Education Funding for Iowa Students Historical Funding Per Pupil

	K-12 Publ	ic Schools	Nonpublic	School for	School for	Braille & Sight	Statewide	Communi	ty Colleges			Statewide
	All	Joint	K-12	the Deaf	the Deaf	Saving School	Vision	All	Joint	State	Private	Voluntary
	Students	Enrollment	Schools	On Campus	Statewide	On Campus	Services	Students	Enrollment	Universities	Colleges	Preschool
<u>FY 2000</u>	\$5,122		\$205	\$54,359		\$123,137		\$2,917		\$10,910	\$3,228	
FY 2001	\$5,305		\$218	\$56,014		\$126,899		\$2,680		\$10,752	\$3,307	
<u>FY 2002</u>	\$5,476		\$210	\$62,137		\$116,392		\$2,426		\$10,392	\$3,107	
<u>FY 2003</u>	\$5,722		\$215	\$63,100		\$110,632		\$2,268		\$9,816	\$2,898	
<u>FY 2004</u>	\$5,846		\$220	\$80,399		\$146,549		\$2,126		\$9,898	\$2,829	
<u>FY 2005</u>	\$5,994		\$236	\$82,238		\$143,645		\$2,055		\$10,039	\$2,936	
<u>FY 2006</u>	\$6,235		\$252	\$119,060		\$154,072		\$2,188		\$10,499	\$2,991	
<u>FY 2007</u>	\$6,497		\$270	\$100,691		\$176,811		\$2,269		\$10,826	\$3,021	
<u>FY 2008</u>	\$6,760	-\$413	\$297	\$87,294		\$172,197	\$4,997	\$2,399	\$413	\$11,971	\$3,060	\$2,927
<u>FY 2009</u>	\$6,976	-\$387	\$270	\$88,904	\$3,423	\$262,167	\$6,356	\$2,798	\$387	\$12,543	\$3,090	\$3,289
<u>FY 2010</u>	\$7,419	-\$412	\$270	\$92,503	\$4,077	\$257,753	\$6,788	\$2,116	\$412	\$12,216	\$2,618	\$3,284
<u>FY 2011</u>	\$7,958	-\$433	\$227	\$82,970	\$3,534	\$395,779	\$5,220	\$1,868	\$433	\$10,233	\$2,639	\$3,257
<u>FY 2012</u>	\$8,073	-\$428	\$226	\$94,849	\$3,450	N/A	\$7,037	\$1,950	\$428	\$9,957	\$2,514	\$2,948
<u>FY 2013</u>	\$8,100	-\$483	\$227	\$90,342	N/A	N/A	\$7,295	\$2,223	\$441	\$10,346	\$2,687	\$3,036
<u>FY 2014</u>	\$8,429	-\$443	\$273	\$94,069	N/A	N/A	\$6,748	\$2,583	\$411	\$10,617	\$2,959	\$3,092
FY 2015	\$8,672	-\$366	\$278	\$100,988	N/A	N/A	\$6,968	\$2,694	\$427	\$10,796	\$3,342	\$3,191
FY 2016	\$8,874	-\$445	\$271	\$95,093	N/A	N/A	\$6,883	\$2,736	\$456	\$10,904	\$4,028	\$3,230

Click on the fiscal year link to see detailed information regarding that year's education funding.

Document Notes and Limitations:

1) Funding includes property tax receipts related to the operational budgets for K-12 and community colleges.

- 2) Funding for private colleges is based solely on the appropriation for the Iowa Tuition Grant (nonprofit) and the For-Profit Iowa Tuition Grant. The enrollment used for the per pupil calculation is the number of grant recipients.
- State university funding Includes Board of Regents Office operations, tuition replacement, and general university line items. (Does not include research, hospitals, or other lineitems).
- 4) Enrollment numbers at State universities and community colleges are total <u>lowa</u> degree credit students (headcount) from the lowa Enrollment Report prepared by the Registrar at the University of lowa for the lowa Coordinating Council on Post-High School Education.
- 5) Per pupil amounts include federal American Reinvestment and Recovery Act funding appropriated in FY 2009 and FY 2010.
- 6) FY 2010 is the first year of K-12 funding of the State Categorical Supplements through the school aid formula; it accounted for \$648 per pupil in FY 2010.
- 7) Joint Enrollment pertains to K-12 students taking coursework through the community colleges under contracts negotiated between school districts and colleges. The number of pupils (unduplicated headcount) and revenue are reported annually by the Department of Education in the Joint Enrollment Report. The pupils are also counted in the Public Schools line item and in the Community Colleges line item. The FY 2015 and FY 2016 Joint Enrollment Reports were not available at the time of publication. The number of pupils is assumed to be the same as FY 2014. The revenue is estimated by using estimated revenue from school aid weightings, adjusted by the average percentage difference between estimated revenue from school aid weightings and actual revenue from concurrent enrollment in FY 2008 through FY 2013.
- 8) Nonpublic K-12 School funding includes State General Fund appropriations for Nonpublic Textbook Services and Transportation of Nonpublic Pupils.
- Statewide Preschool for Four-Year-Olds through FY 2011 includes State General Fund appropriations and Preschool Formula funding specified in Chapter 256C, <u>Code of Iowa</u>. Enrollments are based on preschool weightings.

Please contact the Fiscal Services Division for additional details. Robin Madison (515-281-5270) John Parker (515-725-2249)

FY 2016 Estimated

Last updated: February 2016

	Note	lowa Pupils	Property Tax	Property Tax Per Pupil	State Funding	State Funding Per Pupil	Total Funding Per Pupil
K-12							
Public Schools	1	480,772	\$1,380,306,343	\$2,871.02	\$2,885,872,291	\$6,003	\$8,874
Joint Enrollment	5	44,034	-2,572,016	-58	-17,035,077	-387	-445
Nonpublic K-12	2	33,944			9,211,145	271	271
School for the Deaf	3	100			9,509,257	95,093	95,093
Statewide Vision Services		576			3,964,688	6,883	6,883
Higher Education							
Community Colleges*	4	84,266	28,801,868	342	201,774,647	2,394	2,736
Joint Enrollment	5	42,996	2,572,016	60	17,035,077	396	456
State Universities*	6	49,431			538,997,700	10,904	10,904
Private Colleges (IA Tuition Grant Only)	7	12,511			50,388,448	4,028	4,028
Other Statewide Preschool for 4-Year-Olds	8	22,690			73,282,654	3,230	3,230

Numbers may not total due to rounding.

