

**Education Funding for Iowa Students
Historical Funding Per Pupil**

	<u>K-12 Public Schools</u>		<u>Nonpublic K-12 Schools</u>	<u>School for the Deaf On Campus</u>	<u>School for the Deaf Statewide</u>	<u>Braille & Sight Saving School On Campus</u>	<u>Statewide Vision Services</u>	<u>Community Colleges</u>		<u>State Universities</u>	<u>Private Colleges</u>	<u>Statewide Voluntary Preschool</u>
	<u>All Students</u>	<u>Joint Enrollment</u>						<u>All Students</u>	<u>Joint Enrollment</u>			
FY 2000	\$ 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	
FY 2002	\$ 5,476		\$ 210	\$ 62,137		\$ 116,392		\$ 2,426		\$ 10,392	\$ 3,107	
FY 2003	\$ 5,722		\$ 215	\$ 63,100		\$ 110,632		\$ 2,268		\$ 9,816	\$ 2,898	
FY 2004	\$ 5,846		\$ 220	\$ 80,399		\$ 146,549		\$ 2,126		\$ 9,898	\$ 2,829	
FY 2005	\$ 5,994		\$ 236	\$ 82,238		\$ 143,645		\$ 2,055		\$ 10,039	\$ 2,936	
FY 2006	\$ 6,235		\$ 252	\$ 119,060		\$ 154,072		\$ 2,188		\$ 10,499	\$ 2,991	
FY 2007	\$ 6,497		\$ 270	\$ 100,691		\$ 176,811		\$ 2,269		\$ 10,826	\$ 3,021	
FY 2008	\$ 6,760	\$ -413	\$ 297	\$ 87,294		\$ 172,197	\$ 4,997	\$ 2,399	\$ 413	\$ 11,971	\$ 3,060	\$ 2,927
FY 2009	\$ 6,976	\$ -387	\$ 270	\$ 88,904	\$ 3,423	\$ 262,167	\$ 6,356	\$ 2,798	\$ 387	\$ 12,543	\$ 3,090	\$ 3,289
FY 2010	\$ 7,419	\$ -412	\$ 270	\$ 92,503	\$ 4,077	\$ 257,753	\$ 6,788	\$ 2,116	\$ 412	\$ 12,216	\$ 2,618	\$ 3,284
FY 2011	\$ 7,958	\$ -433	\$ 227	\$ 82,970	\$ 3,534	\$ 395,779	\$ 5,220	\$ 1,868	\$ 433	\$ 10,233	\$ 2,639	\$ 3,257
FY 2012	\$ 8,073	\$ -428	\$ 226	\$ 94,849	\$ 3,450	N/A	\$ 7,037	\$ 1,950	\$ 428	\$ 9,957	\$ 2,514	\$ 2,948
FY 2013	\$ 8,100	\$ -483	\$ 227	\$ 90,342	N/A	N/A	\$ 7,295	\$ 2,223	\$ 441	\$ 10,346	\$ 2,687	\$ 3,036
FY 2014	\$ 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	\$ -391	\$ 278	\$ 100,988	N/A	N/A	\$ 6,968	\$ 2,694	\$ 445	\$ 10,796	\$ 3,342	\$ 3,191
FY 2016	\$ 8,874	\$ -436	\$ 271	N/A	\$ 65,581	N/A	\$ 6,883	\$ 2,736	\$ 436	\$ 10,904	\$ 4,036	\$ 3,230
FY 2017	\$ 9,192	\$ -428	\$ 263	N/A	\$ 99,216	N/A	\$ 6,060	\$ 2,781	\$ 428	\$ 10,588	\$ 4,387	\$ 3,301
FY 2018	\$ 9,453	\$ -445	\$ 258	N/A	\$ 100,993	N/A	\$ 6,168	\$ 3,007	\$ 445	\$ 10,170	\$ 4,302	\$ 3,336
FY 2019	\$ 9,594	\$ -487	\$ 257	N/A	\$ 113,595	N/A	\$ 6,305	\$ 2,907	\$ 487	\$ 10,770	\$ 4,589	\$ 3,367

