

**Iowa Association of School Boards: Estimated Income Surtax Amounts by Program and the Department of Revenue (DoR) Estimate of Income Surtax Revenue Reduction**

District	Budget Enrollment	FY 2016 - Estimated Income Surtax Amount				Est. Wynne Decision Impact*	
		Instructional Support	Ed. Improvement	Voter PPEL	Total	Estimated Impact in FY 2017	# of Tax Returns Impacted
A-H-S-T	612.3	\$ 302,586	\$ -	\$ 100,862	\$ 403,448	\$ (36,081)	242
AGWSR	623.5	\$ -	\$ -	\$ 329,610	\$ 329,610	\$ (575)	39
Adair-Casey	327.3	\$ 72,763	\$ -	\$ 72,763	\$ 145,526	\$ (2,208)	34
Adel DeSoto Minburn	1,529.5	\$ -	\$ -	\$ -	\$ -	\$ -	0
Akron Westfield	498.5	\$ 102,953	\$ -	\$ -	\$ 102,953	\$ (2,929)	60
Albert City-Truesdale	203.0	\$ -	\$ -	\$ -	\$ -	\$ -	0
Albia	1,201.9	\$ 462,981	\$ -	\$ -	\$ 462,981	\$ (4,664)	66
Alburnett	523.7	\$ -	\$ -	\$ 78,060	\$ 78,060	\$ -	0
Alden	258.0	\$ 119,048	\$ -	\$ -	\$ 119,048	\$ (196)	na
Algona	1,310.5	\$ 653,771	\$ -	\$ -	\$ 653,771	\$ (10,185)	135
Allamakee	1,138.4	\$ -	\$ -	\$ 476,078	\$ 476,078	\$ (48,752)	525
Alta	509.0	\$ 231,913	\$ -	\$ -	\$ 231,913	\$ (1,552)	26
Ames	4,171.4	\$ 1,838,291	\$ -	\$ -	\$ 1,838,291	\$ (18,270)	798
Anamosa	1,233.1	\$ 516,444	\$ -	\$ -	\$ 516,444	\$ (6,797)	56
Andrew	256.3	\$ 137,450	\$ -	\$ -	\$ 137,450	\$ (1,378)	na
Ankeny	10,346.4	\$ -	\$ -	\$ -	\$ -	\$ -	0
Aplington-Parkersburg	823.0	\$ 294,638	\$ -	\$ -	\$ 294,638	\$ (1,770)	47
Ar-We-Va	292.2	\$ 153,602	\$ -	\$ -	\$ 153,602	\$ (781)	22
Atlantic	1,455.3	\$ 632,450	\$ -	\$ -	\$ 632,450	\$ (11,557)	189
Audubon	534.5	\$ 276,644	\$ -	\$ -	\$ 276,644	\$ (12,731)	38
Aurelia	244.7	\$ 93,020	\$ -	\$ -	\$ 93,020	\$ (1,625)	21
BCLUW	580.3	\$ 259,271	\$ -	\$ -	\$ 259,271	\$ (578)	23
Ballard	1,640.5	\$ -	\$ -	\$ 180,150	\$ 180,150	\$ (1,545)	78
Battle Creek-Ida Grove	649.8	\$ 39,433	\$ -	\$ -	\$ 39,433	\$ (585)	52
Baxter	341.4	\$ 112,325	\$ -	\$ 32,093	\$ 144,418	\$ (1,455)	na
Bedford	469.3	\$ 186,322	\$ -	\$ -	\$ 186,322	\$ (15,612)	183
Belle Plaine	540.0	\$ 219,244	\$ -	\$ 27,405	\$ 246,649	\$ (1,022)	21
Bellevue	570.3	\$ -	\$ -	\$ 188,559	\$ 188,559	\$ (3,491)	89
Belmond-Klemme	793.2	\$ -	\$ -	\$ -	\$ -	\$ (733)	48
Bennett	190.3	\$ 14,389	\$ -	\$ -	\$ 14,389	\$ -	0
Benton	1,475.9	\$ 419,721	\$ -	\$ -	\$ 419,721	\$ (1,793)	68
Bettendorf	3,983.3	\$ -	\$ -	\$ -	\$ -	\$ -	0

