOL	524.0	2,209,730	4,217	334	PANORAMA COMMUNITY SCH	770.0	3,160,184	4,104
288	LISBON COMMUNITY SCHOO	470.2	1,982,490	4,216	335	KEOKUK COMMUNITY SCHOO	2,534.2	10,399,628	4,104
289	CENTRAL LYON COMMUNITY	829.3	3,495,941	4,216	336	NEW LONDON COMMUNITY S	615.0	2,522,775	4,102
290	RICEVILLE COMMUNITY SC	597.0	2,514,818	4,212	337	CARLISLE COMMUNITY SCH	1,263.0	5,176,150	4,098
291	TIPTON COMMUNITY SCHOO	928.0	3,905,478	4,208	338	KNOXVILLE COMMUNITY SC	2,026.1	8,303,442	4,098
292	NEW HARTFORD COMMUNITY	374.0	1,573,944	4,208	339	WEST MONONA COMMUNITY	731.0	2,995,213	4,097
293	ALBURNETT COMMUNITY SC	667.0	2,804,059	4,204	340	HARMONY COMMUNITY SCHO	558.0	2,286,285	4,097
294	CHEROKEE COMMUNITY SCH	1,447.0	6,079,493	4,201	341	BAXTER COMMUNITY SCHOO	316.0	1,294,273	4,096
295	VINTON COMMUNITY SCHOO	1,475.7	6,199,215	4,201	342	WEST LIBERTY COMMUNITY	1,204.0	4,930,731	4,095
296	MORAVIA COMMUNITY SCHO	452.0	1,898,587	4,200	343	IOWA VALLEY COMMUNITY	637.0	2,606,656	4,092
297	LONE TREE COMMUNITY SC	407.0	1,708,902	4,199	344	DURANT COMMUNITT SCHOO	645.0	2,636,084	4,087
298	COUNCIL BLUFFS COMMUNI	9,980.3	41,892,407	4,198	345	HAMPTON COMMUNITY SCHO	1,147.0	4,686,881	4,086
299	GUTHRIE CENTER COMMUNI	582.0	2,442,286	4,196	346	ENGLISH VALLEYS COMM S	458.0	1,870,016	4,083
300	IOWA CITY COMMUNITY SC	9,308.0	39,015,309	4,192	347	WEST MARSHALL COMMUNIT	810.0	3,307,110	4,083
301	LITTLE ROCK COMMUNITY	205.0	858,585	4,188	348	CARROLL COMMUNITY SCHO	1,554.5	6,344,652	4,081
302	WESTWOOD COMMUNITY SCH	737.0	3,081,715	4,181	349	WAPSIE VALLEY COMMUNIT	818.0	3,337,106	4,080
303	VILLISCA COMMUNITY SCH	484.0	2,023,664	4,181	350	LINCOLN COMMUNITY SCHO	519.1	2,114,945	4,074
304	SHELDON COMMUNITY SCHO	1,160.0	4,848,782	4,180	351	DUNKERTON COMMUNITY SC	544.0	2,215,141	4,072
305	MUSCATINE COMMUNITY SC	5,605.0	23,419,281	4,178	352	GILBERT COMMUNITY SCHO	636.0	2,589,317	4,071
306	HUMBOLDT COMMUNITY SCH	1,403.0	5,858,573	4,176	353	EAST BUCHANAN COMMUNIT	725.0	2,948,172	4,066
307	LAURENS-MARATHON COMM	547.0	2,282,163	4,172	354	SPIRIT LAKE COMMUNITY	1,224.0	4,977,162	4,066
308	CHARITON COMMUNITY SCH	1,351.0	5,635,158	4,171	355	SIOUX VALLEY COMMUNITY	310.0	1,259,933	4,064
309	LAKE MILLS COMMUNITY S	802.0	3,344,128	4,170	356	SHENANDOAH COMMUNITY S	1,291.0	5,246,771	4,064
310	WEST BRANCH COMMUNITY	755.0	3,146,232	4,167	357	WILTON COMMUNITY SCHOO	875.3	3,556,967	4,064
311	LANTON-BRONSON COMMUNI	593.0	2,466,907	4,160	358	GALVA-HOLSTEIN COMMUNI	633.9	2,571,787	4,063
312	WASHINGTON COMMUNITY S	1,719.0	7,147,041	4,158	359	URBANDALE COMMUNITY SC	3,218.0	13,070,476	4,062
313	SIOUX CITY COMMUNITY S	13,998.1	58,195,147	4,157	360	POSTVILLE COMMUNITY SC	658.0	2,671,327	4,060
314	WEST DES MOINES COMM S	7,169.0	29,795,758	4,156	361	HARRIS-LAKE PARK COMM	354.0	1,437,002	4,059
315	BELMOND COMMUNITT SCHOO	727.0	3,021,090	4,156	362	CENTERVILLE COMMUNITT	1,715.0	6,961,292	4,059
316	FREDERICKSBURG COMMUNI	419.0	1,741,085	4,155	363	JESUP COMMUNITY SCHOOL	986.4	4,003,614	4,059
317	DAVIS COUNTY COMMUNITY	1,416.0	5,875,582	4,149	364	ANAMOSA COMMUNITY SCHO	1,303.0	5,276,138	4,049
318	OTTUMWA COMMUNITY SCHO	4,894.3	20,293,078	4,146	365	SOUTH PAGE COMMUNITY S	401.5	1,625,668	4,049
319	DEWISON COMMUNITY SCHO	1,591.0	6,592,105	4,143	366	GREENFIELD COMMUNITY S	548.0	2,217,506	4,047
320	OSAGE COMMUNITY SCHOOL	1,116.0	4,623,702	4,143	367	SOLON COMMUNITY SCHOOL	852.0	3,447,110	4,046
321	KARLAN COMMUNITY SCHOOL	1,615.3	6,689,439	4,141	368	MOUNT VERNON COMMUNITY	915.0	3,699,837	4,044
322	GRISWOLD COMMUNITY SCH	711.0	2,944,250	4,141	369	FORT MADISON COMMUNITY	2,877.7	11,631,446	4,042
323	SAC COMMUNITY SCHOOL D	576.0	2,384,242	4,139	370	DENVER COMMUNITY SCHOO	734.0	2,965,508	4,040
324	EDGEWOOD-COLESBURG COM	686.0	2,837,084	4,136	371	WAYNE COMMUNITY SCHOOL	725.0	2,927,879	4,038
325	MADRID COMMUNITY SCHOOL	596.0	2,461,079	4,129	372	ESSEX COMMUNITY SCHOOL	362.3	1,460,722	4,032
326	ROLAND-STORY COMMUNITY	1,008.0	4,159,880	4,127	373	MONTEZUMA COMMUNITY SC	568.0	2,289,492	4,031
327	PLEASANTVILLE COMMUNIT	697.0	2,875,229	4,125	374	NORTH POLK COMMUNITY S	935.0	3,768,193	4,030
328	MID-PRAIRIE COMMUNITY	1,216.0	5,014,245	4,124	375	HARTENSDALE-ST MARYS C	507.5	2,044,479	4,029
329	BENTON COMMUNITY SCHOOL	1,197.0	4,933,779	4,122	376	NEVADA COMMUNITY SCHOO	1,503.0	6,052,053	4,027

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377	WAUKEE COMMUNITY SCHOO	964.0	3,881,396	4,026	424	SERGEANT BLUFF-LUTON C	1,070.0	4,059,571	3,794
378	PLEASANT VALLEY COMM S	2,864.3	11,516,445	4,021	425	MELCHER-OALLAS COMMUNI	486.0	1,840,449	3,787
379	APLINGTON COMMUNITY SC	408.0	1,640,412	4,021	426	JOHNSTON COMMUNITY SCH	2,126.0	8,034,310	3,779
380	FREMONT-MILLS COMMUNIT	564.0	2,267,030	4,020	427	HARTLEY-MELVIN COMM SC	597.0	2,253,254	3,774
381	CLARKSVILLE COMMUNITY	448.0	1,800,043	4,018	428	NORWALK COMMUNITY SCHO	1,799.0	6,751,103	3,753
382	CENTRAL COMMUNITY SCHO	821.0	3,296,600	4,015	429	CLEAR LAKE COMMUNITY S	1,660.0	6,217,920	3,746
383	BELLE PLAINE COMMUNITY	714.0	2,863,500	4,011	430	SOUTHEAST POLK COMMUNI	3,451.0	12,659,951	3,668
384	SOUTHEAST WARREN COMM	645.0	2,586,273	4,010	-----				
385	CEDAR FALLS COMMUNITY	4,988.0	19,969,775	4,004	Totals		483,399.5	2,099,802,842	
386	WEST LYON COMMUNITY SC	900.0	3,597,802	3,998	Averages		1,124.2		4,344
387	MANNING COMMUNITY SCHO	513.0	2,049,129	3,994	=====				
388	MEDIAPOLIS COMMUNITY S	980.0	3,911,035	3,991					
389	STARHONT COMMUNITY SCH	948.0	3,779,302	3,987					
390	LE MARS COMMUNITY SCHO	2,052.0	8,177,833	3,985					
391	STUART-MENLO COMMUNITY	647.0	2,577,632	3,984					
392	M-F-L COMMUNITY SCHOOL	759.0	3,020,902	3,980					
393	BONDURANT-FARRAR COMM	763.0	3,029,150	3,970					
394	WEST DELAWARE COUNTY C	1,934.5	7,678,892	3,969					
395	BOONE COMMUNITY SCHOOL	2,292.8	9,083,034	3,962					
396	ADEL-OE SOTO COMMUNITY	1,339.0	5,304,157	3,961					
397	INTERSTATE 35 COMMUNIT	872.0	3,445,619	3,951					
398	MOUNT PLEASANT COMMUNI	2,175.0	8,583,781	3,947					
399	MAQUOKETA VALLEY COMM	967.0	3,813,086	3,943					
400	PELLA COMMUNITY SCHOOL	1,777.0	6,992,057	3,935					
401	OKOBOJI COMMUNITY SCHO	965.0	3,796,161	3,934					
402	TRI-COUNTY COMMUNITY S	470.0	1,846,065	3,928					
403	NORTH MAHASKA COMMUNIT	525.0	2,058,721	3,921					
404	COLLINS-MAXWELL COMM S	516.0	2,018,596	3,912					
405	FOREST CITY COMMUNITY	1,478.0	5,777,353	3,909					
406	STANTON COMMUNITY SCHO	311.0	1,213,451	3,902					
407	LINN-MAR COMMUNITY SCH	3,312.0	12,922,428	3,902					
408	MAURICE-ORANGE CITY CO	839.2	3,271,463	3,898					
409	SPENCER COMMUNITY SCHO	2,287.0	8,913,536	3,897					
410	WAVERLY-SHELL ROCK COM	2,155.3	8,391,132	3,893					
411	BROOKLYN-GUERNSEY-MALC	667.0	2,585,756	3,877					
412	BALLARD COMMUNITY SCHO	1,188.0	4,605,359	3,877					
413	GARNER-HAYFIELD COMM S	964.0	3,736,967	3,877					
414	LOGAN-MAGNOLIA COMMUNI	573.0	2,215,228	3,866					
415	INDIANOLA COMMUNITY SC	2,940.0	11,362,113	3,865					
416	WINTerset COMMUNITY SC	1,537.0	5,929,402	3,858					
417	OSKALOOSA COMMUNITY SC	2,648.0	10,162,943	3,838					
418	GLENWOOD COMMUNITY SCH	1,809.3	6,913,025	3,821					
419	PERRY COMMUNITY SCHOOL	1,545.6	5,901,603	3,818					
420	RED OAK COMMUNITY SCHO	1,404.0	5,347,099	3,808					
421	ANKENY COMMUNITY SCHO	4,287.0	16,313,014	3,805					
422	CANTIC COMMUNITY SCH	1,831.0	6,959,288	3,801					
423	DALLAS CENTER-GRIMES C	1,104.3	4,190,614	3,795					

IOWA SCHOOL REORGANIZATION
FORTY-ONE DISTRICTS REORGANIZE

By Guy Chen

Reorganization Series I
Special School District Reorganization Report

State of Iowa
DEPARTMENT OF EDUCATION
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Des Moines, Iowa 50319-0146

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SCHOOL DISTRICT REORGANIZATION REPORT

February 1, 1993

Effective July 1, 1993, forty-one districts voted to reorganize, which is the largest number of high school district mergers to take place since 1962. This magnitude of reorganization activity, along with new information about the 1990 Census as it impacts upon rural Iowa, and data about the influence of the state finance formula upon smaller districts, are all topics that need to be explored and understood.

It has been the practice of this consultant to produce an annual reorganization report for over ten years now. This special edition addresses the three factors stated in the above paragraph.

