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Exploring Iowa school district funding: Equity of costs per pupil and rules of the road

by

Steven D. Oberbroeckling

A thesis submitted to the graduate faculty

in partial fulfillment of the requirements for the degree of

MASTER OF ARTS

Major: Political Science (Public Policy)

Program of Study Committee: Mack Shelley, Co-major Professor Alex Tuckness, Co-major Professor Isaac Gottesman

The student author, whose presentation of the scholarship herein was approved by the program of study committee, is solely responsible for the content of this thesis. The Graduate College will ensure this thesis is globally accessible and will not permit alterations after a degree is conferred.

Iowa State University

Ames, Iowa

2017

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ACKNOWLEDGMENTS

I would like to thank my committee chair, Dr. Shelley, and my committee members, Dr. Tuckness and Dr. Gottesman, for your willingness to serve on my Program of Study Committee. My family has provided tremendous support, for which I am very thankful.

ABSTRACT

Leading the country. Between the 1830's and early 1900's there were upwards of 14,000 one-room schoolhouses strategically located across Iowa. Most sections of the state were filled with one-room schoolhouses located between two to four miles apart. Prior to the advent of the yellow school bus, students walked to school or rode horses, among other forms of transportation. Enrollment increased sharply after 1902 when school-age children were required to attend school under the State's adoption of compulsory school legislation, albeit with bitter debate and following several failed attempts at passage.

Iowa educational requirements have been codified since the earliest settlers enacted legislation at the First Session of the Legislative Assembly of the Territory of Iowa in 1839. At that time, legislation was passed requiring all counties to open and maintain schoolhouses—primarily financed through attending students' families. Funding of education in Iowa has undergone multiple changes since 1839. In 1859, legislation was enacted to require all townships to provide local schoolhouses.

Today, attempts to appropriate adequate funding are under constant debate among citizens and their elected representatives. Current school funding in Iowa is based on the school aid formula first introduced by the Iowa Legislature in the early 1970's. The formula was enacted to allow districts – then operating above an established baseline – to continue operating with higher budgets. In addition to variances in statutory student funding levels, schools are required to provide transportation to entitled students without consideration in the funding formula. The purpose of this study was to create a description of historical school funding legislation in the state of Iowa and funding differences across current school

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districts. The data show statutory funding levels differ between districts, and as a result pupil classroom funding is unequal and lead to inequitable classroom opportunities.

CHAPTER 1. INTRODUCTION

Overview

Student transportation plays a vital role in providing the appropriate services to assure that educational opportunities are available to all students across the state. In Iowa, the landscape was at one time filled with between 12,000 and 14,000 one-room schoolhouses. In 1894, Iowa had 13,433 schoolhouses spanning the state (Iowa Department of Education [IDOE], 2015). The *Des Moines Register*, in conjunction with Iowa Public Television, maintains an open-source historical mapping of Iowa's one-room schoolhouse locations (Figure 1.1).



Figure 1.1 *One-room schoolhouse mapping*. Adapted from Des Moines Register, 2017. "Iowa's Lost Schools" <u>http://data.desmoinesregister.com/lost-schools/</u> (September 2, 2017)

As legislation and school funding became more discussed and formulated, schools began to consolidate and parents, who once enjoyed having their children attend school close to home, needed to consider longer distances to the classroom. As legislation focused on best educational spending, additional funding went to creating multi-room schools, then to consolidated schools. The compulsory education law led to student enrollments increasing, growing consolidated district sizes, and schools further from home.

In 1965, the last one-room school closed its doors in the state of Iowa. At that time there were 458 school districts across the state. The number of school districts has continued to decrease from its peak. Currently, there are 333 school districts in the state of Iowa. The consolidation of schools has caused rural students to travel additional miles to school. This leads to increased transportation costs for the district and less money to spend in the classroom.

I present in this paper an analysis of school funding in the state of Iowa. I focus the analysis on three parts. In Part 1, I review current literature on school funding. The review is broken into three categories: (1) Collective Action, (2) Funding Formula, and (3) Transportation. In Part II, I present a more in-depth review of the current funding formula for the state of Iowa. I analyze some potential reforms to be included in future funding discussions. The discussion transitions from a general overview of the funding formula to a more specific analysis of student transportation. In Part III, I explain the "so what" of current school funding. This includes a discussion on the desire for equitable school funding and potential alternatives to get there.

Statement of the Problem

Iowa per pupil funding is neither equal nor equitable. Across the state of Iowa, students receive various amounts of funding based on school district location and transportation costs. Transportation is not categorically funded, but is included in the overall per pupil funding level. The current state school funding formula is outdated and inadequate to support equal opportunities for our students.

This paper does not address the overall state funding priorities, but takes a brief look at possible alternatives and usage of current statewide educational dollars available. Modifications to the current funding formula are available to increase equality and opportunity for all our students. Coupled with adequate increases in allowable growth, formula modifications will ensure Iowa students are prepared for life with a brightly lit flame.

Following a look at several alternatives to current school funding inequalities, the paper will turn to a specific look into how we arrived where we are today in terms of school transportation funding and statutory entitlements to transportation. An overview of the history of Iowa one-room schoolhouses is provided to allow the reader to better understand the political and legal basis for student entitlement to transportation.

Purpose of the Study

Plutarch famously expressed, "The mind is not a vessel to be filled, but a fire to be kindled." Students placed in the right environment, and receiving appropriate motivation, acquire the ability to maintain a flare for lifelong learning. Pre-kindergarten to grade 12 (PK-12) students have infinite potential: everyone is different and at the same time everyone is the same – all require an appropriate opportunity to flourish.

Public education prepares students for life. Communities comprised of pupils each receiving equal support for future life choices are essential to functioning and productive societies. Reading, writing, science, arithmetic, and citizenship are taught and tested to measure student and teacher abilities. However, the real test of successful education is the ability of PK-12 students to prosper from an equitable education opportunity enabling the students to build a foundation for a successful life and continual learning. Our students deserve a fair race. The purpose of the study is to address these research questions: (1) What

is a primary cause of funding differences between school districts? (2) Are students in Iowa receiving equitable funding? (3) What are the various equity implications associated with school funding alternatives.

CHAPTER 2. REVIEW OF LITERAURE

Equity Implications

In her book, *Policy Paradox*, Deborah Stone cites American political scientist Harold Lasswell's famous quote in defining political science as "[the study of] who gets what, when and how " (Stone, 2011, p. 39). Fair distribution of resources depends on an individual's own perspective. Some may view equal distribution as equitable; others may view unequal distribution as equitable. Stone refers to the distribution of chocolate cake to her students as an example of the equitable challenges stemming from competing visions of equitable distribution (Stone, 2011). In the example, even the most seemingly equal means to serve the cake (all students in class that day each receive an equal-size slice) is viewed, for a number of reasons, as unequitable by many.

Stone identifies three significant dimensions of any distribution: "the recipients (who gets something?), the item (what is being distributed?), and the process (how is the distribution to be decided upon and carried out?)" (Stone, 2011, p. 42). Equity is defined as fairness and inclusion, where "inclusion means ensuring a basic minimum standard of education for all and fairness means ensuring that personal and social circumstances—for example gender, socio-economic status or ethnic origin—should not be an obstacle to achieving educational potential" (Gannon & Sawyer, 2014, p. 2).

Equitable education begins with equal opportunities for all students' success. Outcomes should not be tied to student race, gender, ethnicity, disability, or socio-economic level. Achieving equity in school funding systems often involves consideration of horizontal equity and vertical equity. Horizontal equity funds all students equally—referred to as "1.0" funding. School districts with similar wealth, size, and socio-economic status "should have comparable levels of funding ... often called the equal treatment of equals" (Toutkoushian & Michael, 2007, p. 396). Vertical equity attempts to account for needed additional funding for certain pupils (Special Education, English Language Learners, At-Risk) to equalize educational opportunity This approach, treating different student needs differently, is referred to as unequal treatment of unequals.

According to Toutkoushian and Michael (2007), potential issues exist surrounding both horizontal and vertical equity measurements:

Directing more revenues to achieve vertical equity can produce greater overall variability in funding across districts and thereby reduce horizontal equity. This can lead policymakers to mistakenly view school finance policy as a tradeoff between providing more funding to school districts with greater need (vertical equity) and providing equal funding to school districts regardless of need (horizontal equity) (p. 399).

Baker and Friedman-Nimz (2003) described more specific problems with defining vertical equity measurements as, "(1) Who is unequal and (2) What constitutes appropriately unequal treatment (e.g., how unequal is unequal enough)?" (p. 525).

Horizontal equity measures stem from the misconception that all students and districts have comparable needs. According to Berne and Stifel (1984):

The problem with the horizontal-equity criterion is that in most instances the assumption that children are substantially equal is easily refuted. Thus, the horizontal-equity criterion rightfully should be applied only to subgroups, where equality among children can be agreed upon (pp. 398-399).

Some would argue that equity requires that those who are unequal with respect to various student needs categories (Special Education, English Language Learners, At-Risk) status should have equal access to education. Vertical equity addresses this by providing unequal (more) resources to achieve similar peer academic levels. Additional arguments could be focused on equal transportation burdens and equal access to transportation. Horizontal equity addresses unequal district transportation costs and availability by providing equal funding and availability to all pupils. However, the same horizontal equity solution could be viewed as inequitable when evaluated by another group. Some would argue that vertical equity is needed to compensate, often with subsidies, economically disadvantaged groups.