	Includes State aid and property tax generated by the school aid formula and included in combined district cost. Does not include preschool formula State aid. State Foundation Aid funding to the Department of Human Services is included. The State funding amount includes Property Tax Equity and Relief (PTER) funds used for property tax relief.
2	Nonpublic K-12 State funding includes State General Fund appropriations for Nonpublic Textbook Services and Transportation of Nonpublic Pupils. Nonpublic enrollments estimated by the Department of Education.
3	The enrollment for lowa School for the Deaf includes on-campus and off-campus resident students. The lowa Braille and Sight Saving School has no on-campus enrollment.
4	Property tax for community colleges includes only the estimated proceeds from the 20.25 cent operating levy. State funding includes the General Aid and salary appropriations.
5	Joint Enrollment pertains to K-12 students taking coursework through the community colleges under contracts negotiated between school districts and colleges. The number of pupils (unduplicated headcount) and revenue are reported annually by the Department of Education in the Joint Enrollment Report. The pupils are also counted in the Public Schools line item and in the Community Colleges line item. The FY 2015 and FY 2016 Joint Enrollment Reports were not available at the time of publication. The number of pupils is assumed to be the same as FY 2014. The revenue is estimated by using estimated revenue from school aid weightings, adjusted by the average percentage difference between estimated revenue from school aid weightings and actual revenue from concurrent enrollment in FY 2008 through FY 2013.
6	Includes Board operation, tuition replacement, and general university line-items, including regional centers. (Does not include research, hospitals, or other line- items). Tuition replacement was provided from other State funds, not the General Fund.
7	Pupils include recipients of nonprofit and for-profit tuition grants as reported by the College Student Aid Commission. State funding annual appropriations for nonprofit and for-profit grants.
8	Statewide Preschool for 4-Year-Olds is based on the State General Fund appropriation for the Program and Preschool formula funding. Enrollments are estimated.

FY 2015 Final

Last updated: February 2016

	Note	lowa Pupils	Property Tax	Property Tax Per Pupil	State Funding	State Funding Per Pupil	Total Funding Per Pupil
K-12							
Public Schools	1	478,921	\$1,349,340,006	\$2,817	\$2,803,805,588	\$5,854	\$8,672
Joint Enrollment	5	44,034	-2,219,770		-16,129,989	-366	-366
Nonpublic K-12	2	33,119			9,211,145	278	278
School for the Deaf	3	93			9,391,859	100,988	100,988
Statewide Vision Services		562			3,915,741	6,968	6,968
Higher Education							
Community Colleges*	4	85,363	28,153,789	330	201,774,647	2,364	2,694
Joint Enrollment	5	42,996	2,219,770	52	16,129,989	375	427
State Universities*	6	48,096			519,246,162	10,796	10,796
Private Colleges (IA Tuition Grant Only)	7	15,079			50,388,448	3,342	3,342
Other							
Statewide Preschool for 4-Year-Olds	8	21,926			69,955,725	3,191	3,191

Numbers may not total due to rounding.

οτε	es a	nd Limitations:
	1	Includes State aid and property tax generated by the school aid formula and included in combined district cost. Does not include preschool formula State aid. State Foundation Aid funding to the Department of Human Services is included. The State funding amount includes Property Tax Equity and Relief (PTER) funds used for property tax relief.
		Nonpublic K-12 State funding includes State General Fund appropriations for Nonpublic Textbook Services and Transportation of Nonpublic Pupils. Nonpublic enrollments estimated by the Department of Education.
	3	The lowa School for the Deaf serves only on-campus resident students. No itinerant (statewide) teachers are employed. The lowa Braille and Sight Saving School has no on-campus enrollment.
		Property tax for community colleges includes only the estimated proceeds from the 20.25 cent operating levy. State funding includes the General Aid and salary appropriations.
	5	Joint Enrollment pertains to K-12 students taking coursework through the community colleges under contracts negotiated between school districts and colleges. The number of pupils (unduplicated headcount) and revenue are reported annually by the Department of Education. The pupils are also counted in the Public Schools line item and in the Community Colleges line item. The FY 2015 report was not available at the time of publication. The number of pupils is assumed to be the same as FY 2014. The revenue is estimated by using estimated revenue from school aid weightings, adjusted by the average percentage difference between estimated revenue from school aid weightings and actual revenue from concurrent enrollment in FY 2008 through FY 2013.
	6	Includes Board operation, tuition replacement, and general university line-items, including regional centers. (Does not include research, hospitals, or other line- items). Tuition replacement was provided from other State funds, not the General Fund.
		Pupils include recipients of nonprofit and for-profit tuition grants as reported by the College Student Aid Commission. State funding annual appropriations for nonprofit and for-profit grants.
	0	Statewide Preschool for 4-Year-Olds is based on the State General Fund appropriation for the Program and Preschool formula funding. Enrollments are estimated.
		Enrollment numbers at State universities and community colleges are total <i>lowa</i> degree credit students (headcount) from the lowa Enrollment Report prepared by the lowa Coordinating Council on Post-High School Education.
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FY 2014 Final

Last updated February 2015

				Property		State	Total
		Iowa	Property	Tax	State	Funding	Funding
	Note	Pupils	Tax	Per Pupil	Funding	Per Pupil	Per Pupil
K-12							
Public Schools	1	474,245	\$1,337,967,270	\$2,821	\$2,659,508,807	\$5,608	\$8,429
Joint Enrollment	5	39,884	-2,224,068	-56	-15,443,328	-387	-443
Nonpublic K-12	2	33,520			9,161,145	273	273
School for the Deaf	3	96			9,030,634	94,069	94,069
Statewide Vision Services	3	558			3,765,136	6,748	6,748
Higher Education							
Community Colleges*	4	85,702	27,590,928	322	193,774,647	2,261	2,583
Joint Enrollment	5	42,996	2,224,068	52	15,443,328	359	411
State Universities*	6	47,894			508,496,860	10,617	10,617
Private Colleges (IA Tuition Grant Only)	7	16,732			49,513,448	2,959	2,959
Other							
Statewide Preschool for 4-Year-Olds	8	21,381			66,099,739	3,092	3,092

Numbers may not total due to rounding.

