

# 2025 Condition of Education Finance

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Department of Education

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## FINANCE

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Information in this chapter pertains to revenues, property taxes, state aid and income surtax at the state level and, in some cases, by enrollment category. This chapter contains the most current data available at the time of preparation. The data sources for this chapter include the 2023-24 Certified Annual Financial Report from the Iowa Department of Education, the 2025-26 Iowa Department of Management Aid and Levy worksheet database, and the Program and Budget Summary document from the Legislative Services Agency, Fiscal Services Division. Expenditure data are included and detailed by functions and objects. The 2000-01 school year is used as the base year for comparison in most tables and figures.

## FUNCTION CATEGORY EXPENDITURES

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The function categories discussed in this section are broken out by instruction, student support services, staff support services, administration and central services, operations and maintenance, student transportation, community services and other support services. Function category expenditures as a percentage of general fund expenditures have remained relatively consistent over the last three years, with the most significant changes being a decrease in the percentage used for operations and maintenance and staff support services. There were small increases in student support services and student transportation (Table 7-1).

The smallest enrollment category (Under 300) has continued to show the largest percentage of expenditures in the function of instruction when compared to the other enrollment categories. The two largest enrollment categories had the highest percentage of expenditures for the function of student support services and staff support services (Table 7-2).

**Table 7-1: Function Category Expenditures as a Percentage of Total General Fund Expenditures in Iowa Public Schools, 2000-01 and 2021-22 to 2023-24**

Function Category	2000-01	2021-22	2022-23	2023-24
Instruction	69.0%	67.7%	67.4%	67.4%
Student Support Services	3.8%	4.1%	4.2%	4.3%
Staff Support Services	4.0%	5.3%	5.3%	5.2%
Administration and Central Services	9.9%	10.5%	10.7%	10.7%
Operations and Maintenance	9.2%	8.5%	8.6%	8.3%
Student Transportation	3.8%	3.7%	3.9%	4.0%
Community Services	0.2%	0.1%	0.1%	0.1%
Other Support Services	0.1%	0.0%	0.0%	0.0%

Source: Iowa Department of Education, Office of the Chief Financial Officer, Certified Annual Financial Reports.

Note: Figures may not total 100% due to rounding.

**Table 7-2: Function Category Expenditures as a Percentage of Total General Fund Expenditures in Iowa Public Schools by Enrollment Category, 2023-24**

Function Category	Enrollment						State
	Under 300	300-599	600-999	1,000-2,499	2,500-7,499	7,500+	
Instruction	71.8%	69.9%	70.1%	67.7%	67.2%	65.1%	67.4%
Student Support Services	2.1%	2.6%	3.1%	3.5%	4.3%	5.8%	4.3%
Staff Support Services	2.4%	3.4%	3.7%	5.2%	5.3%	6.3%	5.2%
Administration and Central Services	11.5%	10.9%	10.7%	10.7%	10.5%	10.7%	10.7%
Operations and Maintenance	7.3%	8.0%	7.9%	8.7%	8.7%	8.1%	8.3%
Student Transportation	5.0%	5.1%	4.4%	3.9%	4.0%	3.6%	4.0%
Community Service	0.0%	0.0%	0.0%	0.1%	0.0%	0.3%	0.1%
Other Support Services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Source: Iowa Department of Education, Office of the Chief Financial Officer, Certified Annual Financial Reports.

Note: Figures may not total 100% due to rounding.

Enrollment categories are based on certified enrollment.

# OBJECT CATEGORY EXPENDITURES

Object category expenditures for school districts include salaries, benefits, purchased services, supplies, property and other expenditures. The breakdown of object category expenditures as a percentage of total general fund expenditures has shown slight changes over the last three years (Table 7-3). As was the case in the prior year, benefits as a percentage of general fund expenditures were highest for the largest enrollment category (21.0%). Purchased services as a percentage of general fund expenditures was highest for the smallest enrollment category (30.5%) (Table 7-4).

**Table 7-3: Object Category Expenditures as a Percentage of Total General Fund Expenditures in Iowa Public Schools, 2000-01 and 2021-22 to 2023-24**

Object Category	Year			
	2000-01	2021-22	2022-23	2023-24
Salaries	64.0%	60.8%	60.2%	60.2%
Benefits	16.1%	19.5%	19.5%	19.6%
Purchased Services	10.3%	12.2%	13.1%	13.4%
Supplies	6.8%	5.9%	6.1%	5.7%
Property	2.5%	1.4%	1.0%	0.9%
Other Expenditures	0.3%	0.2%	0.2%	0.2%

Source: Iowa Department of Education, Office of the Chief Financial Officer, Certified Annual Financial Reports.

Notes: Property included expenditures for the initial, additional and replacement items of equipment, vehicles and furniture.

Figures may not total 100% due to rounding.

**Table 7-4: Object Category Expenditures as a Percentage of Total General Fund Expenditures in Iowa Public Schools by Enrollment Category, 2023-24**

Object Category	Enrollment Category						State
	Under 300	300-599	600-999	1,000-2,499	2,500-7,499	7,500+	
Salaries	47.8%	55.9%	59.1%	61.2%	61.6%	61.1%	60.2%
Benefits	13.9%	17.3%	19.1%	19.5%	19.6%	21.0%	19.6%
Purchased Services	30.5%	18.6%	14.5%	12.0%	12.3%	11.8%	13.4%
Supplies	5.7%	6.1%	6.1%	6.2%	5.6%	5.3%	5.7%
Property	1.6%	1.8%	0.8%	0.9%	0.8%	0.7%	0.9%
Other Expenditures	0.4%	0.3%	0.3%	0.2%	0.1%	0.1%	0.2%

Source: Iowa Department of Education, Office of the Chief Financial Officer, Certified Annual Financial Reports.

Note: Figures may not total 100% due to rounding.

Enrollment categories are based on certified enrollment.

# REVENUES

Iowa public school districts receive general fund revenues from a variety of sources, including 1) local property taxes and income surtaxes, 2) interagency, 3) other local sources, 4) intermediate sources, 5) state foundation aid, 6) other state sources, 7) federal sources and 8) other financing sources. The other state sources include state categorical supplements such as the teacher salary supplement (TSS), teacher leadership and compensation (TLC) and professional development supplement (PD), as well as funding for the statewide voluntary preschool program (SWVPP).

The percentages of revenue by source have remained relatively consistent over the last three years. Revenues from federal sources as a percentage of total general fund revenues decreased by 1.9 percentage points in 2023-24 (Table 7-5). The largest enrollment category (7,500+) received the highest percentage of revenue from federal sources. The three lowest enrollment categories received the highest percentage of revenue from local taxes and interagency sources (Table 7-6). For all enrollment categories, the percentage of revenues received through local taxes was less than that received from total state sources (state foundation aid and other state sources), with the smallest difference occurring in the Under 300 enrollment category (Figure 7-2).

**Table 7-5: Revenues by Source as a Percentage of Total General Fund Revenues in Iowa Public Schools, 2000-01 and 2021-22 to 2023-24**

Source of Revenue	Year			
	2000-01	2021-22	2022-23	2023-24
1) Local taxes	32.0%	31.2%	30.5%	30.1%
2) Interagency	3.9%	5.8%	6.1%	6.4%
3) Other Local Sources	2.6%	1.3%	2.2%	2.6%
4) Intermediate Sources	0.3%	0.0%	0.0%	0.0%
5) State Foundation Aid	52.3%	45.3%	46.2%	47.3%
6) Other State Sources	5.3%	6.6%	6.0%	6.5%
7) Federal Sources	3.4%	9.4%	8.5%	6.6%
8) Other Financing Sources	0.1%	0.4%	0.5%	0.5%

Iowa Department of Education, Office of the Chief Financial Officer, Certified Annual Financial Reports.