Document Notes and Limitations:

- 1) Click on the bookmark for each year to see the details of the calculations for each category.
- 2) Each year's spreadsheet includes document notes on the calculation of the estimates by category. These are important to understanding the comparisons presented here. For instance, State funding for private colleges consists only of the Iowa Tuition Grant (ITG - Nonprofit), and the enrollment used to determine the per student funding is the number of ITG awards in that year. Please review the document notes before using the data presented here.
- 3) When viewing the annual spreadsheets, note the "Last Updated" date near the top. Each year's spreadsheet is created as an "estimated" document and then, one year later, updated to a "final" document. The spreadsheets rarely change after that update.

Please contact the Fiscal Services Division for additional details.

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Education Funding for Iowa Students FY 2019

FY 2019 Estimated

Last updated: January 2019

	Note	Iowa Pupils	Property Tax	Property Tax Per Pupil	State Funding	State Funding Per Pupil	Total Funding Per Pupil
K-12							
Public Schools	1	486,264	\$1,530,253,676	\$3,146.96	\$3,135,079,879	\$6,447	\$9,594
Concurrent Enrollment	5	46,795	-2,601,131	-56	-20,170,665	-431	-487
Nonpublic K-12	2	34,394			8,847,634	257	257
School for the Deaf	3	88			9,996,325	113,595	113,595
Statewide Vision Services		661			4,167,759	6,305	6,305
Higher Education							
Community Colleges*	4	81,057	32,967,490	407	202,690,889	2,501	2,907
Concurrent Enrollment	5	46,795	2,601,131	56	20,170,665	431	487
State Universities*	6	47,685			513,566,388	10,770	10,770
Private Colleges (IA Tuition Grant Only)	7	10,243			47,007,171	4,589	4,589
Other							
Statewide Preschool for 4-Year-Olds	8	24,423			82,236,672	3,367	3,367

Numbers may not total due to rounding.

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 are estimated by the Department of Education.
3	The enrollment for Iowa School for the Deaf includes on-campus and off-campus resident students. Statewide Vision Services (formerly Iowa 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 only the General Aid appropriation.
5	Concurrent 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 actual community college revenue are reported annually by the Department of Education in the Joint Enrollment Report. The FY 2018 and FY 2019 Joint Enrollment Reports were not available at the time of publication. As a result, the number of pupils is assumed to be the same as FY 2017, and the funding is based on the supplementary weighting awarded to high schools for community college courses. Each concurrently enrolled pupil is included in three different enrollment numbers in this spreadsheet: Public Schools, Community Colleges, and Concurrent Enrollment.
6	Funding for the State universities includes appropriations for the Board Office and tuition replacement, the three general university appropriations, and the appropriation for the regional centers. (Does not include research, hospitals, or special purpose appropriations.) Tuition replacement was appropriated 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. The number of recipients for FY 2018 is estimated. State funding consists of the annual appropriations for nonprofit and for-profit grants.
8	Funding for Statewide Preschool for 4-Year-Olds is based on Preschool formula funding. Enrollments are estimated.
*	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 Iowa Coordinating Council on Post-High School Education.

Education Funding for Iowa Students FY 2018

FY 2018 Final

Last updated: January 2019

	Note	Iowa Pupils	Property Tax	Property Tax Per Pupil	State Funding	State Funding Per Pupil	Total Funding Per Pupil
K-12							
Public Schools	1	485,147	\$1,474,750,974	\$3,039.80	\$3,111,202,681	\$6,413	\$9,453
Concurrent Enrollment	5	46,795	-2,341,267	-50	-18,461,675	-395	-445
Nonpublic K-12	2	34,226			8,844,270	258	258
School for the Deaf	3	98			9,897,351	100,993	100,993
Statewide Vision Services		669			4,126,495	6,168	6,168
Higher Education							
Community Colleges*	4	77,173	31,337,722	406	200,690,889	2,601	3,007
Concurrent Enrollment	5	46,795	2,341,267	50	18,461,675	395	445
State Universities*	6	49,366			502,068,022	10,170	10,170
Private Colleges (IA Tuition Grant Only)	7	11,158			48,006,037	4,302	4,302
Other							
Statewide Preschool for 4-Year-Olds	8	23,425			78,150,966	3,336	3,336

Numbers may not total due to rounding.