Collective Action

Access to the American Dream is deeply embedded in American society. Equal opportunity is chiseled into the Declaration of Independence. Education is widely accepted across the county as a means to achieve an equal shot at a better life. Unfortunately, there are hurdles to students receiving an equal and equitable education.

Collective action problems are present when one person's preferences are not aligned with the group members and when fulfilling the individual's preferences leaves the group worse off as a whole. Collective action problems are solved through the establishment of a rule system, some form of monitoring, and the ability to impose sanctions on nonconformance. Collective action agreements are not necessarily welcoming to rational, self-interested individuals.

Social theorists define a community as a group of people who maintain a certain level of social autonomy by holding transparent discussions and participate actively in decisionmaking processes (Bellah et al., 1991). Compulsory education requirements arose though the

collective action of concerned citizens for the welfare of children in their communities certainly their own children, but community members also have an interest in how their lives are affected by children from other families.

Communities must overcome collective action problems presented by the individualistic posture of the United States. The goal of a group is to further the interest of its members (Olson, 1971)—as in any networking group or social organization. The competition of individuals inside the group resembles that of the free market scenario where everyone acting as rational players seeks goals maximizing their self-interest. In response to current difficulties, the free market approach to joining in a collective effort can be addressed through successful civic engagement in social issues and increasing society's social capital.

Engagement in civic activities builds a sense of cohesion in a community and affords individuals a sense of inclusion (Frumkin, 2002). An effort needs to be made to inform communities that successful schools—those benefiting all education recipients—should be viewed as a win-win scenario. Taxpayers should recognize the payoffs for their contributions to education funding as a success to the betterment of society.

School Funding

On a national level, education is generally agreed upon as a necessary requirement for a productive society. However, how funding is disbursed across the country differs among states and in most cases is not equal between districts within states (Whiteaker, 2015). School funding levels and associated funding formulas vary widely across the United States. The United States Supreme Court has ruled that education is not a protected right under the United States Constitution (Derisma, 2013). Funding levels need to be shifted and accommodating to the various needs to students. Varying levels of funding are required to achieve equal educational opportunities (Baker, Sciarra, & Farrie, 2015).

States debate their school finance systems and implement rules, regulations, and policies addressing how best to combine state aid with local resources to achieve statewide educational goals. Typically, goals are associated with providing, or improving, equity and adequate resources for each pupil (Baker & Corcoran, 2012).

School districts rely heavily on state funding and any reductions, including increases below inflation levels, that force districts to scale back educational services, attempts to increase local revenue, or both (Leachman et al., 2016).

State legislatures, educators, and courts have varying opinions on the best sources of education funding and how the funding is allocated. Property tax revenue is generally thought of as the most appropriate form of educational funding; however, this presents funding disparities between poor and wealthy school districts (Derisma, 2013).

Federal education funding is focused on provided equity and adequacy of educational spending on a national level. Title I, Part A of the Elementary and Secondary Education Act allocates federal funding for low-income students. Title I provides approximately eight percent of school districts budgets—making it the largest source of federal education dollars. Poverty-based formulas are utilized to calculate the distribution of Title I funds to school districts. In an effort to increase equity through Title I funding, services funded by Title I dollars must be comparable to services in other schools (Pasachoff, 2008).

The 2015 enactment of the Every Student Succeeds Act (ESSA) puts federal pressure on states to reform funding formulas. However, the ESSA repeals the federal accountability system built into the No Child Left Behind Act—allowing states to choose their best approach to identifying and improving struggling schools (Robinson, 2016).

Research shows that funding levels can directly impact a pupil's ability to succeed in school: A study by C. Kirabo Jackson and his associates published by the National Bureau of Economic Research found that:

[a]lthough we find small effects for children from affluent families, for low income children, a 10% increase in per pupil spending each year for all 12 years of public school is associated with 0.46 additional years of completed education, 9.6% higher earnings, and a 6.1 percentage point reduction in the annual incidence of adult poverty. The results imply that a 25% increase in per pupil spending throughout one's school years could eliminate the average attainment gaps between children from low-income and non-poor families (Jackson et al., 2016, Intro., para. 8).

The primary financial duty for schools is located at the local level and is primarily dependent on local taxes. Local funding for schools can be dated back to the early 20th century. In many cases, at both the state and local level, equitable school funding attempts to distribute local resources equally and fails to distribute funding based on needs (Zhang, 2016).

Transportation

Transportation costs play a large role in unequal per pupil available spending in terms of actual classroom funding. The negative impact of transportation costs affects rural school districts more than urban schools. School district structural changes, consolidations, and open enrollment increase the challenges to fund schools equitably. Rural students are impacted by consolidation with not only longer distances to class, but also with less funding reaching the classroom (Killeen & Sipple, 2000). The impact is felt at the local level by spending money in other areas of the budget. Centerville Superintendent Tom Rubel states,

If we believe that all kids need to be treated equally then the funding needs to be distributed equally. [...]If you have higher transportation costs in a district than

opposed to a neighboring district, you are at a deficit at a certain degree in money that could be put into classrooms (Johnson, 2017, para. 4).

Unequal student transportation costs result in classroom inequities. The more a district spends on transportation the fewer funds remain available for learning. The results are school staffing and instructional inequities—among other lower per pupil spending capabilities.

Iowa 2017 legislative session attempted to address the disparity in school funding due to varying transportation costs. The bill, SF 455, made it past both the Senate and House Education Committee, but the House Appropriations Committee did not move the bill forward. There seems to be an agreement in the Iowa Legislature that school transportation costs do impact many school districts negatively, but agreement on where to obtain funding to offset the gap is more difficult.

While schools have a mission focused on educating our children, it seems that an increasing amount of time and resources are focused on transporting students to and from school. According to the National Association for Public Transportation (NAPT), the school bus system is the largest form of mass transportation in the nation:

School bus carriers operate the largest mass transportation fleet in the country. Each day, 480,000 yellow school buses travel the nation's roads. In fact, our school bus fleet is 2.5 times the size of all other forms of mass transportation combined (NSTA, 2013, p. 4).

In the case of Iowa, school transportation is addressed in Iowa Code Chapter 285. Currently, Iowa school districts are required to provide free public transportation to entitled elementary students living over two miles from school and to entitled high school students living over three miles from school.

The following timeline (Figure 2.1) provides a high-level overview of major developments in the Iowa Code addressing school transportation, beginning in 1839 with the legislative establishment of common schools in each county of Iowa and ending with the current two- and three-miles established free transportation entitlements. In many cases there are subtle changes in Iowa code not identified in the timelines provided below. The purpose of the timeline is to identify major developments. Appendix A provides additional narratives of each of the years outlined below.



Figure 2.1. Iowa Code Addressing School Transportation. Adapted from the Iowa legislature. Iowa Code Archive. https://www.legis.iowa.gov/archives/code

1902	• Transportation costs not to exceed \$5 per student
1915	• Consolidated districts and districts with a central school required to provide transportation. Compensate families over two miles away
1924	• Consolidated districts and districts with a central school NOT required to provide transportation to pupils residing within the limits of any city, town, or village within which said school is situated
1927	• Consolidated districts and districts with a central school required to provide transportation. Compensate families over two miles away
1935	• Inclusion of the "two-mile limit"
1946	• First version of current Iowa Code Chapter 285.1

Figure 2.1 *continued*



Figure 2.1 *continued*

CHAPTER 3. FINDINGS

Per Pupil Spending Data

Iowa's Constitution does not guarantee educational equity. Code of Iowa section 257.31 sets forth a funding formula to "... equalize educational opportunity, to provide good education for all children of Iowa, to provide property tax relief, decrease the percentage of school costs paid from property taxes, and to provide reasonable control of school costs." The foundation formula establishes revenue and expenditure limits for each district. Current formula modifications are required to re-align unequal district spending caps and transportation costs, which vary significantly among Iowa's 333 school districts.

Unequal Foundation Levels

The basic categories of the state funding formula are provided in Figure 3.1.



Figure 3.1. State Funding Formula. Adapted from Iowa School Finance, 2017. "Issue Brief. Student Inequality: State and District Cost Per Pupil" <u>http://www.iowaschoolfinance.com</u> (October 3, 2017)

The Iowa school foundation formula, created in the 1970s, is comprised of three distinct components:

- Uniform Levy—Property tax levy of \$5.40 per thousand dollars of taxable valuation.
- State Foundation Percentage—Amount the state pays in excess of \$5.40—varies by district (87.5% of cost per pupil).
- Additional Levy—Property tax levy, which funds the difference between the Combined District Cost and the sum of the Uniform Levy and the State Foundation Percentage.