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Bondurant-Farrar	1,697.1	\$ 244,868	\$ -	\$ -	\$ 244,868	\$ (528)	49
Boone	2,094.3	\$ 784,835	\$ -	\$ -	\$ 784,835	\$ (3,560)	155
Boyden-Hull	618.1	\$ 187,428	\$ -	\$ -	\$ 187,428	\$ (2,713)	59
Boyer Valley	438.0	\$ 190,237	\$ -	\$ -	\$ 190,237	\$ (10,253)	84
Brooklyn-Guernsey-Malcom	542.0	\$ 59,630	\$ -	\$ 89,445	\$ 149,075	\$ (2,851)	27
Burlington	4,593.9	\$ -	\$ -	\$ -	\$ -	\$ -	0
CAL	252.0	\$ 141,603	\$ -	\$ 32,678	\$ 174,281	\$ (1,277)	na
CAM	441.4	\$ 205,473	\$ -	\$ -	\$ 205,473	\$ (2,966)	46
Calamus-Wheatland	458.1	\$ 132,078	\$ -	\$ -	\$ 132,078	\$ (721)	39
Camanche	871.2	\$ -	\$ -	\$ -	\$ -	\$ -	0
Cardinal	556.2	\$ 209,113	\$ -	\$ -	\$ 209,113	\$ (91)	23
Carlisle	1,888.3	\$ -	\$ -	\$ -	\$ -	\$ -	0
Carroll	1,691.3	\$ 479,266	\$ -	\$ -	\$ 479,266	\$ -	0
Cedar Falls	4,907.3	\$ -	\$ -	\$ -	\$ -	\$ -	0
Cedar Rapids	16,842.3	\$ 6,874,819	\$ -	\$ -	\$ 6,874,819	\$ (53,577)	1794
Center Point-Urbana	1,317.6	\$ 494,026	\$ -	\$ -	\$ 494,026	\$ (851)	46
Centerville	1,362.8	\$ 50,232	\$ -	\$ 100,464	\$ 150,696	\$ (2,158)	152
Central	450.1	\$ 25,677	\$ -	\$ 25,677	\$ 51,354	\$ (2,337)	144
Central City	499.1	\$ -	\$ -	\$ -	\$ -	\$ -	0
Central Clinton	1,456.5	\$ 629,622	\$ -	\$ -	\$ 629,622	\$ (6,482)	165
Central Decatur	687.6	\$ 249,879	\$ -	\$ -	\$ 249,879	\$ (9,054)	61
Central Lee	824.0	\$ 116,517	\$ -	\$ -	\$ 116,517	\$ (4,919)	70
Central Lyon	723.5	\$ 299,584	\$ -	\$ -	\$ 299,584	\$ (11,422)	139
Central Springs	822.0	\$ 281,446	\$ -	\$ -	\$ 281,446	\$ (3,419)	73
Chariton	1,360.5	\$ 109,377	\$ -	\$ 54,689	\$ 164,066	\$ (1,186)	64
Charles City	1,542.3	\$ 529,458	\$ -	\$ 88,243	\$ 617,701	\$ (6,268)	111
Charter Oak-Ute	289.1	\$ 79,347	\$ -	\$ 79,347	\$ 158,694	\$ (2,959)	39
Cherokee	956.2	\$ 281,571	\$ -	\$ -	\$ 281,571	\$ (1,798)	78
Clarinda	927.8	\$ 213,103	\$ -	\$ -	\$ 213,103	\$ (7,466)	166
Clarion-Goldfield-Dows	953.7	\$ -	\$ -	\$ -	\$ -	\$ -	0
Clarke	1,423.3	\$ -	\$ -	\$ 256,304	\$ 256,304	\$ (4,696)	54
Clarksville	343.0	\$ 96,974	\$ -	\$ 48,487	\$ 145,461	\$ (381)	na

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		Instructional Support	Ed. Improvement	Voter PPEL	Total	Estimated Impact in FY 2017	# of Tax Returns Impacted
Clay Central-Everly	380.0	\$ 24,147	\$ -	\$ -	\$ 24,147	\$ -	0
Clayton Ridge	598.7	\$ -	\$ -	\$ -	\$ -	\$ -	0
Clear Creek Amana	1,839.6	\$ 829,432	\$ -	\$ 710,941	\$ 1,540,373	\$ (3,002)	125
Clear Lake	1,209.5	\$ 511,780	\$ -	\$ -	\$ 511,780	\$ (7,549)	171
Clinton	3,833.6	\$ 1,454,406	\$ -	\$ -	\$ 1,454,406	\$ (18,911)	334
Colfax-Mingo	746.3	\$ 299,886	\$ -	\$ -	\$ 299,886	\$ (641)	29
College	4,800.9	\$ -	\$ -	\$ -	\$ -	\$ -	0
Collins-Maxwell	478.7	\$ 183,240	\$ -	\$ -	\$ 183,240	\$ (50)	22
Colo-NESCO School	522.6	\$ 219,508	\$ -	\$ -	\$ 219,508	\$ (1,827)	23
Columbus	816.1	\$ 369,679	\$ -	\$ -	\$ 369,679	\$ (987)	32
Coon Rapids-Bayard	390.5	\$ 122,018	\$ -	\$ -	\$ 122,018	\$ (756)	26
Corning	406.5	\$ 143,998	\$ -	\$ -	\$ 143,998	\$ (750)	34
Council Bluffs	9,101.5	\$ -	\$ -	\$ -	\$ -	\$ -	0
Creston	1,396.8	\$ -	\$ -	\$ 138,986	\$ 138,986	\$ (2,158)	99
Dallas Center-Grimes	2,351.5	\$ -	\$ -	\$ -	\$ -	\$ -	0
Darville	495.2	\$ 194,761	\$ -	\$ -	\$ 194,761	\$ (2,495)	40
Davenport	15,823.3	\$ -	\$ -	\$ -	\$ -	\$ -	0
Davis County	1,169.5	\$ 50,504	\$ -	\$ -	\$ 50,504	\$ -	0
Decorah Community	1,394.7	\$ 615,388	\$ -	\$ -	\$ 615,388	\$ (24,361)	380
Delwood	194.0	\$ 96,222	\$ 10,691	\$ -	\$ 106,913	\$ (158)	na
Denison	2,003.4	\$ 644,091	\$ -	\$ -	\$ 644,091	\$ (4,069)	112
Denver	695.0	\$ 310,650	\$ -	\$ -	\$ 310,650	\$ (6,187)	46
Des Moines Independent	32,396.1	\$ -	\$ -	\$ -	\$ -	\$ -	0
Diagonal	89.0	\$ 50,371	\$ -	\$ -	\$ 50,371	\$ (1,100)	na
Dike-New Hartford	870.0	\$ 387,261	\$ -	\$ -	\$ 387,261	\$ (3,653)	39
Dubuque	10,633.7	\$ -	\$ -	\$ -	\$ -	\$ -	0
Dunkerton	461.9	\$ 203,568	\$ -	\$ -	\$ 203,568	\$ (526)	na
Durant	577.5	\$ -	\$ -	\$ 126,695	\$ 126,695	\$ (722)	30
Eagle Grove	835.6	\$ 246,002	\$ -	\$ -	\$ 246,002	\$ (662)	22
Earlham	643.2	\$ -	\$ -	\$ -	\$ -	\$ -	0
East Buchanan	563.0	\$ 26,195	\$ -	\$ -	\$ 26,195	\$ (162)	na
East Marshall	582.2	\$ 286,964	\$ -	\$ -	\$ 286,964	\$ (511)	na

