

K-12 Budgeted Revenues by Program Area Iowa School Year 2023-2024 (in Millions)

Source of Funds	State Aid	Local Taxes	Total	Percentage of Total Revenue	Number of Districts	Percentage of Districts
Local Education Agency (LEA) General Fund Revenues						
Regular Program	\$ 2,173.6	\$ 1,545.7	\$ 3,719.3	52.5%	325	100.0%
Regular Program Budget Adjustment	0.0	5.4	5.4	0.1%	71	21.8%
Teacher Salary Supplement (LEA)	317.9	0.0	317.9	4.5%	325	100.0%
Professional Development Supplement (LEA)	36.0	0.0	36.0	0.5%	325	100.0%
Early Intervention Supplement (LEA)	39.1	0.0	39.1	0.6%	325	100.0%
Teacher Leadership Supplement (LEA)	179.4	0.0	179.4	2.5%	325	100.0%
Supplementary Weighting	106.5	14.2	120.7	1.7%	325	100.0%
Special Education Weighting	463.3	61.6	524.9	7.4%	325	100.0%
AEA Sharing Supplementary Weighting	0.0	0.2	0.2	0.0%	215	66.2%
AEA Media Services	0.0	32.3	32.3	0.5%	325	100.0%
AEA Education Services	0.0	35.7	35.7	0.5%	325	100.0%
AEA Special Education Support Services	146.7	38.6	185.3	2.6%	325	100.0%
AEA Special Education Support Services Adj.	0.0	0.6	0.6	0.0%	82	25.2%
AEA Statewide State Aid Reduction	-29.6	0.0	-29.6	-0.4%	325	100.0%
AEA Teacher Salary Supplement	18.2	0.0	18.2	0.3%	325	100.0%
AEA Professional Development Supplement	2.1	0.0	2.1	0.0%	325	100.0%
Adjusted Additional Property Tax Levy State Aid	49.0	-49.0	0.0	0.0%	106	32.6%
Property Tax Replacement Payment	114.8	-114.8	0.0	0.0%	325	100.0%
Dropout Prevention Program	0.0	144.2	144.2	2.0%	318	97.8%
Other Property Tax Adjustments	-10.8	-7.0	-17.8	-0.3%	325	100.0%
Enrollment Audit Adjustment	-0.5	0.0	-0.4	0.0%	238	73.2%
Preschool State Aid	90.2	0.0	90.2	1.3%	321	98.8%
Adjusted Property Tax Repayment - Appeals	0.4	0.0	0.4	0.0%	8	2.5%
Instructional Support	0.0	261.5	261.5	3.7%	321	98.8%
Educational Improvement	0.0	0.7	0.7	0.0%	2	0.6%
General Fund Revenues	\$ 3,696.5	\$ 1,970.1	\$ 5,666.6	79.9%		
Other Revenue Sources						
Regular PPEL	0.0	71.1	71.1	1.0%	323	99.4%
Voter Approved PPEL	0.0	220.4	220.4	3.1%	276	84.9%
Management Levy	0.0	258.8	258.8	3.7%	317	97.5%
Educational and Recreational Levy (Playground)	0.0	4.0	4.0	0.1%	30	9.2%
Amana Library Levy	0.0	0.0	0.0	0.0%	1	0.3%
Bonds/Debt Service Levy	0.0	294.3	294.3	4.2%	176	54.2%
State Sales/Use Tax for School Infrastructure	544.8	0.0	544.8	7.7%	325	100.0%
Transportation Equity Fund	29.5	0.0	29.5	0.4%	218	67.1%
Total Revenue	\$ 4,270.7	\$ 2,818.8	\$ 7,089.6	100.0%		

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 Commercial and Industrial (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

PPEL - Physical, Plant, and Equipment Levy