TWENTY-ONE LESS SCHOOL DISTRICTS

Between December 1, 1991, and November 30, 1992, the last legal date for a July 1, 1993, reorganization, 41 districts voted to consolidate their schools. The reason for the odd number is that a triple merger was passed by the Paullina, Primghar, and Sutherland districts. These elections reduced the number of school districts by 21, from 418 in 1992-93 to 397 in 1993-94. See Table 1.

The last time such a grand scale of reorganization took place was when the state went from 510 high school districts in 1961-62 to 469 in 1962-63. That year ended a ten year period of massive high school district consolidation. Large numbers of mergers took place for six more years, but they involved, for the most part, elementary school districts.

During the reorganization season ending November 30, 1992, three elections failed to carry in both districts. This meant that 20 of the 23 attempts to reorganize passed. Although 20 new districts will be formed in 1993-94, there will be 21 less districts than there are this year.

For several years, particularly when conducting studies for school districts, this consultant has many times stated whole-grade sharing should be viewed as a prelude to reorganization. This opinion is based upon the mounting compilation of data regarding whole-grade sharing and reorganization. The situation seemingly becomes clearer each year.

Table 1
Reorganization Elections
July 1, 1993, Effective Dates

ELECTION/ HEARING DATES*	PASSED/FAILED	ORIGINAL DISTRICTS	NEW DISTRICTS	EFFECTIVE DATES**
12/17/91	Passed	Crestland & Schaller	Schaller-Crestland	07/1/93
12/17/91	Passed	Shellsburg & Vinton	Vinton-Shellsburg	07/1/93
12/17/91	Passed	Dysart-Geneseo & LaPorte City	Union	07/1/93
01/28/92	Passed	Center Point & Urbana	Center Point-Urbana	07/1/93
03/31/92	Passed	Manson & Northwest Webster	Manson-Northwest Webster	07/1/93
04/07/92	Passed	Palmer & Pomeroy	Pomeroy-Palmer	07/1/93
05/05/92	Passed	Marcus & Meriden-Cleghorn	Marcus-Meriden-Cleghorn	07/1/93
05/05/92	Passed	Lytton & Rockwell City	Rockwell City-Lytton	07/1/93
05/12/92	Passed	Fonda & Newell-Providence	Newell-Fonda	07/1/93
05/19/92	Passed	Lake City & Lohville	Southern Cal	07/1/93
06/23/92	Passed	Lost Nation & Midland	Midland	07/1/93
07/14/92	Failed	Estherville & Lincoln Central	Estherville-Lincoln Central	Failed
08/04/92	Passed	Pocahantas Area & Rolfe	Pocahantas Area	07/1/93
09/08/92	Passed	Sioux Rapids-Remb.&Sioux Valley	Sioux Central	07/1/93
09/08/92	Passed	Paullina, Primghar, & Sutherland	South O'Brien	07/1/93
09/08/92	Passed	Carson-Macedonia & Oakland	Riverside	07/1/93
10/13/92	Passed	Hubbard & Radcliffe	Hubbard-Radcliffe	07/1/93
10/13/92	Passed	Adel-DeSoto & Central Dallas	Adel-DeSoto-Minburn	07/1/93
10/13/92	Passed	Clay Central & Evertly	Clay Central/Evertly	07/1/93
11/24/92	Passed	Clarion & Goldfield	Clarion-Goldfield	07/1/93
11/24/92	Failed	Floyd Valley & Maurice-Orange	Orange Valley	Failed
11/24/92	Passed	Cedar Valley & Prairie	Prairie Valley	07/1/93
11/24/92	Failed	Linn-Mar & Marion	Indian Creek	Failed

* Reorganization elections must be passed by November 30, 1992, in order for the reorganization to be effective July 1, 1993.

Support for the opinion comes from this consultant's hundreds of conversations with school board members, citizens, and other school officials. In over a dozen years this consultant has conducted various types of reorganization studies for over 200 school districts. In 1991-92 studies were conducted for 75 school districts, and most of them involved on-site visits and meetings with the boards and communities. These very personal contacts provide for a deep level of understanding.

As the current school reorganization movement continues, predictions can more reliably be made through analysis of the objective evidence. The following tables reinforce the statement that "the facts speak for themselves:"

Table 2
Number Districts and High school Districts

Year	Number Districts	Number Districts With High Schools
1984-85	438	437
1985-86	436	431
1986-87	436	426
1987-88	436	415
1988-89	433	405
1989-90	431	389
1990-91	430	378
1991-92	425	371
1992-93	418	362
1993-94	397	358*

* This is a preliminary number. February 1, 1993, is the final date for signing whole-grade sharing contracts for 1993-94.

Table 2 lists the number of districts in existence for each year since the last year of statewide stability, 1984-85. It also enumerates the number of districts maintaining high schools. Each whole-grade sharing contract, to this date, involves at least one district that sends its high school to another district; hence, there are less high school districts than legally incorporated K-12 districts.

In 1984-85 there were only two districts sharing to the extent of what we now call "whole-grade sharing." They were Lu Verne and

Corwith-Wesley. Since that time, the number has risen to 153 in 1992-93. However, 32 of the 153 districts no longer whole-grade share. They reorganized after a period of whole-grade sharing. An additional 39 districts will be in that category as of July 1, 1993.

The third column in Table 3 lists the cumulative number of districts that ceased whole-grade sharing after reorganizing. The last column is the cumulative number of districts that are now, or were previously, whole-grade sharing. Of the 153, there are a few that might be classified as minor sharing participants. In other words, they receive a few of the students from a district that is sending its high school or junior/senior high to more than one other district.

The trend is continuing. To this date, six districts have filed reorganization petitions with their AEAs for July 1, 1994, effective date. This consultant is aware of another 10 to 12 districts that are in the process of developing reorganization petitions or have the project on the table.

Table 3
Number Districts With Whole-Grade Sharing Contracts
Cumulative Data

Year	Number Districts Currently Sharing	Number Former Sharings Deleted Through Reorganization	Total Number Now or Previously Sharing
1984-85	2		2
1985-86	10		10
1986-87	20		20
1987-88	42		42
1988-89	56	6	62
1989-90	84	8	92
1990-91	104	10	114
1991-92	111	18	129
1992-93	121	32	153
1993-94	*	71	*

* February 1, 1993, final date for signing whole-grade sharing contracts for 1993-94. Complete data not compiled.

Many school officials and citizens have reported that reorganization was easy compared to whole-grade sharing. This, of course, was based upon the premise that the districts were whole-grade sharing first.

Several school board members pointed out the thinking of some of their citizens that they thought their districts were already reorganized. The schools were bound so tightly through the sharing contract, that people did not realize they were not completely consolidated.

Dozens of school board members reported that the decisions to whole-grade share rested solely on their shoulders. This is tough. Follow-up conversations indicate that reorganization tends to be a natural step that takes place after whole-grade sharing, and the decision does not seem to be as difficult. Also, the resolution is shared by the citizens at the polling booths.

Table 4
New Whole-Grade Sharing Contracts
1993-94

District	Grades Receiving	Grades Sending	Type Contract	Maintain High School
Gilmore City-Bradgate	7-8	9-12	two-way	no
Twin Rivers	9-12	7-8		yes
South Clay	none	7-12	multi one-way	no
Laurens-Marathon	7-12	none		yes
Ruthven-Ayshire	7-12	none		yes
Sioux Central	7-12	none		yes
Spencer	7-12	none		yes
Lincoln Central	none	K-12	one-way	no
Estherville	K-12	none		yes

Table 4 is based upon preliminary information. In addition, Dexfield and Stuart-Menlo have already signed a contract for 1994-95 whole-grade sharing.

There have been only four reorganizations since 1985 that did not follow periods of whole-grade sharing. Two of those were in the first year of the era, and their actions to reorganize were taken in 1984-85. They were Colfax and Mingo, and Sibley and Ocheyedan. The others involved Panora-Linden and Y-J-B on July 1, 1989, and Carson-Macedonia and Oakland on July 1, 1993.

Since 1985, there has been an average of almost ten new whole-grade sharing agreements each year. The number this year is on the light side.

However, the natural conditions behind the movement have not changed. The next section of this report addresses some of the new data from the 1990 Census. In addition, the potential effects of the state funding formula are becoming clearer. The third part confronts that topic.

ONLY EIGHT COUNTIES GAIN POPULATION IN 1990

From 1980 to 1990, only eight of the 99 counties gained population. Item A, at the end of this report lists county population from 1900 to 1990.

This change from 1980 to 1990 is not unusual. Seventy counties lost population since 1900, which was the peak year for the number of farms in Iowa. The 1900 population was 2,231,813, and in 1990 it was 2,776,755. This was an increase of 544,942 in 90 years. During that time, Iowa's population increased by 24.4 percent, compared to 227.3 percent for the United States.

From 1900 there were five counties that never gained population during any ten year period, and ten counties gained only during one census. Refer to Item B for comparison of county changes for each decade.

In 1930 Iowa's farm population was 964,659, and it was down to 256,562 in 1990. That represents a loss of 708,097, or 73.4 percent. From 1930 to 1940, 15 counties gained farm population. Since then no county has ever gained farm population. Refer to Item C for details.

The subjective evidence gathered by this consultant during the studies conducted for local districts supports the contention that the roots of the reorganization movement come from three major tributaries. They are the state's population shift, the massive consolidations of farms and business, and increasing consumer demands for services and products. Schools, just like

other service industries, are becoming larger. This is not to judge the conditions one way or the other. It is obvious that schools, like other services, react to natural conditions. The major difference between local government change and private enterprise modification, is that private enterprise often transforms more gradually and continuously. Schools tend to experience periods of stability, followed by spurts of activity. This third historic era of school consolidation should be more than half done.

The tables described in this section were derived from U.S. Census Bureau Decennial Census information compiled by Willis Goudy. Additional information can be obtained from Willis Goudy, at Iowa State University.

INFLUENCE OF FINANCE CHANGES WILL VARY

The changes wrought by the replacement of the original school finance chapter of the Code of Iowa, Chapter 442, with the new one, Chapter 257, affect different schools in varying ways. This section of the report examines the modifications as they impact the smaller school districts--those within the enrollment range of whole-grade sharing and reorganization activities.

The overall change of the new finance formula is the narrowing of the per pupil funding range. The funding range is related to the expenditure range, in that over a period of time, spending cannot outstrip funding. In 1990-91, the Southeast Polk school district spent the least amount of money per pupil. Its per pupil general fund spending was \$3,668. The highest was Lytton, with \$7,478.

Any change designed to compact the per pupil funding and spending ranges will have a bearing on school size and on potential moves to whole-grade share or reorganize. Small school will be affected the most.

Not all small schools are expensive, but all expensive schools are small. As the features of the new funding formula take effect, those schools that are funded significantly more than the state average will be brought down to a lower funding level. Small schools will be affected the most since many of them have the higher funding levels.

Another factor related to size is the ability to react to negative financing elements. Very few school districts take kindly to financing cuts or other adverse monetary conditions. However, the very small districts have more difficulty adjusting. For example, it is much easier to accommodate a needed reduction in staff if a district is large enough to have five math teachers rather than only one, or even less than one full-time equivalency. Boards and administrators of the medium size and

large districts agonize over financial duress decisions they need to make. However, their resolutions do not dig anywhere near as deeply into the core programs as do the actions of boards that govern schools with just handfuls of teachers, administrators, and other employees.

The three most significant and direct alterations resulting from the new finance formula are the compaction of the regular program per pupil district costs, the elimination of "phantom" students, and the deletion of the extra funding, termed "guarantee." These conversions are being phased in over a period of several years.

In 1990-91 the regular program district cost per pupil varied from \$2,834 to \$3,913. Note, this is not the total funding available to school districts, but it is the major portion of the controlled formula. The next year, 1991-92, all districts below the average were brought to this average, \$3,203. In other words, the average became the minimum. In 1992-93, this minimum, also referred to as the state cost, is \$3,336. Two hundred-sixteen of the 418 schools are funded at the rate of \$3,336, and will continue to be funded at the state cost or minimum. The districts in this category range in size from Goldfield, with 182 students to Davenport, at 18,211.

Also, in 1991-92 the districts above 110 percent of the state cost per pupil were brought down to 110 percent. Then, over a period of years, the plan of Chapter 257 is to phase all districts funded for more than 105 percent of the state cost down to the 105 percent level.

This year, 1992-93, there are 20 school districts being funded at a level that is greater than the eventual 105 percent maximum. These 20 districts range in size from 116 to 637 students, and the average size is 280.

For many years, until 1992-93, districts applied a formula to the current enrollment and enrollments of previous years. The formula allowed districts that were losing students to add "phantom" students to their budget enrollments. This formula was designed to cushion districts from the immediate adverse financial effects of declining enrollment.

If phantom students are converted to a percent of budget enrollment, the 1990-91 range in percent of phantoms was from zero percent to a high of 45 percent. As a result of the phasing out of phantoms, the percent in 1991-92 varied from zero to fifteen. In 1992-93 phantoms students are not counted for school district funding. In 1990-91 and in 1991-92, all of the districts with the high percents of phantoms were small.