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East Mills	543.3	\$ 262,998	\$ -	\$ 26,300	\$ 289,298	\$ (32,595)	248
East Sac County	905.7	\$ 55,310	\$ -	\$ -	\$ 55,310	\$ (620)	35
East Union	522.8	\$ 230,286	\$ -	\$ -	\$ 230,286	\$ (3,043)	28
Eastern Allamakee	352.0	\$ 155,213	\$ -	\$ -	\$ 155,213	\$ (40,059)	306
Easton Valley	643.0	\$ -	\$ -	\$ -	\$ -	\$ -	0
Eddyville-Blakesburg-	866.0	\$ 167,556	\$ -	\$ -	\$ 167,556	\$ (643)	30
Edgewood-Colesburg	409.0	\$ 154,015	\$ -	\$ -	\$ 154,015	\$ (1,751)	25
Eldora-New Providence	641.0	\$ 139,958	\$ -	\$ -	\$ 139,958	\$ (463)	na
Emmetsburg	647.5	\$ 285,864	\$ -	\$ 245,026	\$ 530,890	\$ (6,323)	60
English Valleys	456.7	\$ 226,314	\$ -	\$ 102,870	\$ 329,184	\$ (2,540)	na
Essex	222.2	\$ 115,134	\$ -	\$ -	\$ 115,134	\$ (3,294)	28
Estherville Lincoln	1,390.5	\$ 588,247	\$ -	\$ -	\$ 588,247	\$ (32,840)	319
Exira-Elk Horn_Kimballton	414.0	\$ 179,768	\$ -	\$ -	\$ 179,768	\$ (4,718)	52
Fairfield	1,657.7	\$ 125,026	\$ -	\$ -	\$ 125,026	\$ (9,567)	281
Farragut	200.0	\$ 90,062	\$ -	\$ -	\$ 90,062	\$ (7,445)	91
Forest City	1,098.2	\$ 511,650	\$ -	\$ -	\$ 511,650	\$ (5,192)	87
Fort Dodge	3,767.1	\$ 227,326	\$ -	\$ 227,326	\$ 454,652	\$ (3,254)	221
Fort Madison	2,255.4	\$ -	\$ -	\$ -	\$ -	\$ -	0
Fremont-Mills	468.0	\$ 205,198	\$ -	\$ 123,119	\$ 328,317	\$ (67,217)	217
GMG	304.5	\$ 147,964	\$ -	\$ -	\$ 147,964	\$ (322)	na
Galva-Holstein	424.0	\$ 210,183	\$ -	\$ 90,079	\$ 300,262	\$ (1,082)	33
Garner-Hayfield-Ventura	954.6	\$ 165,293	\$ -	\$ 165,293	\$ 330,586	\$ (12,064)	51
George-Little Rock	453.1	\$ 184,878	\$ -	\$ 102,710	\$ 287,588	\$ (13,071)	67
Gilbert	1,344.7	\$ -	\$ -	\$ -	\$ -	\$ -	0
Gilmore City-Bradgate	106.0	\$ 35,113	\$ -	\$ -	\$ 35,113	\$ (282)	na
Gladbrook-Reinbeck	593.1	\$ 100,641	\$ -	\$ 50,321	\$ 150,962	\$ (1,758)	63
Glenwood	1,960.0	\$ 765,010	\$ -	\$ -	\$ 765,010	\$ (248,101)	1555
Glidden-Ralston	276.0	\$ 139,441	\$ -	\$ -	\$ 139,441	\$ (678)	21
Graettinger-Terril	366.0	\$ 20,836	\$ -	\$ 20,836	\$ 41,672	\$ (951)	32
Greene County	1,284.4	\$ 430,383	\$ -	\$ 307,416	\$ 737,799	\$ (16,574)	51
Grinnell-Newburg	1,604.7	\$ 479,246	\$ -	\$ 95,849	\$ 575,095	\$ (9,409)	133
Griswold	546.5	\$ 26,676	\$ -	\$ -	\$ 26,676	\$ (1,531)	132

