

K-12 Budgeted Revenues By Program Area Iowa School Year 2017-2018 (dollars in millions)

Source of Funds	State Aid	Local Taxes	Total	Percentage of Total Revenue
Local Education Agency (LEA) General Fund Revenues				
Regular Program	\$ 1,966.8	\$ 1,277.2	\$ 3,244.1	54.0%
Regular Program Budget Adjustment	0.0	23.6	23.6	0.4%
Teacher Salary Supplement (LEA)	279.4	0.0	279.4	4.7%
Professional Development Supplement (LEA)	31.7	0.0	31.7	0.5%
Early Intervention Supplement (LEA)	34.5	0.0	34.5	0.6%
Teacher Leadership Supplement (LEA)	157.4	0.0	157.4	2.6%
Supplementary Weighting	81.3	12.0	93.3	1.6%
Special Education Weighting	375.1	55.1	430.3	7.2%
AEA Sharing Supplementary Weighting	0.0	0.0	0.0	0.0%
AEA Media Services	0.0	28.3	28.3	0.5%
AEA Education Services	0.0	31.3	31.3	0.5%
AEA Special Education Support Services	127.0	34.0	161.0	2.7%
AEA Special Education Support Services Adj.	0.0	1.5	1.5	0.0%
AEA Statewide State Aid Reduction	-22.5	0.0	-22.5	-0.4%
AEA Teacher Salary Supplement	15.7	0.0	15.7	0.3%
AEA Professional Development Supplement	1.8	0.0	1.8	0.0%
Adjusted Additional Property Tax Levy State Aid	33.7	-33.7	0.0	0.0%
Property Tax Replacement Payment	46.8	-46.8	0.0	0.0%
Dropout Prevention Program	0.0	120.1	120.1	2.0%
Other Property Tax Adjustments	-17.2	-28.3	-45.5	-0.8%
Enrollment Audit Adjustment	-0.5	-0.1	-0.6	0.0%
Preschool State Aid	78.2	0.0	78.2	1.3%
Adjusted Property Tax Repayment - Appeals	0.2	0.0	0.2	0.0%
Instructional Support	0.0	229.3	229.3	3.8%
Educational Improvement	0.0	0.9	0.9	0.0%
General Fund Revenues	\$ 3,189.4	\$ 1,704.6	\$ 4,894.0	81.5%
Other Revenue Sources				
Regular PPEL	0.0	55.4	55.4	0.9%
Voter Approved PPEL	0.0	151.0	151.0	2.5%
Management Levy	0.0	137.0	137.0	2.3%
Educational and Recreational Levy (Playground)	0.0	2.7	2.7	0.0%
Amana Library Levy	0.0	0.0	0.0	0.0%
Bonds/Debt Service Levy	0.0	178.9	178.9	3.0%
State Sales/Use Tax for School Infrastructure	489.1	0.0	489.1	8.1%
Other State Appropriations	94.0	0.0	94.0	1.6%
Total Revenue	\$ 3,772.5	\$ 2,229.7	\$ 6,002.2	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 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

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