Another longtime feature of the financial formula that has helped soften the effects of declining enrollment is commonly referred to as the "guarantee amount." Simply, a school district in 1992-93 is guaranteed to have its total regular program funded at an amount that was at least equal to the regular program district cost in the prior year--1991-92. This cushions districts from declining enrollment and the loss of phantoms. This guarantee, or adjustment, as it is also called, is being given to 157 of the 418 districts.

The per pupil range of guaranteed funding is zero to \$836. This benefit tends to favor the smaller districts. The average enrollment of the districts receiving this source of funding is 563, compared to the state average budget enrollment of 1,173. The average enrollment of the districts receiving more than \$250 per student is 289. Of the 73 districts receiving more than \$110 per pupil, only one district enrolls more than 747 students. A few of the larger districts may receive what seems to be a lot of guaranteed funding, but the per pupil amounts are relatively small.

The Code of Iowa provides that 1993-94 is to be the last year for guaranteed funding. This could be a reduction of over nine million dollars.

In summary, the compaction of the regular program district per pupil cost, the elimination of phantom students, and the eradication of the guaranteed funding are all narrowing the per pupil range of funding available to school districts. These actions are not designed to impinge on any particular enrollment size; however, the upper ends of the funding scales are almost exclusively inhabited by the smaller districts.

Two other financial features allow the per pupil funding range to remain expanded. They are the supplemental weighting (extra funding for sharing) and optional taxes.

The supplemental weighting program is providing over 21 million in additional dollars for 1992-93. The large per pupil amounts are being raised by the smaller districts that have gone into large scale sharing, and by those districts that were sharing and are now reorganized. The important features of this program that need to be recognized are that the extra funding for whole-grade sharing, superintendent sharing, and continuance of sharing into reorganization are no longer available to districts beginning these arrangements after 1992-93, and the funding plans have five year limitations. Difficulties may arise for districts that have become addicted to the additional revenues.

The optional property taxes and income surtaxes of the general fund are raising approximately 150 million dollars a year. The per pupil range of funding from these sources varies from over

\$1,000 to zero. The options that are now available are not scheduled to be deleted.

In conclusion, the full effects of the new funding formula have not yet take place. Many small districts will be impacted more than other districts since they have been greater recipients of the extra revenues provided by the deviations from a standard per pupil funding amount.

County Population
1990

ITEM A

County #	County Name	Co. Pop. 1900	Co. Pop. 1910	Co. Pop. 1920	Co. Pop. 1930	Co. Pop. 1940	Co. Pop. 1950	Co. Pop. 1960	Co. Pop. 1970	Co. Pop. 1980	Co. Pop. 1990	Total Change from 1900 to 1990	Percent Change 1900 to 1990
1	Adair	16,192	14,420	14,259	13,891	13,196	12,292	10,893	9,487	9,509	8,409	(7,783)	-48.07%
2	Adams	13,601	10,998	10,521	10,437	10,156	8,753	7,468	6,322	5,731	4,866	(8,735)	-64.22%
3	Allamakee	18,711	17,328	17,285	16,328	17,184	16,351	15,982	14,968	15,108	13,855	(4,856)	-25.95%
4	Appanoose	25,927	28,701	30,535	24,835	24,265	19,683	16,015	15,007	15,511	13,743	(12,184)	-46.99%
5	Audubon	13,626	12,671	12,520	12,264	11,790	11,579	10,919	9,595	8,559	7,534	(6,292)	-46.16%
6	Benton	25,177	23,156	24,080	22,851	22,879	22,656	23,431	22,885	23,649	22,429	(2,748)	-10.91%
7	Black Hawk	32,399	44,865	56,570	69,146	79,946	100,448	122,482	132,916	137,961	123,798	(91,999)	-282.10%
8	Boone	28,200	27,626	29,892	29,271	29,782	28,139	28,037	26,470	26,184	25,186	(3,014)	-10.69%
9	Bremer	16,305	15,841	16,728	17,046	17,932	18,804	21,108	22,737	24,820	22,613	(6,508)	-39.91%
10	Buchanan	21,427	19,748	19,890	19,550	20,991	21,927	22,293	21,762	22,900	20,844	(583)	-2.72%
11	Buena Vista	16,975	15,981	18,556	18,667	19,838	21,113	21,189	20,693	20,774	19,965	(2,990)	-17.61%
12	Butler	17,955	17,119	17,845	17,617	17,986	17,394	17,467	16,953	17,668	15,731	(2,224)	-12.39%
13	Calhoun	18,569	17,090	17,783	17,605	17,584	16,925	15,923	14,292	13,342	11,508	(7,061)	-38.03%
14	Carroll	20,319	20,117	21,549	22,326	22,770	23,065	23,431	22,912	22,951	21,423	(1,104)	-5.43%
15	Cass	21,274	19,047	19,421	19,422	18,647	18,532	17,919	17,007	16,932	15,128	(6,146)	-28.89%
16	Cedar	19,371	17,765	17,560	16,760	16,864	16,910	17,791	17,655	18,635	17,381	(1,990)	-10.27%
17	Cerro Gordo	20,672	25,011	34,675	38,476	43,865	46,053	49,894	49,223	48,458	46,733	(26,061)	-126.07%
18	Cherokee	16,570	16,741	17,760	18,737	19,238	19,052	18,598	17,269	16,238	14,098	(2,472)	-14.92%
19	Chickasaw	17,037	15,375	15,431	14,637	15,227	15,228	15,034	14,969	15,437	13,295	(3,742)	-21.96%
20	Clarke	12,440	10,736	10,506	10,384	10,253	9,369	8,222	7,581	8,612	8,287	(4,153)	-33.38%
21	Clay	13,391	12,766	15,660	16,107	17,762	18,103	18,504	18,464	19,576	17,585	(4,194)	-31.34%
22	Clayton	27,750	25,576	25,032	24,559	24,334	22,522	21,962	20,606	21,098	19,054	(8,696)	-31.34%
23	Clinton	43,832	45,394	43,371	44,377	44,722	49,664	55,060	56,749	57,122	51,040	(7,208)	-16.44%
24	Crawford	21,685	20,041	20,614	21,028	20,538	19,741	18,569	19,116	18,935	16,775	(4,910)	-22.64%
25	Dallas	23,058	23,628	25,120	25,493	24,649	23,661	24,123	26,085	29,513	29,755	(6,697)	-29.04%
26	Davis	15,620	13,315	12,574	11,150	11,136	9,959	9,199	8,207	9,104	8,312	(7,308)	-46.79%
27	Decatur	18,115	16,347	16,566	14,903	14,012	12,601	10,539	9,737	9,794	8,338	(9,777)	-53.97%
28	Delaware	19,185	17,888	18,183	18,122	18,487	17,734	18,483	18,770	18,933	18,035	(1,150)	-5.99%
29	Des Moines	35,989	36,145	35,520	38,162	36,804	42,056	44,605	46,982	46,203	42,614	(6,625)	-18.41%
30	Dickinson	7,995	8,137	10,241	10,982	12,185	12,756	12,574	12,565	15,629	14,909	(6,914)	-86.48%
31	Dubuque	56,403	57,450	58,262	61,214	63,768	71,337	80,048	90,609	93,745	86,403	(30,000)	-53.19%
32	Emmet	9,936	9,816	12,627	12,856	13,406	14,102	14,871	14,009	13,336	11,569	(1,633)	-16.44%

County Population
1990

ITEM A

County #	County Name	Co. Pop. 1900	Co. Pop. 1910	Co. Pop. 1920	Co. Pop. 1930	Co. Pop. 1940	Co. Pop. 1950	Co. Pop. 1960	Co. Pop. 1970	Co. Pop. 1980	Co. Pop. 1990	Total Change from 1900 to 1990	Percent Change 1900 to 1990
33	Fayette	29,645	27,919	29,251	29,145	29,151	28,294	28,581	26,898	25,488	21,843	(8,002)	-26.81%
34	Floyd	17,754	17,119	18,860	19,524	20,169	21,505	21,102	19,860	19,597	17,058	(696)	-3.92%
35	Franklin	14,996	14,780	15,807	16,382	16,379	16,268	15,472	13,253	13,036	11,364	(3,632)	-24.22%
36	Fremont	18,546	15,623	15,447	15,533	14,645	12,323	10,282	9,282	9,401	8,226	(10,320)	-55.65%
37	Greene	17,820	16,023	16,467	16,528	16,599	15,544	14,379	12,716	12,119	10,045	(7,775)	-43.63%
38	Grundy	13,757	13,574	14,420	14,133	13,518	13,722	14,132	14,119	14,366	12,029	(1,728)	-12.56%
39	Guthrie	18,729	17,374	17,596	17,324	17,210	15,197	13,607	12,243	11,983	10,935	(7,794)	-41.61%
40	Hamilton	19,514	19,242	19,531	20,978	19,922	19,660	20,032	18,383	17,862	16,071	(3,443)	-17.64%
41	Hancock	13,752	12,731	14,723	14,802	15,402	15,077	14,604	13,506	13,833	12,638	(1,114)	-8.10%
42	Hardin	22,794	20,921	23,337	22,947	22,530	22,218	22,533	22,248	21,776	19,094	(3,700)	-16.23%
43	Harrison	25,597	23,162	24,488	24,897	22,767	19,560	17,600	16,240	16,348	14,730	(10,867)	-42.45%
44	Henry	20,022	18,640	18,298	17,660	17,994	18,708	18,187	18,114	18,890	19,226	(798)	-3.98%
45	Howard	14,512	12,920	13,705	13,082	13,531	13,105	12,734	11,442	11,114	9,809	(4,703)	-32.41%
46	Humboldt	12,667	12,182	12,951	13,202	13,459	13,117	13,156	12,519	12,246	10,756	(1,911)	-15.09%
47	Ida	12,327	11,296	11,689	11,933	11,047	10,697	10,269	9,283	8,908	8,365	(3,962)	-32.14%
48	Iowa	19,544	18,409	18,600	17,332	17,016	15,835	16,396	15,419	15,429	14,630	(4,914)	-25.14%
49	Jackson	23,615	21,258	19,931	18,481	19,181	19,622	20,734	20,839	22,503	19,950	(3,665)	-15.52%
50	Jasper	26,976	27,034	27,855	32,936	31,496	32,305	35,282	35,425	36,425	34,795	(7,181)	-28.99%
51	Jefferson	17,437	15,951	16,440	16,241	15,762	15,696	15,818	15,774	16,316	16,310	(1,127)	-6.46%
52	Johnson	24,817	25,914	26,462	30,276	33,191	45,756	53,663	72,127	81,717	96,119	(71,302)	-287.31%
53	Jones	21,954	19,950	18,607	19,206	19,950	19,401	20,693	19,868	20,401	19,444	(2,510)	-11.43%
54	Keokuk	24,979	21,160	20,983	19,148	18,406	16,797	15,492	13,943	12,921	11,624	(13,355)	-53.46%
55	Kossuth	22,720	21,971	25,082	25,452	26,630	26,241	25,314	22,937	21,891	18,591	(4,129)	-18.17%
56	Lee	39,719	39,702	39,676	41,268	41,074	43,102	44,207	42,996	43,106	38,687	(1,032)	-2.60%
57	Linn	55,392	60,720	74,004	82,336	89,142	104,274	136,899	163,213	169,775	168,767	(13,375)	-20.68%
58	Louisa	13,516	12,855	12,179	11,575	11,384	11,101	10,290	10,682	12,055	11,592	(1,924)	-14.23%
59	Lucas	16,126	13,463	15,686	15,114	14,571	12,069	10,923	10,163	10,313	9,070	(7,056)	-43.76%
60	Lyon	13,165	14,624	15,431	15,293	15,374	14,697	14,468	13,340	12,896	11,952	(1,213)	-9.21%
61	Madison	17,710	15,621	15,020	14,331	14,525	13,131	12,295	11,558	12,597	12,483	(5,227)	-29.51%
62	Mahaska	34,273	29,860	26,270	25,804	26,485	24,672	23,602	22,177	22,867	21,522	(12,751)	-37.20%
63	Marion	24,159	22,995	24,957	25,727	27,019	25,930	25,886	26,352	29,669	30,001	(5,842)	-24.18%
64	Marshall	29,991	30,279	32,630	33,727	35,406	35,611	37,984	41,076	41,652	38,276	(8,285)	-27.62%