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Grundy Center	607.1	\$ 289,863	\$ -	\$ -	\$ 289,863	\$ (1,071)	33
Guthrie Center	455.6	\$ 156,334	\$ -	\$ -	\$ 156,334	\$ (4,396)	30
H-L-V	313.4	\$ 172,479	\$ -	\$ -	\$ 172,479	\$ (1,329)	na
Hamburg	244.2	\$ 72,173	\$ -	\$ 54,130	\$ 126,303	\$ (21,283)	178
Hampton-Dumont	1,231.0	\$ 175,946	\$ -	\$ -	\$ 175,946	\$ (845)	47
Harlan	1,393.1	\$ 615,722	\$ -	\$ -	\$ 615,722	\$ (34,722)	317
Harmony	345.5	\$ 147,047	\$ -	\$ -	\$ 147,047	\$ (11,614)	29
Harris-Lake Park	321.1	\$ -	\$ -	\$ -	\$ -	\$ -	0
Hartley-Melvin-Sanborn	637.9	\$ 198,503	\$ -	\$ 79,401	\$ 277,904	\$ (3,714)	65
Highland	652.3	\$ 298,696	\$ -	\$ -	\$ 298,696	\$ (2,325)	51
Hinton	518.1	\$ 254,105	\$ -	\$ -	\$ 254,105	\$ (11,331)	123
Howard-Winneshiek	1,244.0	\$ 216,681	\$ -	\$ 216,681	\$ 433,362	\$ (32,578)	384
Hubbard-Radcliffe	423.1	\$ -	\$ -	\$ -	\$ -	\$ -	0
Hudson	652.0	\$ 80,673	\$ -	\$ -	\$ 80,673	\$ (173)	35
Humboldt	1,211.8	\$ 455,027	\$ -	\$ -	\$ 455,027	\$ (2,794)	131
IKM-Manning	698.6	\$ 365,171	\$ -	\$ -	\$ 365,171	\$ (2,735)	59
Independence	1,404.8	\$ 581,874	\$ -	\$ -	\$ 581,874	\$ (5,090)	53
Indianola	3,430.3	\$ 969,787	\$ -	\$ -	\$ 969,787	\$ (6,979)	191
Interstate 35	895.4	\$ -	\$ -	\$ -	\$ -	\$ -	0
Iowa City	13,328.0	\$ 6,393,586	\$ -	\$ -	\$ 6,393,586	\$ (64,767)	2163
Iowa Falls	1,085.4	\$ 452,160	\$ -	\$ -	\$ 452,160	\$ (1,923)	77
Iowa Valley	547.9	\$ 248,030	\$ -	\$ 186,022	\$ 434,052	\$ (1,298)	23
Janesville Consolidated	380.1	\$ 161,790	\$ -	\$ -	\$ 161,790	\$ (535)	na
Jesup	880.5	\$ -	\$ -	\$ -	\$ -	\$ -	0
Johnston	6,617.1	\$ -	\$ -	\$ -	\$ -	\$ -	0
Keokuk	1,963.7	\$ -	\$ -	\$ -	\$ -	\$ -	0
Keota	338.9	\$ 19,264	\$ -	\$ -	\$ 19,264	\$ (228)	46
Kingsley-Pierson	444.1	\$ 26,762	\$ -	\$ 80,286	\$ 107,048	\$ (2,293)	56
Knoxville	1,807.3	\$ 510,848	\$ -	\$ -	\$ 510,848	\$ (1,102)	149
Lake Mills	617.7	\$ 290,350	\$ -	\$ -	\$ 290,350	\$ (27,833)	190
Lamoni	298.3	\$ 55,209	\$ -	\$ 22,084	\$ 77,293	\$ (1,006)	48
Laurens-Marathon	320.7	\$ 67,905	\$ -	\$ 67,905	\$ 135,810	\$ (1,399)	na

