



SF 2115 – State Categorical Supplement Allowable Growth (LSB 6022SV)
Analyst: Shawn Snyder (Phone: 515-281-7799) (shawn.snyder@legis.state.ia.us)
Fiscal Note Version – New

Description

Senate File 2115 establishes the FY 2014 allowable growth rate at 4.0% for each of the State categorical supplements. The growth rate will be applied to each of the FY 2013 State categorical supplement State cost per pupil amounts to establish the FY 2014 per pupil amounts. The following table provides the information pertaining to each of the State categorical supplement cost per pupil amounts impacted by the Bill.

	<u>FY 2013 State Cost Per Pupil</u>	<u>FY 2014 Per Pupil Cost Growth</u>	<u>FY 2014 State Cost Per Pupil</u>
Teacher Salary Supplement	\$ 517.17	\$ 20.69	\$ 537.86
Professional Development Supplement	\$ 58.57	\$ 2.34	\$ 60.91
Early Intervention Supplement	\$ 63.80	\$ 2.55	\$ 66.35
AEA Teacher Salary Supplement	\$ 27.07	\$ 1.08	\$ 28.15
AEA Professional Development Supplement	\$ 3.16	\$ 0.13	\$ 3.29

Assumptions

Variables used in determining State school aid for FY 2013 have not been finalized. The following provides the assumptions used in calculating both FY 2013 and FY 2014 school aid estimates. Any variations in the assumptions will impact the overall funding amounts. Current assumptions include:

- Preliminary enrollments for FY 2013 and projected enrollments for FY 2014.
- Preliminary weightings for FY 2013 and an increase of 1.0% for special education weightings.

Fiscal Impact

The estimated fiscal impact of a 4.0% allowable growth rate to the State categorical supplements is a total State aid increase of \$14.6 million for the FY 2014 State categorical supplements that includes:

- \$11.9 million for the teacher salary supplement.
- \$1.3 million for the professional development supplement.
- \$1.4 million for the early intervention supplement.

The following table provides additional detail on the funding amounts for each of the State categorical supplements:

	<u>District Amount FY 2014</u>	<u>AEA Amount FY 2014</u>	<u>Total Amount FY 2014</u>	<u>FY 2014 vs. FY 2013</u>
<u>Teacher Salary Supplement</u>				
Unadjusted Amount	\$ 256,372,719	\$ 14,500,953	\$ 270,873,672	
Budget Guarantee Amount	822,446	33,989	856,434	
Total Amount	\$ 257,195,165	\$ 14,534,942	\$ 271,730,106	\$ 11,871,264
<hr/>				
	<u>District Amount FY 2014</u>	<u>AEA Amount FY 2014</u>	<u>Total Amount FY 2014</u>	<u>FY 2014 vs. FY 2013</u>
<u>Professional Development Supplement</u>				
Unadjusted Amount	\$ 29,046,019	\$ 1,698,125	\$ 30,744,144	
Budget Guarantee Amount	85,217	3,734	88,952	
Total Amount	\$ 29,131,236	\$ 1,701,869	\$ 30,833,095	\$ 1,345,485
<hr/>				
	<u>District Amount FY 2014</u>	<u>AEA Amount FY 2014</u>	<u>Total Amount FY 2014</u>	<u>FY 2014 vs. FY 2013</u>
<u>Early Intervention Supplement</u>				
Unadjusted Amount	\$ 31,603,399	NA	\$ 31,603,399	
Budget Guarantee Amount	76,359	NA	76,359	
Total Amount	\$ 31,679,758	NA	\$ 31,679,758	\$ 1,389,664
<hr/>				
	<u>District Amount FY 2014</u>	<u>AEA Amount FY 2014</u>	<u>Total Amount FY 2014</u>	<u>FY 2014 vs. FY 2013</u>
<u>All State Categorical Supplements</u>				
Total Unadjusted Amount	\$ 317,022,137	\$ 16,199,078	\$ 333,221,215	
Total Budget Guarantee Amount	984,022	37,723	1,021,745	
Total State Categorical Supplement	\$ 318,006,159	\$ 16,236,801	\$ 334,242,960	\$ 14,606,412

Totals may not add due to rounding.

Sources

Iowa Department of Education, Preliminary Certified Enrollment file
Iowa Department Management, School Aid file
LSA analysis and calculations

/s/ Holly M. Lyons

February 6, 2012

The fiscal note for this bill was prepared pursuant to [Joint Rule 17](#) and the correctional and minority impact statements were prepared pursuant to [Iowa Code section 2.56](#). Data used in developing this fiscal note, is available from the Fiscal Services Division of the Legislative Services Agency upon request.