County Population
1990

ITEM A

County #	County Name	Co. Pop. 1990	Co. Pop. 1910	Co. Pop. 1920	Co. Pop. 1930	Co. Pop. 1940	Co. Pop. 1950	Co. Pop. 1960	Co. Pop. 1970	Co. Pop. 1980	Co. Pop. 1990	Total Change from 1900 to 1990	Percent Change 1900 to 1990
65	Hills	16,764	15,811	15,422	15,866	15,064	14,064	13,050	11,832	13,406	13,202	(3,562)	-21.25%
66	Mitchell	14,916	13,435	13,921	14,065	14,121	13,945	14,043	13,108	12,329	10,928	(3,988)	-26.74%
67	Monona	17,980	16,633	17,125	18,213	18,238	16,303	13,916	12,069	11,692	10,034	(7,946)	-44.19%
68	Monroe	17,985	25,429	23,467	15,010	14,533	11,814	10,463	9,357	9,209	8,114	(9,871)	-54.88%
69	Montgomery	17,803	16,604	17,048	16,752	15,697	15,685	14,467	12,781	13,413	12,076	(5,727)	-32.17%
70	Muscatine	28,242	29,505	29,042	29,385	31,296	32,148	33,840	37,181	40,436	39,907	11,645	41.30%
71	O'Brien	16,985	17,262	19,051	18,409	19,293	18,970	18,840	17,522	16,972	7,267	(9,718)	-57.22%
72	Osceola	8,725	8,956	10,223	10,182	10,607	10,181	10,064	8,555	8,371	15,444	6,719	77.01%
73	Page	24,167	24,002	24,137	25,904	24,887	23,921	21,023	18,537	19,063	16,870	(7,317)	-30.25%
74	Palo Alto	14,354	13,845	15,486	15,398	16,170	15,891	14,736	13,289	12,721	10,669	(3,685)	-25.67%
75	Plymouth	22,209	23,129	23,584	24,159	23,502	23,252	23,906	24,322	24,743	23,388	1,179	5.31%
76	Pocahontas	15,339	14,808	15,602	15,687	16,266	15,496	14,234	12,793	11,369	9,525	(5,814)	-37.90%
77	Polk	82,594	110,438	154,029	172,837	195,835	226,010	266,315	286,130	303,170	327,140	244,546	296.08%
78	Pottawatta	54,336	55,832	61,550	69,888	66,756	69,682	83,102	86,991	86,561	82,628	28,292	52.07%
79	Poweshiek	19,414	19,589	19,910	18,727	18,758	19,344	19,300	18,803	19,306	19,033	(381)	-1.96%
80	Ringgold	15,325	12,904	12,919	11,966	11,137	9,528	7,910	6,373	6,112	5,420	(9,905)	-64.63%
81	Sac	17,639	16,555	17,500	17,641	17,639	17,518	17,007	15,373	14,118	12,324	(5,315)	-30.13%
82	Scott	51,558	60,000	73,952	77,332	84,748	100,698	119,067	142,687	160,022	150,979	99,421	192.83%
83	Shelby	17,932	16,552	16,065	17,131	16,720	15,942	15,825	15,528	15,043	13,230	(4,702)	-26.22%
84	Stou	23,337	25,248	26,458	26,806	27,209	26,381	26,375	27,996	30,813	29,903	6,566	28.14%
85	Story	23,159	24,083	26,185	31,141	33,434	44,294	49,327	62,783	72,326	74,252	51,093	220.62%
86	Tama	24,585	22,156	21,861	21,987	22,428	21,688	21,413	20,147	19,533	17,419	(7,166)	-29.15%
87	Taylor	18,784	16,312	15,514	14,859	14,258	12,620	10,288	8,790	8,353	7,114	(11,670)	-62.13%
88	Union	19,928	16,616	17,268	17,435	16,280	15,651	13,712	13,557	13,858	12,750	(7,178)	-36.02%
89	Van Buren	17,354	15,020	14,060	12,603	12,053	11,007	9,778	8,643	8,626	7,676	(9,678)	-55.77%
90	Wapello	35,426	37,743	37,937	40,480	44,280	47,397	46,126	42,149	40,241	35,687	261	0.74%
91	Warren	20,376	18,194	18,047	17,700	17,695	17,758	20,829	27,432	34,878	36,033	15,657	76.84%
92	Washington	20,718	19,924	20,421	19,822	20,035	19,557	19,406	18,967	20,141	19,612	(1,106)	-5.34%
93	Wayne	17,491	16,184	15,378	13,787	13,308	11,737	9,800	8,405	8,199	7,067	(10,424)	-59.60%
94	Webster	31,757	34,629	37,611	40,425	41,521	44,241	47,810	48,391	45,953	40,342	8,583	27.03%
95	Winnebago	12,725	11,914	13,489	13,143	13,972	13,650	13,099	12,990	13,010	12,122	(603)	-4.74%
96	Winneshiek	23,731	21,729	22,091	21,430	22,263	21,639	21,651	21,758	21,876	20,847	(2,884)	-12.15%

ITEM A

County Population 1990		County Population										Total	Percent
County #	County Name	1900	1910	1920	1930	1940	1950	1960	1970	1980	1990	Change from 1900 to 1990	Change 1900 to 1990
97	Woodbury	54,610	67,616	92,171	101,669	103,627	103,917	107,849	103,052	100,884	98,276	43,666	79.96%
98	Worth	10,887	9,950	11,630	11,164	11,449	11,068	10,259	8,984	9,075	7,991	(2,896)	-26.60%
99	Wright	18,227	17,951	20,348	20,216	20,038	19,652	19,447	17,294	16,319	14,269	(3,958)	-21.72%
	Sum	2,231,813	2,224,771	2,404,021	2,470,939	2,538,268	2,621,073	2,757,537	2,825,368	2,913,808	2,776,755	544,942	24.42%
	Average	22,544	22,472	24,283	24,959	25,639	26,475	27,854	28,539	29,432	28,048	5,504	24.42%
	Minimum	7,995	8,137	10,223	10,182	10,156	8,753	7,468	6,322	5,731	4,866	(13,355)	-64.63%
	Maximum	82,594	110,438	154,029	172,837	195,835	226,010	266,315	286,130	303,170	327,140	244,546	296.08%
	Count	99	99	99	99	99	99	99	99	99	99	99	99

ITEM B

Charge for each decade

0 = loss
1 = gain

County Population
1990

County #	County Name	1910	1920	1930	1940	1950	1960	1970	1980	1990	Sum of Gains
1	Adair	0	0	0	0	0	0	0	1	0	1
2	Adams	0	0	0	0	0	0	0	0	0	0
3	Allamakee	0	0	0	1	0	0	0	1	0	2
4	Appanoose	1	1	0	0	0	0	0	1	0	3
5	Audubon	0	0	0	0	0	0	0	0	0	0
6	Benton	0	1	0	1	0	1	0	1	0	4
7	Black Hawk	1	1	1	1	1	1	1	1	0	8
8	Boone	0	1	0	1	0	0	0	0	0	2
9	Bremer	0	1	1	1	1	1	1	1	0	7
10	Buchanan	0	1	0	1	1	0	0	1	0	5
11	Buena Vista	0	1	1	1	1	1	0	1	0	6
12	Butler	0	1	0	1	0	1	0	1	0	4
13	Calhoun	0	1	0	0	0	0	0	0	0	1
14	Carroll	0	1	1	1	1	1	0	1	0	6
15	Cass	0	1	1	0	0	0	0	0	0	2
16	Cedar	0	0	0	1	1	0	0	1	0	4
17	Cerro Gordo	1	1	1	1	1	1	0	0	0	6
18	Cherokee	1	1	1	1	1	0	0	0	0	4
19	Chickasaw	0	1	0	1	1	0	0	1	0	4
20	Clarke	0	0	0	0	0	0	0	1	0	1
21	Clay	0	1	1	1	1	1	0	0	0	6
22	Clayton	0	0	0	0	0	0	0	1	0	1
23	Clinton	1	0	1	1	1	1	1	1	0	7
24	Crawford	0	1	1	0	0	0	1	0	0	3
25	Dallas	1	1	1	0	0	1	1	1	1	7
26	Davis	0	0	0	0	0	0	0	0	0	0
27	Decatur	0	1	0	0	0	0	0	1	0	2
28	Delaware	0	1	0	1	0	1	1	1	0	5
29	Des Moines	1	0	1	0	1	1	1	0	0	5
30	Dickinson	1	1	1	1	1	0	0	1	0	6
31	Dubuque	1	1	1	1	1	1	1	1	0	8
32	Emmet	0	1	1	1	1	1	0	0	0	5

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County Population 1990 Change for each decade

ITEM B

0 = loss
1 = gain

County #	County Name	1910	1920	1930	1940	1950	1960	1970	1980	1990	Sum of Gains
33	Fayette	0	1	1	0	1	0	0	0	0	3
34	Floyd	0	1	1	1	1	0	0	0	0	4
35	Franklin	0	1	1	1	0	0	0	0	0	2
36	Fremont	0	0	1	0	0	0	0	1	0	2
37	Greene	0	1	1	1	0	0	0	0	0	3
38	Grundy	0	1	0	0	1	1	0	1	0	4
39	Guthrie	0	1	0	0	0	0	0	0	0	1
40	Hamilton	0	1	1	0	0	1	0	0	0	3
41	Hancock	0	1	1	1	0	0	0	1	0	4
42	Hardin	0	1	0	0	1	0	0	0	0	2
43	Harrison	0	1	1	0	0	1	0	0	0	3
44	Henry	0	0	0	1	0	0	0	1	1	4
45	Howard	0	1	0	1	0	0	0	0	0	2
46	Humboldt	0	1	1	1	0	1	0	0	0	4
47	Ida	0	1	1	0	0	0	0	0	0	2
48	Iowa	0	1	0	0	0	0	0	0	0	0
49	Jackson	0	0	0	0	0	1	0	1	0	3
50	Jasper	1	1	1	1	0	1	1	1	0	4
51	Jefferson	0	1	0	0	0	1	0	1	0	7
52	Johnson	1	1	1	1	1	1	1	1	0	3
53	Jones	0	0	1	1	1	1	0	1	1	9
54	Keokuk	0	0	0	0	0	1	0	1	0	4
55	Kossuth	0	0	1	1	0	0	0	0	0	0
56	Lee	0	1	1	1	0	1	0	1	0	3
57	Linn	1	1	1	1	1	1	1	1	0	5
58	Louisa	0	0	0	0	0	0	1	1	0	8
59	Lucas	0	1	0	0	0	0	1	1	0	2
60	Lyon	1	1	0	1	0	0	0	0	0	2
61	Madison	0	0	0	1	0	0	0	1	0	3
62	Mahaaska	0	0	0	1	0	0	0	1	0	2
63	Marion	0	1	1	1	0	0	1	1	1	6
64	Marshall	1	1	1	1	1	1	1	1	0	8

ITEM B

County Population 1990
 Change for each decade
 0 = loss
 1 = gain

County #	County Name	1910	1920	1930	1940	1950	1960	1970	1980	1990	Sum of Gains
65	Mills	0	0	1	0	0	0	0	1	0	2
66	Mitchell	0	1	1	1	0	0	0	0	0	4
67	Monona	0	1	1	1	0	0	0	0	0	3
68	Monroe	1	0	0	0	0	0	0	0	0	1
69	Montgomery	0	1	0	0	0	0	0	1	0	2
70	Muscatine	1	0	1	1	1	1	1	1	0	7
71	O'Brien	1	1	0	1	0	0	0	0	0	3
72	Osceola	1	1	0	1	0	0	0	0	1	4
73	Page	0	1	1	0	0	0	0	1	0	3
74	Palo Alto	0	1	0	1	0	0	0	0	0	2
75	Plymouth	1	1	1	0	0	1	1	0	0	6
76	Pocahontas	0	1	1	1	0	0	0	0	0	3
77	Polk	1	1	1	1	1	1	1	1	1	9
78	Pottawatta	1	1	1	0	1	1	1	0	0	6
79	Poweshiek	1	1	0	1	1	0	0	1	0	5
80	Ringgold	0	1	0	0	0	0	0	0	0	1
81	Sac	0	1	1	0	0	0	0	0	0	2
82	Scott	1	1	1	1	1	1	1	1	0	8
83	Shelby	0	0	1	0	0	0	0	0	0	1
84	Sioux	1	1	1	1	0	0	1	1	0	6
85	Story	1	1	1	1	1	1	1	1	1	9
86	Tama	0	0	1	1	0	0	0	0	0	3
87	Taylor	0	0	0	0	0	0	0	0	0	0
88	Union	0	1	1	0	0	0	0	1	0	3
89	Van Buren	0	0	0	0	0	0	0	0	0	0
90	Wapello	1	1	1	1	1	1	0	2	0	5
91	Warren	0	0	0	0	1	1	1	1	1	5
92	Washington	0	1	0	1	0	0	0	1	0	3
93	Wayne	0	0	0	0	0	0	0	0	0	0
94	Webster	1	1	1	1	1	1	1	0	0	7
95	Winnebago	0	1	0	1	0	0	0	1	0	3
96	Winneeshiek	0	1	0	1	1	1	1	1	0	5