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Lawton-Bronson	611.4	\$ 173,758	\$ -	\$ -	\$ 173,758	\$ (8,525)	140
Le Mars	2,126.2	\$ -	\$ -	\$ -	\$ -	\$ -	0
Lenox	470.6	\$ 111,484	\$ -	\$ 22,297	\$ 133,781	\$ (3,401)	27
Lewis Central	2,559.6	\$ 845,331	\$ -	\$ -	\$ 845,331	\$ (291,331)	1987
Linn-Mar	7,145.2	\$ -	\$ -	\$ -	\$ -	\$ -	0
Lisbon	680.6	\$ 171,940	\$ -	\$ -	\$ 171,940	\$ (687)	38
Logan-Magnolia	563.2	\$ 197,650	\$ -	\$ -	\$ 197,650	\$ (56,137)	431
Lone Tree	398.1	\$ 194,040	\$ -	\$ -	\$ 194,040	\$ (243)	na
Louisa-Muscatine	764.9	\$ 303,072	\$ -	\$ -	\$ 303,072	\$ (1,766)	29
LuVerne	161.1	\$ 96,969	\$ 60,605	\$ -	\$ 157,574	\$ (76)	na
Lynnville-Sully	427.4	\$ 201,892	\$ -	\$ 67,297	\$ 269,189	\$ (1,312)	na
MFL MarMac	776.3	\$ 203,580	\$ -	\$ 203,580	\$ 407,160	\$ (61,193)	639
MOC-Floyd Valley	1,404.1	\$ 489,868	\$ -	\$ -	\$ 489,868	\$ (11,138)	163
Madrid	676.4	\$ 71,505	\$ -	\$ -	\$ 71,505	\$ (890)	38
Manson Northwest Webster	633.3	\$ 318,790	\$ -	\$ -	\$ 318,790	\$ (5,010)	43
Maple Valley-Anthon Oto	663.6	\$ 75,023	\$ -	\$ -	\$ 75,023	\$ (2,247)	89
Maquoketa	1,354.6	\$ 598,689	\$ -	\$ -	\$ 598,689	\$ (5,998)	107
Maquoketa Valley	723.0	\$ -	\$ -	\$ -	\$ -	\$ -	0
Marcus-Meriden-Cleghorn	444.2	\$ 228,701	\$ -	\$ -	\$ 228,701	\$ (1,079)	46
Marion Independent	1,935.4	\$ -	\$ -	\$ 490,254	\$ 490,254	\$ (2,236)	127
Marshalltown	5,385.0	\$ -	\$ -	\$ -	\$ -	\$ -	0
Martensdale-St Marys	525.7	\$ 29,299	\$ -	\$ -	\$ 29,299	\$ (57)	na
Mason City	3,745.5	\$ 1,742,580	\$ -	\$ -	\$ 1,742,580	\$ (25,983)	387
Mediapolis	756.4	\$ 184,086	\$ -	\$ 138,065	\$ 322,151	\$ (4,700)	68
Melcher-Dallas	327.1	\$ 10,463	\$ -	\$ -	\$ 10,463	\$ (22)	na
Mid-Prairie	1,224.8	\$ 559,314	\$ -	\$ 419,486	\$ 978,800	\$ (5,060)	71
Midland	527.0	\$ 293,421	\$ -	\$ -	\$ 293,421	\$ (1,739)	na
Missouri Valley	833.4	\$ 308,095	\$ -	\$ -	\$ 308,095	\$ (74,951)	869
Montezuma	526.3	\$ 282,241	\$ -	\$ -	\$ 282,241	\$ (1,419)	27
Monticello	1,028.8	\$ 282,602	\$ -	\$ -	\$ 282,602	\$ (1,350)	43
Moravia	346.9	\$ 129,244	\$ -	\$ -	\$ 129,244	\$ (994)	na
Mormon Trail	241.3	\$ 97,153	\$ -	\$ -	\$ 97,153	\$ (537)	23

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Morning Sun	222.0	\$ 65,523	\$ -	\$ -	\$ 65,523	\$ (197)	na
Moulton-Udell	212.4	\$ 77,166	\$ -	\$ -	\$ 77,166	\$ (1,922)	25
Mount Ayr	647.0	\$ 164,161	\$ -	\$ -	\$ 164,161	\$ (5,989)	63
Mount Pleasant	1,990.1	\$ 450,649	\$ -	\$ -	\$ 450,649	\$ (1,549)	90
Mount Vernon	1,072.3	\$ 457,853	\$ -	\$ -	\$ 457,853	\$ (20,873)	113
Murray	256.4	\$ 108,647	\$ -	\$ -	\$ 108,647	\$ (1,083)	na
Muscatine	5,328.4	\$ 271,642	\$ -	\$ -	\$ 271,642	\$ (2,008)	206
Nashua-Plainfield	624.4	\$ 312,108	\$ -	\$ -	\$ 312,108	\$ (3,655)	36
Nevada	1,572.6	\$ 439,424	\$ -	\$ -	\$ 439,424	\$ (3,542)	73
New Hampton	970.3	\$ 493,535	\$ -	\$ -	\$ 493,535	\$ (9,108)	114
New London	490.9	\$ 155,189	\$ -	\$ 44,340	\$ 199,529	\$ (564)	28
Newell-Fonda	463.8	\$ 158,760	\$ -	\$ -	\$ 158,760	\$ (3,420)	na
Newton	2,954.1	\$ 770,328	\$ -	\$ -	\$ 770,328	\$ (2,587)	168
Nodaway Valley	668.6	\$ 168,769	\$ -	\$ -	\$ 168,769	\$ (10,679)	27
North Butler	641.1	\$ 179,516	\$ -	\$ -	\$ 179,516	\$ (1,902)	41
North Cedar	863.9	\$ 327,230	\$ -	\$ 140,241	\$ 467,471	\$ (3,167)	31
North Fayette	814.0	\$ 353,632	\$ -	\$ -	\$ 353,632	\$ (2,505)	65
North Iowa	470.9	\$ 230,099	\$ -	\$ -	\$ 230,099	\$ (21,310)	143
North Kossuth	270.2	\$ 149,119	\$ -	\$ -	\$ 149,119	\$ (14,585)	101
North Linn	678.6	\$ 166,047	\$ -	\$ -	\$ 166,047	\$ (435)	23
North Mahaska	480.0	\$ 76,888	\$ -	\$ -	\$ 76,888	\$ -	0
North Polk	1,477.4	\$ 470,350	\$ -	\$ -	\$ 470,350	\$ (6,722)	76
North Scott	3,046.3	\$ 184,067	\$ -	\$ -	\$ 184,067	\$ (2,606)	263
North Tama County	483.6	\$ 253,150	\$ -	\$ -	\$ 253,150	\$ (1,132)	35
North Union	421.0	\$ 133,673	\$ -	\$ 267,345	\$ 401,018	\$ (29,538)	128
North Winneshiek	283.3	\$ 121,459	\$ -	\$ -	\$ 121,459	\$ (11,388)	93
Northeast	557.1	\$ 243,850	\$ -	\$ -	\$ 243,850	\$ (2,597)	40
Northeast Hamilton	212.0	\$ 103,603	\$ -	\$ 12,950	\$ 116,553	\$ (6,959)	na
Northwood-Kensett	512.0	\$ 148,361	\$ -	\$ -	\$ 148,361	\$ (14,695)	175
Norwalk	2,558.9	\$ -	\$ -	\$ -	\$ -	\$ -	0
Odebolt-Arthur	331.1	\$ 19,507	\$ -	\$ 19,507	\$ 39,014	\$ (283)	na
Oelwein	1,305.5	\$ 232,397	\$ -	\$ 174,298	\$ 406,695	\$ (2,186)	51