Notes and Limitations:

Includes State aid and property tax generated by the school aid formula and included in combined district cost. Does not include preschool formula State aid.

1 State Foundation Aid funding to the Department of Human Services is included. The State funding amount includes Property Tax Equity and Relief (PTER) funds used for property tax relief.

2 Nonpublic K-12 State funding includes State General Fund appropriations for Nonpublic Textbook Services and Transportation of Nonpublic Pupils. Nonpublic enrollments estimated by the Department of Education.

The lowa School for the Deaf serves only on-campus resident students. No itinerant (statewide) teachers are employed. The lowa Braille and Sight Saving School has no on-campus enrollment.

Property tax for community colleges includes only the estimated proceeds from the 20.25 cent operating levy. State funding includes the General Aid and salary appropriations.

Joint Enrollment pertains to K-12 students taking coursework through the community colleges under contracts negotiated between school districts and colleges. The number of pupils (unduplicated headcount) and revenue are reported annually by the Department of Education. The pupils are also counted in the Public

5 Schools line item and in the Community Colleges line item. The revenue is estimated by using estimated revenue from school aid weightings, adjusted by the average percentage difference between estimated revenue from school aid weightings and actual revenue from concurrent enrollment in FY 2008 through FY 2013.

Includes Board operation, tuition replacement, and general university line-items, including regional centers. (Does not include research, hospitals, or other line-items). Tuition replacement was provided from other State funds, not the General Fund.

Pupils include recipients of nonprofit and for-profit tuition grants as reported by the College Student Aid Commission. State funding annual appropriations for nonprofit and for-profit grants.

8 Statewide Preschool for 4-Year-Olds is based on the State General Fund appropriation for the Program and Preschool formula funding. Enrollments are estimated.

* Enrollment numbers at State universities and community colleges are total *lowa* degree credit students (headcount) from the lowa Enrollment Report prepared by the lowa Coordinating Council on Post-High School Education.

FY 2013 Final

Last updated January 2014

	Note	lowa Pupils	Property Tax	Property Tax Per Pupil	State Funding	State Funding Per Pupil	Total Funding Per Pupil
K-12							
Public Schools	1	473,504	\$1,310,782,345	\$2,768	\$2,524,429,819	\$5,331	\$8,100
Joint Enrollment	5	36,796			-17,755,288	-483	-483
Nonpublic K-12	2	33,593			7,621,145	227	227
School for the Deaf	3	98			8,853,563	90,342	90,342
Statewide Vision Services		506			3,691,310	7,295	7,295
Higher Education							
Community Colleges*	4	91,889	26,502,833	288	177,774,647	1,935	2,223
Joint Enrollment	5	40,262			17,755,288	441	441
State Universities*	6	47,706			493,585,038	10,346	10,346
Private Colleges (IA Tuition Grant Only)	7	17,681			47,513,448	2,687	2,687
Other	<u>. </u>						
Statewide Preschool for 4-Year-Olds	8	19,900			60,413,043	3,036	3,036

Numbers may not total due to rounding.

Г	es a	
	1	Includes State aid and property tax generated by the school aid formula and included in combined district cost. Does not include preschool formula State aid. State Foundation Aid funding to the Department of Human Services is included. The State funding amount includes Property Tax Equity and Relief (PTER) funds used for property tax relief.
	2	Nonpublic K-12 State funding includes State General Fund appropriations for Nonpublic Textbook Services and Transportation of Nonpublic Pupils. Nonpublic enrollments estimated by the Department of Education.
ľ	3	Beginning in FY 2013, the Iowa School for the Deaf serves only on-campus resident students. No itinerant (statewide) teachers are employed.
	4	Property tax for community colleges includes only the estimated proceeds from the 20.25 cent operating levy. State funding includes the General Aid and salary appropriations. Both State and property tax funding include revenue from K-12 school districts for jointly enrolled students. The joint enrollment revenue is deducted from the property tax and State funding amounts for K-12 public schools. NOTE: Joint enrollment revenue is not included in this document prior to FY 2010.
-	5	Joint Enrollment pertains to K-12 students taking coursework through the community colleges under contracts negotiated between school districts and colleges. The number of pupils (unduplicated headcount) and revenue are reported annually by the Department of Education. The pupils are also counted in the Public Schools line item and the Community Colleges line item. For purposes of this report, all joint enrollment revenue is treated as State funding, although the funding was originally generated by the K-12 districts through a combination of State aid and property taxes.
ľ	6	Includes Board operation, tuition replacement, and general university line-items, including regional centers. (Does not include research, hospitals, or other line- items). Tuition replacement was provided from other State funds, not the General Fund.
		Pupils include recipients of nonprofit and for-profit tuition grants as reported by the College Student Aid Commission. State funding represents estimates of actual expenditures and may be less than the appropriation.
	8	Statewide Preschool for 4-Year-Olds is based on the State General Fund appropriation for the Program and Preschool formula funding. Enrollments are estimated.
		Enrollment numbers at State universities and community colleges are total <i>lowa</i> degree credit students (headcount) from the lowa Enrollment Report prepared by the lowa Coordinating Council on Post-High School Education.

FY 2012 Final

Last updated March 2013

	Note	lowa Pupils	Property Tax	Property Tax Per Pupil	State Funding	State Funding Per Pupil	Total Funding Per Pupil
K-12					g		
Public Schools	1	473,493	\$1,249,485,376	\$2,639	\$2,572,851,753	\$5,434	\$8,073
Joint Enrollment	6	36,014			-15,422,837	-428	-428
Nonpublic K-12	2	33,751			7,621,145	226	226
School for the Deaf							
On Campus	3	92			8,726,089	94,849	94,849
Statewide	3	9			31,050	3,450	3,450
Statewide Vision Services	4	515			3,623,805	7,037	7,037
Higher Education							
Community Colleges*	5	97,354	25,535,004	262	164,274,647	1,687	1,950
Joint Enrollment	6	36,014			15,422,837	428	428
State Universities*	7	47,651			474,471,360	9,957	9,957
Private Colleges (IA Tuition Grant Only)	8	18,900			47,513,448	2,514	2,514
Other							
Statewide Preschool for 4-Year-Olds	9	19,800			58,378,261	2,948	2,948
Numbers may not total due to reundin							

Numbers may not total due to rounding.