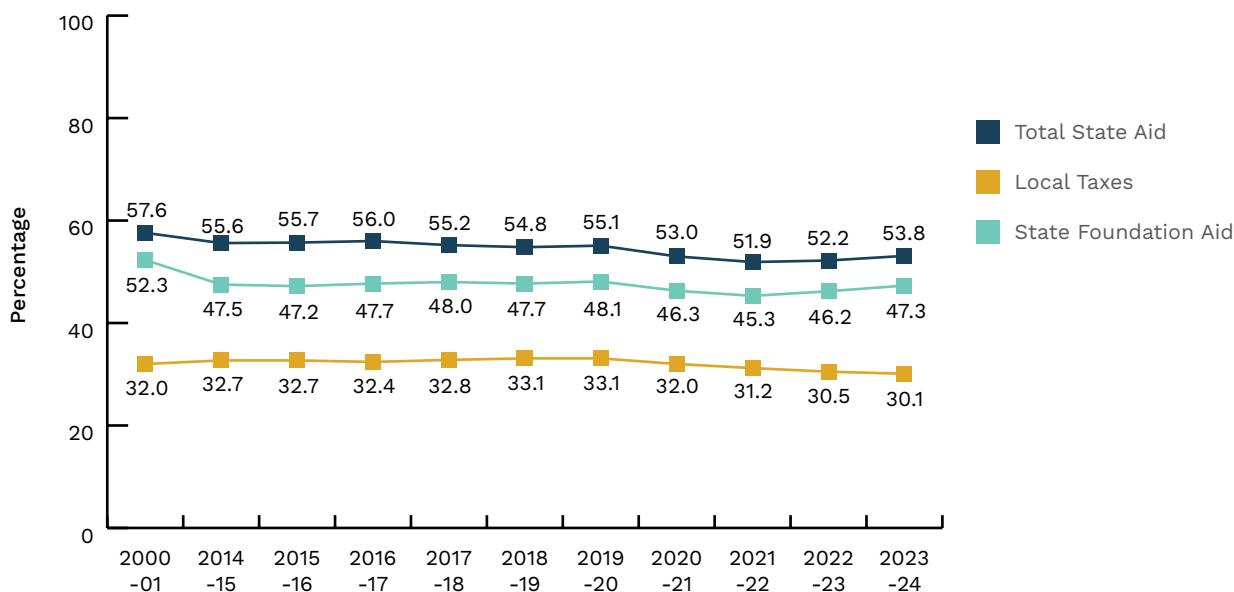
Notes: Interagency includes revenues from services provided to other local education agencies (LEAs) such as tuition, transportation services and other purchased services.

Other local sources include interest, textbook sales, rents and fines.

Intermediate sources include grants-in-aid revenues in lieu of taxes received from AEAs, cities and counties.

Other financing sources include insurance settlements for loss of fixed assets and interfund transfers. Figures may not total 100% due to rounding.

**Figure 7-1: Percentage of Total General Fund Revenues from Local Taxes and Total State Aid in Iowa Public Schools, 2000-01 and 2014-15 to 2023-24**



Source: Iowa Department of Education, Office of the Chief Financial Officer, Certified Annual Financial Reports.

**Table 7-6: Revenues by Source as a Percentage of Total General Fund Revenues in Iowa Public Schools by Enrollment Category, 2023-24**

Source of Revenue	Enrollment Category						State
	Under 300	300-599	600-999	1,000-2,499	2,500-7,499	7,500+	
1) Local taxes	36.5%	32.8%	33.0%	30.3%	28.6%	28.7%	30.1%
2) Interagency	12.6%	13.7%	9.0%	7.1%	5.6%	2.7%	6.4%
3) Other Local Sources	2.6%	2.8%	2.4%	2.4%	2.4%	2.8%	2.6%
4) Intermediate Sources	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
5) State Foundation Aid	35.4%	38.6%	44.2%	47.4%	50.5%	50.0%	47.3%
6) Other State Sources	6.3%	6.1%	6.5%	6.7%	6.6%	6.5%	6.5%
7) Federal Sources	6.1%	5.2%	4.5%	5.6%	5.9%	8.9%	6.6%
8) Other Financing Sources	0.4%	0.7%	0.3%	0.6%	0.4%	0.4%	0.5%

Source: Iowa Department of Education, Office of the Chief Financial Officer, Certified Annual Financial Reports.

Notes: Interagency includes revenues from services provided to other local education agencies (LEAs) such as tuition, transportation services and other purchased services.

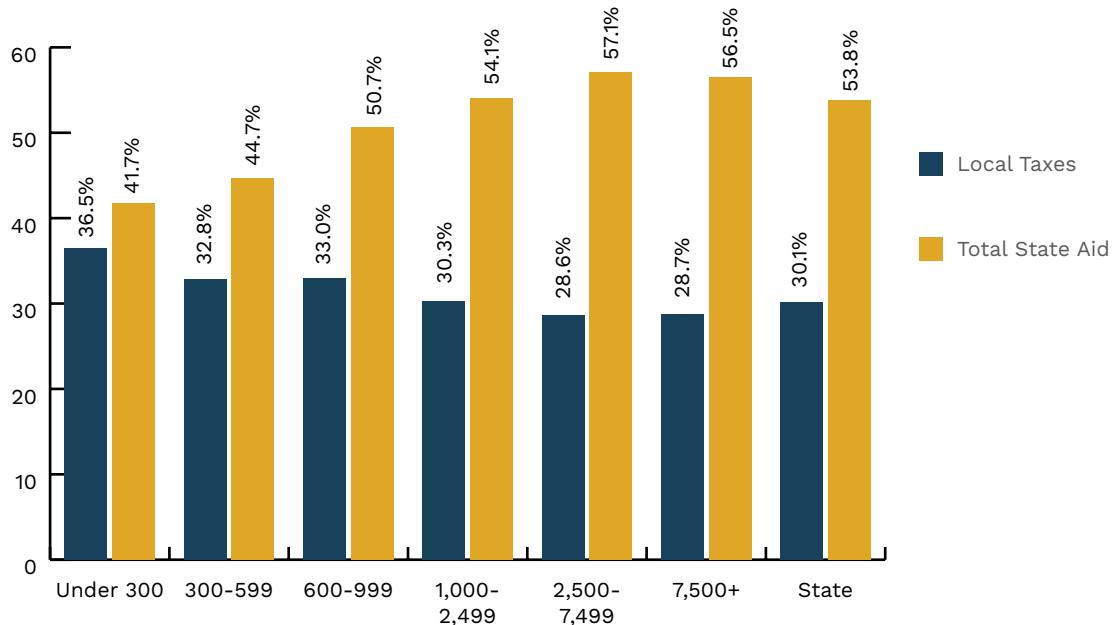
Other local sources include interest, textbook sales, rents and fines.

Intermediate sources include grants-in-aid revenues in lieu of taxes received from AEAs, cities and counties.

Other financing sources include insurance settlements for loss of fixed assets and interfund transfers. Figures may not total 100% due to rounding.

Enrollment categories are based on certified enrollment.

**Figure 7-2: Percentage of Total General Fund Revenues from Local Taxes and Total State Aid in Iowa Public Schools by Enrollment Category, 2023-24**



Source: Iowa Department of Education, Office of the Chief Financial Officer, Certified Annual Financial Reports.

