

**Education Funding for Iowa Students  
Historical Funding Per Pupil**

	<b>K-12 Public Schools</b>	<b>Nonpublic K-12 Schools</b>	<b>School for the Deaf On Campus</b>	<b>School for the Deaf Statewide</b>	<b>Braille &amp; Sight Saving School On Campus</b>	<b>Braille &amp; Sight Saving School Statewide</b>	<b>Community Colleges</b>	<b>State Universities</b>	<b>Private Colleges</b>	<b>Statewide Voluntary Preschool</b>
<a href="#">FY 2000</a>	5,122	205	54,359		123,137		2,917	10,910	3,228	
<a href="#">FY 2001</a>	5,305	218	56,014		126,899		2,680	10,752	3,307	
<a href="#">FY 2002</a>	5,476	210	62,137		116,392		2,426	10,392	3,107	
<a href="#">FY 2003</a>	5,722	215	63,100		110,632		2,268	9,816	2,898	
<a href="#">FY 2004</a>	5,846	220	80,399		146,549		2,126	9,898	2,829	
<a href="#">FY 2005</a>	5,994	236	82,238		143,645		2,055	10,039	2,936	
<a href="#">FY 2006</a>	6,235	252	119,060		154,072		2,188	10,499	2,991	
<a href="#">FY 2007</a>	6,497	270	100,691		176,811		2,269	10,826	3,021	
<a href="#">FY 2008</a>	6,760	297	87,294		172,197	4,997	2,399	11,971	3,060	2,927
<a href="#">FY 2009</a>	6,976	270	88,904	3,423	262,167	6,356	2,486	12,543	3,090	3,289
<a href="#">FY 2010 (Est.)</a>	7,419	270	82,444	3,423	266,841	7,051	2,053	11,585	2,665	3,196

Click on the fiscal year link to see detailed information regarding that year's education funding.

**Document Notes:**

- 1) Funding includes property tax receipts related to the operational budgets for K-12 and community colleges.
- 2) Enrollment for Iowa School for the Deaf includes all full-time campus students.
- 3) State university funding Includes Board of Regents Office operations, tuition replacement, and general university line-items. (Does not include research, hospitals, or other line-items).
- 4) Per pupil amounts include federal American Reinvestment and Recovery Act funding appropriated in FY 2009 and FY 2010.
- 5) FY 2010 is the first year of K-12 funding of the State Categorical Supplements through the school aid formula and accounts for \$648 per pupil.
- 6) Nonpublic K-12 School funding includes State General Fund appropriations for Nonpublic Textbook Services and Transportation of Nonpublic Pupils.
- 7) Statewide Preschool for Four-Year-Olds includes State General Fund appropriations and Preschool Formula funding specified in Chapter 256C, Code of Iowa. Enrollments are based on preschool weightings.

**Please contact the Fiscal Services Division for additional details**

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## Education Funding for Iowa Students Estimated FY 2010

### FY 2010 Estimated

Last updated February 2010

	Note	Iowa Pupils	Property Tax	Property Tax Per Pupil	State Funding	State Funding Per Pupil	ARRA Funding	ARRA Funding Per Pupil	Total Funding Per Pupil
<b>K-12</b>									
Public Schools	1	477,019	\$1,223,573,517	\$2,565	\$2,113,121,007	\$4,430	\$202,546,705	\$425	\$7,419
Nonpublic K-12	2	33,390			\$7,624,002	\$228			\$228
School for the Deaf									
On Campus	3	110			\$8,484,859	\$77,135	\$583,987	\$5,309	\$82,444
Statewide	3	57			\$195,105	\$3,423	\$0	\$0	\$3,423
Iowa Braille and Sight Saving School									
On Campus	4	9			\$2,217,070	\$246,341	\$184,498	\$20,500	\$266,841
Statewide	4	405			\$2,709,752	\$6,691	\$145,717	\$360	\$7,051
<b>Higher Education</b>									
Community Colleges*	5	93,845	23,391,800	\$249	\$143,635,663	\$1,531	\$25,600,000	\$273	\$2,053
State Universities*	6	48,242			\$479,539,581	\$9,940	\$79,365,798	\$1,645	\$11,585
Private Colleges (IA Tuition Grant Only)	7	17,630			\$46,981,467	\$2,665			\$2,665
<b>Other</b>									
Statewide Preschool for 4-Year-Olds	8	13,666			\$43,681,252	\$3,196			\$3,196

Numbers may not total due to rounding.

