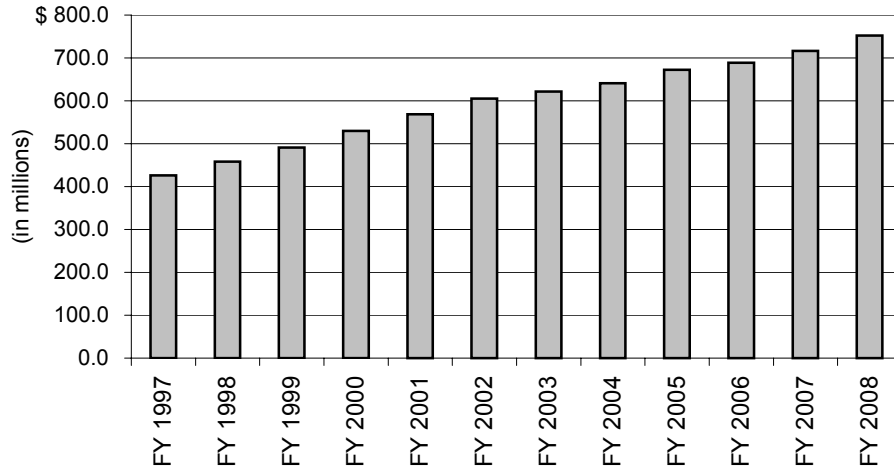


K-12 SPECIAL EDUCATION FUNDING IN IOWA



Note:

Special Education expenditures include State and local funding related to the Foundation Formula and the Special Education deficit. A Special Education deficit occurs when Special Education costs exceed the amount provided in the Foundation Formula. The school districts may pay these costs from their cash balance or cash reserve levy fund and make a request to the School Budget Review Committee to recover the shortfall the next year through the cash reserve levy property tax. Categorical appropriations and federal funding are not included in the above amounts.

Source: Department of Education

K-12 SPECIAL EDUCATION ENROLLMENTS IN IOWA

Fiscal Year	Budget Enrollment	Special Education Student Equivalents				Percent of Budget Enrollment
		Level I	Level II	Level III	Total	
1997	504,506	41,911	8,066	4,728	54,705	10.8
1998	505,523	43,023	8,712	5,261	56,996	11.3
1999	505,130	43,091	9,968	5,917	58,976	11.7
2000	502,534	43,517	10,400	6,502	60,419	12.0
2001	498,607	44,051	10,850	6,979	61,880	12.4
2002	494,291	43,915	11,501	7,326	62,742	12.7
2003	489,523	43,611	12,006	7,780	63,397	13.0
2004	487,021	43,453	12,571	8,051	64,075	13.2
2005	485,011	42,929	13,059	8,280	64,268	13.3
2006	483,335	42,515	13,140	8,628	64,283	13.3
2007	483,105	41,801	12,851	8,899	63,551	13.2
2008	482,584	40,472	12,991	9,232	62,695	13.0
2009	480,609	39,209	13,765	8,885	61,895	12.9
2010	477,019	38,088	13,880	7,957	59,924	12.6

Source: Department of Management Aid and Levy Worksheet

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