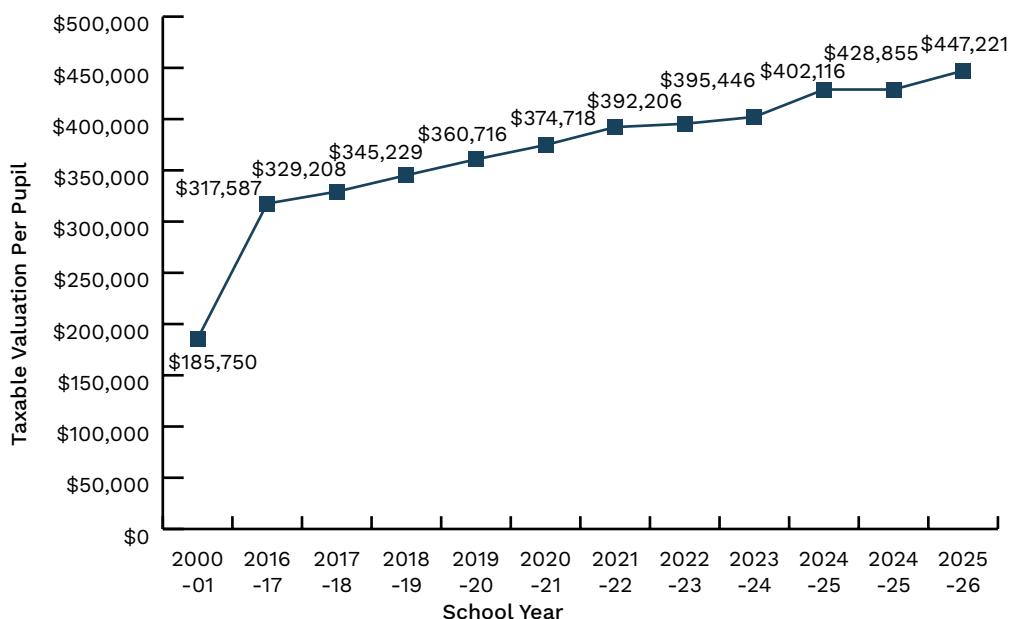
# TAXABLE VALUATION

The adjusted-equalized value of real property is represented by taxable valuation. There are 107 assessing jurisdictions in the state of Iowa. The property in each jurisdiction is equalized by the state through the Department of Revenue every two years. Assessments are adjusted for property classes to actual values, except for agriculture land values based on productivity. Adjustments are based on the state's investigations and appraisals and assessments/sales ratio studies. The general formula for agricultural land productivity is based on agriculture prices and expenses.. The state orders an adjustment if the reported valuation is more than 5% above or below those determined by the state. Taxes are assessed against equalized property values, and rates are expressed per \$1,000 of valuation.

The amount of state aid a school district will receive is based on the taxable valuation in the school district. The Iowa School Foundation Formula requires all school districts to levy a uniform rate of \$5.40 per \$1,000 taxable valuation. State aid is provided to adjust for the different amounts of revenue raised in each school district. The relative property wealth in a school district is the primary factor in determining the property tax rates.

Iowa's average taxable valuation per pupil has increased each year since 2016-17 (Figure 7-3). The three smallest enrollment categories have consistently had an average per-pupil valuation above the state average (Table 7-7). The taxable valuation per pupil increases because of increases in valuation and decreases in enrollment. The greatest range in taxable valuation per pupil occurred within the 1,000-2,499 enrollment category (Table 7-8). Consistent with prior years, the second-largest enrollment category (2,500-7,499) included the lowest taxable valuation per pupil (\$184,911). The 1,000-2,499 enrollment category included the highest taxable valuation per pupil (\$1,966,642).

**Figure 7-3: Iowa Average Taxable Valuation Per Pupil, 2000-01 and 2016-17 to 2025-26**



Source: Iowa Department of Management, School Budget Master Files.  
Note: Per pupil amounts are based on budget enrollments.

**Table 7-7: Iowa Average Taxable Valuation Per Pupil by Enrollment Category, 2000-01 and 2021-22 to 2025-26**

Enrollment Category	2000-01	2021-22	2022-23	2023-24	2024-25	2025-26
Under 300	266,463	657,020	678,481	680,537	714,982	728,314
300-599	223,708	540,793	536,425	558,177	590,506	619,003
600-999	201,732	463,259	469,327	478,281	502,119	523,885
1,000-2,499	175,204	400,901	389,074	412,521	431,628	453,806
2,500-7,499	175,250	354,779	348,498	356,085	380,241	393,309
7,500+	174,108	352,212	345,661	362,604	369,239	384,089
State	185,750	392,206	395,446	402,116	428,855	447,221

Source: Iowa Department of Management, School Budget Master Files.

Note: Per pupil amounts are based on budget enrollments.

Enrollment categories are determined by budget enrollments.

**Table 7-8: Net Taxable Valuations Per Budget Enrollment, 2011-12 and 2021-22 to 2025-26**

Enrollment Category		2011-12	2021-22	2022-23	2023-24	2024-25	2025-26
Under 300	Min	204,326	365,655	372,835	384,759	322,127	327,484
	Max	1,108,654	1,403,086	1,464,835	1,235,228	1,242,569	1,480,754
300-599	Min	157,120	270,247	262,354	258,987	266,315	268,617
	Max	619,483	1,022,795	1,166,143	1,209,796	1,269,633	1,301,359
600-999	Min	153,782	235,462	251,231	251,932	272,779	287,591
	Max	1,099,599	974,937	1,000,813	1,010,322	1,084,821	1,090,607
1,000-2,499	Min	145,572	210,477	192,111	188,245	195,545	200,535
	Max	718,823	1,476,554	1,521,168	1,502,757	1,901,572	1,966,642
2,500-7,499	Min	164,237	177,990	178,940	168,818	181,427	184,911
	Max	478,826	683,424	689,975	695,376	710,613	729,403
7,500+	Min	149,531	199,972	203,570	207,619	219,897	219,889
	Max	460,067	582,143	598,507	602,826	651,794	679,560
State	Min	145,573	177,990	178,940	168,818	181,427	184,911
	Max	1,108,654	1,476,554	1,521,168	1,502,757	1,901,572	1,966,642

Source: Iowa Department of Management, School Budget Master Files.

Note: Enrollment categories are determined by budget enrollment.

# EXPENDITURES PER PUPIL

General fund expenditures per pupil include expenditures for instruction, student support services, staff support services, administration and central services, operation and maintenance, student transportation and other support services. For the purposes of this report, expenditures per pupil are calculated by dividing total general fund expenditures by the certified enrollment. Expenditures related to community services, adult education, nonpublic education and area education agency (AEA) revenues for services sold to other school districts and AEAs are not included in the per-pupil calculation. The smallest and largest enrollment categories had the highest average general fund per-pupil expenditures in all years presented in Table 7-9.

Based on fall enrollment, the average per-pupil expenditures for Iowa, the Midwest states and the nation are displayed in Table 7-10 and Figure 7-4. The National Education Association (NEA) collected and estimated these data. In the most recent year of available data (2023-24), Iowa ranked 36th in the nation in average expenditures per-pupil. Indiana, Missouri and South Dakota ranked lower than Iowa among Midwest states.

**Table 7-9: Average General Fund Per-Pupil Expenditures for Iowa Public Schools by Enrollment Category, 2000-01 and 2021-22 to 2023-24**

Enrollment Category	2000-01	2021-22	2022-23	2023-24
Under 300	\$5,605	\$13,440	\$13,994	\$14,398
300-599	\$5,106	\$12,138	\$12,422	\$13,161
600-999	\$4,988	\$11,612	\$11,847	\$12,164
1,000-2,499	\$4,881	\$11,685	\$12,005	\$12,353
2,500-7,499	\$5,055	\$11,529	\$11,822	\$12,358
7,500+	\$5,461	\$12,527	\$12,987	\$13,232
State	\$5,119	\$12,001	\$12,352	\$12,742

Source: Iowa Department of Education, Office of the Chief Financial Officer, Certified Annual Financial Reports.  
Note: Enrollment categories are based on certified enrollment.