Prior to the Iowa school foundation funding formula, schools were supported almost exclusively through local funding. During the initial formula production period, research was conducted across the state to establish the State Cost per Pupil (SCPP) baseline. The districts

spending above the SCPP (at the time the formula was developed) were allowed under law to continue operating with higher budgets. District Cost Per Pupil (DCPP) was allowed to exceed lower spending in other districts. This was permitted through raising local property tax above the already established Additional Levy, at the local school board's

Table 3.1. *Districts operating above spending caps above the State Cost per Pupil (SCPP).*

FY 2015 Count of Districts (336 total)	Amount DCPP is Greater than SCPP			
164	\$0			
64	\$1 to \$35			
48	\$36 to \$70			
26	\$71 to \$105			
19	\$106 to \$140			
15	\$141 to \$175			

Adapted from Iowa School Finance, 2017. "Formula Equality: State and District Cost per Pupil Impacts FY 2016" <u>http://www.iowaschoolfinance.com</u> (October 3, 2017) discretion. The DCPP difference remains today and ranges from \$1 to a maximum of \$175.

Table 3.1 groups the districts according to their DCCP spending authority above the SCPP. According to the Iowa School Finance Information Services, "In FY 2016, the SCPP is \$6,446. 164 districts (48.8%) are limited to this amount as their DCPP. The other 172 districts (51.2%) have a DCPP ranging from \$6,446 to \$6,621, or \$1 to \$175 more" (ISFIS, n.d.).

Table 3.2 provides a sampling of the financial impact that would result from equal spending caps at \$175 above the SCPP. For example, the Davenport School District would be operating with nearly an additional \$2.8M in spending authority if allowed to collect the same \$175 other districts are authorized to accumulate in local tax above the SCPP.

	FY 2017					Formula Equity Impact					
					Regular			Tot	tal Property		
		Dist	rict Cost		Program	Do	llars per	Тах	es Currently	ר	Total New
	Budget	ре	r Pupil	D	District Cost	Pup	il Below	Ç	Spent for	Fur	iding at Max
District	Enrollment	(D	CCP)	W	/Adjustment	Ма	x DCPP	Hiç	gher DCPP		SCPP
Des Moines	32,582	\$	6,659	\$2	216,962,872	\$	107	\$	2,215,569	\$	3,486,263
Cedar Rapids	16,939	\$	6,591	\$	111,646,926	\$	175	\$	-	\$	2,964,378
Davenport	15,801	\$	6,591	\$	104,146,368	\$	175	\$	-	\$	2,765,228
Sioux City	14,615	\$	6,591	\$	96,326,147	\$	175	\$	-	\$	2,557,590
lowa City	13,671	\$	6,608	\$	90,339,290	\$	158	\$	232,410	\$	2,160,050
Waterloo	10,936	\$	6,591	\$	72,490,065	\$	175	\$	-	\$	1,913,748
Ankeny	10,793	\$	6,591	\$	71,137,322	\$	175	\$	-	\$	1,888,793
Dubuque	10,588	\$	6,598	\$	69,858,964	\$	168	\$	74,115	\$	1,778,767
Waukee	9,448	\$	6,591	\$	62,274,404	\$	175	\$	-	\$	1,653,470
West Des Moines	9,013	\$	6,591	\$	59,545,319	\$	175	\$	-	\$	1,577,188

Table 3.2. *Districts' financial impact of equal spending caps above the State Cost per Pupil (SCPP).*

Adapted from Iowa School Finance, 2017. "Formula Equality: State and District Cost per Pupil Impacts FY 2016" <u>http://www.iowaschoolfinance.com</u> (October 3, 2017)

Transportation Inequalities

Another constraint on student learning stems from disparities in district transportation expenditures. The cost to transport students to and from school varies widely on a cost per pupil basis across the state. For example, the 2017 SCPP in two Iowa school districts is \$6,591, but average transportation cost per pupil in the same two districts ranged from \$303 to \$177. This simply means the district averaging \$303 per pupil in transportation costs is required by Iowa law to operate at \$126 less (per pupil) than the other district. Table 3.3 depicts the variances in transportation costs. Route miles, non-route miles, and the average number of students transported are used to calculate the average cost per pupil enrolled in the district. Appendix B provides a complete listing of 2015-2016 annual transportation data for all Iowa school districts.

				Ave #	Ave Cost	Ave Cost	Approx.
		Route	Net Operating	Students	Per Pupil	Per Pupil	Dist. Sq.
Dist. #	District	Miles	Costs	Transported	Transported	Enrolled	Miles
225	Ames	265,781	\$1,699,426.21	2,287	\$743.08	\$406.44	36
3231	Johnston	545,415	\$2,706,353.72	4,806	\$563.08	\$400.58	40
6795	Waterloo	1,013,676	\$3,983,477.28	6,316	\$630.71	\$364.35	150
1611	Davenport	1,280,706	\$4,779,416.28	7,038	\$679.08	\$302.51	109
1863	Dubuque	635,820	\$2,955,081.31	2,826	\$1,045.57	\$279.11	240
1053	Cedar Rapids	843,784	\$4,543,476.12	6,450	\$704.41	\$268.53	121
6957	West Des Moines	379,377	\$2,216,248.30	3,383	\$655.13	\$245.92	37
1044	Cedar Falls	253,287	\$1,206,991.86	2,374	\$508.42	\$238.96	61
261	Ankeny	726,462	\$2,544,836.18	5,293	\$480.79	\$235.78	52
1476	Council Bluffs	577,341	\$2,116,900.05	2,313	\$915.22	\$231.97	74
2313	Fort Dodge	191,541	\$790,124.59	1,184	\$667.28	\$209.89	160
1278	Clinton	179,277	\$733,906.76	876	\$837.98	\$190.80	18
3141	lowa City	608,557	\$2,418,289.82	5,667	\$426.71	\$176.92	133
1737	Des Moines	776,107	\$5,661,174.78	9,405	\$601.95	\$173.78	84
6219	Storm Lake	83,996	\$369,924.69	1,428	\$259.05	\$159.62	85
621	Bettendorf	57,388	\$388,532.65	1,157	\$335.81	\$95.77	9

Table 3.3. 2015-2016 Annual Transportation Data for Iowa Public Schools.

Adapted from Iowa Department of Education, 2017. "Transportation Publications and Data"

https://www.educateiowa.gov/pk-12/school-transportation/transportation-publications-data (October 8, 2017)

Alternative Solutions

As is the case with any decision taken under conditions of bounded rationality, the alternatives in this section are provided with limited information and research. These alternatives are simplified, adjustable, and capable through application of facilitating appropriate decisions. Three alternatives to unequal local school district funding are:

- Increase and equalize all Iowa DCPP levels
 - Allow local school boards to decide on the need to raise additional funding
- Supplement transportation costs
 - Phase in through supplemental state transportation aid
- Combination of increased equalizing DCPP levels and supplemental transportation costs
 - Best utilized on case-by-case basis where combined usage increases DCPP and lowers transportation cost

Lack of action will continue to impact Iowa students through legal but unequal educational opportunities. Phasing in the implementation of the alternatives will allow districts to plan accordingly. A five-year strategic plan comprised of annual legislative modifications secures continued adjustments and analysis. Legislative action can accommodate irregularities and inconsistencies during the equalization period.

Judgement Criteria

The following criteria will be considered in evaluating each alternative:

1. Feasibility: the likelihood of political and community compromise to enact legislative modifications to the current funding formulas

- Equality: the fairness in the distribution of school funding and equal DCPP levels
- 3. Cost: the economic impact on school districts

Criterion 1: Feasibility

Gaining a broad level of stakeholder support will be challenging for equalizing DCPP levels. 172 districts (51.2%) are authorized to raise additional local revenues above the current SCPP level. A closer look into the number of students impacted would be a starting point to gauge potential overall support from the minority of districts restricted to the current lower SCPP levels.

Support for supplemental transportation costs should receive high levels of support at the district level. Districts with low transportation costs would not "lose" current funding and districts with high per pupil transportation costs would no longer experience a comparatively lower amount of funding available for learning. Implementation at the state level could occur by defining the costs being supplemented and provide offsets to the districts above the allowable transportation cost level—no change in overall SCPP allocation.

Criterion 2: Equality

Measuring the extent of fairness in the variable transportation costs among districts is fairly straightforward. A few assumptions are made in district transportation cost reporting that could be identified, scrutinized, and provide more accurate reporting. Overall a large gap in per pupil transportation costs exists, and equalizing those costs through supplemental funding should be viewed favorably.

Measuring fairness in the maximum spending above the DCPP could be performed through an analysis of student achievement levels according to funding levels. Similar studies could be performed on evaluation of transportation costs and student outcomes.

Criterion 3: Cost

Any increase in overall spending to accomplish an alternative would be very difficult to achieve. It would be important to look into ways to implement an alternative through the current overall funding level. An oversimplification, but not too far off, would be modifications to the current funding and spending rules that use the current funds available at equal DCPP levels and equal transportation supplements.

Rational Outcomes

The legacy spending caps could be ended through one of three modifications: (1) increase all district caps by \$175 above the SCPP, (2) decrease all authorized levels above the SCPP to zero, resulting in all districts' spending being equal to the SCPP, and (3) a one-time combination of increases and decreases, wherein all districts meet in the middle.

In scenario one, Student A attends public school in District 1, and Student B attends public school in District 2. Both students receive equal funding under the state-approved funding formula. It costs \$100 more to transport Student A in District 1 than it does to transport Student B in District 2. District 1 is comprised of 1,000 students, 600 of whom utilize school transportation. District 1 is now operating at \$600,000 less funding available for actual classroom activity than in District 2.