#### Notes:

1	Includes State aid, ARRA Education Stabilization funds, and property tax generated by the school aid formula and included in combined district cost. Does not include preschool formula State aid. FY 2010 is the initial year that State Categorical Supplements are included in State aid. That amount totals \$309.0 million (\$648 per pupil). State Foundation Aid funding to the Department of Human Services is included. The 10.0% ATB reduction for State school aid was adjusted to the K-12 Public School State aid total but not to the amount generated by the Statewide Reschool for 4-Year-Olds through the school aid formula.
2	Nonpublic K-12 State funding includes State General Fund appropriations for Nonpublic Textbook Services and Transportation of Nonpublic Pupils. Nonpublic enrollments estimated by the Department of Education.
3	On Campus enrollment includes all full-time campus students (Iowa residents only).
4	Includes allocations through the Department of Education for the Teacher Excellence Program. Does not exclude State funding of physical plant costs that are not associated with services to students, so cost is somewhat inflated. On Campus and Statewide costs are split proportionately to FY 2009 costs. Tuition and transportation is split proportionately between the special schools. Final distribution of tuition and transportation and ARRA funds will likely be different.
5	Property tax for community colleges includes only the estimated proceeds from the 20.25 cent operating levy. State funding includes \$825,012 appropriation for salaries.
6	Includes Board operation, tuition replacement, and general university line-items, including graduate centers. (Does not include research, hospitals, or other line-items). Tuition replacement was provided from other State funds, not the General Fund.
7	Pupils include recipients of tuition grants as reported by the College Student Aid Commission.
8	Statewide Preschool for 4-Year-Olds is based on the State General Fund appropriation for the Program and Preschool formula funding. Enrollments are estimated.
*	Enrollment numbers at State universities and community colleges are total <u>Iowa</u> degree credit students (headcount) from the Iowa Enrollment Report prepared by the Registrar at the University of Iowa for the Iowa Coordinating Council on Post-High School Education.

## Education Funding for Iowa Students Final FY 2009

### FY 2009 Final

Last updated February 2010

	Note	Iowa Pupils	Property Tax	Property Tax Per Pupil	State Funding	State Funding Per Pupil	ARRA Funding	ARRA Funding Per Pupil	Combined Funding Per Pupil
<b>K-12</b>									
Public Schools	1	480,609	\$1,178,704,481	\$2,453	\$2,134,005,736	\$4,440	\$40,000,000	\$83	\$6,976
Nonpublic K-12	2	33,897			\$9,158,143	\$270			\$270
School for the Deaf									
On Campus	3	110			\$9,779,390	\$88,904			\$88,904
Statewide	3	57			\$195,105	\$3,423			\$3,423
Iowa Braille and Sight Saving School									
On Campus	4	12			\$3,146,003	\$262,167			\$262,167
Statewide	4	405			\$2,574,003	\$6,356			\$6,356
<b>Higher Education</b>									
Community Colleges*	5	82,086	22,264,469	\$271	\$181,793,978	\$2,215		\$0	\$2,486
State Universities*	6	48,116			\$603,498,685	\$12,543		\$0	\$12,543
Private Colleges (IA Tuition Grant Only)	7	17,293			\$53,428,343	\$3,090			\$3,090
<b>Other</b>									
Statewide Preschool for 4-Year-Olds	8	9,676			\$31,826,729	\$3,289			\$3,289