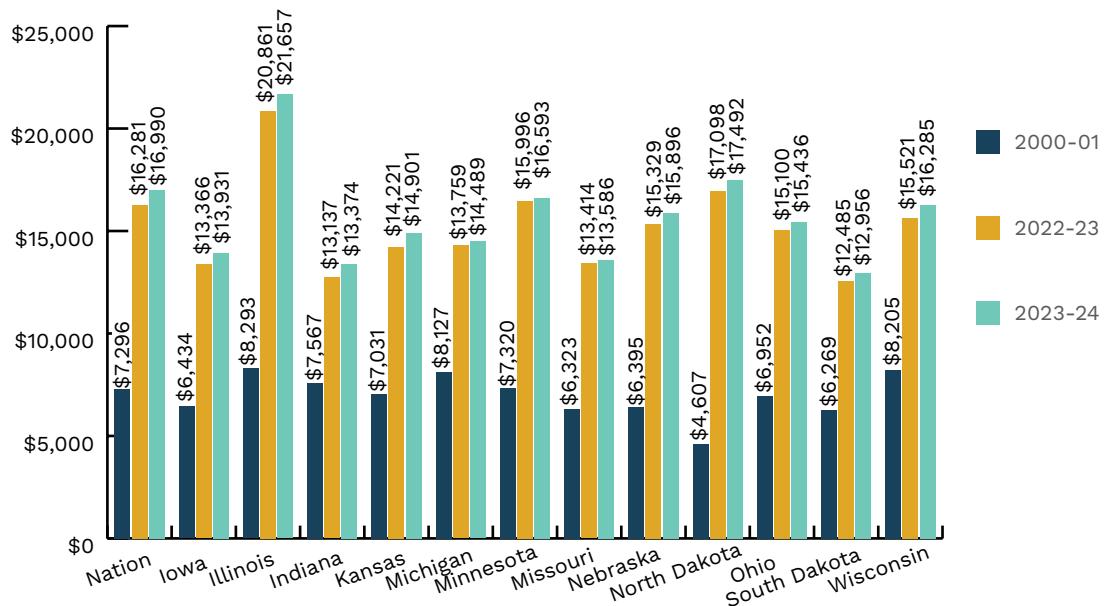
**Table 7-10: Public School Average Total Current Per-Pupil Expenditures, Iowa and Midwest States, 2000-01, 2022-23 and 2023-24**

State/Nation	2000-01		2022-23		2023-24	
	Per-Pupil Expenditures	National Rank	Per-Pupil Expenditures	National Rank	Per-Pupil Expenditures	National Rank
<b>Nation</b>	<b>\$7,296</b>		<b>\$16,281</b>		<b>\$16,990</b>	
<b>Iowa</b>	<b>\$6,434</b>	<b>34</b>	<b>\$13,366</b>	<b>38</b>	<b>\$13,931</b>	<b>36</b>
Illinois	\$8,293	11	\$20,861	10	\$21,657	10
Indiana	\$7,567	18	\$13,137	40	\$13,374	40
Kansas	\$7,031	23	\$14,221	31	\$14,901	30
Michigan	\$8,127	13	\$13,759	33	\$14,489	32
Minnesota	\$7,320	21	\$15,996	24	\$16,593	24
Missouri	\$6,323	38	\$13,414	36	\$13,586	38
Nebraska	\$6,395	35	\$15,329	27	\$15,896	26
North Dakota	\$4,607	50	\$17,098	19	\$17,492	20
Ohio	\$6,952	25	\$15,100	28	\$15,436	28
South Dakota	\$6,269	39	\$12,485	43	\$12,956	43
Wisconsin	\$8,205	12	\$15,521	25	\$16,285	25

Source: National Education Association, Rankings and Estimates of School Statistics.

Note: SY 2022-23 reflects revised numbers. SY 2023-24 are estimated by NEA.

**Figure 7-4: Public School Average Total Current Per-Pupil Expenditures, Iowa and Midwest States, 2000-01, 2022-23 and 2023-24**



Source: National Education Association, Rankings and Estimates of School Statistics.

Note: SY 2022-23 reflects revised numbers. SY 2023-24 are estimated by NEA.

## STATE AID

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This section presents data on state aid, including School Foundation Aid, Preschool Foundation Aid and State Categorical Supplements. School districts receive state aid through annual appropriations made from the state's general fund. Effective with the July 1, 2022, budget year, the state foundation level is currently 88.4%. Prior to 2022, it was 87.5% and last changed in 1996-97. The special education foundation level was increased to its current level, 88.4%, in 1999-00. The foundation level changes increase the amount of state aid and lower the amount of property tax. Several programs have been added or removed since these changes were made, such as the addition of the Teacher Salary Supplement and Professional Development (2009-10) and Teacher Leadership and Compensation Program (2015-16).

Table 7-11 shows the state's general fund appropriations and initial state aid to school districts for multiple years. The legislature initially appropriated \$9.43 billion, and initial state aid to school districts was about \$3.92 billion, or approximately 41.5% of the general fund appropriations, for the 2025-26 school year (fiscal year 2026).

**Table 7-11: Total Iowa Government Appropriations (In Millions), 2000-01 to 2025-26**

Year	Initial State Aid to Districts	Initial General Fund Appropriations	Initial Percent Spent on Education	Final State Aid to Districts	Final General Fund Appropriation	Final Percent Spent on Education
2025-26	3,915.4	9,424.3	41.5	Not currently available	Not currently available	Not currently available
2024-25	3,787.6	8,947.4	42.3	Not currently available	Not currently available	Not currently available
2023-24	3,667.4	8,552.0	42.9	3,665.8	8,569.1	42.8
2022-23	3,568.6	8,214.8	43.4	3,568.0	8,221.4	43.4
2021-22	3,408.6	8,118.5	42.0	3,407.9	8,136.6	41.9
2020-21	3,370.9	7,778.5	43.3	3,380.3	7,826.8	43.2
2019-20	3,286.1	7,643.7	43.0	3,285.7	7,832.9	41.9
2018-19	3,211.6	7,480.2	42.9	3,207.0	7,646.0	41.9
2017-18	3,183.7	7,268.6	43.8	3,179.6	7,261.1	43.8
2016-17	3,087.9	7,350.6	42.0	3,097.8	7,263.5	42.6
2015-16	2,950.3	7,175.2	41.1	2,952.0	7,254.8	40.7
2014-15	2,858.5	6,958.9	41.1	2,865.0	7,063.4	40.6
2013-14	2,714.8	6,485.1	41.9	2,716.1	6,482.6	41.9
2012-13	2,653.7	6,222.6	42.6	2,709.8	6,431.6	42.1
2011-12	2,629.3	6,010.1	43.7	2,623.8	6,012.5	43.6
2010-11	2,668.5	5,279.2	50.5	2,451.0	5,351.9	45.8
2009-10	2,595.1	5,768.3	45.0	2,150.8	5,303.3	40.6
2008-09	2,584.0	6,133.1	42.1	2,499.7	5,959.0	41.9
2007-08	2,417.2	5,856.3	41.3	2,415.1	5,898.4	40.9
2006-07	2,252.8	5,296.5	42.5	2,251.5	5,392.9	41.7
2005-06	2,131.5	4,938.6	43.2	2,131.9	5,031.7	42.4
2004-05	2,025.6	4,464.2	45.4	2,025.7	4,606.2	44.0
2003-04	1,963.5	4,513.6	43.5	1,919.4	4,500.5	42.6
2002-03	1,935.7	4,509.9	42.9	1,935.7	4,534.4	42.7
2001-02	1,978.3	4,873.7	40.6	1,899.1	4,607.1	41.2
2000-01	1,893.1	4,880.1	38.8	1,897.4	4,886.9	38.8

Source: Legislative Services Agency (LSA), Fiscal Bureau, Session Fiscal Report, and Fiscal Tracking Report.

Note: Includes school foundation aid, educational excellence, instructional support, technology/school improvement, class size reduction/school improvement and teacher quality/compensation appropriations. Data for previous years may include LSA summary revisions.

# PROPERTY TAXES

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The school aid formula for school districts is funded by a combination of state foundation aid, the uniform levy (\$5.40 per \$1,000 of taxable valuation) and additional levies. School districts may levy other local taxes along with the uniform and additional levies. The uniform levy, additional levy, instructional support levy and educational improvement levy are property taxes included in the school district's general fund. The management levy, regular physical plant and equipment levy (PPEL), voter-approved physical plant and equipment levy (VPPEL), public education and recreation levy (PERL) and debt services levy are school district property taxes for specified purposes that are not included in the general fund.

Data on general fund property, management fund property, PPEL and VPPEL, PERL and debt service levy tax rates for 2025-26 are found in Table 7-12.