In scenario two, Student A attends public school in District 1, and Student B attends public school in District 2. Both students receive equal funding under the modified stateapproved funding formula. Formula modifications include provisions for actual annual district transportation costs. It costs \$100 more to transport Student A in District 1 than it does to transport Student B in District 2. District 1 is comprised of 1,000 students, 600 of whom utilize school transportation. District 1 is now operating at \$600,000 less funding available for actual classroom activity than District 2. Under the modifications to the funding

formula, the \$600,000 is offset by the actual district transportation across the state. District A would receive an offset of their transportation costs to equal the actual District Cost Per Pupil across the state.

CHAPTER 4. SUMMARY AND CONCLUSIONS

Education in the state of Iowa has been very important since the first settlers arrived. Iowa had more one-room schoolhouses than any other state in the nation (Iowa Department of Education [IDOE], 2015). Parents wanted schools close to their homes to allow their children to get to and from school quickly. Students also mostly walked to school. Most areas of the state of Iowa had one-room schools no more than four miles apart from each other.

The distance to schools began to grow as schools consolidated across the state beginning in the early 20th century. The earliest mass public transportation for school was horse-pulled wagon. As more rural roads became paved, transportation to schools turned to the earliest school buses. As technology grew and automobiles became more common, companies began to mass produce the now standard yellow school buses.

The state of Iowa began to write into the Iowa Code transportation of school children and their eligibility of free transportation. As mentioned earlier, parents desired schools to be close to their home so that their children could travel to school on their own. As the distance from home to school continued to expand due to school consolidation and closing of oneroom schools, the state legislature continued to ensure students were able to travel to school by providing free transportation to students. Appendix A outlines the history of the Iowa code and how it has changed to accommodate both students and parents accessing transportation to school.

Give and Take

Iowa has a fairly equitable school funding formula. It has certainly progressed from its early beginnings. Continuous improvements to the formula are necessary to ensure the state's students have equal and equitable access to quality education. Equalizing DCPP

maximums and subsidizing transportation costs will certainly not be particularly germane to all stakeholders. Districts operating with increased funding available for classroom learning will result in equal opportunities for students.

The alternative of raising the available pupil funding to equal levels outweighs any advantage other districts enjoy. Children's education should not be determined by the amount it costs to drive a school bus or be disadvantaged by legacy funding exceptions. Equal per pupil funding improves access across the board to level learning opportunities for all students. Modifications to the current state funding formula will allow the gap between the highest DCPP and lowest DCPP to narrow, and over time be extinguished completely.

Policy Decision

The role of public policy is to build the framework allowing communities to achieve outcomes as a group (Stone, 2011). Social change occurs as more people begin to favor change in greater concern than the status quo. The status quo will maintain a solid basis of support. Legislators are generally comfortable maintaining the status quo. When there is an opportunity to remain at or near the historical and deeply-rooted policy, there needs to be considerable support and incentive to risk votes. Building a supportive coalition in support of school funding alternatives is much more difficult than building opposition to it. Equality and equity are in constant conflict. There are people in favor of equal distribution of state school funding, or in some level of perceived equality, and others favoring equitable allocation of resources due to different views on both individual and political levels.

It is likely there are overlapping and intertwined causes and solutions that will need to be approached from multiple angles. Overcoming some level of institutional and intentional causes will require drastic changes from the current allocation of resources. Not only will change require a substantial shift of how taxes are spent on education, but before that it will

require a shift in perspective from taxpayers. Simply put, the majority of community members would need to view the current school funding formula and district transportation impact as wrong.

Subsidizing district transportation costs at the actual costs the district expends is an alternative approach. Working with stakeholders to find a solution that will allow transportation, as required under current legislation, while also proving equal funding for actual learning programs, is a good solution. Students should not be penalized for heavy district per-pupil transportation costs.

As seen in Iowa, including transportation costs as part of the basic funding formula can lead to disparities amongst school districts. The factors impacting school transportation funding have grown since the time of one-room schoolhouses being located four miles apart across the countryside. A final suggestion to offset the gross disparities in transportation funding would be to weight funding on pupils' home address. For example, a pupil living four miles from school might be counted as 1.25.

Examples of potential equity implications when addressing district transportation costs include the following. (1) Affordability—Pupil fees are evaluated based on pupils' ability to pay. This favors lower-income families. (2) Access—Entitlements are measured by pupils' home address. This favors pupils living further from schools. (3) Cost Recovery—All pupils pay for transportation, with low-income subsidies and vertical equity. This favors wealthier families with additional resources.

Legislation mandating 164 Iowa school districts to operate \$175 below the maximum per-pupil funding allowed for the remaining 172 districts is without question unequal and unfair to students. Equity is not plausible in the current funding formula. Some of Iowa's

school districts that are currently operating need the most funding, yet are receiving the least amount.

Allowing certain legacy-type approaches to local districts' ability to collect and spend higher amounts per pupil produces unequal learning opportunities for students across the state. Increasing all districts' DCPP to the current highest district level probably would be most favorably received through a five-year implementation plan. All school districts would continue to receive increases based on allowable growth and minimize their level above the SCPP. A district receiving \$175 over the SCPP receives 100% of the allocated annual growth allowance and a \$35 reduction in their DCPP for five years—at which point all districts will be authorized the spending caps.

Equity implications present themselves with broad across-the-board increases of SCPP to the maximum of \$175 currently available in legacy district budgets. The means to raise the additional \$175 per pupil is harder, and potentially burdensome particularly to lower-income district residents as the property valuations in poorer districts will require higher tax rates per resident to achieve the additional educational funding. The paradox is that by having equal spending authority in each district, an inequitable distribution of resources will result. How are the resources divided? Think back to Stone's chocolate cake example. Is there a fair means to fund education at the local district level when both income and property valuations differ? Property rich districts might argue that their resources should be used to educate their children as best they can. While it may be viewed as fair for wealthy families to benefit from their success, it may at the same time be viewed as unfair to students with less access to the same educational opportunities.

Distributive conflicts in public policy are centered on personal concepts of equity. Children are entitled to, and the polis benefits from, free compulsory education. Debates on the distribution of education resources will continue. Education resources can be viewed as the cake in Deborah Stone's example mentioned above. A simple view of equity would be distributing equal slices of the cake. However, personal perspectives of the distribution process (recipients, items, and process)—who get what, when, and how—present complications where the same distribution is seen as equal or unequal by the group. Stone (2011) reminds us that policy decisions to solve complex problems are inherently difficult. Both vertical equity and horizontal equity strategies focused on equalizing educational opportunities are necessary to provide all students with similar educational opportunities.

A rising tide lifts all boats. All Iowa students deserve access to the same level of educational opportunities as the next. Equitable funding benefits the state through increased levels of student preparedness for life. Alternatives exist—fund education equitably.

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APPENDIX A. TRANSPORTATION FUNDING LEGISLATION

Source: https://www.legis.iowa.gov/archives/code

1839: Establishment of common schools in Iowa counties.

- **1892:** When the pupils of said institution are not otherwise supplied with clothing or transportation, they shall be furnished by the superintendent, who shall make out an account of the cost thereof in each case, against the parent or guardian.
- **1897:** School board may arrange with any person outside the board for the transportation of any child to and from school in the same or in another corporation, and such expenses shall be paid from the contingent fund.
- **1902:** [*School* attendance *at* "*some public, private, or parochial school*" *became* compulsory.]

The board of each school corporation shall estimate the amount required for the contingent fund, not exceeding five dollars for each person of school age, but each school corporation may estimate not exceeding seventy-five dollars for each school thereof, and such additional sum as may be necessary not exceeding five dollars for each person of school age for transporting children to and from school.

1915: It shall be the duty of the school board of any consolidated independent school corporation and school townships maintaining a central school to provide suitable transportation to and from school, for every child of school age living within said district, and outside the limits of any city, town or village, but the board shall not be required to cause the vehicle of transportation to leave the public highway to receive or discharge occupants thereof. The board shall

from time to time, by resolution regularly adopted, number and designate the route to be traveled by each conveyance in transporting children to and from school. The school board may require that children living an unreasonable distance from school shall be transported by the parent, or guardian, a distance of not to exceed two miles, to connect with any vehicle of transportation to and from school; or may, in the discretion of the board, contract with an adjoining school corporation for the instruction of any child living an unreasonable distance from school, and they shall allow a reasonable amount of compensation for the transportation of children to and from the point where they are taken over, or discharged from, the vehicle used to convey them to and from school, or for transporting to an adjoining district. In determining what an unreasonable distance would be, consideration shall be given to the number and age of the children, the condition of the roads, and the number of miles to be traveled in going to and from school. The board shall have the right on account of inclemency of the weather to suspend the transportation of any route upon any day or days when in the judgment of the said board it would be a hardship on the children, or when the roads to be traveled are unfit or impassable.

1921: The school board of any independent school district or any school corporation maintaining a central school or any school corporation organized under this act for that purpose shall provide suitable transportation to and from school for every child of school age living within said district, and outside the limits of any city, town, or village, but the board shall not be required to cause the

vehicle of transportation to leave the public highway to receive or discharge pupils.

1924: The board of every consolidated school corporation shall provide suitable transportation to and from school for every child of school age living within said corporation and more than a mile from such school, but the board shall not be required to cause the vehicle of transportation to leave any public highway to receive or discharge pupils, or to provide transportation for any pupil residing within the limits of any city, town, or village within which said school is situated.