*Numbers may not total due to rounding.*

#### Notes:

1	Includes only State aid, ARRA Education Stabilization funds, and property tax generated by the school aid formula and included in combined district cost. Does not include preschool formula State aid. State Foundation Aid funding to the Department of Human Services is included.
2	Nonpublic K-12 State funding includes State General Fund appropriations for Nonpublic Textbook Services and Transportation of Nonpublic Pupils.
3	Enrollment includes all full-time campus students (Iowa residents only).
4	Excludes State funding of physical plant costs of \$716,630 that are not associated with services to students. Includes capital expenditures through the Department of Education for the Teacher Excellence Program.
5	Property tax for community colleges includes only the estimated proceeds from the 20.25 cent operating levy. State funding includes \$1.5 million appropriation for salaries.
6	Includes Board operation, tuition replacement, and general university line-items, including graduate centers. (Does not include research, hospitals, or other line-items). Tuition replacement was provided from other State funds, not the General Fund.
7	Pupils include recipients of tuition grants as reported by the College Student Aid Commission.
8	Statewide Preschool for 4-Year-Olds is based on the State General Fund appropriation for the Program and Preschool formula funding. Enrollments are estimated based on preschool weightings.
*	Enrollment numbers at State universities and community colleges are total <u>Iowa</u> degree credit students (headcount) from the Iowa Enrollment Report prepared by the Registrar at the University of Iowa for the Iowa Coordinating Council on Post-High School Education.

## Education Funding for Iowa Students Final FY 2008

### FY 2008 Final

Last updated January 2009

	Note	Iowa Pupils	Property Tax	Property Tax Per Pupil	State Funding	State Funding Per Pupil	Total Funding Per Pupil
<b>K-12</b>							
Public Schools	1	482,584	\$1,120,537,965	\$2,322	\$2,141,970,395	\$4,439	\$6,760
Nonpublic K-12	2	31,138			\$9,243,334	\$297	\$297
School for the Deaf	3	111			\$9,689,607	\$87,294	\$87,294
Iowa Braille and Sight Saving School:							
On Campus	4	17			\$2,944,577	\$172,197	\$172,197
Statewide	4	398			\$1,988,720	\$4,997	\$4,997
<b>Higher Education</b>							
Community Colleges*	5	81,263	21,022,466	\$259	\$173,962,414	\$2,141	\$2,399
State Universities*	6	48,582			\$581,571,658	\$11,971	\$11,971
Private Colleges	7	17,531			\$53,637,612	\$3,060	\$3,060
<b>Other</b>							
Statewide Preschool for 4-Year-Olds	8	5,124			\$15,000,000	\$2,927	\$2,927

*Numbers may not total due to rounding.*

#### Notes:

1	Includes only State aid and property tax generated by the school aid formula and included in combined district cost. State Foundation Aid funding to the Department of Human Services is included.
2	Nonpublic K-12 State funding includes State General Fund appropriations for Nonpublic Textbook Services and Transportation of Nonpublic Pupils.
3	Enrollment includes all full-time campus students (Iowa residents only).
4	Excludes physical plant costs of \$522,810 that are not associated with services to students.
5	Property tax for community colleges includes only the estimated proceeds from the 20.25 cent operating levy. State funding includes \$2.0 million appropriation for salaries.
6	Includes Board operation, tuition replacement, and general university line-items, including graduate centers. (Does not include research, hospitals, or other line-items). A portion of tuition replacement was provided from other State funds, not the General Fund.
7	Pupils include recipients of tuition grants as reported by the College Student Aid Commission.
8	Statewide Preschool for 4-Year-Olds is based on the State General Fund appropriation for the Program. Preschool enrollments are estimated based on preschool weightings.
*	Enrollment numbers at State universities and community colleges are total <u>Iowa</u> degree credit students (headcount) from the Iowa Enrollment Report prepared by the Registrar at the University of Iowa for the Iowa Coordinating Council on Post-High School Education.