All school districts levy the general fund property tax. The three largest enrollment categories (1,000-2,499, 2,500-7,499 and 7,500+) have an average general fund property tax rate greater than the state average. There are no restrictions for the management levy rate; however, the purpose for which the proceeds may be used is restricted to paying tort claims, insurance premiums (except health insurance), unemployment and retirement benefits, and mediation and arbitration costs. The majority (97.8%) of the school districts in 2025-26 levy for the management fund. The PPEL is a levy the school board may approve up to \$0.33 per \$1,000 of taxable valuation and all but one district implemented this option. A school board may also request voter approval to increase this levy up to an additional \$1.34 per \$1,000 taxable valuation; 281 districts (86.5%) have a VPPEL in place. The two largest school district enrollment categories, 2,500-7,499 and 7,500+, have the highest average of VPPEL rates.

Voters within the school districts must approve the implementation of the public education and recreation levy (PERL). Once voted, PERL continues to be authorized until voters rescind. Funds from PERL must be used to purchase playgrounds and recreational facilities and cover the costs of community education. The maximum rate for PERL is \$0.135 per \$1,000 of taxable valuation. For 2025-26, 30 districts are implementing this levy.

Usage of the debt service levy is tied to the passage of a bond issue, which requires the approval of at least 60% of the electorate within the school district. For 2025-26, 175 (53.8%) of Iowa's 325 districts use this levy.

Table 7-13 lists the total taxes and property tax amounts for the general fund, management fund, PPEL, VPPEL, PERL and debt services levies for 2025-26. The smallest enrollment category continues to have the highest average tax per pupil for all taxes listed.

**Table 7-12: Property Tax Rates and Number of Districts with Levies by Enrollment Category, 2025-26**

Enrollment Category	Under 300	300-599	600-999	1,000-2,499	2,500-7,499	7,500+	State
Number of Districts	40	103	72	73	26	11	325
Number of Districts with General Fund Levy	40	103	72	73	26	11	325
Percent of Districts with General Fund Levy	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Average Tax Rate with General Fund Levy	8.863	8.938	9.166	9.858	10.329	11.178	9.373
Number of Districts with Management Fund Levy	36	103	72	71	25	11	318
Percent of Districts with Management Fund Levy	90.0%	100.0%	100.0%	97.3%	96.2%	100.0%	97.8%
Average Management Levy Tax Rate	1.401	1.230	1.407	1.371	1.229	1.341	1.325
Number of Districts with PPEL Levy	39	103	71	73	26	11	323
Percent of Districts with PPEL Levy	97.5%	100.0%	98.6%	100.0%	100.0%	100.0%	99.4%
Average PPEL Tax Rate	0.325	0.330	0.330	0.330	0.330	0.330	0.329
Number of Districts with VPPEL Levy	29	90	62	64	26	10	281
Percent of Districts with VPPEL Levy	72.5%	87.4%	86.1%	87.7%	100.0%	90.9%	86.5%
Average VPPEL Tax Rate	1.011	1.002	0.914	0.972	1.183	1.206	1.000
Number of Districts with PERL Levy	4	11	4	3	6	2	30
Percent of Districts with PERL Levy	10.0%	10.7%	5.6%	4.1%	23.1%	18.2%	9.2%
Average PERL Tax Rate	0.135	0.135	0.135	0.135	0.135	0.135	0.135
Number of Districts with Debt Services Levy	12	57	39	44	19	4	175
Percent of Districts with Debt Services Levy	30.0%	55.3%	54.2%	60.3%	73.1%	36.4%	53.8%
Average Debt Services Tax Rate	2.681	2.479	2.335	2.579	2.933	2.164	2.528

Source: Iowa Department of Management, Master Budget Files.

Note: PERL means Public Education and Recreation Levy.

PPEL means Physical Plant and Equipment Levy.

VPPEL means Voted Physical Plant and Equipment Levy.

Average Tax Rate per \$1,000 valuation.

Enrollment categories are determined by budget enrollments.

**Table 7-13: Total Property Taxes and Average Property Tax Per Pupil by Enrollment Category, 2025-26**

Enrollment Category	Under 300	300-599	600-999	1,000-2,499	2,500-7,499	7,500+	State
Number of Districts	40	103	72	73	26	11	325
Percent of Districts with General Fund Levy	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
General Fund Property Tax	57,307,139	260,700,350	271,285,163	478,906,588	457,294,186	666,151,682	2,191,645,108
General Fund Income Surtax	2,126,217	13,627,003	17,037,774	29,214,505	16,004,174	16,916,245	94,925,918
Total General Fund Tax	59,433,356	274,327,353	288,322,937	508,121,093	473,298,360	683,067,927	2,286,571,026
Average Total General Fund Tax Per Pupil	6,699	5,815	5,165	4,785	4,358	4,436	4,757
Percent of Districts with Management Fund Levy	90.0%	100.0%	100.0%	97.3%	96.2%	100.0%	97.8%
Management Fund Property Tax	7,513,691	34,536,906	40,387,249	62,608,902	48,056,555	84,343,509	277,446,812
Average Management Fund Property Tax Per Pupil	934	732	723	609	453	548	586
Percent of Districts with PPEL Levy	97.5%	100.0%	98.6%	100.0%	100.0%	100.0%	99.4%
PPEL Property Tax	2,192,030	10,266,494	10,450,092	17,783,466	16,162,248	22,074,510	78,928,840
Average PPEL Property Tax Per Pupil	251	218	190	167	149	143	165
Percent of Districts with VPPEL Levy	72.5%	87.4%	86.1%	87.7%	100.0%	90.9%	86.5%
VPPEL Property Tax	27,347,261	25,170,870	42,948,992	57,998,487	78,889,561	237,367,846	223,448,509
VPPEL Income Surtax	324,942	4,422,881	4,159,045	5,584,058	731,525	-	15,222,451
Total VPPEL Tax	27,672,203	29,593,751	47,108,037	63,582,545	79,621,086	237,367,846	238,670,960
Average Total VPPEL Tax Per Pupil	4,365	718	987	689	733	1,702	548
Percent of Districts with PERL Levy	10.0%	10.7%	5.6%	4.1%	23.1%	18.2%	9.2%
PERL Property Tax	111,912	432,278	219,273	360,347	1,265,218	2,048,023	4,437,051
Average PERL Property Tax Per Pupil	137	88	71	88	45	52	55
Percent of Districts with Debt Services Levy	30.0%	55.3%	54.2%	60.3%	73.1%	36.4%	53.8%
Debt Services Property Tax	5,740,025	41,377,008	38,529,883	83,130,201	104,823,346	62,920,167	336,520,630
Average Debt Services Property Tax Per Pupil	1,885	1,561	1,262	1,275	1,376	1,264	1,339

Source: Iowa Department of Management, Master Budget Files.

Note: PERL means Public Education and Recreation Levy.

PPEL means Physical Plant and Equipment Levy.

VPPEL means Voted Physical Plant and Equipment Levy.

Average Tax Rate per \$1,000 valuation.

Enrollment categories are determined by budget enrollments.

# INCOME SURTAXES

Data on income surtax usage by enrollment category for 2000-01 and 2021-22 to 2025-26 are presented in Table 7-14. As in past years, the two highest enrollment categories (2,500-7,499 and 7,500+) have a significantly lower percentage of districts implementing an income surtax than the four smaller enrollment categories and have average surtax rates below the statewide average. The total number of districts implementing an income surtax (286) is slightly up from 284 in the previous year.