010	es a	nd Limitations:
	1	Includes State aid and property tax generated by the school aid formula and included in combined district cost. Does not include preschool formula State aid. State Foundation Aid funding to the Department of Human Services is included. The State funding amount includes Property Tax Equity and Relief (PTER) funds used for property tax relief. Both property tax and State funding reflect a reduction for school district payments to community colleges for jointly enrolled students. The same amounts are added to the property tax and State funding for community colleges.
	2	Nonpublic K-12 State funding includes State General Fund appropriations for Nonpublic Textbook Services and Transportation of Nonpublic Pupils. Nonpublic enrollments estimated by the Department of Education.
Ī	3	On Campus enrollment includes all full-time campus students (lowa residents only).
Ī	4	The increase in Statewide students served compared to FY 2010 is a result of improved data management and student tracking.
-	5	Property tax for community colleges includes only the estimated proceeds from the 20.25 cent operating levy. State funding includes the General Aid and salary appropriations.
	6	Joint Enrollment pertains to K-12 students taking coursework through the community colleges under contracts negotiated between school districts and colleges. The number of pupils (unduplicated headcount) and revenue are reported annually by the Department of Education. The pupils are also counted in the Public Schools line item and the Community Colleges line item. For purposes of this report, all joint enrollment revenue is treated as State funding, although the funding was originally generated by the K-12 districts through a combination of State aid and property taxes.
-	7	Includes Board operation, tuition replacement, and general university line-items, including graduate centers. (Does not include research, hospitals, or other line- items). Tuition replacement was provided from other State funds, not the General Fund.
-	8	Pupils include recipients of tuition grants as reported by the College Student Aid Commission. State funding represents estimates of actual expenditures and may be less than the appropriation.
	9	Statewide Preschool for 4-Year-Olds is based on the State General Fund appropriation for the Program and Preschool formula funding. Enrollments are estimated.
	*	Enrollment numbers at State universities and community colleges are total <i>lowa</i> degree credit students (headcount) from the lowa Enrollment Report prepared by the Registrar at the University of Iowa for the Iowa Coordinating Council on Post-High School Education.

Education Funding for Iowa Students Estimated FY 2011

FY 2011 Final

Last updated March 2012

	Note	lowa Pupils	Property Tax	Property Tax Per Pupil	State Funding	State Funding Per Pupil	ARRA Funding	ARRA Funding Per Pupil	Total Funding Per Pupil
K-12 Public Schools Joint Enrollment	1	474,227 34,949	\$1,249,485,376	\$2,635	\$2,476,599,586 -15.146,613	\$5,222 -433	\$47,947,797	\$101	\$7,958 -433
Nonpublic K-12 School for the Deaf	2	33,804			7,661,918	227			227
On Campus Statewide Iowa Braille and Sight Saving School	3 3	109 31			9,043,696 109,569	82,970 3,534			82,970 3,534
On Campus Statewide	4	6 534			2,374,672 2,787,659	395,779 5,220			395,779 5,220
Higher Education Community Colleges*	5	98,571	24,507,180	249	159,579,244	1,619			1,868
Joint Enrollment State Universities* Private Colleges (IA Tuition Grant Only)	6 7 8	34,949 48,026 18,441			15,146,613 491,428,936 48,663,935	433 10,233 2,639			433 10,233 2,639
Other Statewide Preschool for 4-Year-Olds	9	19,799			64,480,851	3,257			3,257

Numbers may not total due to rounding.

Notes and Limitations:

Includes State aid, ARRA Education Stabilization funds, and property tax generated by the school aid formula and included in combined district cost. Does not include preschool formula State aid. State Foundation Aid funding to the Department of Human Services is included. The FY 2011 State aid shortfall of \$156.1 million was adjusted to the K-12 Public School State aid total but not to the amount generated by the Statewide Preschool for 4-Year-Olds through the school aid formula. The State funding amount includes Property Tax Equity and Relief (PTER) funds used for property tax relief. Both property tax and State funding reflect a reduction for school district payments to community colleges for jointly enrolled students. The same amounts are added to the property tax and State funding for community colleges. Nonpublic K-12 State funding includes State General Fund appropriations for Nonpublic Textbook Services and Transportation of Nonpublic Pupils. Nonpublic enrollments estimated by the Department of 2 Education. 3 On Campus enrollment includes all full-time campus students (Iowa residents only). 4 The increase in Statewide students served compared to FY 2010 is a result of improved data management and student tracking. 5 Property tax for community colleges includes only the estimated proceeds from the 20.25 cent operating levy. State funding includes the General Aid and salary appropriations. Joint Enrollment pertains to K-12 students taking coursework through the community colleges under contracts negotiated between school districts and colleges. The number of pupils (unduplicated headcount) and revenue are reported annually by the Department of Education. The pupils are also counted in the Public Schools line ⁶ litem and the Community Colleges line item. For purposes of this report, all joint enrollment revenue is treated as State funding, although the funding was originally generated by the K-12 districts through a combination of State aid and property taxes. Includes Board operation, tuition replacement, and general university line-items, including graduate centers. (Does not include research, hospitals, or other line-items). Tuition replacement was provided from other State funds, not the General Fund. Pupils include recipients of tuition grants as reported by the College Student Aid Commission. State funding represents estimates of actual expenditures and may be less than the appropriation. g Statewide Preschool for 4-Year-Olds is based on the State General Fund appropriation (and Cash Reserve Fund appropriation) for the Program and Preschool formula funding. Enrollments are estimated. Enrollment numbers at State universities and community colleges are total lowa degree credit students (headcount) from the Iowa Enrollment Report prepared by the Registrar at the University of Iowa for the Iowa Coordinating Council on Post-High School Education.