Transportation of children.

In all districts where school has been closed as provided in the preceding section, transportation shall be provided as in consolidated districts for any child residing more than two miles from the nearest school, or the board may allow to the parent or guardian of such child a reasonable sum for transporting him to and from school, but in exceptional cases the county superintendent may require the transportation of children for a less distance.

1927: The board of every consolidated school corporation shall provide suitable transportation to and from school for every child of school age living within said corporation and more than a mile from such school, but the board shall not be required to cause the vehicle of transportation to leave any public highway to receive or discharge pupils, or to provide transportation for any pupil residing within the limits of any city, town, or village within which said school is situated.

1935: Transportation — two-mile limit.

When a board contracts for such facilities, it shall also contract for suitable transportation to such school for all children of school age from kindergarten to eighth grade, inclusive, living two miles or more from such school. When a board contracts to furnish its school facilities to the children of another district, as provided herein, it may also contract to furnish transportation to such children, provided it is reimbursed to the extent of the pro rata cost of such transportation and has adequate and suitable transportation facilities.

1946: [First version of current Iowa Code Chapter 285, State Aid for transportation]

285.1 Reimbursement by state.

Every school district required by law to furnish free transportation to pupils shall be reimbursed by the state for transportation costs incurred in the amount and manner as provided in this chapter.

285.2 Basis of reimbursement. Reimbursement shall be for the school year preceding that in which it is made on the basis of eighteen dollars per pupil per annum in a district (1) transporting an average of one hundred twenty-five pupils per day, (2) its vehicles traveling one hundred sixty miles per pupil per year, and (3) having a road condition index of 1.40. To determine the amount of reimbursement to which any district shall be entitled and shall receive, adjustments from the foregoing standard shall be made and the amount determined in the following manner, to-wit:

1. Adjustments for number of pupils transported:

- An increase of two cents for each reduction of one in the average number of pupils transported below one hundred twenty-five, until eighteen dollars and fifty cents is reached for each of one hundred pupils.
- An increase of four cents for each reduction of one pupil in the average number of pupils transported below one hundred, until eighteen dollars and fifty cents has increased to nineteen dollars and fifty cents for each seventy-five pupils.
- c. An increase of six cents for each reduction of one in the average number of pupils transported below seventy-five, until nineteen dollars and fifty cents has increased to twenty-one dollars for each fifty pupils, or less.
- d. A decrease of two cents for each addition of one in the average number of pupils transported above one hundred twenty-five, until seventeen dollars is reached for each of one hundred seventy-five pupils.
- e. A decrease of one cent for each addition of one in the average number of pupils transported above one hundred seventy-five, until sixteen dollars and fifty cents is reached for each of • two hundred twenty-five or more pupils.
- 2. Adjustments for mileage:

- An increase of the base of eighteen dollars by three cents per year for each mile of vehicular travel in excess of one hundred sixty miles per pupil per year.
- A decrease of the base of eighteen dollars by three cents per year for each mile of vehicular travel less than one hundred sixty miles per pupil per year.
- 3. Adjustment for road conditions:

An increase or decrease, as the case may be, of the base rate of eighteen dollars by the percentage by which the road condition index is greater or less than 1.40.

The road condition index for any district shall be obtained by (a) multiplying the miles of hard surfaced (including black top), gravel, and unsurfaced roads over which the school busses travel by 1.00, 1.39, and 1.55 respectively; (b) adding the amounts thus obtained, and (c) dividing by the total bus mileage. The three computations provided for in subsections 1, 2 and 3, immediately preceding, shall be added together and divided by three and the amount so obtained shall be the amount to be paid to the district per pupil transported, by way of reimbursement; provided that in no event shall any district be reimbursed in any amount in excess of the actual cost per pupil per year.

285.5 High school pupils.

For the purpose of furnishing school facilities to students eligible to attend high school, who are residents of rural independent districts, or school townships which do or do not maintain approved public high schools, or other school districts not maintaining approved public high schools, the local boards of such districts shall provide either transportation to and from school or the cost of such transportation not to exceed twenty-three dollars per pupil per year for such children who live more than two miles from the high school designated by the board for them to attend. The cost for such transportation, including any reimbursement from state funds, not exceeding twenty-three dollars per pupil per school year, shall be paid from the general fund of school corporation of the pupil's residence. The local board shall, subject to the approval of the county board of education and state board of public instruction, designate the public high school to which transportation will be provided. Any student wishing to attend a high school other than the one so designated may do so, but transportation shall not be provided for such pupils.

1975: 285.1 When entitled to state aid.

- The board of directors in every school district shall provide transportation, either directly or by reimbursement for transportation, for all resident pupils attending public school, kindergarten through twelfth grade, except that:
 - a. Elementary pupils shall be entitled to transportation only if they live more than two miles from the school designated for attendance.
 - b. High school pupils shall be entitled to transportation only if they live more than three miles from the school designated for attendance.

2017: 285.1 When entitled to state aid.

 a. The board of directors in every school district shall provide transportation, either directly or by reimbursement for transportation, for all resident pupils attending public school, kindergarten through twelfth grade, except that:

(1) Elementary pupils shall be entitled to transportation only if they
live more than two miles from the school designated for attendance.
(2) High school pupils shall be entitled to transportation only if they
live more than three miles from the school designated for attendance.

APPENDIX B. 2015-2016 ANNUAL TRANSPORTATION DATA FOR IOWA PUBLIC SCHOOLS

Table B.1 2015-2016 Annual Transportation Data for Iowa Public Schools. Adapted from Iowa Department of Education. Transportation Publications and Data. (n.d.). Retrieved October 03, 2017, from https://www.educateiowa.gov/pk-12/school-transportation/transportation-publications-data

Dist		Douto	Net	Ave #	Ave Cost	Ave Cost Per	Approx. Dist.
#	District Name	Miles	Costs	Transported	Transported	Enrolled	Sq. Miles
4787	North Winneshiek	70,000	\$271,982	152	\$1,789	\$915	136
6592	Van Buren	230,043	\$572,706	491	\$1,166	\$907	375
4775	Northeast Hamilton	41,627	\$174,864	138	\$1,267	\$906	145
1675	Delwood	35,387	\$160,620	103	\$1,559	\$849	65
1968	East Marshall	123,840	\$478,544	662	\$723	\$840	167
1431	Corning	203,544	\$353,299	180	\$1,966	\$838	260
4023	Manson Northwest						218
	Webster	160,018	\$530,988	280	\$1,894	\$825	104
6035	Sioux Central	127,312	\$368,520	493	\$748	\$764	174
72	Albert City- Truesdale	48,231	\$153,522	92	\$1,669	\$760	116
4269	Midland	115,880	\$405,032	393	\$1,031	\$757	237
6992	Westwood	98,740	\$391,526	358	\$1,094	\$744	231
1080	Central	100,697	\$333,285	290	\$1,148	\$743	180
2205	Farragut	46,973	\$138,268	75	\$1,841	\$743	136
1093	Central Decatur	202,114	\$504,267	559	\$902	\$737	319
6561	United	67,815	\$246,228	209	\$1,178	\$719	133
2834	Harmony	145,758	\$260,906	262	\$996	\$717	169
5139	Paton-Churdan	57,859	\$141,533	183	\$773	\$715	125
6651	Villisca	37,298	\$216,456	126	\$1,722	\$714	160
2493	Gilmore City- Bradgate	38,142	\$77,651	40	\$1,941	\$712	94
2763	Clayton Ridge	153,522	\$412,985	258	\$1,602	\$707	100
1989	Edgewood- Colesburg	97,020	\$281,780	341	\$826	\$704	155

Div		Deste	Net	Ave #	Ave Cost	Ave Cost Per	Approx. Dist.
Dist. #	District Name	Miles	Costs	Transported	Transported	Enrolled	Sq. Miles
657	Eddyville-				.	.	285
	Blakesburg	177,465	\$599,376	572	\$1,048	\$682	226
6096	Southeast Webster Grand	155.689	\$364.917	266	\$1.372	\$681	220
333	North Union	99.959	\$282,459	272	\$1.038	\$673	367
6509	Turkey Valley	97,456	\$228,495	381	\$599	\$670	169
6750	Walnut	24,224	\$106,471	25	\$4,242	\$665	85
1619	Davis County	246,055	\$767,667	864	\$889	\$653	468
6462	Tri-County	78,962	\$172,953	198	\$874	\$652	128
5724	Ruthven- Ayrshire	49,288	\$159,394	113	\$1,411	\$648	102
977	Cardinal	181,013	\$359,518	646	\$557	\$639	130
603	Bennett	45,987	\$119,224	88	\$1,356	\$637	76
4271	Mid-Prairie	170,951	\$770,119	639	\$1,205	\$636	215
135	Allamakee	217,173	\$703,346	793	\$887	\$621	417
5325	Prairie Valley	182,148	\$347,561	483	\$720	\$613	283
3978	East Mills	96,530	\$337,328	312	\$1,081	\$608	225
5486	Remsen-Union	57,017	\$225,596	309	\$730	\$608	178
4772	Central Springs	143,482	\$492,858	377	\$1,308	\$608	213
6961	Western Dubuque	515,964	\$1,848,948	2,507	\$738	\$607	555
6921	West Bend- Mallard	67,574	\$194,647	155	\$1,257	\$606	202
2376	Galva-Holstein	109,398	\$269,495	331	\$815	\$604	171
1079	Central Lee	171,759	\$474,914	957	\$496	\$604	190
1206	Clarion- Goldfield-Dows	194 280	\$568 845	557	\$1.021	\$598	379
2673	Nodaway Valley	121.330	\$393.463	457	\$861	\$596	283
4203	Mediapolis	145.857	\$453.598	586	\$774	\$595	220
243	Andrew	47.960	\$148,877	118	\$1.265	\$592	98
423	Aurelia	43.692	\$143.618	75	\$1.915	\$587	132
3195	Greene County	198,265	\$761,630	687	\$1,109	\$586	388
3420	Lake Mills	89,284	\$362,269	489	\$740	\$583	184
1965	Easton Valley	212,295	\$361,160	287	\$1,259	\$582	183