**Iowa Association of School Boards: Estimated Income Surtax Amounts by Program and the Department of Revenue (DoR) Estimate of  
Income Surtax Revenue Reduction**

District	Budget Enrollment	FY 2016 - Estimated Income Surtax Amount				Est. Wynne Decision Impact*	
		Instructional Support	Ed. Improvement	Voter PPEL	Total	Estimated Impact in FY 2017	# of Tax Returns Impacted
Ogden	621.5	\$ 242,428	\$ -	\$ -	\$ 242,428	\$ (2,980)	27
Okoboji	924.6	\$ 172,819	\$ -	\$ -	\$ 172,819	\$ (8,532)	207
Olin Consolidated	237.6	\$ 96,494	\$ -	\$ -	\$ 96,494	\$ (45)	na
Orient-Macksburg	201.0	\$ 76,530	\$ -	\$ 38,265	\$ 114,795	\$ (621)	na
Osage	929.5	\$ 58,858	\$ -	\$ 58,858	\$ 117,716	\$ (3,402)	105
Oskaloosa	2,460.6	\$ 128,131	\$ -	\$ -	\$ 128,131	\$ (355)	148
Ottumwa	4,597.9	\$ -	\$ -	\$ -	\$ -	\$ -	0
PCM	1,052.0	\$ 164,246	\$ -	\$ -	\$ 164,246	\$ (282)	54
Panorama	714.9	\$ 200,052	\$ -	\$ -	\$ 200,052	\$ (6,094)	66
Paton-Churdan	204.2	\$ 59,668	\$ -	\$ -	\$ 59,668	\$ (2,742)	na
Pekin	636.9	\$ 139,012	\$ -	\$ 83,407	\$ 222,419	\$ (1,474)	35
Pella	2,112.4	\$ 832,219	\$ -	\$ -	\$ 832,219	\$ (5,168)	224
Perry	1,833.5	\$ -	\$ -	\$ 202,406	\$ 202,406	\$ (734)	64
Pleasant Valley	4,386.1	\$ -	\$ -	\$ -	\$ -	\$ -	0
Pleasantville	670.4	\$ 258,642	\$ -	\$ -	\$ 258,642	\$ (1,778)	37
Pocahontas Area	693.7	\$ 46,540	\$ -	\$ -	\$ 46,540	\$ (203)	38
Postville	658.0	\$ 245,546	\$ -	\$ 37,776	\$ 283,322	\$ (11,577)	78
Prairie Valley	583.4	\$ 32,751	\$ -	\$ -	\$ 32,751	\$ (301)	na
Prescott	89.4	\$ -	\$ -	\$ -	\$ -	\$ -	0
Red Oak	1,129.0	\$ 410,369	\$ -	\$ 51,296	\$ 461,665	\$ (34,834)	187
Remsen-Union	379.0	\$ 190,986	\$ -	\$ -	\$ 190,986	\$ (988)	40
Riceville	306.1	\$ 93,198	\$ -	\$ 111,837	\$ 205,035	\$ (18,553)	128
River Valley	411.0	\$ 210,267	\$ -	\$ -	\$ 210,267	\$ (3,912)	54
Riverside	684.1	\$ 254,258	\$ -	\$ -	\$ 254,258	\$ (53,059)	380
Rock Valley	711.6	\$ -	\$ -	\$ -	\$ -	\$ -	0
Roland-Story	996.0	\$ 376,059	\$ -	\$ 125,353	\$ 501,412	\$ (2,297)	57
Rudd-Rockford-Marble Rk	450.3	\$ 83,849	\$ -	\$ -	\$ 83,849	\$ -	0
Ruthven-Ayrshire	244.0	\$ 98,039	\$ -	\$ -	\$ 98,039	\$ (629)	na
Saydel	1,177.7	\$ -	\$ -	\$ -	\$ -	\$ -	0
Schaller-Crestland	366.3	\$ 105,135	\$ -	\$ 147,189	\$ 252,324	\$ (1,334)	22
Schleswig	315.9	\$ 84,983	\$ -	\$ -	\$ 84,983	\$ (86)	na
Sergeant Bluff-Luton	1,373.7	\$ -	\$ -	\$ -	\$ -	\$ -	0