# Education Funding for Iowa Students Final FY 2007

## FY 2007 Final

Last updated December 2007

	Note	Iowa Pupils	Property Tax	Property Tax Per Pupil	State Funding	State Funding Per Pupil	Total Funding Per Pupil
<b>K-12</b>							
Public Schools	1	483,105	\$1,090,369,003	\$2,257	\$2,048,342,863	\$4,240	\$6,497
Nonpublic K-12	2	34,278			\$9,243,334	\$270	\$270
School for the Deaf	3	91			\$9,162,890	\$100,691	\$100,691
Iowa Braille and Sight Saving School	3	29			\$5,127,507	\$176,811	\$176,811
<b>Higher Education</b>							
Community Colleges*	4	79,381	20,529,558	\$259	\$159,579,244	\$2,010	\$2,269
State Universities*	5	47,993			\$519,556,720	\$10,826	\$10,826
Private Colleges	6	17,102			\$51,673,576	\$3,021	\$3,021

*Numbers may not total due to rounding.*

### Notes:

1	Includes only State aid and property tax generated by the school aid formula and included in combined district cost. State Foundation Aid funding to the Department of Human Services is included.
2	Nonpublic K-12 State funding includes State General Fund appropriations for Nonpublic Textbook Services and Transportation of Nonpublic Pupils.
3	Enrollment includes all full-time campus students (Iowa residents only).
4	Property tax for community colleges includes only the estimated proceeds from the 20.25 cent operating levy.
5	Includes Board operation, tuition replacement, and general university line-items. (Does not include research, hospitals, or other line-items). A portion of tuition replacement was provided from other State funds, not the General Fund.
6	Pupils include recipients of tuition grants as reported by the College Student Aid Commission.
*	Enrollment numbers at State universities and community colleges are total <u>Iowa</u> degree credit students (headcount) from the Iowa Enrollment Report prepared by the Registrar at the University of Iowa for the Iowa Coordinating Council on Post-High School Education.

# Education Funding for Iowa Students

## Final FY 2006

### FY 2006 Final

Last updated December 2006

	Note	Iowa Pupils	Property Tax	Property Tax Per Pupil	State Funding	State Funding Per Pupil	Total Funding Per Pupil
<b>K-12</b>							
Public Schools	1	483,335	\$1,050,369,600	\$2,173	\$1,963,203,523	\$4,062	\$6,235
Nonpublic K-12	2	35,250			\$8,887,821	\$252	\$252
School for the Deaf	3	74			\$8,810,471	\$119,060	\$119,060
Iowa Braille and Sight Saving School	3	32			\$4,930,295	\$154,072	\$154,072
<b>Higher Education</b>							
Community Colleges*	4	77,288	19,548,820	\$253	\$149,579,244	\$1,935	\$2,188
State Universities*	5	48,586			\$510,086,902	\$10,499	\$10,499
Private Colleges	6	16,606			\$49,673,575	\$2,991	\$2,991

*Numbers may not total due to rounding.*

### Notes:

1	Includes only State aid and property tax generated by the school aid formula and included in combined district cost. State Foundation Aid funding to the Department of Human Services is included.
2	Nonpublic K-12 State funding includes State General Fund appropriations for Nonpublic Textbook Services and Transportation of Nonpublic Pupils.
3	Enrollment includes all full-time campus students (Iowa residents only).
4	Property tax for community colleges includes only the estimated proceeds from the 20.25 cent operating levy.
5	Includes Board operation, tuition replacement, and general university line-items. (Does not include research, hospitals, or other line-items). A portion of tuition replacement was provided from other State funds, not the General Fund.
6	Pupils include recipients of tuition grants as reported by the College Student Aid Commission.
*	Enrollment numbers at State universities and community colleges are total <u>Iowa</u> degree credit students (headcount) from the Iowa Enrollment Report prepared by the Registrar at the University of Iowa for the Iowa Coordinating Council on Post-High School Education.