FY 2010 Final

Last updated March 2011

Last updated March 2011	Note	lowa Pupils	Property Tax	Property Tax Per Pupil	State Funding	State Funding Per Pupil	ARRA Funding	ARRA Funding Per Pupil	Total Funding Per Pupil
K-12 Public Schools Joint Enrollment Nonpublic K-12 School for the Deaf	1 6 2	477,019 32,380 33,435	\$1,223,573,517	\$2,565	\$2,113,121,007 -13,355,059 7,624,002	\$4,430 -412 228	\$202,546,705	\$425	\$7,419 -412 228
On Campus Statewide Iowa Braille and Sight Saving School	3	106 29			9,228,281 111,265	87,059 3,837	577,030 6,957	5,444 240	92,503 4,077
On Campus Statewide	4	9 453			2,177,784 2,886,829	241,976 6,373	141,992 188,223	15,777 416	257,753 6,788
Higher Education Community Colleges* Joint Enrollment State Universities*	5 6 7	93,845 32,380 48,242	23,391,800	249	149,579,244 13,355,059 509,978,388	1,594 412 10,571	25,600,000 79,365,798	273 1,645	2,116 412 12,216
Private Colleges (IA Tuition Grant Only) Other Statewide Preschool for 4-Year-Olds	8	17,746			46,455,910 44,875,821	2,618			2,618

Numbers may not total due to rounding.

	Includes State aid, ARRA Education Stabilization funds, and property tax generated by the school aid formula and included in combined district cost. Does not include preschool formula State aid. FY 2 is the initial year that State Categorical Supplements are incuded in State aid. That amount toals \$309.0 million (\$648 per pupil). State Foundation Aid funding to the Department of Human Services is included. The 10.0% ATB reduction for State school aid was adjusted to the K-12 Public School State aid total but not to the amount generated by the Statewide Reschool for 4-Year-Olds through the school state aid total but not to the amount generated by the Statewide Reschool for 4-Year-Olds through the school state aid total but not to the amount generated by the Statewide Reschool for 4-Year-Olds through the school state aid total but not to the amount generated by the Statewide Reschool for 4-Year-Olds through the school state aid total but not to the amount generated by the Statewide Reschool for 4-Year-Olds through the school state aid total but not to the amount generated by the Statewide Reschool for 4-Year-Olds through the school state aid total but not to the amount generated by the Statewide Reschool for 4-Year-Olds through the school state aid total but not to the amount generated by the Statewide Reschool for 4-Year-Olds through the school state aid total but not to the amount generated by the Statewide Reschool for 4-Year-Olds through the school state aid total but not to the amount generated by the Statewide Reschool for 4-Year-Olds through the school	school
	aid formula. Both property tax and State funding reflect a reduction for school district payments to community colleges for jointly enrolled students. The same amounts are added to the property tax and State funding for community colleges.	d
	Nonpublic K-12 State funding includes State General Fund appropriations for Nonpublic Textbook Services and Transportation of Nonpublic Pupils. Nonpublic enrollments estimated by the Department Education.	t of
	3 On Campus enrollment includes all full-time campus students (lowa residents only). State funding and ARRA funding are allocated proportionately to the total expenditures for on-campus and statewide	ə.
F	State funding and ARRA funding are allocated proportionately to the total expenditures for on-campus and statewide.	
	Property tax for community colleges includes only the estimated proceeds from the 20.25 cent operating levy. State funding includes the General Aid and salary appropriations.	
	Joint Enrollment pertains to K-12 students taking coursework through the community colleges under contracts negotiated between school districts and colleges. The number of pupils (unduplicated headcount) and revenue are reported annually by the Department of Education. The pupils are also counted in the Public Schools line item and the Community Colleges line item. For purposes of this report, all joint enrollment revenue is treated as State funding, although the funding was originally generated by the K-12 districts through a combination of State aid and property taxes.	
	Includes Board operation, tuition replacement, and general university line-items, including graduate centers. (Does not include research, hospitals, or other line-items). Tuition replacement was provided other State funds, not the General Fund.	d from
	Pupils include recipients of tuition grants as reported by the College Student Aid Commission. State funding represents actual expenditures and may be less than the appropriation.	
	Statewide Preschool for 4-Year-Olds is based on the State General Fund appropriation for the Program and Preschool formula funding. Enrollments are estimated.	
	Enrollment numbers at State universities and community colleges are total <u>lowa</u> degree credit students (headcount) from the lowa Enrollment Report prepared by the Registrar at the University of lowa the lowa Coordinating Council on Post-High School Education.	for
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FY 2009 Final

Last updated February 2010

				Property		State		ARRA	Combined
	Note	lowa Pupils	Property Tax	Tax Per Pupil	State Funding	Funding Per Pupil	ARRA Funding	Funding Per Pupil	Funding Per Pupil
K-12					-				
Public Schools	1	480,609	\$1,178,704,481	\$2,453	\$2,134,005,736	\$4,440	\$40,000,000	\$83	\$6,976
Joint Enrollment	6	28,560			-11,057,109	-387			-387
Nonpublic K-12	2	33,897			9,158,143	270			270
School for the Deaf									
On Campus	3	110			9,779,390	88,904			88,904
Statewide	3	57			195,105	3,423			3,423
Iowa Braille and Sight Saving School									
On Campus	4	12			3,146,003	262,167			262,167
Statewide	4	405			2,574,003	6,356			6,356
Higher Education									
Community Colleges*	5	82,086	22,264,469	271	181,793,978	2,215	25,600,000	312	2,798
Joint Enrollment	6	28,560			11,057,109	387			387
State Universities*	7	48,116			603,498,685	12,543			12,543
Private Colleges (IA Tuition Grant Only)	8	17,293			53,428,343	3,090			3,090
Other									
Statewide Preschool for 4-Year-Olds	9	9,676			31,826,729	3,289			3,289

Numbers may not total due to rounding.

1	Includes only State aid, ARRA Education Stabilization funds, and property tax generated by the school aid formula and included in combined district cost. Does not include preschool formula State aid. State Foundation Aid funding to the Department of Human Services is included.
2	Nonpublic K-12 State funding includes State General Fund appropriations for Nonpublic Textbook Services and Transportation of Nonpublic Pupils.
3	Enrollment includes all full-time campus students (Iowa residents only).
	Excludes State funding of physical plant costs of \$716,630 that are not associated with services to students. Includes capital expenditures through the Department of Education for the Teacher Excellence Program.
5	Property tax for community colleges includes only the estimated proceeds from the 20.25 cent operating levy. State funding includes \$1.5 million appropriation for salaries.
6	Joint Enrollment pertains to K-12 students taking coursework through the community colleges under contracts negotiated between school districts and colleges. The number of pupils (unduplicated headcount) and revenue are reported annually by the Department of Education. The pupils are also counted in the Public Schools line item and the Community Colleges line item. For purposes of this report, all joint enrollment revenue is treated as State funding, although the funding was originally generated by the K-12 districts through a combination of State aid and property taxes.
7	Includes Board operation, tuition replacement, and general university line-items, including graduate centers. (Does not include research, hospitals, or other line-items). Tuition replacement was provided from other State funds, not the General Fund.
8	Pupils include recipients of tuition grants as reported by the College Student Aid Commission.
9	Statewide Preschool for 4-Year-Olds is based on the State General Fund appropriation for the Program and Preschool formula funding. Enrollments are estimated based on preschool weightings.
*	Enrollment numbers at State universities and community colleges are total <i>lowa</i> degree credit students (headcount) from the lowa Enrollment Report prepared by the Registrar at the University of lowa for the lowa Coordinating Council on Post-High School Education.

