

**IOWA K-12 BUDGETED REVENUES BY PROGRAM AREA**  
**SCHOOL YEAR 2009-2010**  
(in millions)

Source of Funds	State Aid	Local Taxes	Total Amount	Percent	Number of Districts	Percentage of Districts
<b>General Fund Revenues</b>						
Regular Program	\$ 1,759.1	\$ 1,003.6	\$ 2,762.7	61.0%	361	100.0%
Budget Guarantee	0.0	11.8	11.8	0.3	142	39.3
Teacher Salary Supplement (LEA)	237.1	0.0	237.1	5.2	361	100.0
Professional Development Supplement (LEA)	26.8	0.0	26.8	0.6	361	100.0
Early Intervention Supplement (LEA)	29.3	0.0	29.3	0.6	361	100.0
Supplementary Weighting	50.4	7.5	57.8	1.3	361	100.0
Special Education Weighting	333.2	49.3	382.5	8.4	361	100.0
AEA Sharing Supplementary Weighting	0.1	0.0	0.2	0.0	361	100.0
AEA Media Services	0.0	24.2	24.2	0.5	361	100.0
AEA Education Services	0.0	26.7	26.7	0.6	361	100.0
AEA Special Education Support Services	108.6	29.1	137.7	3.0	361	100.0
AEA Special Education Support Services Adj.	0.0	0.8	0.8	0.0	133	36.8
AEA Pro-rata State Aid Reduction	-11.4	0.0	-11.4	- 0.3	361	100.0
AEA Teacher Salary Supplement	14.1	0.0	14.1	0.3	361	100.0
AEA Professional Development Supplement	1.7	0.0	1.7	0.0	361	100.0
Adjusted Additional Property Tax Levy State Aid	24.0	-24.0	0.0	0.0	73	20.2
SBRC Dropout Prevention Program	0.0	106.8	106.8	2.4	334	92.5
Other Property Tax Adjustments	12.3	-12.3	0.0	0.0	362	100.3
Enrollment Audit Adjustment	- 0.9		- 0.8	0.0	91	25.2
Preschool State Aid	33.3	0.0	33.3	0.7	66	18.3
Adjusted Property Tax Repayment	0.0	0.0	0.0	0.0	1	0.3
Instructional Support	13.1	176.8	189.9	4.2	341	94.5
Educational Improvement	0.0	1.0	1.0	0.0	5	1.4
FY 2010 State Aid Shortfall to School Districts	-30.3	0.0	-30.3	- 0.7	361	100.0
FY 2010 10.0% ATB Reduction to School Districts	-227.2	0.0	-227.2	- 5.0	361	100.0
FY 2010 10.0% ATB Reduction to AEAs	-11.3	0.0	-11.3	- 0.2	361	100.0
<b>General Fund Revenues</b>	<b>\$ 2,362.1</b>	<b>\$ 1,401.3</b>	<b>\$ 3,763.4</b>	<b>83.0%</b>		
<b>Other Revenues</b>						
Regular Physical Plant and Equipment (PPEL)	\$ 0.0	\$ 39.7	\$ 39.7	0.9 %	335	92.8%
Voter Approved PPEL	0.0	92.3	92.3	2.0	243	67.3
Management Levy	0.0	104.3	104.3	2.3	355	98.3
Educational and Recreational Levy (Playground)	0.0	2.1	2.1	0.0	19	5.3
Bonds/Debt Service Levy	0.0	105.6	105.6	2.3	195	54.0
State Sales/Use Tax for School Infrastructure	368.0	0.0	368.0	8.1	361	100.0
Other State Appropriations	57.3	0.0	57.3	1.3	361	100.0
<b>Total Other Revenue Sources</b>	<b>\$ 425.3</b>	<b>\$ 344.0</b>	<b>\$ 769.3</b>	<b>17.0%</b>		
<b>Total</b>	<b>\$ 2,787.4</b>	<b>\$ 1,745.3</b>	<b>\$ 4,532.7</b>	<b>100.0%</b>		

**Notes:**

- 1) Local Taxes include Property Tax, Income Surtax, and Sales Tax.
- 2) Silo tax is estimated and does not include money deposited in the Property Tax Equity and Relief (PTER) Fund used for school aid property tax rate reductions in FY 2011.
- 3) Other State Appropriations includes State appropriations distributed to schools that are not included in the State aid formula, such as child development, empowerment, student achievement/teacher quality, early intervention block grant and educational excellence.
- 4) State aid includes American Recovery and Reinvestment Act (ARRA) Education Stabilization Funding appropriated by the General Assembly. House File 820 appropriated \$202.5 million to be used in lieu of State aid to school districts in FY 2010. Additionally, HF 820 appropriated \$13.1 million for the Instructional Support Program.
- 5) The State school aid appropriation for FY 2010 was capped at \$2.587 billion and resulted in a State aid shortfall of \$31.7 million. Of that amount, \$1.4 million was applied as a reduction in State aid to AEAs and \$30.3 million was applied to school districts.
- 6) In October 2009, Executive Order #19 was implemented that reduced General Fund expenditure amounts by 10.0% for FY 2010. State School aid was reduced by \$227.2 million to school districts and \$11.3 million to AEAs (total reduction of \$238.5 million). The table above does not reflect these reductions by program area.

AEA = Area Education Agency, LEA = Local Education Agency (School districts)  
Totals may not sum due to rounding.

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

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