**Table 7-14: Number and Percentage of Districts with Income Surtaxes, Surtax Per Pupil and Average Surtax Rates by Enrollment Category, 2000-01 and 2021-22 to 2025-26**

		Enrollment Category						
		Under 300	300-599	600-999	1,000-2,499	2,500-7,499	7,500+	State
<b>2025-26</b>								
	Number of Districts with Surtaxes	38	97	66	66	16	3	286
	Percent of Districts with Surtaxes	95.0%	94.2%	91.7%	90.4%	61.5%	27.3%	88.0%
	Surtaxes Per Budget Enrollment	293	404	413	370	265	375	359
	Average Income Surtax Rate	5.26%	6.55%	6.67%	5.73%	4.19%	4.33%	6.06%
<b>2024-25</b>								
	Number of Districts with Surtaxes	35	99	64	67	16	3	284
	Percent of Districts with Surtaxes	94.6%	93.4%	90.1%	90.5%	64.0%	25.0%	87.4%
	Surtaxes Per Budget Enrollment	378	404	410	371	257	399	365
	Average Income Surtax Rate	5.54%	5.56%	5.59%	5.15%	3.31%	4.00%	5.32%
<b>2023-24</b>								
	Number of Districts with Surtaxes	34	98	63	70	16	3	284
	Percent of Districts with Surtaxes	94.4%	93.3%	90.0%	90.9%	64.0%	25.0%	87.4%
	Surtaxes Per Budget Enrollment	341	379	364	375	263	395	353
	Average Income Surtax Rate	5.62%	5.66%	5.35%	5.31%	3.50%	4.00%	5.36%
<b>2022-23</b>								
	Number of Districts with Surtaxes	36	97	67	68	16	3	287
	Percent of Districts with Surtaxes	94.7%	93.3%	90.5%	90.7%	66.7%	25.0%	87.8%
	Surtaxes Per Budget Enrollment	375	357	328	346	274	401	339
	Average Income Surtax Rate	6.53%	5.77%	5.10%	5.06%	3.88%	4.33%	5.42%

**Table 7-14: Number and Percentage of Districts with Income Surtaxes, Surtax Per Pupil and Average Surtax Rates by Enrollment Category, 2000-01 and 2021-22 to 2025-26 | Continued**

		Enrollment Category						
		Under 300	300-599	600-999	1,000-2,499	2,500-7,499	7,500+	State
<b>2021-22</b>								
	Number of Districts with Surtaxes	36	98	65	68	15	3	285
	Percent of Districts with Surtaxes	94.7%	91.6%	91.5%	90.7%	62.5%	25.0%	87.2%
	Surtaxes Per Budget Enrollment	387	350	354	328	281	388	337
	Average Income Surtax Rate	6.84%	5.73%	5.72%	4.99%	4.14%	4.65%	5.02%
<b>2000-01</b>								
	Number of Districts with Surtaxes	31	87	73	54	6	3	254
	Percent of Districts with Surtaxes	86.1%	77.0%	67.0%	65.1%	25.0%	33.3%	67.9%
	Surtaxes Per Budget Enrollment	225	180	175	160	136	173	168
	Average Income Surtax Rate	12.03%	8.29%	7.29%	5.37%	3.66%	3.59%	5.46%

Source: Iowa Department of Management, Master Budget Files.

Note: Enrollment categories are determined by budget enrollments.

Surtaxes include Educational Improvement, Instructional Support, and Voter-Approved Physical Plant.

# INSTRUCTIONAL SUPPORT

Instructional support is a program that must be approved through board action or referendum. It provides additional funding to a school district and may be imposed for a period of up to 10 years if approved through a referendum or up to five years through board resolution. A school district's budget may be increased by up to 10% of the school district's regular program cost through the instructional support program. In earlier years, state aid funded a portion of the program, and the remaining portion was funded through a property tax and income surtaxes, if approved, once the program was enacted.

The revenue sources and amounts for the instructional support program for 2000-01 and 2016-17 through 2025-26 are shown in Table 7-15 and Figure 7-5. Current funding for the instructional support levy comes from a combination of property taxes and income surtax. The number of school districts with an instructional support program in the years 2000-01 and 2021-22 through 2025-26 by enrollment category is shown in Table 7-16. All 325 (100.0%) of the state's districts are participating in 2025-26.

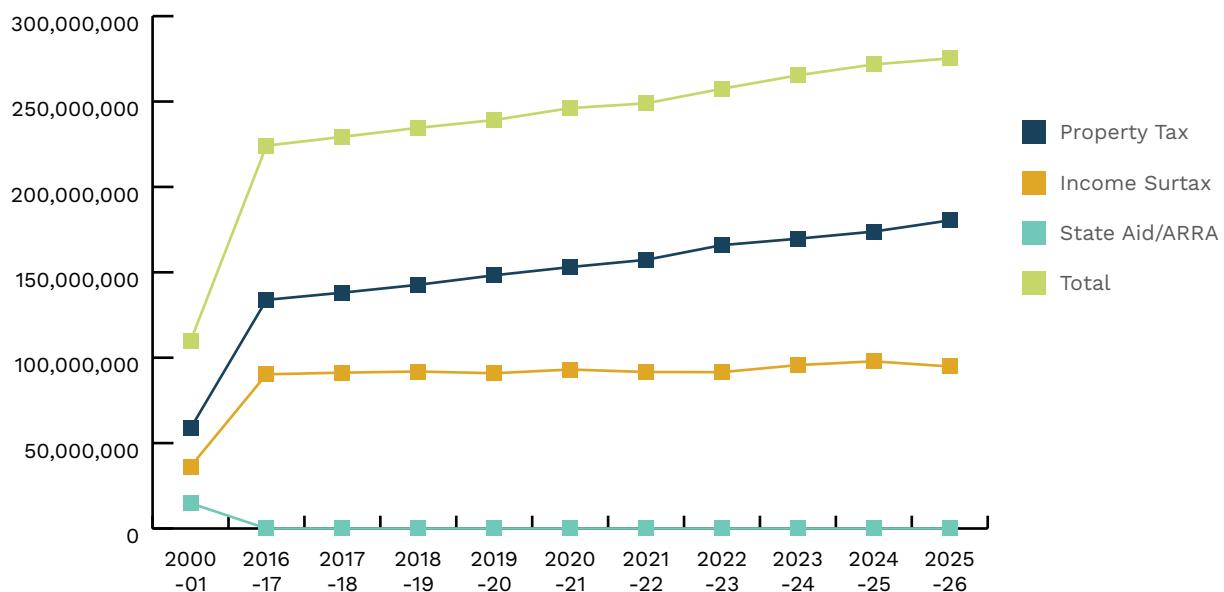
**Table 7-15: Instructional Support Program by Revenue Source Property Tax, Income Surtax and State Aid, 2000-01 and 2016-17 to 2025-26**

School Year	Property Tax	Percent Property Tax	Income Surtax	Percent Income Surtax	State Aid/ARRA	Percent State Aid/ARRA	Total
2025-26	180,402,918	65.5%	94,856,034	34.5%	0	0.0%	275,258,952
2024-25	173,860,312	64.0%	97,879,349	36.0%	0	0.0%	271,739,661
2023-24	169,667,198	63.9%	95,682,684	36.1%	0	0.0%	265,349,882
2022-23	165,926,125	64.4%	91,544,171	35.6%	0	0.0%	257,470,296
2021-22	157,311,909	63.2%	91,616,031	36.8%	0	0.0%	248,927,940
2020-21	153,068,396	62.2%	93,082,602	37.8%	0	0.0%	246,150,998
2019-20	148,260,303	62.0%	90,900,495	38.0%	0	0.0%	239,160,798
2018-19	142,696,592	60.8%	91,908,949	39.2%	0	0.0%	234,605,541
2017-18	138,084,562	60.2%	91,245,322	39.8%	0	0.0%	229,329,884
2016-17	133,869,972	59.7%	90,292,079	40.3%	0	0.0%	224,162,051
2000-01	58,678,106	53.5%	36,273,229	33.1%	14,798,227	13.5%	109,749,562

Source: Iowa Department of Management, Master Budget Files.

Note: ARRA means American Recovery and Reinvestment Act of 2009.

**Figure 7-5: Instructional Support Program Revenues,  
2000-01 and 2016-17 to 2025-26**



Source: Iowa Department of Management, Master Budget Files.

Note: ARRA means American Recovery and Reinvestment Act of 2009.