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		Instructional Support	Ed. Improvement	Voter PPEL	Total	Estimated Impact in FY 2017	# of Tax Returns Impacted
Seymour	271.6	\$ 85,697	\$ -	\$ -	\$ 85,697	\$ (3,367)	47
Sheldon	1,018.9	\$ 465,505	\$ -	\$ -	\$ 465,505	\$ (11,563)	135
Shenandoah	978.9	\$ 172,145	\$ -	\$ 301,253	\$ 473,398	\$ (29,783)	225
Sibley-Ocheyedan	782.9	\$ 372,682	\$ -	\$ -	\$ 372,682	\$ (17,099)	249
Sidney	301.6	\$ 142,352	\$ -	\$ -	\$ 142,352	\$ (24,040)	211
Sigourney	544.0	\$ 24,385	\$ -	\$ -	\$ 24,385	\$ (120)	42
Sioux Center	1,140.9	\$ 446,954	\$ -	\$ -	\$ 446,954	\$ (7,643)	164
Sioux Central	471.5	\$ -	\$ -	\$ -	\$ -	\$ -	0
Sioux City	14,331.6	\$ 1,796,977	\$ -	\$ -	\$ 1,796,977	\$ (282,201)	4831
Solon	1,294.2	\$ 599,637	\$ -	\$ -	\$ 599,637	\$ (4,620)	127
South Central Calhoun	904.8	\$ -	\$ -	\$ -	\$ -	\$ -	0
South Hamilton	653.5	\$ 308,069	\$ -	\$ -	\$ 308,069	\$ (4,293)	31
South O'Brien	627.8	\$ 305,206	\$ -	\$ 76,301	\$ 381,507	\$ (2,304)	47
South Page	199.0	\$ 86,537	\$ -	\$ -	\$ 86,537	\$ (4,653)	64
South Tama County	1,523.0	\$ 494,434	\$ -	\$ -	\$ 494,434	\$ (2,154)	50
South Winneshiek	559.7	\$ 106,258	\$ -	\$ 106,258	\$ 212,516	\$ (4,596)	86
Southeast Polk	6,634.4	\$ 1,753,920	\$ -	\$ -	\$ 1,753,920	\$ (7,646)	238
Southeast Warren	588.2	\$ 217,475	\$ -	\$ -	\$ 217,475	\$ (8,492)	na
Southeast Webster Grand	538.3	\$ 160,188	\$ -	\$ 106,792	\$ 266,980	\$ (153)	na
Spencer	1,924.2	\$ 517,775	\$ -	\$ -	\$ 517,775	\$ (13,897)	199
Spirit Lake	1,177.8	\$ 627,234	\$ -	\$ -	\$ 627,234	\$ (45,744)	364
Springville	367.7	\$ 161,278	\$ -	\$ -	\$ 161,278	\$ (1,357)	na
St Ansgar	635.3	\$ 222,026	\$ -	\$ -	\$ 222,026	\$ (26,127)	244
Stanton	178.1	\$ 42,470	\$ -	\$ -	\$ 42,470	\$ (2,957)	33
Starmont	624.6	\$ -	\$ -	\$ -	\$ -	\$ -	0
Storm Lake	2,265.5	\$ 277,348	\$ -	\$ -	\$ 277,348	\$ (2,482)	93
Stratford	176.8	\$ 89,694	\$ -	\$ -	\$ 89,694	\$ (444)	na
Sumner-Fredericksburg	831.6	\$ 328,840	\$ -	\$ -	\$ 328,840	\$ (2,220)	30
Tipton	892.6	\$ 256,622	\$ -	\$ 256,622	\$ 513,244	\$ (3,572)	32
Treynor	578.1	\$ 174,930	\$ -	\$ -	\$ 174,930	\$ (60,694)	486
Tri-Center	648.2	\$ 306,085	\$ -	\$ -	\$ 306,085	\$ (83,678)	521
Tri-County	258.0	\$ 104,207	\$ -	\$ 52,103	\$ 156,310	\$ (164)	na