			Net	Ave #	Ave Cost	Ave Cost Per	Approx. Dist.
Dist. #	District Name	Route Miles	Operating Costs	Students Transported	Per Pupil Transported	Pupil Enrolled	Sq. Miles
	Exira-Elk Horn-				•		249
2151	Kimballton	166,326	\$238,095	267	\$892	\$581	
5163	Pekin	163,472	\$367,508	502	\$732	\$576	280
1134	Charter Oak-Ute	59,981	\$157,454	161	\$978	\$574	152
18	Adair-Casey	48,112	\$177,307	215	\$825	\$574	159
540	BCLUW	108,715	\$326,573	422	\$774	\$571	187
3029	Howard- Winneshiek	184.377	\$683.615	724	\$944	\$571	434
5283	Pocahontas	,					387
	Area	148,209	\$402,363	316	\$1,272	\$571	260
6969	West Harrison	77,827	\$194,606	182	\$1,068	\$570	360
4878	Ogden	54,281	\$360,951	194	\$1,859	\$565	143
609	Benton	379,413	\$832,881	1,341	\$621	\$562	331
5751	St Ansgar	88,123	\$339,734	416	\$816	\$558	244
3119	Interstate 35	139,914	\$484,857	739	\$656	\$558	192
1970	East Union	80,812	\$286,429	469	\$611	\$555	269
9	AGWSR	106,932	\$345,446	227	\$1,522	\$553	266
3906	Lynnville-Sully	57,845	\$238,661	302	\$790	\$550	143
4505	Mormon Trail	75,461	\$146,326	202	\$725	\$549	204
5697	Rudd-Rockford- Marble Rk						205
		71,882	\$246,726	287	\$860	\$548	200
914	CAM	95,499	\$255,935	309	\$830	\$546	280
108	Alden	48,702	\$140,225	115	\$1,219	\$545	105
2718	Griswold	105,037	\$286,862	366	\$784	\$542	245
6097	South Page	27,738	\$100,773	66	\$1,527	\$539	143
3168	IKM-Manning	116,412	\$368,431	710	\$519	\$537	322
585	Bellevue	86,836	\$299,246	398	\$752	\$537	127
5328	Prescott	31,602	\$42,721	22	\$1,951	\$535	89
5922	West Fork CSD	116,483	\$361,456	404	\$894	\$535	236
1782	Diagonal	32,173	\$51,535	64	\$805	\$531	100
5832	Schleswig	52,609	\$154,056	151	\$1,020	\$525	123
2988	Hinton	73,925	\$274,521	478	\$574	\$524	128
6100	South Winneshiek	108,576	\$280,999	599	\$469	\$522	175
1917	Boyer Valley	74,421	\$220,777	173	\$1,276	\$521	180

Table B.1 continued

			Net	Ave #	Ave Cost	Ave Cost Per	Approx. Dist
Dist.		Route	Operating	Students	Per Pupil	Pupil	Sq.
#	District Name	Miles	Costs	Transported	Transported	Enrolled	Miles
6591	Valley	63,720	\$197,517	329	\$600	\$518	166
2977	Highland	99,418	\$315,925	405	\$780	\$512	130
2766	H-L-V	61,995	\$178,883	210	\$852	\$512	126
99	Alburnett	67,531	\$262,973	403	\$653	\$509	65
3841	Louisa- Muscatine	111,749	\$374,096	671	\$558	\$508	110
4773	Northeast	111,693	\$279,830	879	\$318	\$507	178
5805	Saydel	95,405	\$582,531	1,229	\$474	\$506	21
4518	Moulton-Udell	49,281	\$112,608	109	\$1,033	\$505	178
6741	East Sac County	170,059	\$452,882	549	\$825	\$503	283
4776	North Mahaska	89,367	\$244,840	537	\$456	\$503	186
5121	Panorama	102,670	\$366,016	567	\$646	\$502	197
4033	Maple Valley- Anthon Oto	130,909	\$338,384	241	\$1,404	\$499	375
7098	Woodbury Central	86,753	\$274,606	250	\$1,098	\$498	167
6983	West Lyon	158,076	\$449,534	908	\$495	\$495	248
63	Akron Westfield	103,650	\$255,141	164	\$1,557	\$494	217
999	Carroll	318,881	\$827,985	1,409	\$588	\$491	269
1638	Decorah Community	170,400	\$680,387	1,344	\$506	\$491	165
4644	Newell-Fonda	61,721	\$228,277	210	\$1,087	\$489	186
6095	South Hamilton	78,335	\$315,589	257	\$1,228	\$485	203
6536	Union	163,703	\$544,192	440	\$1,238	\$483	255
4068	Marcus- Meriden- Cleghorn	64 629	\$210 755	218	\$967	\$481	233
2403	Garner-Hayfield	157.506	\$432.738	467	\$926	\$481	198
5823	Schaller- Crestland	81,514	\$168,616	170	\$992	\$480	165
1975	River Valley	110,396	\$205,867	273	\$754	\$479	217
2502	Gladbrook- Reinbeck	71,122	\$281,265	224	\$1,255	\$479	189
6985	West Marshall	134,086	\$415,065	571	\$727	\$477	198
3897	LuVerne	45,482	\$77,382	90	\$865	\$477	104

			Net	Ave #	Ave Cost	Ave Cost Per	Approx.
Dist.		Route	Operating	Students	Per Pupil	Pupil	Sq.
#	District Name	Miles	Costs	Transported	Transported	Enrolled	Miles
1359	Colo-Nesco	124,778	\$231,949	265	\$875	\$476	174
6453	Treynor	73,012	\$272,150	537	\$507	\$476	99
3033	Hubbard- Radcliffe	74,522	\$212,362	200	\$1,062	\$475	198
4774	North Fayette	109,827	\$376,278	338	\$1,114	\$473	190
3555	Lawton- Bronson	92,344	\$279,298	296	\$945	\$467	118
6091	South Central Calhoun						432
6504	TT 1 1	190,572	\$427,933	405	\$1,057	\$465	140
6534	Underwood	91,853	\$321,845	620	\$519	\$461	140
4419	MFL MarMac	132,912	\$358,349	362	\$989	\$458	100
3330	Keota	50,084	\$146,664	160	\$917	\$456	147
2846	Harris-Lake Park	60,450	\$150,032	192	\$781	\$455	140
5510	Riverside	109,792	\$313,837	489	\$642	\$454	227
4662	New Hampton	157,523	\$440,736	671	\$657	\$450	248
6099	South O'Brien	94,303	\$277,263	567	\$489	\$447	303
6003	Sidney	40,379	\$148,879	181	\$823	\$447	140
1413	Coon Rapids- Bayard	45 (00)	¢170 102	120	¢1 001	¢ 4 4 5	183
6460	Tri-Center	43,090	\$178,105	514	\$1,201 \$550	\$443 \$442	179
0100		09,733	\$200,025	514	\$330	φ 44 3	130
2097	English Valleys	77,447	\$199,374	276	\$723	\$439	
4437	Montezuma	91,263	\$225,370	180	\$1,252	\$437	140
1602	Danville	57,821	\$222,608	362	\$614	\$435	71
6246	Stratford	44,290	\$73,185	102	\$718	\$431	80
6854	Wayne	83,694	\$235,657	224	\$1,052	\$429	351
4785	North Tama County	53,499	\$194,446	178	\$1,094	\$429	155
1218	Clay Central- Everly	62,281	\$156,316	220	\$711	\$428	214
1107	Chariton	212,380	\$553,944	902	\$614	\$427	287
916	CAL	34,621	\$111,022	300	\$370	\$425	117
2457	George-Little Rock	65,244	\$196,838	158	\$1,246	\$425	176
918	Calamus- Wheatland	85,432	\$203,249	363	\$560	\$424	113
355	Ar-We-Va	56,448	\$120,546	141	\$855	\$424	164