# Education Funding for Iowa Students Final FY 2005

## FY 2005 Final

Last updated January 2006

	Note	Iowa Pupils	Property Tax	Property Tax Per Pupil	State Funding	State Funding Per Pupil	Total Funding Per Pupil
<b>K-12</b>							
Public Schools	1	485,011	1,025,688,692	\$2,115	1,881,273,764	\$3,879	\$5,994
Nonpublic K-12	2	36,161			\$8,545,999	\$236	\$236
School for the Deaf	3	103			\$8,470,471	\$82,238	\$82,238
Iowa Braille and Sight Saving School	3	33			\$4,740,295	\$143,645	\$143,645
<b>Higher Education</b>							
Community Colleges*	4	77,288	19,079,634	\$247	\$139,779,244	\$1,809	\$2,055
State Universities*	5	49,511			\$497,046,712	\$10,039	\$10,039
Private Colleges	6	16,060			\$47,157,515	\$2,936	\$2,936

*Numbers may not total due to rounding.*

### Notes:

1	Includes only property tax generated by the school aid formula and included in combined district cost. State Foundation Aid funding to the Department of Human Services is included.
2	Nonpublic K-12 State funding includes State General Fund appropriations for Nonpublic Textbook Services and Transportation of Nonpublic Pupils.
3	Enrollment includes all full-time campus students (Iowa residents and nonresidents).
4	Property tax for community colleges includes only the estimated proceeds from the 20.25 cent operating levy.
5	Includes Board operation, tuition replacement, and general university line-items. (Does not include research, hospitals, or other line-items). A portion of tuition replacement was provided from other State funds, not the General Fund.
6	Pupils include recipients of tuition grants as reported by the College Student Aid Commission.
*	Enrollment numbers at State universities and community colleges are total <u>Iowa</u> degree credit students (headcount) from the Iowa Enrollment Report prepared by the Registrar at the University of Iowa for the Iowa Coordinating Council on Post-High School Education.

## Education Funding for Iowa Students Final FY 2004

### FY 2004 Final

	Note	Iowa Pupils	Property Tax	Property Tax Per Pupil	State Funding	State Funding Per Pupil	Total Funding Per Pupil
<b>K-12</b>							
Public Schools	1	487,021	\$1,070,225,463	\$2,197	\$1,776,745,931	\$3,648	\$5,846
Nonpublic K-12	2	37,243			\$8,189,915	\$220	\$220
School for the Deaf	3	101			\$8,120,310	\$80,399	\$80,399
Iowa Braille and Sight Saving School	3	31			\$4,543,016	\$146,549	\$146,549
<b>Higher Education</b>							
Community Colleges*	4	73,263	19,610,211	\$268	\$136,127,396	\$1,858	\$2,126
State Universities*	5	50,280			\$497,647,648	\$9,898	\$9,898
Private Colleges	6	15,976			\$45,200,787	\$2,829	\$2,829

*Numbers may not total due to rounding.*

#### Notes:

1	Includes only property tax generated by the school aid formula and included in combined district cost. It is assumed shortfalls due to the 2.5% across-the-board reduction will be offset by property tax (Cash Reserve Levy). Property tax funding is overstated to the extent school districts cut expenditures rather than offset the reduction with property tax. State funding includes General Fund amounts after the 2.5% across-the-board reduction and partial restoration of the reduction. State Foundation Aid funding to the Department of Human Services is not included.
2	Nonpublic K-12 State funding includes State General Fund appropriations for Nonpublic Textbook Services and Transportation of Nonpublic Pupils.
3	Enrollment includes all full-time campus students (Iowa residents and nonresidents).
4	Property tax for community colleges includes only the estimated proceeds from the 20.25 cent operating levy.
5	Includes Board operation, tuition replacement, and general university line-items. (Does not include research, hospitals, or other line-items). A portion of tuition replacement was provided from other State funds, not the General Fund.
6	Pupils include recipients of tuition grants as reported by the College Student Aid Commission.
*	Enrollment numbers at State universities and community colleges are total <u>Iowa</u> degree credit students (headcount) from the Iowa Enrollment Report prepared by the Registrar at the University of Iowa for the Iowa Coordinating Council on Post-High School Education.