**Table 7-16: Instructional Support Program by Enrollment Category,  
2000-01 and 2021-22 to 2025-26**

		Enrollment Category						
		Under 300	300-599	600-999	1,000-2,499	2,500-7,499	7,500+	State
<b>2025-26</b>								
	Number of Districts	40	103	72	73	26	11	325
	Number of Districts with Instructional Support	40	103	72	73	26	11	325
	Percent of Districts with Instructional Support	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<b>2024-25</b>								
	Number of Districts	37	106	71	74	25	12	325
	Number of Districts with Instructional Support	37	106	71	73	25	12	324
	Percent of Districts with Instructional Support	100.0%	100.0%	100.0%	98.6%	100.0%	100.0%	99.7%
<b>2023-24</b>								
	Number of Districts	36	105	70	77	25	12	325
	Number of Districts with Instructional Support	36	105	70	76	25	12	324
	Percent of Districts with Instructional Support	100.0%	100.0%	100.0%	98.7%	100.0%	100.0%	99.7%
<b>2022-23</b>								
	Number of Districts	38	104	74	75	24	12	327
	Number of Districts with Instructional Support	38	104	74	74	24	12	326
	Percent of Districts with Instructional Support	100.0%	100.0%	100.0%	98.7%	100.0%	100.0%	99.7%
<b>2021-22</b>								
	Number of Districts	38	107	71	75	24	12	327
	Number of Districts with Instructional Support	38	107	71	73	24	12	325
	Percent of Districts with Instructional Support	100.0%	100.0%	100.0%	97.3%	100.0%	100.0%	99.4%
<b>2000-01</b>								
	Number of Districts	36	113	109	83	24	9	374
	Number of Districts with Instructional Support	33	95	79	54	16	8	285
	Percent of Districts with Instructional Support	91.7%	84.1%	72.5%	65.1%	66.7%	88.9%	76.2%

Source: Iowa Department of Management, Master Budget Files.

Note: Enrollment categories are determined by budget enrollment.

# BUDGET ADJUSTMENT

The budget adjustment provision is part of the Iowa school aid formula. Through FY13, school districts could receive, as a budget adjustment, the greater of a scale-down adjustment or 101% adjustment. The scale-down adjustment was eliminated in FY14. Each year, enrollment changes from the previous year and the supplemental state aid growth rate set by the legislature determines whether or not a school district qualifies to receive the budget adjustment. The 101% budget adjustment guarantees a school district's regular program cost will equal at least 101% of the previous year's regular program cost. One hundred fifty-seven districts received the budget adjustment for 2025-26, which was an increase from the previous year (Table 7-17 and Figure 7-6).

**Table 7-17: Number and Percentage of Districts Receiving a Budget Adjustment and Per Pupil Amount of the Adjustment by Enrollment Category, 2000-01 and 2021-22 to 2025-26**

		Enrollment Category						
		Under 300	300-599	600-999	1,000-2,499	2,500-7,499	7,500+	State
<b>2025-26</b>								
	Number of Districts	40	103	72	73	26	11	325
	Number of Districts w/ Adjustment	22	57	29	36	10	3	157
	Percent of Districts w/ Adjustment	55.0%	55.3%	40.3%	49.3%	38.5%	27.3%	48.3%
	Average Per Pupil	344	222	214	137	90	48	138
<b>2024-25</b>								
	Number of Districts	37	106	71	74	25	12	325
	Number of Districts w/ Adjustment	24	46	33	27	7	3	140
	Percent of Districts w/ Adjustment	64.9%	43.4%	46.5%	36.5%	28.0%	25.0%	43.1%
	Average Per Pupil	402	189	124	83	51	46	100
<b>2023-24</b>								
	Number of Districts	36	105	70	77	25	12	325
	Number of Districts w/ Adjustment	19	33	11	13	2	3	81
	Percent of Districts w/ Adjustment	52.8%	31.4%	15.7%	16.9%	8.0%	25.0%	24.9%
	Average Per Pupil	362	172	128	80	49	35	85
<b>2022-23</b>								
	Number of Districts	38	104	74	75	24	12	327
	Number of Districts w/ Adjustment	19	33	11	13	2	3	81
	Percent of Districts w/ Adjustment	50.0%	31.7%	14.9%	17.3%	8.3%	25.0%	24.8%
	Average Per Pupil	362	172	128	80	49	35	85

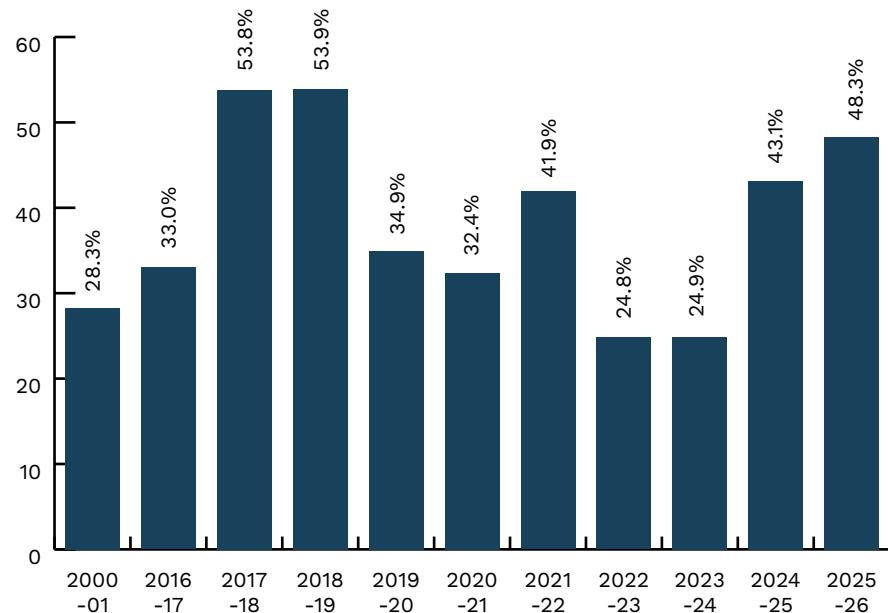
**Table 7-17: Number and Percentage of Districts Receiving a Budget Adjustment and Per Pupil Amount of the Adjustment by Enrollment Category, 2000-01 and 2021-22 to 2025-26**  
**| Continued**

		Enrollment Category						
		Under 300	300-599	600-999	1,000-2,499	2,500-7,499	7,500+	State
<b>2021-22</b>								
	Number of Districts	38	107	71	75	24	12	327
	Number of Districts w/ Adjustment	14	53	27	26	9	8	137
	Percent of Districts w/ Adjustment	36.8%	49.5%	38.0%	34.7%	37.5%	66.7%	41.9%
	Average Per Pupil	210	167	133	129	81	92	109
<b>2000-01</b>								
	Number of Districts	36	113	109	83	24	9	374
	Number of Districts w/ Guarantee	21	44	25	16	0	0	106
	Percent of Districts w/ Guarantee	58.3%	38.9%	22.9%	19.3%	0.0%	0.0%	28.3%
	Average Per Pupil	288	143	90	35	0	0	101

Source: Iowa Department of Management, Master Budget Files.

Note: Enrollment categories are determined by budget enrollment.

**Figure 7-6: Percentage of Iowa Public School Districts with Budget Adjustment, 2000-01 and 2016-17 to 2025-26**



Source: Iowa Department of Management, Master Budget Files.

# BOND ELECTIONS

The number of school districts that attempted bond referendums by enrollment category is listed in Table 7-18. A bond referendum may be passed with the approval of at least 60% of the total votes cast. In 2023-24, 75.0% of bond referendums were passed.

**Table 7-18: Number of Districts Attempting Bond Referendums by Percentage of Yes Votes by Enrollment Category, 2000-01, 2022-23 and 2023-24**

		Enrollment Category						
		Under 300	300-599	600-999	1,000-2,499	2,500-7,499	7,500+	State
<b>2023-24</b>								
	Number Attempted	1	3	4	7	3	2	20
	<50 Percent	0	1	0	1	0	1	3
	50.1-59.9 Percent	0	1	0	0	1	0	2
	60 Percent +	1	1	4	6	2	1	15
<b>2022-23</b>								
	Number Attempted	1	9	4	4	3	0	21
	<50 Percent	0	2	0	1	0	0	3
	50.1-59.9 Percent	0	1	2	0	0	0	3
	60 Percent +	1	6	2	3	3	0	15
<b>2000-01</b>								
	Number Attempted	0	11	6	6	4	1	28
	<50 Percent	0	3	2	3	0	0	8
	50-59.9 Percent	0	4	1	2	1	0	8
	60 Percent +	0	4	3	1	3	1	12

Source: Iowa Department of Education, Office of the Chief Financial Officer, Certified Annual Financial Reports.