FY 2008 Final

Last updated January 2009

Last updated January 2009	Note	lowa Pupils	Property Tax	Property Tax Per Pupil	State Funding	State Funding Per Pupil	Total Funding Per Pupil
K-12							
Public Schools	1	482,584	\$1,120,537,965	\$2,322	\$2,141,970,395	\$4,439	\$6,760
Joint Enrollment	6	26,851			-11,080,006	-413	-413
Nonpublic K-12	2	31,138			9,243,334	297	297
School for the Deaf Iowa Braille and Sight Saving School:	3	111			9,689,607	87,294	87,294
On Campus	4	17			2,944,577	172,197	172,197
Statewide	4	398			1,988,720	4,997	4,997
Higher Education							
Community Colleges*	5	81,263	21,022,466	259	173,962,414	2,141	2,399
Joint Enrollment	6	26,851			11,080,006	413	413
State Universities*	7	48,582			581,571,658	11,971	11,971
Private Colleges	8	17,531			53,637,612	3,060	3,060
Other							
Statewide Preschool for 4-Year-Olds	9	5,124			15,000,000	2,927	2,927

Numbers may not total due to rounding.

0000	
1	Includes only State aid and property tax generated by the school aid formula and included in combined district cost. State Foundation Aid funding to the Department of Human Services is included.
2	Nonpublic K-12 State funding includes State General Fund appropriations for Nonpublic Textbook Services and Transportation of Nonpublic Pupils.
3	Enrollment includes all full-time campus students (lowa residents only).
4	Excludes physical plant costs of \$522,810 that are not associated with services to students.
5	Property tax for community colleges includes only the estimated proceeds from the 20.25 cent operating levy. State funding includes \$2.0 million appropriation for salaries.
6	Joint Enrollment pertains to K-12 students taking coursework through the community colleges under contracts negotiated between school districts and colleges. The number of pupils (unduplicated headcount) and revenue are reported annually by the Department of Education. The pupils are also counted in the Public Schools line item and the Community Colleges line item. For purposes of this report, all joint enrollment revenue is treated as State funding, although the funding was originally generated by the K-12 districts through a combination of State aid and property taxes.
7	Includes Board operation, tuition replacement, and general university line-items, including graduate centers. (Does not include research, hospitals, or other line- items). A portion of tuition replacement was provided from other State funds, not the General Fund.
8	Pupils include recipients of tuition grants as reported by the College Student Aid Commission.
9	Statewide Preschool for 4-Year-Olds is based on the State General Fund appropriation for the Program. Preschool enrollments are estimated based on preschool weightings.
	Enrollment numbers at State universities and community colleges are total <i>lowa</i> degree credit students (headcount) from the lowa Enrollment Report prepared by the Registrar at the University of Iowa for the Iowa Coordinating Council on Post-High School Education.

FY 2007 Final

Last updated December 2007

	Note	lowa Pupils	Property Tax	Property Tax Per Pupil	State Funding	State Funding Per Pupil	Total Funding Per Pupil
K-12							
Public Schools	1	483,105	\$1,090,369,003	\$2,257	\$2,048,342,863	\$4,240	\$6,497
Nonpublic K-12	2	34,278			9,243,334	270	270
School for the Deaf	3	91			9,162,890	100,691	100,691
Iowa Braille and Sight Saving School	3	29			5,127,507	176,811	176,811
Higher Education							
Community Colleges*	4	79,381	20,529,558	259	159,579,244	2,010	2,269
State Universities*	5	47,993			519,556,720	10,826	10,826
Private Colleges	6	17,102			51,673,576	3,021	3,021

Numbers may not total due to rounding.

ſ		Includes only State aid and property tax generated by the school aid formula and included in combined district cost. State Foundation Aid funding to the Department of Human Services is included.
-	2	Nonpublic K-12 State funding includes State General Fund appropriations for Nonpublic Textbook Services and Transportation of Nonpublic Pupils.
Ī	3	Enrollment includes all full-time campus students (lowa residents only).
ľ	4	Property tax for community colleges includes only the estimated proceeds from the 20.25 cent operating levy.
ſ	5	Includes Board operation, tuition replacement, and general university line-items. (Does not include research, hospitals, or other line-items). A portion of tuition replacement was provided from other State funds, not the General Fund.
	6	Pupils include recipients of tuition grants as reported by the College Student Aid Commission.
	*	Enrollment numbers at State universities and community colleges are total <i>lowa</i> degree credit students (headcount) from the lowa Enrollment Report prepared by the Registrar at the University of Iowa for the Iowa Coordinating Council on Post-High School Education.

FY 2006 Final

Last updated December 2006

	Note	lowa Pupils	Property Tax	Property Tax Per Pupil	State Funding	State Funding Per Pupil	Total Funding Per Pupil
K-12							
Public Schools	1	483,335	\$1,050,369,600	\$2,173	\$1,963,203,523	\$4,062	\$6,235
Nonpublic K-12	2	35,250			8,887,821	252	252
School for the Deaf	3	74			8,810,471	119,060	119,060
Iowa Braille and Sight Saving School	3	32			4,930,295	154,072	154,072
Higher Education	_						
Community Colleges*	4	77,288	19,548,820	253	149,579,244	1,935	2,188
State Universities*	5	48,586			510,086,902	10,499	10,499
Private Colleges	6	16,606			49,673,575	2,991	2,991

Numbers may not total due to rounding.