## Education Funding for Iowa Students Final FY 2003

### FY 2003 Final

	Note	Iowa Pupils	Property Tax	Property Tax Per Pupil	State Funding	State Funding Per Pupil	Total Funding Per Pupil
<b>K-12</b>							
Public Schools	1	489,523	\$1,017,313,968	\$2,078	\$1,783,962,243	\$3,644	\$5,722
Nonpublic K-12	2	38,998			\$8,378,430	\$215	\$215
School for the Deaf	3	122			\$7,698,218	\$63,100	\$63,100
Iowa Braille and Sight Saving School	3	39			\$4,314,658	\$110,632	\$110,632
<b>Higher Education</b>							
Community Colleges*	4	69,564	19,164,847	\$275	\$138,585,680	\$1,992	\$2,268
State Universities*	5	51,481			\$505,334,219	\$9,816	\$9,816
Private Colleges	6	15,912			\$46,117,964	\$2,898	\$2,898

*Numbers may not total due to rounding.*

#### Notes:

1	Includes only property tax generated by the school aid formula and included in combined district cost. State funding includes General Fund, Economic Emergency Fund, and wagering tax revenue monies.
2	Nonpublic K-12 State funding includes State General Fund appropriations for Nonpublic Textbook Services and Transportation of Nonpublic Pupils.
3	Enrollment includes all full-time campus students (Iowa residents and nonresidents).
4	Property tax for community colleges includes only the estimated proceeds from the 20.25 cent operating levy.
5	Includes Board operation, tuition replacement, and general university line-items. (Does not include research, hospitals, or other line-items). Tuition replacement and salary adjustment were provided from other State funds, not the General Fund.
6	Pupils include recipients of tuition grants as reported by the College Student Aid Commission.
*	Enrollment numbers at State universities and community colleges are total <u>Iowa</u> degree credit students (headcount) from the Iowa Enrollment Report prepared by the Registrar at the University of Iowa for the Iowa Coordinating Council on Post-High School Education.

## Education Funding for Iowa Students Final FY 2002

### FY 2002 Final

	Note	Iowa Pupils	Property Tax	Property Tax Per Pupil	State Funding	State Funding Per Pupil	Total Funding Per Pupil
<b>K-12</b>							
Public Schools	1	489,773	\$957,093,775	\$1,954	\$1,725,090,503	\$3,522	\$5,476
Nonpublic K-12	2	39,881			\$8,377,024	\$210	\$210
School for the Deaf	3	127			\$7,891,351	\$62,137	\$62,137
Iowa Braille and Sight Saving School	3	38			\$4,422,904	\$116,392	\$116,392
<b>Higher Education</b>							
Community Colleges*	4	64,404	\$18,644,240	\$289	\$137,585,680	\$2,136	\$2,426
State Universities*	5	51,517			\$535,373,848	\$10,392	\$10,392
Private Colleges	6	15,176			\$47,155,382	\$3,107	\$3,107

*Numbers may not total due to rounding.*

#### Notes:

1	Includes only property tax generated by the school aid formula and included in combined district cost. State funding includes General Fund and Economic Emergency Fund monies. Spending authority was not reduced by the FY 2002 Across-the-Board reduction of \$77,511,903. Districts were authorized to recoup the reduction through the Cash Reserve Levy.
2	Nonpublic K-12 State funding includes State General Fund appropriations for Nonpublic Textbook Services and Transportation of Nonpublic Pupils.
3	Enrollment includes all full-time campus students (Iowa residents and nonresidents).
4	Property tax for community colleges includes only the estimated proceeds from the 20.25 cent operating levy.
5	Includes Board operation, tuition replacement, and general university line-items. (Does not include research, hospitals, or other line-items)
6	Pupils include recipients of tuition grants as reported by the College Student Aid Commission.
*	Enrollment numbers at State universities and community colleges are total <u>Iowa</u> degree credit students (headcount) from the Iowa Enrollment Report prepared by the Registrar at the University of Iowa for the Iowa Coordinating Council on Post-High School Education.