Note: A district could be included more than once if it had more than one bond issue in a year, or more than one issue on a ballot. Enrollment categories are based on certified enrollment.

# PHYSICAL PLANT AND EQUIPMENT ELECTIONS

Table 7-19 lists the number of school districts that attempted voter-approved physical plant and equipment referendums in 2001-02, 2022-23 and 2023-24. Voter-approved physical plant and equipment referendums require 50% approval for passage. In 2023-24, 87.5% of the 32 voter-approved physical plant and equipment referendums were passed (Table 7-19).

**Table 7-19: Number of Districts Attempting Voter-Approved Physical Plant and Equipment Referendums by Percentage of Yes Votes by Enrollment Category, 2001-02, 2022-23 and 2023-24**

		Enrollment Category						
		Under 300	300-599	600-999	1,000-2,499	2,500-7,499	7,500+	State
<b>2023-24</b>								
	Number Attempted	1	10	7	9	2	3	32
	<50 Percent	0	1	1	2	0	0	4
	50.1 Percent +	1	9	6	7	2	3	28
<b>2022-23</b>								
	Number Attempted	3	8	4	5	2	0	22
	<50 Percent	0	0	0	2	0	0	2
	50.1 Percent +	3	8	4	3	2	0	20
<b>2001-02</b>								
	Number Attempted	2	14	10	9	2	0	37
	<50 Percent	0	3	2	2	1	0	8
	50.1 Percent +	2	11	8	7	1	0	29

Source: Iowa Department of Education, Office of the Chief Financial Officer, Certified Annual Financial Reports.

Note: A district could be included more than once if it had more than one Voter-Approved Physical Plant and Equipment Levy referendum in a year. FY 2002 was the first year the information was collected.

Enrollment categories are based on certified enrollment.

# SECURE AN ADVANCED VISION FOR EDUCATION

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Secure an Advanced Vision for Education (SAVE), which became effective July 1, 2008, is used by school districts for school infrastructure needs and property tax relief. This legislation (Iowa Code Chapter 423F.1) increased the state sales, services and use tax from 5% to 6% to provide revenues to local school districts solely for school infrastructure purposes or school district property tax relief. Legislation passed during the 2019 legislative session extended the sunset date from December 31, 2029, to January 1, 2051.

Use of revenues from SAVE depends on whether or not the school district has a revenue purpose statement (RPS). Current law specifies the usage of SAVE revenue as defined in statute or approved within an RPS. An RPS requires voter approval to designate the specific use of SAVE. If there is no RPS, Iowa Code Chapter 423F.3 use of revenues defines allowable uses as reducing specified levies described in sub-section one or school infrastructure described in sub-section six. A school board may adopt a resolution to use SAVE revenues solely for property tax relief without voter approval. If the school board approves a change in the RPS not solely for reduction of property tax relief or school infrastructure purposes, voter approval is required.

The estimated sales and services tax revenues for 2025-26 are \$652.7 million for 325 school districts in all 99 counties (Table 7-20), a decrease of approximately 1.3% from the prior year.

**Table 7-20: Local Option/Statewide Sales and Services Tax for School Infrastructure, 2000-01, 2021-22 to 2025-26**

	2000-01	2021-22	2022-23	2023-24	2024-25	2025-26
Number of Counties with the Tax	15	99	99	99	99	99
Number of Districts Partly or Wholly Located in those Counties	110	327	327	325	325	325
Resident Budget Enrollment in those Counties	171,150.6	485,630.4	486,475.5	483,698.7	480,665.4	Not Currently Available
Estimated Revenues	\$122,683,313	\$513,457,576	\$568,298,305	\$600,005,449	\$661,436,255	\$652,679,943
Percent of Counties Participating	15.2%	100.0%	100.0%	100.0%	100.0%	100.0%
Percent of Districts Located Partly or Wholly in Participating Counties	29.4%	100.0%	100.0%	100.0%	100.0%	100.0%
Percent of Budget Enrollment Residing in Participating Counties	34.3%	100.0%	100.0%	100.0%	100.0%	100.0%

Source: Department of Revenue, Local Option Tax Information for Local Government.

Note: The 2025-26 'Resident Budget Enrollment in those Counties' figure was not available at the time of publication.

# TOTAL PRESCHOOL, ELEMENTARY AND SECONDARY EDUCATION BUDGETS

The budget details for 2000-01, 2024-25 and 2025-26 are shown in Table 7-21. Categorically funded amounts for Teacher Salary, Professional Development, Early Intervention, AEA Teacher Salary and AEA Professional Development were added to the school aid formula beginning in 2009-10. Teacher Leadership was fully added to the school aid formula beginning in 2018-19.

**Table 7-21: Iowa Elementary and Secondary Budget Detail,  
2000-01, 2024-25 and 2025-26**

Source of Funds	2000-01		2024-25		2025-26	
	Amount	Percent	Amount	Percent	Amount	Percent
Regular Program	2,175,673,579	66.7	3,790,495,946	51.0	3,843,964,749	51.1
Guarantee Amount	6,629,840	0.2	15,486,981	0.2	24,313,423	0.3
Supplementary Weights	21,887,590	0.7	129,676,492	1.7	142,134,215	1.9
Special Education	278,121,047	8.5	536,713,923	7.2	552,718,546	7.4
Teacher Salary	-	0.0	401,143,347	5.4	440,710,084	5.9
Professional Development	-	0.0	37,967,116	0.5	39,392,225	0.5
Early Intervention	-	0.0	41,289,183	0.6	42,838,095	0.6
Teacher Leadership	-	0.0	189,229,348	2.5	196,308,686	2.6
AEA Special Education Support and Adj.	107,245,598	3.3	157,230,413	2.1	160,490,491	2.1
AEA Media	19,184,863	0.6	33,132,147	0.4	33,797,920	0.4
AEA Ed Services	21,167,941	0.6	36,608,224	0.5	37,346,747	0.5
AEA Sharing	-	0.0	210,004	<0.1	210,003	0.0
AEA Teacher Salary	-	0.0	18,564,478	0.2	18,884,531	0.3
AEA Professional Development	-	0.0	-	0.0	-	0.0
Dropout SBRC	40,504,621	1.2	149,546,473	2.0	153,920,719	2.0
Other SBRC	664,690	<0.1	-	0.0	-	0.0
Enrollment Audit Adjustment	(695,392)	0.0	(974,603)	0.0	(534,799)	0.0
AEA Prorated Budget Reduction	-	0.0	(32,500,000)	0.0	(32,500,000)	-0.4
Preschool	-	0.0	91,421,500	1.2	91,311,325	1.2

**Table 7-21: Iowa Elementary and Secondary Budget Detail,  
2000-01, 2024-25 and 2025-26 | Continued**

Source of Funds	2000-01		2024-25		2025-26	
	Amount	Percent	Amount	Percent	Amount	Percent
Instructional Support	109,749,562	3.4	271,739,661	275,258,952	3.7	3.7
Educational Improvement	317,837	<0.1	706,748	697,071	0.0	<0.1
Management	47,005,258	1.4	272,735,666	277,446,812	3.7	3.7
Physical Plant and Equipment	80,703,751	2.5	238,034,349	252,590,297	3.4	3.2
Regular PPEL	668,203	<0.1	76,398,457	78,928,840	1.1	1.0
Playground and Amana Library	1,592,530	<0.1	4,329,602	4,467,292	0.1	0.1
Debt Service	99,375,793	3.0	315,397,775	336,520,630	4.5	4.2
Estimated Miscellaneous State Categorical Education Support Personnel Approp	147,121,263	4.5	31,098,570	0.4	31,098,570	0.4
Estimated Misc. Federal	-	-	-	-	14,000,000	0.2
Total	3,260,918,574	-	7,429,593,489	-	7,515,822,681	100.0

Source: Iowa Department of Management, Master Budget Files.



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