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 are estimated by the Department of Education.
3	The enrollment for Iowa School for the Deaf includes on-campus and off-campus resident students. Statewide Vision Services (formerly Iowa 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 only the General Aid appropriation. A separate salary appropriation was discontinued in FY 2018.
5	Concurrent 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 actual community college revenue are reported annually by the Department of Education in the Joint Enrollment Report. The FY 2018 Joint Enrollment Report was not available at the time of publication. As a result, the number of pupils is assumed to be the same as FY 2017, and the funding is based on the supplementary weighting awarded to high schools for community college courses. Each concurrently enrolled pupil is included in three different enrollment numbers in this spreadsheet: Public Schools, Community Colleges, and Concurrent Enrollment.
6	Funding for the State universities includes appropriations for the Board Office and tuition replacement, the three general university appropriations, and the appropriation for the regional centers. (Does not include research, hospitals, or special purpose appropriations.) Tuition replacement was appropriated 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. The number of recipients for FY 2018 is estimated. State funding consists of the annual appropriations for nonprofit and for-profit grants.
8	Funding for Statewide Preschool for 4-Year-Olds is based on Preschool formula funding. Enrollments are estimated.
*	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 Iowa Coordinating Council on Post-High School Education.

Education Funding for Iowa Students FY 2017

FY 2017 Final

Last updated: March 2018

	Note	Iowa Pupils	Property Tax	Property Tax Per Pupil	State Funding	State Funding Per Pupil	Total Funding Per Pupil
K-12							
Public Schools	1	483,451	\$1,421,289,764	\$2,939.88	\$3,022,738,546	\$6,252	\$9,192
Concurrent Enrollment	5	46,795	-2,278,913	-49	-17,748,171	-379	-428
Nonpublic K-12	2	33,920			8,932,249	263	263
School for the Deaf	3	98			9,723,215	99,216	99,216
Statewide Vision Services		669			4,053,893	6,060	6,060
Higher Education							
Community Colleges*	4	82,766	30,101,262	364	200,040,605	2,417	2,781
Concurrent Enrollment	5	46,795	2,278,913	49	17,748,171	379	428
State Universities*	6	49,720			526,456,338	10,588	10,588
Private Colleges (IA Tuition Grant Only)	7	11,605			50,914,681	4,387	4,387
Other							
Statewide Preschool for 4-Year-Olds	8	23,141			76,380,493	3,301	3,301

Numbers may not total due to rounding.

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 are estimated by the Department of Education.
3	The enrollment for Iowa School for the Deaf includes on-campus and off-campus resident students. Statewide Vision Services (formerly Iowa 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	Concurrent 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 actual community college revenue are reported annually by the Department of Education in the Joint Enrollment Report. The funding is based on the supplementary weighting awarded to high schools for community college courses. Each concurrently enrolled pupil is included in three different enrollment numbers in this spreadsheet: Public Schools, Community Colleges, and Concurrent Enrollment.
6	Funding for the State universities includes appropriations for the Board Office and tuition replacement, the three general university appropriations, and appropriations for the three regional centers. (Does not include research, hospitals, or special purpose appropriations.) Tuition replacement was appropriated 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 consists of the annual appropriations for nonprofit and for-profit grants.
8	Funding for Statewide Preschool for 4-Year-Olds is based on Preschool formula funding. Enrollments are estimated.
*	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 Iowa Coordinating Council on Post-High School Education.