ITEM B

County Population 1990 Change for each decade *****>

0 = loss

1 = gain

County #	County Name	1910	1920	1930	1940	1950	1960	1970	1980	1990	Sum of Gains
97	Woodbury	1	1	1	1	1	1	0	0	0	6
98	Worth	0	1	0	1	0	0	0	1	0	3
99	Wright	0	1	0	0	0	0	0	0	0	1
-----		28	72	51	56	32	41	25	57	8	370

Farm Population
1990

ITEM C

County #	County Name	Farm Pop. 1930	Farm Pop. 1940	Farm Pop. 1950	Farm Pop. 1960	Farm Pop. 1970	Farm Pop. 1980	Farm Pop. 1990	Farm Change from 1930 to 1990	Percent Change
1	Adair	9,044	8,618	7,140	5,732	4,220	3,405	2,344	(6,700)	-74.08%
2	Adams	7,165	6,575	5,099	4,127	2,584	2,288	1,424	(5,741)	-80.13%
3	Allamakee	9,657	9,705	8,511	7,398	5,985	4,328	2,635	(7,022)	-72.71%
4	Appanoose	8,874	8,176	6,079	4,632	3,075	2,484	1,454	(7,420)	-83.62%
5	Audubon	8,043	7,454	6,409	5,675	4,364	3,017	2,047	(5,996)	-74.55%
6	Benton	11,737	10,875	9,761	8,607	7,278	5,562	3,430	(8,307)	-70.78%
7	Black Hawk	11,047	11,097	8,651	8,385	5,512	4,607	2,834	(8,213)	-74.35%
8	Boone	10,764	11,903	8,265	6,466	5,519	3,556	2,589	(8,175)	-75.95%
9	Bremer	9,143	9,149	8,103	7,302	5,655	4,581	2,788	(6,355)	-69.51%
10	Buchanan	10,086	10,157	9,795	8,848	7,552	5,830	3,643	(6,443)	-63.88%
11	Buena Vista	9,368	8,840	8,273	7,015	5,302	4,051	2,624	(6,764)	-72.05%
12	Butler	10,188	10,231	8,831	8,004	5,862	4,774	3,077	(7,111)	-69.80%
13	Calhoun	9,693	9,043	7,753	6,767	4,353	3,808	2,439	(7,254)	-74.84%
14	Carroll	11,061	10,366	9,160	8,247	7,302	4,868	3,486	(7,575)	-68.48%
15	Cass	9,371	8,553	7,379	6,221	4,742	3,348	2,628	(6,743)	-71.96%
16	Cedar	9,727	9,331	8,489	7,467	6,307	4,724	3,239	(6,488)	-66.70%
17	Cerro Gordo	9,141	9,198	7,614	6,929	4,199	3,650	2,114	(7,027)	-76.87%
18	Cherokee	8,989	8,363	7,294	6,953	4,922	3,975	2,330	(6,659)	-74.08%
19	Chickasaw	9,002	8,771	7,764	7,167	5,663	4,163	2,647	(6,355)	-70.60%
20	Clarke	6,274	5,601	4,713	3,531	2,801	2,351	1,311	(4,963)	-79.10%
21	Clay	8,472	8,199	7,281	5,958	4,361	3,093	2,167	(6,305)	-74.42%
22	Clayton	13,600	13,251	11,235	10,096	7,998	6,084	4,756	(8,844)	-65.03%
23	Clinton	11,823	11,284	10,223	9,449	7,652	5,896	3,866	(7,957)	-67.30%
24	Crawford	12,027	10,822	9,783	8,354	6,942	5,269	3,322	(8,705)	-72.38%
25	Dallas	10,625	10,049	8,190	6,813	5,373	3,963	2,779	(7,846)	-73.84%
26	Davis	7,799	6,999	5,740	4,795	3,389	3,171	2,251	(5,548)	-71.14%
27	Decatur	8,581	7,576	5,968	3,960	3,016	1,938	1,272	(7,309)	-85.18%
28	Delaware	10,703	10,471	9,472	9,038	7,666	6,016	3,900	(6,803)	-63.56%
29	Des Moines	7,460	7,191	5,649	4,625	3,040	2,863	1,571	(5,889)	-78.94%
30	Dickinson	5,673	5,648	4,740	3,666	3,068	2,012	1,325	(4,348)	-76.64%
31	Dubuque	11,742	11,353	10,462	9,461	8,978	7,225	5,161	(6,581)	-56.05%
32	Emmet	5,962	5,633	5,063	4,315	3,226	2,399	1,378	(4,584)	-76.89%

Farm Population
1990

ITEM C

County #	County Name	Farm Pop.										Change from		Percent Change
		1930	1940	1950	1960	1970	1980	1990	1930	1990				
33	Fayette	13,046	13,590	11,816	10,401	7,925	6,601	4,701	(8,345)	-63.97%				
34	Floyd	7,893	7,996	7,158	6,483	5,223	3,872	2,405	(5,488)	-69.53%				
35	Franklin	9,791	9,288	8,185	7,130	4,886	3,931	2,822	(6,969)	-71.18%				
36	Fremont	9,008	8,043	5,693	3,993	3,057	2,463	1,660	(7,348)	-81.57%				
37	Greene	9,333	8,703	6,967	6,069	3,698	3,058	2,041	(7,292)	-78.13%				
38	Grundy	8,665	7,788	7,198	6,225	5,582	3,848	2,229	(6,436)	-74.28%				
39	Guthrie	10,131	9,900	7,939	6,330	4,721	3,579	2,053	(8,078)	-79.74%				
40	Hamilton	10,310	9,442	8,035	6,833	5,219	3,451	2,311	(7,999)	-77.58%				
41	Hancock	9,501	9,339	8,590	6,979	5,648	4,072	2,709	(6,792)	-71.49%				
42	Hardin	10,023	8,869	7,522	7,138	5,605	3,773	2,577	(7,446)	-74.29%				
43	Henry	13,349	11,202	9,073	6,836	4,973	3,704	2,268	(11,081)	-83.01%				
44	Henry	7,968	7,591	6,637	5,871	4,733	3,114	2,152	(5,816)	-72.99%				
45	Howard	7,655	7,582	6,799	6,155	4,818	3,584	2,327	(5,328)	-69.50%				
46	Humboldt	7,201	6,587	5,932	5,392	4,063	2,892	1,823	(5,378)	-74.68%				
47	Ida	7,009	6,097	5,495	4,963	3,669	2,905	2,256	(4,753)	-67.81%				
48	Iowa	10,713	9,501	8,249	7,508	5,727	4,543	2,774	(7,939)	-74.11%				
49	Jackson	9,596	9,713	8,322	7,264	6,107	5,039	3,409	(6,187)	-64.47%				
50	Jasper	13,468	12,588	10,784	8,847	7,100	5,604	3,949	(9,519)	-70.68%				
51	Jefferson	7,474	6,804	5,999	4,640	3,676	2,725	1,895	(5,579)	-74.65%				
52	Johnson	10,968	11,199	9,550	8,118	7,203	5,353	4,049	(6,919)	-63.08%				
53	Jones	9,691	9,481	8,464	7,571	5,621	5,041	3,659	(6,032)	-62.24%				
54	Keokuk	10,898	10,075	8,074	6,653	5,343	3,761	2,489	(8,409)	-77.16%				
55	Kossuth	15,800	15,451	13,911	11,580	9,618	6,698	4,241	(11,559)	-73.16%				
56	Lee	8,983	8,581	7,206	6,225	4,631	3,961	2,513	(6,470)	-72.02%				
57	Lin	14,024	13,829	12,590	10,046	8,000	6,377	3,511	(10,513)	-74.96%				
58	Louisa	6,165	6,036	5,004	3,839	3,009	2,342	1,815	(4,350)	-70.56%				
59	Lucas	6,925	6,645	4,897	3,817	3,158	1,995	1,368	(5,557)	-80.25%				
60	Lyon	9,376	8,863	7,666	7,390	6,184	4,792	3,291	(6,085)	-64.90%				
61	Madison	8,952	8,531	6,971	5,464	4,157	3,899	2,055	(6,897)	-77.04%				
62	Mahaaks	11,619	11,241	8,932	7,560	5,850	4,265	3,351	(8,268)	-71.16%				
63	Marion	10,650	9,833	7,998	6,331	4,597	3,680	2,533	(8,117)	-76.22%				
64	Marshall	10,694	10,427	8,295	7,612	5,673	3,986	2,459	(8,235)	-77.01%				

Farm Population
1990

ITEM C

County #	County Name	Farm Pop. 1930	Farm Pop. 1940	Farm Pop. 1950	Farm Pop. 1960	Farm Pop. 1970	Farm Pop. 1980	Farm Pop. 1990	Farm Change from 1930 to 1990	Percent Change
65	Mills	7,590	6,909	5,259	4,079	3,190	2,474	1,355	(6,235)	-82.15%
66	Mitchell	7,985	7,692	6,906	6,299	5,273	4,063	2,598	(5,387)	-67.46%
67	Monona	11,041	9,636	7,879	5,951	3,761	3,225	1,883	(9,158)	-82.95%
68	Monroe	7,474	7,121	5,301	3,798	3,134	2,544	1,429	(6,045)	-80.88%
69	Montgomery	7,090	6,535	5,391	4,544	3,022	2,571	1,568	(5,522)	-77.88%
70	Muscataine	7,783	7,766	6,179	5,134	3,899	3,456	2,369	(5,414)	-69.56%
71	O'Brien	9,156	8,883	7,754	7,086	5,466	4,311	3,000	(6,156)	-67.23%
72	Osceola	6,436	6,167	5,387	4,999	3,687	2,739	1,847	(4,589)	-71.30%
73	Page	9,510	8,402	7,080	5,495	4,361	3,386	2,095	(7,415)	-77.97%
74	Palo Alto	8,924	8,899	7,990	6,329	4,503	3,250	2,234	(6,690)	-74.97%
75	Plymouth	13,857	12,681	11,335	10,115	8,664	6,809	4,714	(9,143)	-65.98%
76	Pocahontas	9,696	9,426	8,335	6,805	4,886	3,705	2,418	(7,278)	-75.06%
77	Polk	12,437	12,524	9,060	6,678	4,773	3,259	2,068	(10,369)	-83.21%
78	Pottawatta	18,790	16,063	13,376	10,101	8,041	5,865	3,510	(15,280)	-81.52%
79	Poweshiek	9,660	9,116	7,692	6,785	5,200	3,983	2,557	(7,103)	-73.53%
80	Ringold	7,848	~ 036	5,540	4,534	3,096	2,295	1,540	(6,308)	-80.38%
81	Sac	9,038	8,790	8,215	6,738	5,410	3,817	2,683	(6,355)	-70.51%
82	Scott	9,431	9,343	8,299	6,690	5,869	3,572	1,943	(7,488)	-79.40%
83	Shelby	10,691	9,685	8,548	7,798	6,020	4,784	3,156	(7,535)	-70.48%
84	Sioux	15,451	14,770	12,846	10,852	9,572	6,825	5,522	(9,929)	-64.26%
85	Story	10,694	10,066	9,480	7,214	5,129	3,856	2,333	(8,361)	-78.18%
86	Tama	11,715	11,535	9,975	8,837	6,837	5,188	3,592	(8,323)	-71.05%
87	Taylor	8,857	8,343	6,870	5,279	3,851	2,617	1,807	(7,050)	-79.60%
88	Union	6,263	5,783	5,021	3,895	2,893	2,467	1,524	(4,739)	-75.67%
89	Van Buren	7,265	6,701	5,577	4,560	3,161	3,043	1,694	(5,571)	-76.68%
90	Wapello	7,986	8,254	7,020	5,063	3,990	3,159	1,860	(6,126)	-76.71%
91	Warren	10,610	9,413	8,166	6,526	5,613	4,670	2,823	(7,787)	-73.39%
92	Washington	9,899	10,089	8,509	7,127	4,997	4,485	2,897	(7,002)	-70.73%
93	Wayne	7,356	6,816	5,764	4,319	3,173	2,306	1,560	(5,796)	-78.79%
94	Webster	11,749	11,833	9,933	8,238	6,299	4,289	2,307	(9,442)	-80.36%
95	Winnebago	8,145	7,615	6,555	5,532	3,933	2,669	1,702	(6,443)	-79.10%
96	Winnehiiek	13,334	12,970	11,409	10,297	8,182	6,452	4,674	(8,660)	-64.95%

ITEM C

Farm Population 1990		Farm Population										Farm Change from		Percent Change
County #	County Name	1930	1940	1950	1960	1970	1980	1990	1930	1990	1930	1990	Change	
97	Woodbury	14,701	13,157	11,180	9,363	6,813	4,788	2,930	(11,771)	(11,771)			-80.07%	
98	Worth	7,068	6,854	6,131	5,393	3,588	2,627	1,897	(5,171)	(5,171)			-73.16%	
99	Wright	9,389	8,798	7,848	6,720	5,105	3,312	2,127	(7,262)	(7,262)			-77.35%	
	Sum	964,659	916,768	782,650	662,239	512,371	391,070	256,562	(708,097)	(708,097)				
	Average	9,744	9,260	7,906	6,689	5,173	3,950	2,592	(7,152)	(7,152)			-73.40%	
	Minimum	5,673	5,601	4,713	3,531	2,284	1,938	1,272	(15,280)	(15,280)			-85.16%	
	Maximum	18,790	16,063	13,911	11,580	9,618	7,225	5,522	(4,348)	(4,348)			-56.05%	
	Count	99	99	99	99	99	99	99	99	99				

State of Iowa
DEPARTMENT OF EDUCATION
Bureau of School Administration and Accreditation
Grimes State Office Building
Des Moines, Iowa 50319-0146

March 1, 1993

BLAME IT ON THE COMPUTER.

