

K-12 BUDGETED REVENUES BY PROGRAM AREA
IOWA SCHOOL YEAR 2016-2017
(dollars in millions)

Source of Funds	State Aid	Local Taxes	Total	Percentage of Total Revenue	Number of Districts	% of Districts
Local Education Agency (LEA) General Fund Revenues						
Regular Program	\$ 1,960.2	\$ 1,237.2	\$ 3,197.4	54.5%	333	100.0%
Regular Program Budget Adjustment	0.0	10.4	10.4	0.2%	110	33.0%
Teacher Salary Supplement (LEA)	274.9	0.0	274.9	4.7%	333	100.0%
Professional Development Supplement (LEA)	31.2	0.0	31.2	0.5%	333	100.0%
Early Intervention Supplement (LEA)	33.9	0.0	33.9	0.6%	333	100.0%
Teacher Leadership Supplement (LEA)	103.4	0.0	103.4	1.8%	115	34.5%
Supplementary Weighting	77.4	11.4	88.8	1.5%	333	100.0%
Special Education Weighting	361.4	53.2	414.6	7.1%	333	100.0%
AEA Sharing Supplementary Weighting	0.0	0.0	0.0	0.0%	40	12.0%
AEA Media Services	0.0	27.9	27.9	0.5%	333	100.0%
AEA Education Services	0.0	30.8	30.8	0.5%	333	100.0%
AEA Special Education Support Services	125.1	33.2	158.2	2.7%	333	100.0%
AEA Special Education Support Services Adj.	0.0	1.4	1.4	0.0%	155	46.5%
AEA Statewide State Aid Reduction	-26.3	0.0	-26.3	-0.4%	333	100.0%
AEA Teacher Salary Supplement	15.5	0.0	15.5	0.3%	333	100.0%
AEA Professional Development Supplement	1.8	0.0	1.8	0.0%	333	100.0%
Adjusted Additional Property Tax Levy State Aid	33.5	-33.5	0.0	0.0%	67	20.1%
Property Tax Replacement Payment	41.4	-41.4	0.0	0.0%	333	100.0%
Dropout Prevention Program	0.0	113.7	113.7	1.9%	316	94.9%
Other Property Tax Adjustments	-10.5	-23.5	-34.0	-0.6%	333	100.0%
Enrollment Audit Adjustment	-0.6	0.1	-0.5	0.0%	163	48.9%
Preschool State Aid	76.4	0.0	76.4	1.3%	319	95.8%
Adjusted Property Tax Repayment - Appeals	0.5	0.0	0.5	0.0%	8	2.4%
Instructional Support	0.0	224.2	224.2	3.8%	327	98.2%
Educational Improvement	0.0	0.9	0.9	0.0%	3	0.9%
General Fund Revenues	\$ 3,099.1	\$ 1,646.1	\$ 4,745.2	80.9%		
Other Revenue Sources						
Regular PPEL	0.0	52.7	52.7	0.9%	324	97.3%
Voter Approved PPEL	0.0	140.5	140.5	2.4%	259	77.8%
Management Levy	0.0	132.6	132.6	2.3%	319	95.8%
Educational and Recreational Levy (Playground)	0.0	2.5	2.5	0.0%	21	6.3%
Amana Library Levy	0.0	0.0	0.0	0.0%	1	0.3%
Bonds/Debt Service Levy	0.0	170.9	170.9	2.9%	171	51.4%
State Sales/Use Tax for School Infrastructure	475.6	0.0	475.6	8.1%	333	100.0%
Other State Appropriations	143.2	0.0	143.2	2.4%	333	100.0%
Total Revenue	\$ 3,717.9	\$ 2,145.5	\$ 5,863.4	100.0%		

NOTES:

- 1) State aid for the Instructional Support Program was not funded in FY 2016.
- 2) Other property tax adjustments for local taxes includes the additional levy C&I replacement adjustment.
- 3) The State Sales/Use Tax for School Infrastructure is estimated and does not include money deposited in the Property Tax Equity and Relief (PTER) Fund used for school aid property tax reductions in FY 2016.
- 4) Other State Appropriations are based on FY 2016 appropriations for the following programs:
ECI General Aid, ECI Preschool Tuition Assistance, ECI Family Support and Parent Ed,
Special Ed. Services Birth to 3, Student Achievement/Teacher Quality,
Administrator Mentoring/Coaching Support, English Language Literacy Grant Program,
Area Education Agency Support System, Successful Progression for Early Readers,
Area Education Agency Distribution, Early Head Start Projects,
Iowa Learning Online Initiative, Child Development, and
Property Tax Replacement for Commercial/Industrial Valuation Rollback
- 5) Totals may not add due to rounding
AEA - Area Education Agency
C&I - Commercial and Industrial
ECI - Early Childhood Iowa Initiative
SRG - School Ready Grant
PPEL- Physical, Plant, and Equipment Levy

Sources: Iowa Department of Management, Department of Revenue, and Legislative Services Agency