			Net	Ave #	Ave Cost	Ave Cost Per	Approx. Dist
Dist.		Route	Operating	Students	Per Pupil	Pupil	Sq.
#	District Name	Miles	Costs	Transported	Transported	Enrolled	Miles
4572	Murray	45,257	\$110,173	176	\$625	\$424	134
1211	Clarke	198,326	\$603,936	970	\$623	\$420	269
4777	North Linn	91,880	\$277,064	361	\$767	\$420	151
4122	Martensdale-St Marys	63 725	\$210.448	373	\$599	\$418	75
	Southeast	05,725	\$219,440	575	\$200	φ 4 10	151
6094	Warren	95,378	\$249,460	390	\$640	\$418	
6098	South Tama						262
0070	County	175,748	\$643,310	1,283	\$501	\$417	217
6273	Sumner-						217
0275	Fredericksburg	171,395	\$346,393	416	\$833	\$416	
504	Battle Creek-Ida						208
504	Grove	97,074	\$265,454	388	\$684	\$416	420
4527	Mount Ayr	119,259	\$264,477	329	\$805	\$413	420
171	Alta	60,240	\$220,196	196	\$1,123	\$412	124
225	Ames	265,781	\$1,699,426	2,287	\$743	\$406	36
4599	Nashua- Plainfield	94.014	\$255.417	233	\$1.096	\$405	180
5508	Riceville	49.239	\$124.716	203	\$614	\$403	224
6512	Twin Cedars	51.687	\$138.372	303	\$457	\$403	119
1337	College	513.624	\$1,985,931	5.072	\$392	\$401	137
3231	Johnston	545.415	\$2,706,354	4.806	\$563	\$401	40
153	North Butler	96.105	\$240.859	641	\$376	\$400	211
4491	Moravia	55,593	\$135.434	245	\$553	\$399	160
7056	Winterset	202,241	\$686,396	1,023	\$671	\$398	289
1963	East Buchanan	71.106	0010 547	220	 	¢207	137
441	лнат	/1,180	\$213,547	540	\$650	\$397	192
441	A-11-5-1	111,/48	\$247,983	549	\$452	\$397	237
6950	West Delaware						237
	County	135,180	\$591,820	679	\$872	\$393	
4212	Melcher-Dallas	38 620	\$131 127	199	\$659	\$390	80
2682	GMG	63 660	\$116 400	375	\$310	\$389	93
3691	North Cedar	186 886	\$320.418	715	\$448	\$388	209
6165	Stanton	30.365	\$72.142	62	\$1.164	\$388	80
549	Bedford	65.328	\$184 617	167	\$1,104	\$385	305
2007	Eldora-New	00,020	φ101,017	107	Ψ 1 ,10 T	<i>\$303</i>	137
2007	Providence	62,982	\$240,688	228	\$1,056	\$384	150
4043	Maquoketa Valley	127,140	\$269,035	563	\$478	\$384	178

			Net	Ave #	Ave Cost	Ave Cost Per	Approx. Dist.
Dist. #	District Name	Route Miles	Operating Costs	Students Transported	Per Pupil Transported	Pupil Enrolled	Sq. Miles
1701	Denison	132,063	\$767,349	1,808	\$424	\$383	172
2369	Fremont-Mills	51,112	\$177,370	260	\$682	\$382	148
6700	Waco	82,944	\$176,685	321	\$551	\$378	128
4788	Northwood- Kensett	62,528	\$188,203	183	\$1,031	\$374	166
2754	Guthrie Center	66,039	\$168,782	211	\$800	\$372	190
2295	Forest City	146,997	\$404,950	828	\$489	\$371	269
6264	West Central Valley	69,570	\$336,866	396	\$851	\$367	229
4860	Odebolt-Arthur	43,522	\$124,186	196	\$635	\$366	149
6795	Waterloo	1,013,676	\$3,983,477	6,316	\$631	\$364	150
5895	Seymour	44,252	\$108,113	128	\$847	\$363	217
81	Albia	132,249	\$438,224	591	\$742	\$363	304
576	Belle Plaine	58,890	\$197,889	162	\$1,222	\$362	105
3186	Janesville Consolidated	42.300	\$134.938	223	\$605	\$359	44
4779	North Polk	139.072	\$542,935	732	\$742	\$358	98
3645	Lewis Central	252,981	\$924,440	2,186	\$423	\$357	64
414	Audubon	116,624	\$187,095	228	\$821	\$357	237
1082	Central Clinton	137,201	\$517,143	1,204	\$430	\$356	179
1221	Clear Creek Amana	184,073	\$669,248	1,298	\$516	\$353	162
4890	Okoboji	78,545	\$336,901	696	\$484	\$351	123
6516	Twin Rivers	20,692	\$56,749	32	\$1,773	\$350	103
1368	Columbus	61,980	\$283,443	493	\$575	\$347	142
6012	Sigourney	55,476	\$182,682	278	\$657	\$345	170
6930	West Branch	109,898	\$264,449	404	\$655	\$344	123
5994	Sibley- Ocheyedan	82,490	\$263,070	305	\$863	\$342	239
846	Brooklyn- Guernsey- Malcom	56 150	¢100 741	275	\$665	¢242	142
4041	Maguoketa	163 244	\$162,741 \$460,222	213	φυυσ \$1.172	\$342 \$342	172
2113	Essex	16 592	\$60.244	50	\$1,175 \$1.295	\$241	90
6175	Starmont	9/ 172	\$210.062	525	\$402	\$340	201
981	Carlisle	120.257	\$645.763	1,249	\$517	\$339	68

			Net	Ave #	Ave Cost	Ave Cost Per	Approx. Dist.
Dist.		Route	Operating	Students	Per Pupil	Pupil	Sq.
#	District Name	Miles	Costs	Transported	Transported	Enrolled	Miles
7029	Williamsburg	113,577	\$386,945	432	\$896	\$338	202
2088	Emmetsburg	75,633	\$225,830	276	\$818	\$337	279
3537	Laurens-						138
170	Marathon	29,331	\$106,645	86	\$1,240	\$337	05
472	Ballard	107,640	\$539,824	1,220	\$443	\$337	85
126	Algona	248,625	\$437,806	682	\$642	\$333	391
873	North Iowa	89,990	\$159,980	364	\$439	\$333	312
6943	West Central	51,144	\$91,260	114	\$801	\$329	124
6768	Washington	107,168	\$561,144	653	\$860	\$329	208
1908	Dunkerton	52,724	\$145,702	215	\$678	\$327	82
1926	Durant	48,975	\$186,567	176	\$1,062	\$326	90
2169	Fairfield	195,676	\$537,153	1,029	\$522	\$322	353
6138	Springville	47,415	\$115,318	93	\$1,240	\$321	58
6990	West Sioux	83,234	\$261,849	352	\$744	\$320	154
234	Anamosa	91,285	\$394,086	641	\$615	\$320	134
4995	Osage	91,321	\$303,318	499	\$608	\$318	227
2862	Hartley-Melvin- Sanborn	79 790	\$200 711	387	\$518	\$316	249
27	Adel DeSoto Minburn	151,848	\$494,464	865	\$572	\$315	144
279	Aplington- Parkersburg	98,641	\$265,361	506	\$524	\$315	165
5013	Oskaloosa	174,390	\$739,161	1,366	\$541	\$312	182
6101	Southeast Polk	514,854	\$2,118,852	4,070	\$521	\$312	110
819	West Hancock	97,049	\$186,135	207	\$898	\$310	237
3798	Logan-Magnolia	50,229	\$171,729	341	\$504	\$309	115
4536	Mount Pleasant	178,774	\$608,429	833	\$730	\$305	303
7110	Woodward- Granger	82,084	\$282,639	540	\$524	\$305	97
1791	Dike-New Hartford	87,471	\$272,993	613	\$445	\$303	151
7047	Winfield-Mt Union	35,188	\$108,581	187	\$581	\$303	93
1611	Davenport	1,280,706	\$4,779,416	7,038	\$679	\$303	109
2826	Harlan	159,420	\$426,045	551	\$774	\$302	279

Table B.1 continued

			Net	Ave #	Ave Cost	Ave Cost Per	Approx. Dist
Dist.		Route	Operating	Students	Per Pupil	Pupil	Sq.
#	District Name	Miles	Costs	Transported	Transported	Enrolled	Miles
4978	Orient- Macksburg	50,936	\$57 761	75	\$771	\$298	184
2700	Grinnell-	50,750	<i>\$31,101</i>	10	ψ//1	φ 2 20	219
2709	Newburg	121,099	\$475,133	763	\$623	\$297	
5166	Pella	147,826	\$634,267	1,720	\$369	\$297	193
7092	Woodbine	66,628	\$141,157	153	\$923	\$296	151
3204	Jesup	85,732	\$261,903	438	\$598	\$296	137
3154	Iowa Valley	48,710	\$155,411	147	\$1,057	\$295	105
6615	Van Meter	41,625	\$177,499	423	\$420	\$293	61
2511	Glenwood	177,923	\$584,744	1,034	\$566	\$293	167
2727	Grundy Center	37 625	\$184 534	209	\$883	\$291	114
1233	Clear Lake	100 637	\$354 322	635	\$558	\$290	86
2466	Gilbert	71 438	\$402 831	1 104	\$365	\$290	48
5256	Pleasantville	66 320	\$195 830	258	\$761	\$289	117
2322	Fort Madison	220 680	\$634 748	1 461	\$434	\$287	240
747	Boyden-Hull	64 468	\$175.061	341	\$514	\$287	110
		01,100	\$175,001	511	ψυτη	φ207	83
1576	Grimes	161 071	¢710 497	1.570	¢ 452	\$ 2 86	
59/19	Sheldon	101,271	\$710,487	526	\$455 \$594	\$280	187
1044	Eagle Grove	108,720	\$307,094	320	\$384 \$561	\$280	162
5160	PCM	107.065	\$239,439	427	\$301 ¢1.097	\$280	192
1332	Colfax Mingo	107,965	\$305,008	237	\$1,287	\$285	100
6120	Spirit Lake	50,854 71,112	\$208,880	209	\$029 \$929	\$285 \$285	99
6408	Tinton	71,113	\$333,067	398	\$838	\$285	138
5040	Ottumwa	/5,553	\$247,345	4/4	\$522	\$284	130
1680	Now London	199,555	\$1,310,145	2,770	\$4/3	\$283	67
4009	New London	33,805	\$140,840	118	\$1,192	\$282	220
4704	North Scott	309,872	\$861,201	2,189	\$393	\$280	130
6762	Wapsie Valley	109,145	\$192,759	179	\$1,077	\$279	150
1863	Dubuque	635,820	\$2,955,081	2,826	\$1,046	\$279	240
4725	Newton	162,074	\$823,102	1,390	\$592	\$278	195
720	Bondurant- Farrar	85.513	\$503.842	878	\$574	\$278	99
2772	Hamburg	35,663	\$67.909	143	\$474	\$276	98
6867	Webster City	116.220	\$417.051	896	\$466	\$273	197
3600	Le Mars	167.791	\$577.751	987	\$586	\$273	265
1089	Central City	42,507	\$130,259	184	\$708	\$273	77