ſ	1	Includes only State aid and property tax generated by the school aid formula and included in combined district cost. State Foundation Aid funding to the Department of Human Services is included.
Ē	2	Nonpublic K-12 State funding includes State General Fund appropriations for Nonpublic Textbook Services and Transportation of Nonpublic Pupils.
ſ	3	Enrollment includes all full-time campus students (Iowa residents only).
Ī		Property tax for community colleges includes only the estimated proceeds from the 20.25 cent operating levy.
	5	Includes Board operation, tuition replacement, and general university line-items. (Does not include research, hospitals, or other line-items). A portion of tuition replacement was provided from other State funds, not the General Fund.
Ī	6	Pupils include recipients of tuition grants as reported by the College Student Aid Commission.
	*	Enrollment numbers at State universities and community colleges are total <i>lowa</i> degree credit students (headcount) from the lowa Enrollment Report prepared by the Registrar at the University of Iowa for the Iowa Coordinating Council on Post-High School Education.

FY 2005 Final

Last updated January 2006

				Property		State	Total
	Note	lowa Pupils	Property Tax	Tax Per Pupil	State Funding	Funding Per Pupil	Funding Per Pupil
K-12							
Public Schools	1	485,011	\$1,025,688,692	\$2,115	\$1,881,273,764	\$3,879	\$5,994
Nonpublic K-12	2	36,161			8,545,999	236	236
School for the Deaf	3	103			8,470,471	82,238	82,238
Iowa Braille and Sight Saving School	3	33			4,740,295	143,645	143,645
Higher Education	_						
Community Colleges*	4	77,288	19,079,634	247	139,779,244	1,809	2,055
State Universities*	5	49,511			497,046,712	10,039	10,039
Private Colleges	6	16,060			47,157,515	2,936	2,936

Numbers may not total due to rounding.

- Includes only property tax generated by the school aid formula and included in combined district cost. State Foundation Aid funding to the Department of Human Services is included.
 Nenrublic K 12 State funding includes State Concerned Fund encrementations for Nenrublic Textback Services and Transportations of Nenrublic During.
- 2 Nonpublic K-12 State funding includes State General Fund appropriations for Nonpublic Textbook Services and Transportation of Nonpublic Pupils.
- 3 Enrollment includes all full-time campus students (lowa residents and nonresidents).
- 4 Property tax for community colleges includes only the estimated proceeds from the 20.25 cent operating levy.
- Includes Board operation, tuition replacement, and general university line-items. (Does not include research, hospitals, or other line-items). A portion of tuition replacement was provided from other State funds, not the General Fund.
- 6 Pupils include recipients of tuition grants as reported by the College Student Aid Commission.
- * Enrollment numbers at State universities and community colleges are total *lowa* degree credit students (headcount) from the lowa Enrollment Report prepared by the Registrar at the University of Iowa for the Iowa Coordinating Council on Post-High School Education.

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		lowa	Property	Property Tax	State	State Funding	Total Funding
	Note	Pupils	Тах	Per Pupil	Funding	Per Pupil	Per Pupil
K-12							
Public Schools	1	487,021	\$1,070,225,463	\$2,197	\$1,776,745,931	\$3,648	\$5,846
Nonpublic K-12	2	37,243			8,189,915	220	220
School for the Deaf	3	101			8,120,310	80,399	80,399
Iowa Braille and Sight Saving School	3	31			4,543,016	146,549	146,549
Higher Education							
Community Colleges*	4	73,263	19,610,211	268	136,127,396	1,858	2,126
State Universities*	5	50,280			497,647,648	9,898	9,898
Private Colleges	6	15,976			45,200,787	2,829	2,829

Numbers may not total due to rounding.

- Includes only property tax generated by the school aid formula and included in combined district cost. It is assumed shortfalls due to the 2.5% across-the-board reduction will be offset by property tax (Cash Reserve Levy). Property tax funding is overstated to the extent school districts cut expenditures rather than offset the reduction with property tax. State funding includes General Fund amounts after the 2.5% across-the-board reduction and partial restoration of the reduction. State Foundation Aid funding to the Department of Human Services is not included.
- 2 Nonpublic K-12 State funding includes State General Fund appropriations for Nonpublic Textbook Services and Transportation of Nonpublic Pupils.
- 3 Enrollment includes all full-time campus students (lowa residents and nonresidents).
- 4 Property tax for community colleges includes only the estimated proceeds from the 20.25 cent operating levy.
- Includes Board operation, tuition replacement, and general university line-items. (Does not include research, hospitals, or other line-items). A portion of tuition replacement was provided from other State funds, not the General Fund.
- 6 Pupils include recipients of tuition grants as reported by the College Student Aid Commission.
- * Enrollment numbers at State universities and community colleges are total *lowa* degree credit students (headcount) from the lowa Enrollment Report prepared by the Registrar at the University of Iowa for the Iowa Coordinating Council on Post-High School Education.

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			Property		State	Total
	lowa	Property	Тах	State	Funding	Funding
Note	Pupils	Tax	Per Pupil	Funding	Per Pupil	Per Pupil
1	489,523	\$1,017,313,968	\$2,078	\$1,783,962,243	\$3,644	\$5,722
2	38,998			8,378,430	215	215
3	122			7,698,218	63,100	63,100
3	39			4,314,658	110,632	110,632
4	69,564	19,164,847	275	138,585,680	1,992	2,268
5	51,481			505,334,219	9,816	9,816
6	15,912			46,117,964	2,898	2,898
	1 2 3 3 3	Note Pupils 1 489,523 2 38,998 3 122 3 39 4 69,564 5 51,481	Note Pupils Tax 1 489,523 \$1,017,313,968 2 38,998 \$122 3 122 \$39 4 69,564 19,164,847 5 51,481 19,164,847	Iowa Pupils Property Tax Tax Per Pupil 1 489,523 38,998 \$1,017,313,968 \$2,078 2 38,998 3 122 \$1,017,313,968 \$2,078 3 122 3 39 275 4 69,564 51,481 19,164,847 275	Iowa Pupils Property Tax Tax Per Pupil State Funding 1 489,523 38,998 \$1,017,313,968 \$2,078 \$1,783,962,243 8,378,430 2 38,998 \$1,017,313,968 \$2,078 \$1,783,962,243 8,378,430 3 122 7,698,218 4,314,658 3 39 19,164,847 275 138,585,680 505,334,219	Iowa PupilsProperty TaxTax Per PupilState FundingFunding Per Pupil1489,523 38,998\$1,017,313,968\$2,078\$1,783,962,243 8,378,430 215 7,698,218\$3,644 215 7,698,2183122 37,698,218 4,314,65863,100 110,632469,564 51,48119,164,847275138,585,680 505,334,2191,992 9,816

Numbers may not total due to rounding.