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District	Budget Enrollment	FY 2016 - Estimated Income Surtax Amount				Est. Wynne Decision Impact*	
		Instructional Support	Ed. Improvement	Voter PPEL	Total	Estimated Impact in FY 2017	# of Tax Returns Impacted
Tripoli	435.0	\$ -	\$ -	\$ -	\$ -	\$ (853)	na
Turkey Valley	361.2	\$ -	\$ -	\$ -	\$ -	\$ -	0
Twin Cedars	359.8	\$ 156,583	\$ -	\$ -	\$ 156,583	\$ (747)	22
Twin Rivers	174.0	\$ 46,423	\$ 46,423	\$ -	\$ 92,846	\$ (1,913)	na
Underwood	692.5	\$ -	\$ -	\$ -	\$ -	\$ -	0
Union	1,158.8	\$ 557,377	\$ -	\$ -	\$ 557,377	\$ (1,623)	49
United	338.9	\$ 162,791	\$ -	\$ -	\$ 162,791	\$ (688)	30
Urbandale	3,350.2	\$ -	\$ -	\$ -	\$ -	\$ -	0
Valley	394.0	\$ 115,787	\$ -	\$ 69,472	\$ 185,259	\$ (1,821)	38
Van Buren	631.1	\$ 294,215	\$ -	\$ -	\$ 294,215	\$ (16,774)	76
Van Meter	566.6	\$ 269,365	\$ -	\$ -	\$ 269,365	\$ (3,674)	58
Villisca	337.0	\$ -	\$ -	\$ 14,978	\$ 14,978	\$ (440)	39
Vinton-Shellsburg	1,592.1	\$ 174,714	\$ -	\$ 436,785	\$ 611,499	\$ (6,450)	80
Waco	483.9	\$ -	\$ -	\$ -	\$ -	\$ -	0
Walnut	158.0	\$ 11,787	\$ -	\$ -	\$ 11,787	\$ (9,504)	63
Wapello	679.0	\$ 169,502	\$ -	\$ -	\$ 169,502	\$ (2,073)	27
Wapsie Valley	691.7	\$ 325,067	\$ -	\$ 65,013	\$ 390,080	\$ (1,253)	26
Washington	1,757.5	\$ 701,641	\$ -	\$ -	\$ 701,641	\$ (5,417)	132
Waterloo	11,134.4	\$ -	\$ -	\$ -	\$ -	\$ -	0
Waukee	8,773.3	\$ -	\$ -	\$ -	\$ -	\$ -	0
Waverly-Shell Rock	2,024.9	\$ 806,868	\$ -	\$ -	\$ 806,868	\$ (5,072)	145
Wayne	522.3	\$ 50,357	\$ -	\$ -	\$ 50,357	\$ (2,612)	100
Webster City	1,537.3	\$ 464,332	\$ -	\$ -	\$ 464,332	\$ (19,950)	76
West Bend-Mallard	348.0	\$ -	\$ -	\$ -	\$ -	\$ -	0
West Branch	801.5	\$ 223,826	\$ -	\$ 223,826	\$ 447,652	\$ (2,461)	52
West Burlington Ind	465.5	\$ -	\$ -	\$ -	\$ -	\$ -	0
West Central	265.5	\$ 142,794	\$ -	\$ 42,838	\$ 185,632	\$ (1,461)	na
West Central Valley	947.0	\$ 216,352	\$ -	\$ -	\$ 216,352	\$ (693)	33
West Delaware County	1,518.8	\$ 427,270	\$ -	\$ -	\$ 427,270	\$ (1,020)	68
West Des Moines	9,146.1	\$ -	\$ -	\$ -	\$ -	\$ -	0
West Fork CSD	693.5	\$ 222,788	\$ -	\$ -	\$ 222,788	\$ (1,354)	40
West Hancock	618.4	\$ 324,169	\$ -	\$ -	\$ 324,169	\$ (1,936)	46

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		Instructional Support	Ed. Improvement	Voter PPEL	Total	Estimated Impact in FY 2017	# of Tax Returns Impacted
West Harrison	369.9	\$ 40,377	\$ -	\$ -	\$ 40,377	\$ (31,627)	310
West Liberty	1,229.6	\$ 503,714	\$ -	\$ 352,600	\$ 856,314	\$ (7,600)	43
West Lyon	886.0	\$ 449,177	\$ -	\$ -	\$ 449,177	\$ (10,459)	111
West Marshall	836.7	\$ 375,963	\$ -	\$ -	\$ 375,963	\$ (1,770)	39
West Monona	684.0	\$ 128,885	\$ -	\$ 64,442	\$ 193,327	\$ (11,393)	171
West Sioux	785.1	\$ 183,166	\$ -	\$ -	\$ 183,166	\$ (834)	39
Western Dubuque	2,991.3	\$ 1,189,963	\$ -	\$ -	\$ 1,189,963	\$ (10,408)	406
Westwood	520.0	\$ 192,728	\$ -	\$ -	\$ 192,728	\$ (7,493)	128
Whiting	177.9	\$ 50,608	\$ -	\$ -	\$ 50,608	\$ (6,697)	43
Williamsburg	1,140.3	\$ 464,026	\$ -	\$ -	\$ 464,026	\$ (1,860)	62
Wilton	775.9	\$ 304,874	\$ -	\$ -	\$ 304,874	\$ (301)	26
Winfield-Mt Union	369.2	\$ 114,428	\$ -	\$ -	\$ 114,428	\$ (983)	na
Winterset	1,725.5	\$ 359,893	\$ -	\$ -	\$ 359,893	\$ (2,018)	105
Woodbine	453.0	\$ 205,508	\$ -	\$ 114,171	\$ 319,679	\$ (36,374)	164
Woodbury Central	553.6	\$ 172,870	\$ -	\$ -	\$ 172,870	\$ (7,075)	141
Woodward-Granger	928.7	\$ 381,454	\$ -	\$ -	\$ 381,454	\$ (1,246)	47
Corwith Wesely Ventura						\$ (1,092)	
						\$ (182)	
<b>State Total</b>		<b>\$ 89,054,210</b>	<b>\$ 117,719</b>	<b>\$ 10,640,691</b>	<b>\$ 99,812,620</b>	<b>\$ (2,995,302)</b>	

Notes:

\*Income surtax reduction is based on the Department of Revenue estimates and is the result of the Wynne versus Maryland Supreme Court decision.