Div		Deste	Net	Ave #	Ave Cost	Ave Cost Per	Approx. Dist.
Dist. #	District Name	Miles	Costs	Transported	Transported	Enrolled	Sq. Miles
4446	Monticello	126,574	\$282,400	620	\$456	\$269	190
1053	Cedar Rapids	843,784	\$4,543,476	6,450	\$704	\$269	121
6660	Vinton- Shellsburg	143,701	\$424,802	558	\$762	\$267	235
3375	Knoxville	119,087	\$471,786	875	\$539	\$266	160
5250	Pleasant Valley	299,004	\$1,198,438	3,905	\$307	\$264	42
6840	Waverly-Shell Rock	136,005	\$524,384	1,737	\$302	\$263	162
5463	Red Oak	65,650	\$296,333	345	\$859	\$262	203
6987	West Monona	59,311	\$179,501	417	\$430	\$259	189
3609	Lenox	53,378	\$122,460	373	\$328	\$259	155
3715	Linn-Mar	340,279	\$1,863,539	3,587	\$520	\$259	63
3105	Independence	100,017	\$363,637	631	\$576	\$255	195
4356	Missouri Valley	56,403	\$219,610	314	\$699	\$255	149
5184	Perry	82,331	\$451,542	592	\$763	\$255	123
1062	Center Point- Urbana	94,679	\$344,886	713	\$484	\$254	91
3150	Iowa Falls	70,320	\$275,242	428	\$643	\$253	135
3114	Indianola	214,858	\$869,257	1,712	\$508	\$250	159
7002	Whiting	21,354	\$46,077	59	\$781	\$248	99
3042	Hudson	36,831	\$167,794	249	\$674	\$247	63
6030	Sioux Center	84,214	\$294,289	996	\$296	\$246	107
6957	West Des Moines	379,377	\$2,216,248	3,383	\$655	\$246	37
6471	Tripoli	34,494	\$110,577	145	\$763	\$245	105
4131	Mason City	191,884	\$912,834	2,647	\$345	\$245	95
5643	Roland-Story	114,603	\$246,960	596	\$414	\$244	93
2556	Graettinger- Terril	44,915	\$86,653	158	\$548	\$244	99
6093	Solon	80,788	\$313,962	612	\$513	\$242	110
594	Belmond- Klemme	51,889	\$192,245	244	\$788	\$240	204
3348	Kingsley- Pierson	54,298	\$116,103	251	\$463	\$240	133
1044	Cedar Falls	253,287	\$1,206,992	2,374	\$508	\$239	61
1503	Creston	84,187	\$331,201	1,061	\$312	\$239	196
1071	Centerville	86,052	\$316,059	808	\$391	\$237	165

			Net	Ave #	Ave Cost	Ave Cost Per	Approx. Dist.
Dist.		Route	Operating	Students	Per Pupil	Pupil	Sq.
#	District Name	Miles	Costs	Transported	Transported	Enrolled	Miles
261	Ankeny	726,462	\$2,544,836	5,293	\$481	\$236	52
3060	Humboldt	115,193	\$284,195	660	\$430	\$236	200
4554	Mount Vernon	141,659	\$257,150	397	\$648	\$233	76
1476	Council Bluffs	577,341	\$2,116,900	2,313	\$915	\$232	74
6822	Waukee	479,345	\$2,178,041	5,241	\$416	\$231	53
2781	Hampton- Dumont	92.057	\$277.009	182	\$1.522	\$229	239
4509	Morning Sun	19.774	\$48,353	28	\$1,703	\$227	50
4869	Oelwein	64 2.82	\$294 608	676	\$436	\$225	143
4149	MOC-Floyd	120, 622	¢2317.000	754	\$ 130	¢223	231
512	Valley	129,623	\$317,037	754	\$420	\$224	60
513	Baxter	38,700	\$77,508	169	\$459	\$224	112
1350	Maxwell	50,392	\$107,046	297	\$360	\$221	115
1116	Charles City	89,442	\$334,455	676	\$495	\$219	224
2313	Fort Dodge	191,541	\$790,125	1,184	\$667	\$210	160
6579	Urbandale	112,618	\$714,734	1,467	\$487	\$210	6
1215	Clarksville	18,360	\$70,834	61	\$1,165	\$207	63
387	Atlantic	88,465	\$288,086	313	\$920	\$205	206
4104	Marshalltown	193,496	\$1,084,125	1,517	\$715	\$204	144
7038	Wilton	44,492	\$161.471	214	\$756	\$202	97
1152	Cherokee	43.808	\$188.655	453	\$416	\$200	116
3465	Lamoni	26.937	\$57.033	98	\$583	\$200	101
1953	Earlham	48.052	\$120.781	205	\$589	\$199	108
4617	Nevada	76.070	\$300.633	781	\$385	\$196	118
882	Burlington	350,717	\$860,573	1,582	\$544	\$193	70
1278	Clinton	179.277	\$733.907	876	\$838	\$191	18
4581	Muscatine	216,218	\$981,839	2,121	\$463	\$190	229
5877	Sergeant Bluff- Luton	102.905	\$264.257	408	\$648	\$188	64
936	Camanche	35 989	\$164 333	289	\$569	\$187	35
1197	Clarinda	76.334	\$183 153	381	\$481	\$186	165
3942	Madrid	23,182	\$130 377	175	\$745	\$184	43
5976	Shenandoah	66,600	\$183.495	443	\$414	\$183	156
6102	Spencer	98,799	\$341.625	950	\$360	\$182	105
3141	Iowa City	608.557	\$2.418.290	5,667	\$427	\$177	133
3816	Lone Tree	30,660	\$66,154	100	\$665	\$174	96

			Net	Ave #	Ave Cost	Ave Cost Per	Approx.
Dist.		Route	Operating	Students	Per Pupil	Pupil	Sa.
#	District Name	Miles	Costs	Transported	Transported	Enrolled	Miles
1737	Des Moines						84
1757	Independent	776,107	\$5,661,175	9,405	\$602	\$174	
1095	Central Lyon	52,859	\$132,887	218	\$610	\$173	164
2520	Glidden-Ralston	26,478	\$45,887	152	\$302	\$170	115
6975	West Liberty	77,062	\$211,662	258	\$820	\$168	148
5607	Rock Valley	61,527	\$123,389	207	\$596	\$167	125
5310	Postville	51,133	\$111,139	225	\$494	\$165	119
6219	Storm Lake	83,996	\$369,925	1,428	\$259	\$160	85
3744	Lisbon	25,478	\$107,214	195	\$550	\$159	48
4797	Norwalk	84,633	\$416,689	1,239	\$336	\$157	50
6039	Sioux City	436,761	\$2,291,019	4,780	\$479	\$157	64
6759	Wapello	34,415	\$103,979	324	\$321	\$156	122
1719	Denver	36,246	\$104,140	281	\$371	\$145	57
729	Boone	58,213	\$284,273	906	\$314	\$138	66
3312	Keokuk	49,278	\$224,234	672	\$334	\$117	47
2124	Estherville						220
	Lincoln	79,435	\$161,238	507	\$318	\$117	
4086	Marion Independent	62 566	\$221 135	/30	\$504	\$112	4
621	Bettendorf	57 299	\$229,133	1 157	\$304	\$06	9
021	Dettendori	57,388	\$300,333	1,137	\$330	\$90	2
6937	West Burlington						2
	Ind	922	\$6,354	8	\$794	\$13	
	Totals &						
	Averages	42,044,412	\$149,078,639	243,283	\$793	\$403	55,841
NOTE: Several districts reported a larger number of students riding the buses than are enrolled in the							

NOTE: Several districts reported a larger number of students riding the buses than are enrolled in the school. This is accounted for due to transportation of open-enrolled students, additional students enrolling after the official count date, and non-public students.