The county population information included in the February 1, 1993, publication entitled, "Forty-one Districts Reorganize," had an error. The 1990 O'Brien County population should have been 15,444, and Osceola's should have been 7,267. This error resulted in a listing of eight counties gaining population in 1990. Only seven gained.

My error was to switch the 1990 population for the two counties. **COMPUTER LESSON**--When I received the 1990 data I sorted it alphabetically on my computer and then merged it with the rest of the data from 1900 to 1980. Unfortunately my computer treated the apostrophe in O'Brien differently than the traditional county numbering system. Sorry, I did not catch it.



Guy W. Ghan, Consultant

State of Iowa
DEPARTMENT OF EDUCATION
Bureau of School Administration and Accreditation
Grimes State Office Building
Des Moines, Iowa 50319-0146

Special School District Reorganization Report

SUPERINTENDENT SHARING CONTINUES TO INCREASE

March 1, 1993

Iowa schools are at the beginning of the annual superintendent changing season. This is a time when a large number of superintendents usually retire, resign, and move around the state. School boards have the task of replacing those who leave. The purpose of this communication is to point out some of the important conditions regarding shared superintendents.

The number of schools sharing superintendents has risen dramatically since 1985. In 1984-85 there were only four districts sharing superintendents, and a high of 119 was reached in 1991-92. There are 108 districts sharing this year, with seven additional sharing "mixed" positions--people who serve as superintendent in one district and another capacity in the other district. This brings the total to 115 this year. In addition there are a few part-time superintendents.

Three significant conclusions can be derived from the statistics:

1. Superintendent sharing has not proceeded on a steady course as has whole-grade sharing. With the exception of one district, districts that have gone into whole-grade sharing have continued to whole-grade share, and they stay with the same partners. Also one-half of the whole-grade sharing has turned into reorganization.

Superintendent sharing, on the other hand, has had many changes of partners and changes of directions since 1985. The attached list of deleted sharing agreements supports this conclusion.

2. Superintendent sharing is a strong part of the current whole-grade sharing and reorganization movement. Superintendent sharing, whole-grade sharing, and reorganization seem to be tied together.
3. Boards often give less long-term weight to the decision making process that goes into superintendent sharing. An examination of the list of superintendent sharing partners reveals that there are several districts that are into the arrangement for short-term purposes.

These include districts that do not border each other, districts that are large enough to easily employ a full-time superintendent each, and districts that could be whole-grade sharing with different partners.

Based upon contacts with almost all shared superintendents, conversations with scores of board members, and studies in over 200 districts, this consultant draws the following conclusions:

1. Being a shared superintendent is a very difficult job-- much more so than a normal single district position. The job becomes somewhat easier if the districts are whole-grade sharing.
2. Boards do not receive the same undivided attention and loyalty from a shared superintendent as they do from a single superintendent. Sometimes the board selling the superintendent's time has the better position.
3. The shared superintendency is usually a significant move, and it strongly leads toward more sharing and cooperation.

Several researchers have contacted this consultant for information about the shared superintendent phenomenon, or have shared their findings. A notable study was conducted by Robert Decker, at the University of Iowa, in 1990.

The overall recommendation of this consultant is that boards approach the decision making process of superintendent sharing with the utmost of study and care, and that adequate consideration be given to long-term ramifications.

BLAME IT ON THE COMPUTER.

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Guy W. Ghan, Consultant

GWG

1
 IOWA DEPARTMENT OF EDUCATION
 REORGANIZATION SERIES -- XIX-C
 Shared Superintendents
 Sorted by Starting Date and Superintendent Name
 1992-93

02/24/93

1	2	3	4	5	6	7
No.	District	Partner District	Starting Date	Last Year	Name	Comments
1	Sigourney	Keota	07/01/84		Sasseen, Keith	
2	Keota	Sigourney	07/01/84		Sesseen, Keith	
3	Wapello	Morning Sun	07/01/86		Davis, Francis	
4	Morning Sun	Wapello	07/01/86		Davis, Francis	
5	Grand	Ogden	07/01/86		Gaul, Ray	
6	Ogden	Grand	07/01/86		Gaul, Ray	
7	Mallard	West Bend	07/01/87		Dobson, Ronald	
8	West Bend	Mallard	07/01/87		Dobson, Ronald	
9	Crestland	Schaller	07/01/87		Meyer, Alan	
10	Schaller	Crestland	07/01/87		Meyer, Alan	
11	Little Rock	George	07/01/87		Nichols, Jerry	
12	George	Little Rock	07/01/87		Nichols, Jerry	
13	Clarion	Goldfield	07/01/87		Olson, Robert	
14	Goldfield	Clarion	07/01/87		Olson, Robert	
15	Dunlap	Dow City-Arion	07/01/87		Paul Tedesco	
16	Dow City-Arion	Dunlap	07/01/87		Paul Tedesco	
17	Willow	Eastwood	07/06/87		Caldwell, Richard	
18	Eastwood	Willow	07/06/87		Caldwell, Richard	
19	Belmond	Klemme	09/01/87		Cleveland, Don	
20	Klemme	Belmond	09/01/87		Cleveland, Don	
21	Graettinger	Emmetsburg	07/01/88		Maurer, George	
22	Emmetsburg	Graettinger	07/01/88		Maurer, George	
23	Benton	Norway	07/01/88		Merchant, Harold	
24	Norway	Benton	07/01/88		Merchant, Harold	
25	Hancock-Avoca	Shelby	07/01/88		Montang, Rodney	
26	Shelby	Hancock-Avoca	07/01/88		Montang, Rodney	
27	Amara	Clear Creek	07/01/88		Okerberg, Craig	
28	Clear Creek	Amara	07/01/88		Okerberg, Craig	
29	Marcus	Meriden-Cleghorn	07/01/88		Pillman, Gary	
30	Meriden-Cleghorn	Marcus	07/01/88		Pillman, Gary	
31	Newell-Providence	Fonda	07/01/89		Boerner, Merle	
32	Fonda	Newell-Providence	07/01/89		Boerner, Merle	
33	Villisca	New Market	07/01/89		Busch, Robert	
34	New Market	Villisca	07/01/89		Busch, Robert	
35	Rockwell City	Lytton	07/01/89		Cross, Dwayne	
36	Lytton	Rockwell City	07/01/89		Cross, Dwayne	
37	Fremont	Eddyville	07/01/89		Dose, Timothy	
38	Eddyville	Fremont	07/01/89		Dose, Timothy	
39	Everly	Clay Central	07/01/89		Holmquist, David	
40	Clay Central	Everly	07/01/89		Holmquist, David	
41	CAL	Alden	07/01/89		Jess, James	
42	Alden	CAL	07/01/89		Jess, James	
43	Vinton	Shellsburg	07/01/89		McClure, Patricia	
44	Shellsburg	Vinton	07/01/89		McClure, Patricia	
45	Gladbrook	Reinbeck	07/01/89		McNabb, Lawrence	
46	Reinbeck	Gladbrook	07/01/89		McNabb, Lawrence	
47	Aplington	Ackley-Geneva	07/01/89		Nelson, Kirk	
48	Ackley-Geneva	Aplington	07/01/89		Nelson, Kirk	
49	Kanawha	Britt	07/01/89		Runyon, Ted	

IOWA DEPARTMENT OF EDUCATION
REORGANIZATION SERIES -- XIX-C

02/24/93

Shared Superintendents

Sorted by Starting Date and Superintendent Name

1992-93

1	2	3	4	5	6	7
No.	District	Partner District	Starting Date	Last Year	Name	Comments
50	Britt	Kanawha	07/01/89		Runyan, Ted	
51	Woden-Crystal Lake	Forest City	07/01/89		Sesker, Wayne	
52	Forest City	Woden-Crystal Lake	07/01/89		Sesker, Wayne	
53	Pomeroy	Palmer	07/01/89		Skinner, Alden	
54	Palmer	Pomeroy	07/01/89		Skinner, Alden	
55	Urbana	Center Point	07/01/89		Whitehead, Richard	
56	Center Point	Urbana	07/01/89		Whitehead, Richard	
57	Floyd Valley	Maurice-Orange City	07/01/89		Wilbeck, Rod	
58	Maurice-Orange City	Floyd Valley	07/01/89		Wilbeck, Rod	
59	LaPorte City	Dysart-Geneseo	07/01/90		Crooks, Ronald	
60	Dysart-Geneseo	LaPorte City	07/01/90		Crooks, Ronald	
61	Central Dallas	Adel-DeSoto	07/01/90		Hoffman, Tim	
62	Adel-DeSoto	Central Dallas	07/01/90		Hoffman, Tim	
63	Twin Rivers	Gilmore City-Bradgate	07/01/90		Hrecz, Joe	
64	Gilmore City-Bradgate	Twin Rivers	07/01/90		Hrecz, Joe	
65	Lake City	Lohrville	07/01/90		Keerbs, Vernard	
66	Lohrville	Lake City	07/01/90		Keerbs, Vernard	
67	Lake View-Auburn	Wall Lake	07/01/90		Morgan, Patrick	
68	Wall Lake	Lake View-Auburn	07/01/90		Morgan, Patrick	
69	Rudd-Rockford-Marble Rock	Greene	07/01/90		Ward, Steve	
70	Greene	Rudd-Rockford-Marble Rock	07/01/90		Ward, Steve	
71	Mt. Ayr	Grand Valley	07/01/91		Burmeister, Philip	
72	Grand Valley	Mt. Ayr	07/01/91		Burmeister, Philip	
73	Clarksville	Allison-Bristow	07/01/91		Corkery, Jeffory	
74	Allison-Bristow	Clarksville	07/01/91		Corkery, Jeffory	
75	Pringhar	Sutherland	07/01/91		Partlow, Richard	
76	Sutherland	Pringhar	07/01/91		Partlow, Richard	
77	Hubbard	Radcliffe	07/01/91		Rogers, Kelly	
78	Radcliffe	Hubbard	07/01/91		Rogers, Kelly	
79	Central Decatur	Mormon Trail	07/01/91		Spear, Tom	
80	Mormon Trail	Central Decatur	07/01/91		Spear, Tom	
81	Cedar Valley	Prairie	07/01/91		Wede, Richard	
82	Prairie	Cedar Valley	07/01/91		Wede, Richard	
83	Titonka	Corwith-Wesley	07/01/91		West, Don	
84	Corwith-Wesley	Titonka	07/01/91		West, Don	
85	Ruthven-Ayshire	South Clay	07/01/92		Bleeker, Edward	
86	South Clay	Ruthven-Ayshire	07/01/92		Bleeker, Edward	
87	Edgewood-Colesburg	Valley	07/01/92		Brandt, William	
88	Valley	Edgewood-Colesburg	07/01/92		Brandt, William	
89	Denison	Schleswig	07/01/92		Finnesay, John	
90	Schleswig	Denison	07/01/92		Finnesay, John	
91	East Monona	Charter Oak-Ute	07/01/92		Friederichsen, Roger	
92	Charter Oak-Ute	East Monona	07/01/92		Friederichsen, Roger	
93	Oakland	Whiting	07/01/92		Funkhouser, Gary	
94	Whiting	Oakland	07/01/92		Funkhouser, Gary	
95	Dike	New Hartford	07/01/92		Gunderson, Donald	
96	New Hartford	Dike	07/01/92		Gunderson, Donald	
97	East Central	Preston	07/01/92		House, James	
98	Preston	East Central	07/01/92		House, James	

IOWA DEPARTMENT OF EDUCATION
 REORGANIZATION SERIES -- XIX-C
 Shared Superintendents
 Sorted by Starting Date and Superintendent Name
 1992-93