Notes and Limitations:

1 Includes only property tax generated by the school aid formula and included in combined district cost. State funding includes General Fund, Economic Emergency Fund, and wagering tax revenue monies.

2 Nonpublic K-12 State funding includes State General Fund appropriations for Nonpublic Textbook Services and Transportation of Nonpublic Pupils.

3 Enrollment includes all full-time campus students (lowa residents and nonresidents).

4 Property tax for community colleges includes only the estimated proceeds from the 20.25 cent operating levy.

Includes Board operation, tuition replacement, and general university line-items. (Does not include research, hospitals, or other line-items). Tuition replacement
 and salary adjustment were provided from other State funds, not the General Fund.

6 Pupils include recipients of tuition grants as reported by the College Student Aid Commission.

* Enrollment numbers at State universities and community colleges are total <u>*Iowa*</u> degree credit students (headcount) from the Iowa Enrollment Report prepared by the Registrar at the University of Iowa for the Iowa Coordinating Council on Post-High School Education.

FY 2002 Final

K-12	Note	lowa Pupils	Property Tax	Property Tax Per Pupil	State Funding	State Funding Per Pupil	Total Funding Per Pupil
Public Schools Nonpublic K-12 School for the Deaf Iowa Braille and Sight Saving School	1 2 3 3	489,773 39,881 127 38	\$957,093,775	\$1,954	\$1,725,090,503 8,377,024 7,891,351 4,422,904	\$3,522 210 62,137 116,392	\$5,476 210 62,137 116,392
Higher Education Community Colleges* State Universities* Private Colleges	4 5 6	64,404 51,517 15,176	18,644,240	289	137,585,680 535,373,848 47,155,382	2,136 10,392 3,107	2,426 10,392 3,107

Numbers may not total due to rounding.

1	Includes only property tax generated by the school aid formula and included in combined district cost. State funding includes General Fund and Economic Emergency Fund monies. Spending authority was not reduced by the FY 2002 Across-the-Board reduction of \$77,511,903. Districts were authorized to recoup the reduction through the Cash Reserve Levy.
2	Nonpublic K-12 State funding includes State General Fund appropriations for Nonpublic Textbook Services and Transportation of Nonpublic Pupils.
3	Enrollment includes all full-time campus students (lowa residents and nonresidents).
4	Property tax for community colleges includes only the estimated proceeds from the 20.25 cent operating levy.
5	Includes Board operation, tuition replacement, and general university line-items. (Does not include research, hospitals, or other line-items)
6	Pupils include recipients of tuition grants as reported by the College Student Aid Commission.
*	Enrollment numbers at State universities and community colleges are total <i>lowa</i> degree credit students (headcount) from the Iowa Enrollment Report prepared by the Registrar at the University of Iowa for the Iowa Coordinating Council on Post-High School Education.

FY 2001 Final

	Note	lowa Pupils	Property Tax	Property Tax Per Pupil	State Funding	State Funding Per Pupil	Total Funding Per Pupil
K-12							
Public Schools	1	494,392	\$875,387,516	\$1,771	\$1,747,500,000	\$3,535	\$5,305
Nonpublic K-12	2	41,064			8,965,505	218	218
School for the Deaf	3	146			8,178,008	56,014	56,014
lowa Braille and Sight Saving School	3	36			4,568,379	126,899	126,899
Higher Education							
Community Colleges*	4	61,722	17,828,141	289	147,577,403	2,391	2,680
State Universities*	5	50,766			545,827,279	10,752	10,752
Private Colleges	6	14,765			48,830,075	3,307	3,307

Numbers may not total due to rounding.

Notes and Limitations:

*

1 Includes only property tax generated by the school aid formula and included in combined district cost.

2 Nonpublic K-12 State funding includes State General Fund appropriations for Nonpublic Textbook Services and Transportation of Nonpublic Pupils.

3 Enrollment includes all full-time campus students (lowa residents and nonresidents).

4 Property tax for community colleges includes only the estimated proceeds from the 20.25 cent operating levy.

5 Includes Board operation, tuition replacement, and general university line-items. (Does not include research, hospitals, or other line-items)

6 Pupils include recipients of tuition grants.

Enrollment numbers at State universities and community colleges are total *lowa* degree credit students (headcount) from the lowa Enrollment Report prepared by the Registrar at the University of Iowa for the Iowa Coordinating Council on Post-High School Education.

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FY 2000 Final

	Note	lowa Pupils	Property Tax	Property Tax Per Pupil	State Funding	State Funding Per Pupil	Total Funding Per Pupil
K-12							
Public Schools	1	502,534	\$875,387,516	\$1,742	\$1,698,459,679	\$3,380	\$5,122
Nonpublic K-12	2	42,280			8,660,644	205	205
School for the Deaf	3	146			7,936,367	54,359	54,359
Iowa Braille and Sight Saving School	3	36			4,432,925	123,137	123,137
Higher Education							
Community Colleges*	4	54,775	18,185,022	332	141,577,403	2,585	2,917
State Universities*	5	51,028			556,711,454	10,910	10,910
Private Colleges	6	14,765			47,664,750	3,228	3,228

Notes and Limitations:

1 Includes only property tax generated by the school aid formula and included in combined district cost. Enrollment is headcount, not weighted enrollment.

2 Nonpublic K-12 State funding includes State General Fund appropriations for Nonpublic Textbook Services and Transportation of Nonpublic Pupils.

3 Enrollment includes all full-time campus students (lowa residents and nonresidents).

4 Property tax for community colleges includes only the estimated proceeds from the 20.25 cent operating levy. Source is unaudited actual revenues for FY

5 Includes Board operation, tuition replacement, and general university line-items. (Does not include research, hospitals, or other line-items)

6 Pupils include recipients of tuition grants.

Enrollment numbers at State universities and community colleges are total *lowa* degree credit students (headcount) from the lowa Enrollment Report prepared by the Registrar at the University of Iowa for the Iowa Coordinating Council on Post-High School Education.