

K-12 Budgeted Revenues by Program Area Iowa School Year 2021-2022 (in millions)

Source of Funds	State Aid	Local Taxes	Total	Percentage of Total Revenue	Number of Districts	Percent of Districts
Local Education Agency (LEA) General Fund Revenues						
Regular Program	\$ 2,013.4	\$ 1,491.4	\$ 3,504.8	53.2%	327	100.0%
Regular Program Budget Adjustment	0.0	26.0	26.0	0.4%	137	41.9%
Teacher Salary Supplement (LEA)	300.7	0.0	300.7	4.6%	327	100.0%
Professional Development Supplement (LEA)	34.1	0.0	34.1	0.5%	327	100.0%
Early Intervention Supplement (LEA)	37.1	0.0	37.1	0.6%	327	100.0%
Teacher Leadership Supplement (LEA)	169.6	0.0	169.6	2.6%	327	100.0%
Supplementary Weighting	97.0	14.1	111.1	1.7%	327	100.0%
Special Education Weighting	422.4	61.2	483.6	7.3%	327	100.0%
AEA Sharing Supplementary Weighting	0.0	0.2	0.2	0.0%	204	62.4%
AEA Media Services	0.0	30.4	30.4	0.5%	327	100.0%
AEA Education Services	0.0	33.6	33.6	0.5%	327	100.0%
AEA Special Education Support Services	137.9	36.3	174.2	2.6%	327	100.0%
AEA Special Education Support Services Adj.	0.0	1.6	1.6	0.0%	143	43.7%
AEA Statewide State Aid Reduction	-22.5	0.0	-22.5	-0.3%	327	100.0%
AEA Teacher Salary Supplement	17.1	0.0	17.1	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	40.2	-40.2	0.0	0.0%	70	21.4%
Property Tax Replacement Payment	86.6	-86.6	0.0	0.0%	327	100.0%
Dropout Prevention Program	0.0	136.2	136.2	2.1%	317	96.9%
Other Property Tax Adjustments	-16.0	-22.0	-38.0	-0.6%	327	100.0%
Enrollment Audit Adjustment	0.6	0.1	0.7	0.0%	257	78.6%
Preschool State Aid	81.2	0.0	81.2	1.2%	322	98.5%
Adjusted Property Tax Repayment - Appeals	0.1	0.0	0.1	0.0%	3	0.9%
Instructional Support	0.0	248.9	248.9	3.8%	325	99.4%
Educational Improvement	0.0	1.0	1.0	0.0%	3	0.9%
General Fund Revenues	\$ 3,401.5	\$ 1,932.2	\$ 5,333.6	81.0%		
Other Revenue Sources						
Regular PPEL	0.0	66.5	66.5	1.0%	324	99.1%
Voter Approved PPEL	0.0	201.1	201.1	3.1%	272	83.2%
Management Levy	0.0	181.8	181.8	2.8%	315	96.3%
Educational and Recreational Levy (Playground)	0.0	3.7	3.7	0.1%	28	8.6%
Amana Library Levy	0.0	0.0	0.0	0.0%	1	0.3%
Bonds/Debt Service Levy	0.0	263.9	263.9	4.0%	177	54.1%
State Sales/Use Tax for School Infrastructure	505.6	0.0	505.6	7.7%	327	100.0%
Transportation Equity Fund	27.5	0.0	27.5	0.4%	218	66.7%
Total Revenue	\$ 3,934.5	\$ 2,649.4	\$ 6,583.9	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