02/24/93

1	2	3	4	5	6	7
No.	District	Partner District	Starting Date	Last Year	Name	Comments
99	Tri-County	English Valleys	07/01/92		Jensen, Alan	
100	English Valleys	Tri-County	07/01/92		Jensen, Alan	
101	Plainfield	Nashua	07/01/92		Johanningmeier, Linda	
102	Nashua	Plainfield	07/01/92		Johanningmeier, Linda	
103	Galva-Holstein	Aurelia	07/01/92		Lode, Marlin	
104	Aurelia	Galva-Holstein	07/01/92		Lode, Marlin	
105	Nishna Valley	Malvern	07/01/92		Reents, William	
106	Malvern	Nishna Valley	07/01/92		Reents, William	
107	Mar-Mac	M-F-L	07/01/92		Stanton, John	
108	M-F-L	Mar-Mac	07/01/92		Stanton, John	

Mixed Superintendents:

1	Blakesburg	Eddyville (Curr Director)	07/01/91		Maxson, Connie	
2	Burt	Thompson (E Princ)	07/01/92		Lynn Hansen	
3	Deep River-Millersburg	English Valleys (E Princ)	07/01/92		Montz, Carol	
4	Garnavillo	Guttenberg (NS Principal)	07/01/92		James Whalen	
5	Marion	Cedar Rapids (Ex Dir Bus)	07/01/92		William Jacobson	
6	Parkersburg	Aplington (Adm Asst)	07/01/92		Virgil Goodrich	
7	United	Boone (At Risk Coord)	07/01/92		Cheryl Huifman	

IOWA DEPARTMENT OF EDUCATION
 REORGANIZATION SERIES -- XIX-C
 Shared Superintendents
 Deleted Contracts -- Sorted by Ending Date and Alpha
 1992-93

02/24/93

1	2	3	4	5	6	7
No.	District	Partner District	Starting Date	Last Year	Name	Comments
1	Calamus	Lost Nation	07/01/82	1984-85		No contract
2	Lost Nation	Calamus	07/01/82	1984-85		No contract
3	Burt	Titonka	07/01/86	1986-87		No contract
4	Titonka	Burt	07/01/86	1986-87		No contract
5	Arnolds Park	Milford	07/01/87	1987-88		Reorganized
6	Bayard	Coon Rapids	07/01/86	1987-88		Reorganized
7	Boone Valley	Humboldt	07/01/87	1987-88		Dissolved
8	Central Dallas	Dallas Center-Grimes	07/01/81	1987-88		No contract
9	Coon Rapids	Bayard	07/01/86	1987-88		Reorganized
10	Dallas Center-Grimes	Central Dallas	07/01/81	1987-88		No contract
11	Elkhorn-Kimballton	Exira	07/01/87	1987-88		No contract
12	Exira	Elkhorn-Kimballton	07/01/87	1987-88		No contract
13	Humboldt	Boone Valley	07/01/87	1987-88		Partner dissolved
14	Lawton-Bronson	Woodbury Central	07/01/87	1987-88		No contract
15	Milford	Arnolds Park	07/01/87	1987-88		Reorganized
16	Woodbury Central	Lawton-Bronson	07/01/87	1987-88		No contract
17	Buffalo Center-Rake	Woden-Crystal Lake	07/01/87	1988-89		No contract
18	Burt	Sentral & Titonka	09/01/87	1988-89		No contract
19	Center Point	Shellsburg & Urbana	08/01/88	1988-89		No contract
20	Clarence-Lowden	Lincoln	07/01/87	1988-89		No contract
21	Corwith-Wesley	Kanawha	07/01/87	1988-89		No contract
22	Gilmore City-Bradgate	Rolfe	07/01/87	1988-89		No contract
23	Havelock-Plover	Pocahantas	07/01/85	1988-89		Reorganized
24	Kanawha	Corwith-Wesley	07/01/87	1988-89		No contract
25	Lincoln	Clarence-Lowden	07/01/87	1988-89		No contract
26	Mar-Mac	M-F-L	07/01/86	1988-89		No contract
27	M-F-L	Mar-Mac	07/01/86	1988-89		No contract
28	Odebolt-Arthur	Wall Lake	10/01/88	1988-89		No contract
29	Pocahantas	Havelock-Plover	07/01/85	1988-89		Reorganized
30	Rolfe	Gilmore City-Bradgate	07/01/87	1988-89		No contract
31	Sentral	Burt & Titonka	09/01/87	1988-89		No contract
32	Shellsburg	Center Point & Urbana	08/01/88	1988-89		No contract
33	Titonka	Burt & Sentral	07/01/87	1988-89		No contract
34	Urbana	Center Point & Shellsburg	08/01/88	1988-89		No contract
35	Wall Lake	Odebolt-Arthur	10/01/88	1988-89		No contract
36	Woden-Crystal Lake	Buffalo Center-Rake	07/01/87	1988-89		No contract
37	Buffalo Center-Rake	Titonka	07/01/89	1989-90		No contract
38	Calamus	Wheatland	07/01/85	1989-90		Reorganized
39	Corwith-Wesley	LuVerne	07/01/89	1989-90		No contract
40	LuVerne	Corwith-Wesley	07/01/89	1989-90		No contract
41	Malvern	Nishna Valley	07/01/89	1989-90		No contract
42	Nishna Valley	Malvern	07/01/89	1989-90		No contract
43	Titonka	Buffalo Center-Rake	07/01/89	1989-90		No contract
44	Wheatland	Calamus	07/01/85	1989-90		Reorganized
45	Blakesburg	Houlton-Udel	07/01/89	1990-91		No contract
46	Burt	Sentral	07/01/89	1990-91		No contract
47	Central Webster	Dayton	01/01/87	1990-91		Reorganized
48	Colo	NESCO	07/01/88	1990-91		Reorganized
49	Dayton	Central Webster	01/01/87	1990-91		Reorganized

IOWA DEPARTMENT OF EDUCATION
REORGANIZATION SERIES -- XIX-C

02/24/93

Shared Superintendents
Deleted Contracts -- Sorted by Ending Date and Alpha
1992-93

1	2	3	4	5	6	7
No.	District	Partner District	Starting Date	Last Year	Name	Comments
50	Hartley-Melvin	Sanborn	07/01/90	1990-91		Reorganized
51	Monroe	Prairie City	07/01/88	1990-91		Reorganized
52	Moulton-Udel	Blakesburg	07/01/89	1990-91		No contract
53	NESCO	Colo	07/01/88	1990-91		Reorganized
54	North Central	Northwood-Kensett	07/01/87	1990-91		No contract
55	Northwood-Kensett	North Central	07/01/87	1990-91		No contract
56	Prairie City	Monroe	07/01/88	1990-91		Reorganized
57	Sanborn	Hartley-Melvin	07/01/90	1990-91		Reorganized
58	Senral	Burt	07/01/89	1990-91		No contract
59	Armstrong-Ringstead	Senral	07/01/91	1991-92		no contract
60	Battle Creek	Galava-Holstein	07/01/87	1991-92		no contract
61	Beaman-Conrad-Liscomb	Union-Whitten	07/01/91	1991-92		reorganized
62	Bennett	Wilton	07/01/91	1991-92		no contract
63	Carson-Macedonia	Oakland	07/01/88	1991-92		no contract
64	Farragut	Hamburg	07/01/87	1991-92		no contract
65	Galava-Holstein	Battle Creek	07/01/87	1991-92		no contract
66	Garnavillo	Mar-Mac	07/01/89	1991-92		no contract
67	Garwin	Green Mountain	07/01/86	1991-92		reorganized
68	Gilbert	United	07/01/88	1991-92		no contract
69	Green Mountain	Garwin	07/01/86	1991-92		reorganized
70	Hamburg	Farragut	07/01/87	1991-92		no contract
71	Irwin	Manilla	08/01/88	1991-92		reorganized
72	Jefferson	Scranton	07/01/87	1991-92		reorganized
73	Lakota	Thompson	07/01/90	1991-92		no contract
74	LDF	SEMCO	07/01/89	1991-92		reorganized
75	Manilla	Irwin	08/01/88	1991-92		reorganized
76	Mar-Mac	Garnavillo	07/01/89	1991-92		no contract
77	New Hartford	Parkersburg	07/01/87	1991-92		no contract
78	Oakland	Carson-Macedonia	07/01/88	1991-92		no contract
79	Parkersburg	New Hartford	07/01/87	1991-92		no contract
80	Plainfield	Tripoli	07/01/91	1991-92		no contract
81	Riceville	St. Ansgar	07/01/87	1991-92		no contract
82	Scranton	Jefferson	07/01/87	1991-92		reorganized
83	SEMCO	LDF	07/01/89	1991-92		reorganized
84	Senral	Armstrong-Ringstead	07/01/91	1991-92		no contract
85	Steamboat Rock	Wellsburg	07/01/85	1991-92		reorganized
86	St. Ansgar	Riceville	07/01/87	1991-92		no contract
87	Thompson	Lakota	07/01/90	1991-92		partner reorg
88	Tripoli	Plainfield	07/01/91	1991-92		no contract
89	Union-Whitten	Beaman-Conrad-Liscomb	07/01/91	1991-92		reorganized
90	United	Gilbert	07/01/88	1991-92		no contract
91	Wellsburg	Steamboat Rock	07/01/85	1991-92		reorganized
92	Wilton	Bennett	07/01/91	1991-92		no contract

IOWA SCHOOL REORGANIZATION

**WHOLE-GRADE SHARING--
A GOVERNMENT BUSINESS DEAL**

By Guy Ghan

Reorganization Series I

Annual School District Reorganization Report

State of Iowa
Department Of Education
Bureau of School Administration and Accreditation
Grimes State Office Building
Des Moines, Iowa 50319-0146

June 30, 1993

SCHOOL DISTRICT REORGANIZATION REPORT

The purposes of this annual report, coded as Reorganization Series I, are to chronicle reorganization activities for future reference, analyze the current conditions, and provide some direction for subsequent years. The major topic of the 1993 document is about a type of thinking that is emerging as school boards enter into whole-grade sharing contracts and eventually move their districts toward reorganization. The boards are negotiating business contracts--government business. They are perceiving their schools as government business units that are subject to the same natural conditions that relate to the private enterprise services provided in their communities.

Two special Series I reports were written regarding the large number of reorganizations this year and an update of superintendent sharing. Both reports were sent to all school districts and are available at the Bureau of School Administration and Accreditation.

CURRENT REORGANIZATION ACTIVITIES

The 1993-94 school year will begin with 21 less school districts. On July 1, 1993, 41 districts will merge into 20 new school corporations. This reduces the number of districts from 418 to 397. This period of change began with 438 school districts in 1985.

Beginning July 1, 1993, 358 school districts will be operating their own high schools within their boundaries. The difference between 397 total districts and 358 with high schools, which is 39, is the number of whole-grade sharing districts that are sending their high school students to other districts. In 1992-93 there were 362 districts operating their own high schools. The drop from 362 to 358 is the least amount of change since 1985.

One of the whole-grade sharing agreements to begin in 1993-94 is the first of its kind. Lincoln Central is sending all students in grades K-12 to Estherville. This move came after a failed attempt last year to reorganize, which was then followed by a large scale exodus by open enrollment.

As of the date this publication is being written, four districts have reorganized with July 1, 1994, effective dates, four more have reorganization petitions filed with their area education agencies, and this consultant is aware of several more reorganization petitions being developed. November 30, 1993, is the final election date for July 1, 1994, reorganizations.

Two new whole-grade sharing agreements have already been signed for 1994-95. This consultant has information about one more whole-grade sharing agreement that is past the public announcement stage, and about several more whole-grade sharing plans that are in the earlier phases of development. February 1, 1994, is the final date for signing a contract to begin in 1994-95.

For several years the prediction has been for a 10 year period of school reorganization change. This projection was based in part upon the fact that the two prior school consolidation eras were both approximately 10 years in duration. Also, the rate of high school reduction, close to 10 per year, seemed to fit the 10 year pattern. In addition, the legislative school finance model appears to be a plan to equalize funding and spending, and the smaller districts tend to spend more per pupil.

It now seems that the cycle of merging could extend a few more years beyond 1995. Legislation to prolong the adjustment for guarantee (a form of funding beyond the set per pupil amount for some districts) through 1995-96 may be giving added life to some districts, as will the legislated easing of some of the minimum standards. However, the natural conditions that are causing the movement are still grinding away. The demographic and economic changes have not abated. If we are looking for school organization stability to establish itself again--maybe 1998, or a little later?

Reorganization studies are indicators of continuing and future change. Since 1980, this consultant has conducted studies involving more than 250 school districts. The pace of activity, which dramatically increased in 1987, has since then continued at a very high rate. The number of districts involved in studies each year has ranged from 50 to 75.

A notable change in the studies is the increasing interest in more detail. During 1992-93 boards and other school officials working with this consultant have been requesting much more factual information. Some of the recent studies have included 30 to 50 or more pages of data tables.