Education Funding for Iowa Students FY 2016

FY 2016 Final

Last updated: January 2017

	Note	Iowa 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
Concurrent Enrollment	5	44,957	-2,572,016	-57	-17,035,077	-379	-436
Nonpublic K-12	2	33,944			9,211,145	271	271
School for the Deaf	3	145			9,509,257	65,581	65,581
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
Concurrent Enrollment	5	44,957	2,572,016	57	17,035,077	379	436
State Universities*	6	49,431			538,997,700	10,904	10,904
Private Colleges (IA Tuition Grant Only)	7	12,486			50,388,448	4,036	4,036
Other							
Statewide Preschool for 4-Year-Olds	8	22,690			73,282,654	3,230	3,230

Numbers may not total due to rounding.

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.
3	The enrollment for Iowa School for the Deaf includes on-campus and off-campus resident students. The Iowa 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	Concurrent 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 actual community college revenue are reported annually by the Department of Education in the Joint Enrollment Report. The FY 2016 Joint Enrollment Report was not available at the time of publication. As a result, the number of pupils is assumed to be the same as FY 2015, and the funding is based on the supplementary weighting awarded to high schools for community college courses. Each concurrently enrolled pupil is counted in three different enrollment numbers in this spreadsheet: Public Schools, Community Colleges, and Concurrent Enrollment.
6	Funding for the State universities includes appropriations for the Board Office and tuition replacement, the three general university appropriations, and appropriations for the three regional centers. (Does not include research, hospitals, or special purpose appropriations.) Tuition replacement was appropriated 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	Funding for Statewide Preschool for 4-Year-Olds is based on Preschool formula funding. Enrollments are estimated.
*	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 Iowa Coordinating Council on Post-High School Education.

Education Funding for Iowa Students FY 2015

FY 2015 Final

Last updated: February 2016

	Note	Iowa 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
Concurrent Enrollment	5	41,248	-2,219,770		-16,129,989	-391	-391
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
Concurrent Enrollment	5	41,248	2,219,770	54	16,129,989	391	445
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.

Notes and 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.
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 Iowa School for the Deaf serves only on-campus resident students. No itinerant (statewide) teachers are employed. The Iowa 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. 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.
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.
*	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 Iowa Coordinating Council on Post-High School Education.

Education Funding for Iowa Students FY 2014

FY 2014 Final

Last updated February 2015

	Note	Iowa Pupils	Property Tax	Property Tax Per Pupil	State Funding	State Funding Per Pupil	Total Funding 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:

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.
3	The Iowa School for the Deaf serves only on-campus resident students. No itinerant (statewide) teachers are employed. The Iowa 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. The pupils are also counted in the Public 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.
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.
*	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 Iowa Coordinating Council on Post-High School Education.

Education Funding for Iowa Students FY 2013

FY 2013 Final

Last updated January 2014

	Note	Iowa 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							
Statewide Preschool for 4-Year-Olds	8	19,900			60,413,043	3,036	3,036

Numbers may not total due to rounding.

Notes and 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.
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	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.
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 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 <u>Iowa</u> degree credit students (headcount) from the Iowa Enrollment Report prepared by the Iowa Coordinating Council on Post-High School Education.

Education Funding for Iowa Students FY 2012

FY 2012 Final

Last updated March 2013

	Note	Iowa Pupils	Property Tax	Property Tax Per Pupil	State Funding	State Funding Per Pupil	Total Funding Per Pupil
K-12							
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 rounding.

Notes and 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.
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.
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 <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.

Education Funding for Iowa Students FY 2011

FY 2011 Final

Last updated March 2012

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

1	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.
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	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.
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 (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 <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.

