

## K-12 Budgeted Revenues by Program Area Iowa School Year 2020-2021 (in millions)

Source of Funds	State Aid	Local Taxes	Total	Percentage of Total Revenue	Number of Districts	Percent of Districts
<b>Local Education Agency (LEA) General Fund Revenues</b>						
Regular Program	\$ 2,007.2	\$ 1,454.3	\$ 3,461.5	53.6%	327	100.0%
Regular Program Budget Adjustment	0.0	8.3	8.3	0.1%	106	32.4%
Teacher Salary Supplement (LEA)	296.6	0.0	296.6	4.6%	327	100.0%
Professional Development Supplement (LEA)	33.6	0.0	33.6	0.5%	327	100.0%
Early Intervention Supplement (LEA)	36.6	0.0	36.6	0.6%	327	100.0%
Teacher Leadership Supplement (LEA)	167.3	0.0	167.3	2.6%	327	100.0%
Supplementary Weighting	94.5	13.8	108.2	1.7%	327	100.0%
Special Education Weighting	417.8	60.8	478.6	7.4%	327	100.0%
AEA Sharing Supplementary Weighting	0.0	0.2	0.2	0.0%	155	47.4%
AEA Media Services	0.0	30.1	30.1	0.5%	327	100.0%
AEA Education Services	0.0	33.3	33.3	0.5%	327	100.0%
AEA Special Education Support Services	136.2	36.0	172.3	2.7%	327	100.0%
AEA Special Education Support Services Adj.	0.0	1.2	1.2	0.0%	139	42.5%
AEA Statewide State Aid Reduction	-22.5	0.0	-22.5	-0.3%	327	100.0%
AEA Teacher Salary Supplement	16.8	0.0	16.8	0.3%	327	100.0%
AEA Professional Development Supplement	2.0	0.0	2.0	0.0%	327	100.0%
Adjusted Additional Property Tax Levy State Aid	34.4	-34.4	0.0	0.0%	57	17.4%
Property Tax Replacement Payment	75.1	-75.1	0.0	0.0%	327	100.0%
Dropout Prevention Program	0.0	131.8	131.8	2.0%	309	94.5%
Other Property Tax Adjustments	-16.7	-22.5	-39.3	-0.6%	327	100.0%
Enrollment Audit Adjustment	-0.2	0.1	-0.1	0.0%	179	54.7%
Preschool State Aid	88.3	0.0	88.3	1.4%	321	98.2%
Adjusted Property Tax Repayment - Appeals	0.5	0.0	0.5	0.0%	6	1.8%
Instructional Support	0.0	246.2	246.2	3.8%	325	99.4%
Educational Improvement	0.0	0.9	0.9	0.0%	3	0.9%
<b>General Fund Revenues</b>	<b>\$ 3,367.4</b>	<b>\$ 1,884.8</b>	<b>\$ 5,252.2</b>	<b>81.3%</b>		
<b>Other Revenue Sources</b>						
Regular PPEL	0.0	64.2	64.2	1.0%	325	99.4%
Voter Approved PPEL	0.0	184.8	184.8	2.9%	268	82.0%
Management Levy	0.0	173.9	173.9	2.7%	310	94.8%
Educational and Recreational Levy (Playground)	0.0	3.5	3.5	0.1%	27	8.3%
Amana Library Levy	0.0	0.0	0.0	0.0%	0	0.0%
Bonds/Debt Service Levy	0.0	257.7	257.7	4.0%	0	0.0%
State Sales/Use Tax for School Infrastructure	499.4	0.0	499.4	7.7%	327	100.0%
Transportation Equity Fund	26.7	0.0	26.7	0.4%	327	100.0%
<b>Total Revenue</b>	<b>\$ 3,893.4</b>	<b>\$ 2,569.1</b>	<b>\$ 6,462.5</b>	<b>100.0%</b>		

### Notes:

- 1) State aid for the Instructional Support Program was not funded in FY 2018.
- 2) Other property tax adjustments for local taxes include the additional levy C&I replacement adjustment.
- 3) The State Sales/Use Tax for School Infrastructure is estimated and does not include money deposited in the Property Tax Equity and Relief (PTER) Fund used for school aid property tax reductions in FY 2018.
- 4) Information presented in this table does not include appropriations made to a number of other program areas.
- 5) Totals may not sum due to rounding.

### ABBREVIATIONS:

AEA - Area Education Agency  
C&I - Commercial and Industrial

PPEL - Physical, Plant, and Equipment Levy