Another mark of change in the studies is the increase in the request for combination financial studies. More than one-half of the studies this past year were those that predict tax rates, calculate combined assets, and combine numerous other financial features of districts that are planning whole-grade sharing or reorganization. A few of the studies were for districts that have passed their reorganization elections and need more financial combination assistance. This trend seems to indicate that finance is becoming more of an important factor as districts plan mergers.

REORGANIZATION LEGISLATION--1993

The Legislature enacted several bills that directly affect whole-grade sharing and reorganization situations. Senate Files 141, 191, and 425 (in part) address optional levies after reorganization, reorganization tax breaks, and whole-grade sharing supplemental weighting issues. The provisions of the bills are fairly narrow in scope and apply to a few districts that seemed to "slip through the cracks" as they entered into new consolidation partnerships.

House File 496, a more comprehensive reorganization bill, also dealt with one of the corrective issues. The first section more clearly defines the counting of supplemental weighting for a maximum of five years, with an additional counting of five more years after reorganization.

House File 496 then proceeds to confront some reorganization procedural issues. For example, the procedures for the division of assets and liabilities after a reorganization are brought into line with a court case on the topic that was settled in the early 1980s. Also, the precise stipulations for formulating the initial board of a reorganized district are eased to allow for more local control.

The only provision of House File 496 that tends to address a more substantive issue is the requirement for the area education agency board, when it is establishing boundary lines, to abide by the principle that, "The exclusion of territory shall represent a balance between the rights of the objectors and the welfare of the reorganized district." This measure was enacted in order to encourage more of the weight in the boundary drawing decisions to be given to the individual citizens. The practice in many instances has been to favor the reorganizing districts if they did not want territory to be excluded. This has resulted in complaints from citizens to legislators and to the Department of Education.

A GOVERNMENT BUSINESS DEAL

During this era of school structure change, the number of districts maintaining high schools and the total number of districts is being reduced dramatically. The conditions and activities are similar to those of the previous period of high school merger that took place from 1952 through 1962, but there is one very important difference. The earlier generation of consolidation involved mainly the reorganization process, which is largely a political procedure. With very few exceptions, the mergers that have now taken place since 1985, first consist of whole-grade contracts negotiated by the boards of directors of the local school districts. These contracts, which do not

require voter approval, have in all cases united the high schools. In most instances other grades were also combined. The strong tendency is then, after a period of a few years of whole-grade sharing, for a voted reorganization to follow.

This portion of the annual report examines some of the elements of the government business deals (whole-grade sharing contracts) that are being negotiated by school boards. How is the process different than reorganization?

Reorganization and Whole-Grade Sharing.

Reorganization is a legal process that has been in the Code of Iowa for many years. It requires a petition signed by electors, an objection mechanism, a public hearing conducted by the area education agency, decisions made by the area education agency board of directors, and elections passed by a 50 percent majority in each of the districts involved.

State law requires only a few components to be included in the petition. They are the name of the new district, the legal description of the new district, the number of members on the initial board, and the method of election of the new board. Two common optional elements of the petition are the usage of the alternative method of selecting the initial board and provisions for the division of assets and liabilities. Virtually all other arrangements for the combining of the districts are within the authorities of the board of the new district. Very little can be negotiated between the boards of the original existing districts.

In the final analyses, the voters approve or reject the petition to reorganize. This is a political process, like all other elections. There are factions on all sides of the issue, they vote accordingly, and try to persuade others to vote in a similar manner.

Reorganization elections are usually emotional events that have very few trappings of a business deal, unless the districts have been first whole-grade sharing. If whole-grade sharing began the merger process, the boards negotiated and had been operating the schools under a sharing contract. The parents and citizens have had the opportunity to see what this type of consolidation of program has done for them. Then when the reorganization issue is presented on a ballot, the electors are generally endorsing what they have seen through whole-grade sharing and finalizing the arrangement.

Whole-grade sharing does have political elements in it, and it is an emotional process. However, boards almost always

approach the task of developing a contract by emphasizing the factual and business components and minimizing the political, emotional, and personal preference influences.

Most school boards have gone to the limit to collect information and conduct studies. Citizens' committees are formed, and outside consultants are used. Many districts have had outside consultants conduct two, three, and sometimes more studies before they make decisions to whole-grade share. Districts cannot be accused of rushing into whole-grade sharing without adequate planning and study.

Before signing contracts, boards have generally been conducting numerous meetings between the boards involved. These meetings seem to involve the stages of getting acquainted, the development of the larger elements of the contract, such as who gets the high school, and the hammering out of the details. Boards cannot be charged with lack of adequate contract negotiation.

Another important part of the contract development is public involvement--both for input and information purposes. All boards are required to have a legal hearing prior to approval of a whole-grade sharing contract, and almost all, if not all of them, conduct information meetings at various stages along the way. This consultant has attended and presented information at more than 200 board meetings--some of them with up to 500 people in the audience. Boards have made heroic efforts to bring their actions to the public.

As can be seen, reorganization is basically a brief consolidation plan that is approved by the voters. It is often a very emotional issue, and has the characteristics of other elections that use all means possible to sway the minds of the uncommitted.

Whole-grade sharing, in contrast, is the planning, negotiation, and operation of government business entities through a cooperative contract. The situation may have political overtones, but the boards of education of Iowa's local school districts have risen above the factional circumstances that are more likely to control reorganization.

Whole-Grade Sharing Contract Features.

The whole-grade sharing agreement is a business contract, like those in the private sector. It binds parties, it has time limits, it sets financial conditions, etc. These are complicated documents, and this consultant strongly urges

districts to use the services of attorneys in order to develop them.

The early contracts from the mid 1960s were each unique; however, since then, most agreements have used existing documents as samples. Therefore, there are many similarities among the contracts, but most of them still have individual features. This part of the report notes a few of the more common contract components.

- All contracts include articles about the services provided. This is the key part of the agreement that specifies where the high school program will be located, where the junior high or middle school will be, etc. Usually the locations are obvious because of the sizes of the districts or the types of buildings. However, in some of the situations where districts are equal in size, this is a heavily negotiated issue. Often more grade levels are brought into the whole-grade sharing plan in order to even out the gain and loss of students.
- All contracts specify the duration. The most common length seems to be three years. There are various types of extension clauses and methods for terminating the contracts.
- All contracts list the financial terms. In one-way agreements, there is a dollar amount that is in effect a tuition. The tuition amounts range from one-half of a district's regular program per pupil cost to one hundred percent of the per pupil cost. There are many variations between the two extremes. Two-way contracts have a variety of negotiated features. The only finance restriction imposed by state law is that in a one-way agreement, the cost shall be no less than one-half of the per pupil cost.
- Beyond the three basic contract provisions noted above, the "sky is the limit." The districts are able to negotiate and include in the agreements almost anything that they could have done for themselves.
- Most whole-grade sharing districts use common board policies, administrative rules, and common practices for mutual purposes. In other words, the districts have mechanisms for developing features of the program combinations without going to the extreme of including everything in the contract.

The important points are that over 150 boards of directors have successfully negotiated whole-grade sharing contracts,

and their agreements have included a wide latitude of provisions, just as do contracts among any group of businesses. The state has only three basic restraints:

- There is the restriction of paying no less than one-half the per pupil cost in a one-way agreement.
- There are procedures and timelines districts must follow in order to sign a contract.
- In general, if a district is not permitted to do something by itself, it still can't do it even if the school is whole-grade sharing.

similarities to Private Sector Contracts and Conditions.

The contract features listed above are similar to almost anything done in the private sector. The contractual agreements have time limits and they are enforceable. They provide something of value to all parties. There are individuals and groups that are authorized to make the agreements. Usually the advice and assistance provided by attorneys are no different than that given to non-governmental clients.

When a board studies its situation and plans for whole-grade sharing, it often views its district as one of the many service entities in the area. In other words, it looks at the various service industries within the economic community. For example, the purchase of new automobiles may extend the economic community across several counties. Citizens may not have nearby dealerships, and may be forced to travel for the purpose of buying a car. A county may have seven towns, and four of them may have banks or branch banks. These are smaller economic service areas than those for buying cars. A county may have only one full-scale grocery store, and this in turn specifies the shopping area.

An examination of the past may reveal that in 1950 there were several car dealerships in the county, all towns had banks, all communities had grocery stores, and some had more than one grocery. Times have clearly changed for rural Iowa.

Schools have not escaped the forces that have caused the changes in the private sector. In 1933 there were 937 school districts operating high schools. In 1993 there are now only 358. The regions for school attendance have become larger. This current movement that started in 1985 is another period of expansion of school district boundary lines.

The similarities of the school situations to the private sector are abundant. Communities that at one time had grocery stores, hardware stores, drug stores, banks, etc. are now existing with very few or none of these within their borders. These towns also had K-12 school districts. They are now faced with the business situation that they can no longer provide the services expected for a full K-12 school district or be able to pay for it at an economical and efficient level. The whole-grade sharing movement is merely local government doing now what it would have done as private enterprise several years ago.

Generally, as schools whole-grade share and reorganize, they are redefining their boundaries and bringing together a larger volume of business. There seems to be a level of business that needs to be achieved. Three significant benchmarks that appear to be governing the number of students are:

- The double section school districts, those that are large enough to have two teachers per grade, seem to be able to meet the state minimum standards with minimal effort. These districts enroll in the neighborhood of 600, or maybe down to 500, students.
- The triple section schools and larger, appear to reach a level of economic efficiency that normally is not achieved by the smaller units. Although individual situations vary, using the average actual per pupil expenditures, the greatest efficiency seems to begin at this level. Then, low per pupil expenditure levels are maintained through all larger enrollment classifications, until a slight increase occurs at the districts over 10,000 students.
- A more subjective conclusion is that the greatest citizens satisfaction and comfort seems to begin at the quadruple section district. It is at this level that hundreds of conversations with citizens and board members indicate that there is a greater sense of security about the future.

The above analysis does not purport to indicate that any size is better in all situations than any other. It merely reflects upon the characteristics of the increasing volumes of business that school districts are achieving by whole-grade sharing. Just as car dealerships have gone away from being low volume businesses with minimal inventories, to far fewer dealerships with large inventories, schools are moving to larger enrollments.

Another business factor that impinges upon school operation in a manner comparable to private enterprise is the availability of capital. Businesses need to have financial backing, and so do schools.

Schools, for example, need taxable valuation in order to construct buildings. Districts are limited to bonding themselves for no more than they can pay off in 20 years at a maximum property tax rate of \$2.70 per thousand assessed valuation. If the bond referendum includes a separate question, the maximum tax can be raised to \$4.05.

Some smaller districts, particularly those with lower assessed valuation amounts, may find it very difficult to replace old school buildings. For example, in a recent study, a small school district with only 22 million in assessed valuation was estimated to have a construction limit of \$650,000. The maximum, with the \$4.05 rate, was \$970,000. These amounts are hardly enough to replace the existing structures. Another business related concern is whether voters will have enough confidence in the future of the district in order to bond their properties for 20 years.

The nature of the capital necessary to farm has changed significantly during this century. Farming has gone from a labor intensive industry to one that requires large amounts of capital. Schools have not experienced anywhere near as dramatic a change in capital requirements, but it is clear that the common 1920 vintage buildings were comparatively much less costly than those being erected in the 1990s. Discounting 60 years of inflation, it is much more difficult now for a small district to build a school large enough to house the entire K-12 program.

As boards wrestle with the whole-grade sharing and reorganization issues, they frequently think of what private enterprise would have done in similar situations. Schools are not profit motivated, and they are required to more equally serve their entire constituencies, but they still respond to the same pressures that change business.

Table
Per Pupil Expenditures
Operating Fund*
1991-92

1	2	3	4	5	6	7
September, 1991 Enrollment Ranges	Number Districts	Number Students	Total Expenditure	Average Per Pupil Expenditure	Expenditure Range Within Category Low High	
0 199	19	2,978	18,192,464	6,109	4,698	7,565
200 299	54	13,403	68,231,150	5,091	4,107	6,731
300 399	53	18,422	89,371,922	4,849	3,933	6,312
400 499	50	22,598	102,972,493	4,557	3,954	5,779
500 749	99	60,845	271,581,851	4,464	3,961	5,609
750 999	40	34,215	146,801,123	4,291	3,925	4,992
1,000 1,499	40	49,192	211,831,829	4,306	3,956	5,055
1,500 1,999	28	47,263	203,099,805	4,297	3,957	4,769
2,000 2,999	17	41,148	177,635,333	4,317	3,989	5,115
3,000 9,999	19	98,497	428,653,985	4,352	4,014	4,950
10,000 30,998	6	102,881	479,968,185	4,665	4,342	5,008
Totals	425	491,442	2,198,290,140			
Minimum				3,925		
Average				4,473		
Median				4,478		
Maximum				7,565		

* Similar tables included in prior reports listed total general fund expenditures. This report is limited to the operating fund, which is the major portion of the general fund. The change was necessary since additional sub-funds were recently added to the general fund, and the reporting practices of the local districts are not uniform.