Education Funding for Iowa Students Final FY 2010

FY 2010 Final

Last updated March 2011

	Note	Iowa 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	1	477,019	\$1,223,573,517	\$2,565	\$2,113,121,007	\$4,430	\$202,546,705	\$425	\$7,419
Joint Enrollment	6	32,380			-13,355,059	-412			-412
Nonpublic K-12	2	33,435			7,624,002	228			228
School for the Deaf									
On Campus	3	106			9,228,281	87,059	577,030	5,444	92,503
Statewide	3	29			111,265	3,837	6,957	240	4,077
Iowa Braille and Sight Saving School									
On Campus	4	9			2,177,784	241,976	141,992	15,777	257,753
Statewide	4	453			2,886,829	6,373	188,223	416	6,788
Higher Education									
Community Colleges*	5	93,845	23,391,800	249	149,579,244	1,594	25,600,000	273	2,116
Joint Enrollment	6	32,380			13,355,059	412			412
State Universities*	7	48,242			509,978,388	10,571	79,365,798	1,645	12,216
Private Colleges (IA Tuition Grant Only)	8	17,746			46,455,910	2,618			2,618
Other									
Statewide Preschool for 4-Year-Olds	9	13,666			44,875,821	3,284			3,284

Numbers may not total due to rounding.

Notes and Limitations:

1	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 2010 is the initial year that State Categorical Supplements are included in State aid. That amount totals \$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 Preschool for 4-Year-Olds through the 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.
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	On-campus enrollment includes all full-time campus students (Iowa residents only). State funding and ARRA funding are allocated proportionately to the total expenditures for on-campus and statewide.
4	State funding and ARRA funding are allocated proportionately to the total expenditures for on-campus and statewide.
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 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 <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.

Education Funding for Iowa Students Final FY 2009

FY 2009 Final

Last updated February 2010

	Note	Iowa Pupils	Property Tax	Property Tax Per Pupil	State Funding	State Funding Per Pupil	ARRA Funding	ARRA Funding Per Pupil	Combined 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.

Notes and Limitations:

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).
4	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 <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.

Education Funding for Iowa Students Final FY 2008

FY 2008 Final

Last updated January 2009

	Note	Iowa 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	3	111			9,689,607	87,294	87,294
Iowa Braille and Sight Saving School:							
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.

Notes and Limitations:

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 (Iowa 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 <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.

Education Funding for Iowa Students Final FY 2007

FY 2007 Final

Last updated December 2007

	Note	Iowa 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.

Notes and Limitations:

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 (Iowa residents only).
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). 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 <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.

Education Funding for Iowa Students Final FY 2006

FY 2006 Final

Last updated December 2006

	Note	Iowa 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.

Notes and Limitations:

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 (Iowa residents only).
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). 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 <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.

Education Funding for Iowa Students Final FY 2005

FY 2005 Final

Last updated January 2006

	Note	Iowa Pupils	Property Tax	Property Tax Per Pupil	State Funding	State Funding Per Pupil	Total 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.

Notes and Limitations:

1	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.
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 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). 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 <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.

Education Funding for Iowa Students Final FY 2004

FY 2004 Final

	Note	Iowa Pupils	Property Tax	Property Tax Per Pupil	State Funding	State Funding Per Pupil	Total Funding 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.

Notes and Limitations:

1	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 (Iowa 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). 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 <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.

Education Funding for Iowa Students Final FY 2003

FY 2003 Final

	Note	Iowa Pupils	Property Tax	Property Tax Per Pupil	State Funding	State Funding Per Pupil	Total Funding Per Pupil
K-12							
Public Schools	1	489,523	\$1,017,313,968	\$2,078	\$1,783,962,243	\$3,644	\$5,722
Nonpublic K-12	2	38,998			8,378,430	215	215
School for the Deaf	3	122			7,698,218	63,100	63,100
Iowa Braille and Sight Saving School	3	39			4,314,658	110,632	110,632
Higher Education							
Community Colleges*	4	69,564	19,164,847	275	138,585,680	1,992	2,268
State Universities*	5	51,481			505,334,219	9,816	9,816
Private Colleges	6	15,912			46,117,964	2,898	2,898

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 (Iowa 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). 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.

Education Funding for Iowa Students Final FY 2002

FY 2002 Final

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

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 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 (Iowa 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 <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.

Education Funding for Iowa Students Final FY 2001

FY 2001 Final

	Note	Iowa 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
Iowa 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 (Iowa 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 <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.

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	Note	Iowa 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 (Iowa 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 2000.
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 <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.