## Education Funding for Iowa Students Final FY 2001

### FY 2001 Final

	Note	Iowa Pupils	Property Tax	Property Tax Per Pupil	State Funding	State Funding Per Pupil	Total Funding Per Pupil
<b>K-12</b>							
Public Schools	1	494,392	\$875,387,516	\$1,771	\$1,747,500,000	\$3,535	\$5,305
Nonpublic K-12	2	41,064			\$8,965,505	\$218	\$218
School for the Deaf	3	146			\$8,178,008	\$56,014	\$56,014
Iowa Braille and Sight Saving School	3	36			\$4,568,379	\$126,899	\$126,899
<b>Higher Education</b>							
Community Colleges*	4	61,722	\$17,828,141	\$289	\$147,577,403	\$2,391	\$2,680
State Universities*	5	50,766			\$545,827,279	\$10,752	\$10,752
Private Colleges	6	14,765			\$48,830,075	\$3,307	\$3,307

*Numbers may not total due to rounding.*

#### Notes:

1	Includes only property tax generated by the school aid formula and included in combined district cost.
2	Nonpublic K-12 State funding includes State General Fund appropriations for Nonpublic Textbook Services and Transportation of Nonpublic Pupils.
3	Enrollment includes all full-time campus students (Iowa residents and nonresidents).
4	Property tax for community colleges includes only the estimated proceeds from the 20.25 cent operating levy.
5	Includes Board operation, tuition replacement, and general university line-items. (Does not include research, hospitals, or other line-items)
6	Pupils include recipients of tuition grants.
*	Enrollment numbers at State universities and community colleges are total <u>Iowa</u> degree credit students (headcount) from the Iowa Enrollment Report prepared by the Registrar at the University of Iowa for the Iowa Coordinating Council on Post-High School Education.

## Education Funding for Iowa Students Final FY 2000

### FY 2000 Final

	Note	Iowa Pupils	Property Tax	Property Tax Per Pupil	State Funding	State Funding Per Pupil	Total Funding Per Pupil
<b>K-12</b>							
Public Schools	1	502,534	\$875,387,516	\$1,742	\$1,698,459,679	\$3,380	\$5,122
Nonpublic K-12	2	42,280			\$8,660,644	\$205	\$205
School for the Deaf	3	146			\$7,936,367	\$54,359	\$54,359
Iowa Braille and Sight Saving School	3	36			\$4,432,925	\$123,137	\$123,137
<b>Higher Education</b>							
Community Colleges*	4	54,775	\$18,185,022	\$332	\$141,577,403	\$2,585	\$2,917
State Universities*	5	51,028			\$556,711,454	\$10,910	\$10,910
Private Colleges	6	14,765			\$47,664,750	\$3,228	\$3,228

### Notes:

1	Includes only property tax generated by the school aid formula and included in combined district cost. Enrollment is headcount, not weighted enrollment.
2	Nonpublic K-12 State funding includes State General Fund appropriations for Nonpublic Textbook Services and Transportation of Nonpublic Pupils.
3	Enrollment includes all full-time campus students (Iowa residents and nonresidents).
4	Property tax for community colleges includes only the estimated proceeds from the 20.25 cent operating levy. Source is unaudited actual revenues for FY 1999.
5	Includes Board operation, tuition replacement, and general university line-items. (Does not include research, hospitals, or other line-items)
6	Pupils include recipients of tuition grants.
*	Enrollment numbers at State universities and community colleges are total <u>Iowa</u> degree credit students (headcount) from the Iowa Enrollment Report prepared by the Registrar at the University of Iowa for the Iowa Coordinating Council on Post-High School Education.