

## SCHOOL INFRASTRUCTURE PROGRAM

### **292.1 Definitions.**

As used in this chapter, unless the context otherwise requires:

1. "*Capacity per pupil*" means the sum of a school district's property tax infrastructure capacity per pupil and the sales tax capacity per pupil.
2. "*Committee*" means the school budget review committee established in section 257.30.
3. "*Department*" means the department of education established in section 256.1.
4. "*Fund*" means the school infrastructure fund created in section 12.82.
5. "*Local match percentage*" means a percentage equivalent to either of the following, whichever is less:
  - a. Fifty percent.
  - b. The quotient of a school district's capacity per pupil divided by the capacity per pupil of the school district at the fortieth percentile, multiplied by fifty percent, except that the percentage in this paragraph shall not be less than twenty percent.
6. "*Program*" means the school infrastructure program established in section 292.2.
7. "*Property tax infrastructure capacity per pupil*" means the sum of a school district's levies under sections 298.2 and 298.18 when the levies are imposed to the maximum extent allowable under law in the budget year divided by the school district's basic enrollment for the budget year.
8. "*Sales tax capacity per pupil*" means the estimated amount of revenues that a school district receives or would receive if a local sales and services tax for school infrastructure is imposed at one percent pursuant to section 423E.2, divided by the school district's basic enrollment for the budget year. For the budget year beginning July 1, 2000, the school district's actual enrollment shall be used in the calculation in place of the school district's basic enrollment for the budget year.
9. "*School infrastructure*" means activities initiated on or after July 1, 2000, as authorized in section 296.1 but does not include those activities related to stadiums, bus barns, a home or homes of a teacher or superintendent, procuring and improving a site for an athletic field, or improving a site already owned for an athletic field.

2000 Acts, ch 1174, §26

### **292.2 School infrastructure program.**

1. *a.* The department shall establish and administer a school infrastructure program to provide financial assistance in the form of grants to school districts with school infrastructure needs.
- b.* The department of education, in consultation with the department of management, shall annually compute the property tax infrastructure capacity per pupil for each school district in the state.
- c.* The department of education, in consultation with the department of revenue and the legislative services agency, shall annually calculate the estimated sales and services tax for school infrastructure, if imposed at one percent, that is or would be received by each school district in the state pursuant to section 423E.3. These

calculations shall be made on a total tax and on a tax per pupil basis for each school district.

*d.* The department of education, in consultation with the department of revenue and the department of management, shall annually compute capacity per pupil and the local match percentage for each school district in the state. The calculations shall be released not later than September 1 of each year.

2. *a.* A school district's local match requirement is equivalent to the total investment of a project multiplied by the school district's local match percentage. A school district may submit an application to the department for financial assistance under the program if the school district meets the district's local match requirement through one or more of the following sources:

(1) The issuance of bonds pursuant to section 298.18.

(2) Local sales and services tax moneys received pursuant to section 423E.3.

(3) A physical plant and equipment levy under chapter 298.

(4) Other moneys locally obtained by the school district excluding other state or federal grant moneys.

*b.* If the project is in collaboration with other public or private entities, the school district shall be eligible to apply for only the school district's portion of the project. As such, state or federal grants received by the other entities cannot be used toward the local match requirement under paragraph "a", subparagraph (4).

*c.* A school district may submit an application for a project which includes activities at more than one attendance center. However, if the activities relate to new construction, the project shall only relate to one attendance center.

*d.* A school district may submit an application for conditional approval to the department for financial assistance under the program if the school district submits a plan for securing the school district's local match requirement under paragraph "a". If a school district does not meet the local match requirement of paragraph "a" within nine months of receiving conditional approval from the department, the application for financial assistance shall be denied by the department and the financial assistance shall be carried forward to be made available under the allocation provided under subsection 4, paragraph "d", for the next available grant cycle.

*e.* For the fiscal year beginning July 1, 2000, applications shall be submitted to the department by March 1, 2001. For the fiscal year beginning July 1, 2001, and every fiscal year thereafter, applications shall be submitted to the department by October 15 of each year.

*f.* For the fiscal year beginning July 1, 2000, the department shall notify all approved applicants by May 1, 2001, regarding the approval of the application. For the fiscal year beginning July 1, 2001, and every fiscal year thereafter, the department shall notify all approved applicants by December 15 of each year regarding the approval of the application.

*g.* An applicant which is not successful in obtaining financial assistance under the program may reapply for financial assistance in succeeding years.

3. The application shall include, but shall not be limited to, the following information:

*a.* The total capital investment of the project.

*b.* The amount and percentage of moneys which the school district will be providing for the project.

*c.* The infrastructure needs of the school district, especially the fire and health safety needs of the school

district, and including the extent to which the project would allow the school district to meet the infrastructure needs of the school district on a long-term basis.

*d.* The financial assistance needed by the school district based upon the capacity per pupil.

*e.* Any previous efforts by the school district to secure infrastructure funding from federal, state, or local resources, including any funding received for any project under the Iowa demonstration construction grant program. The previous efforts shall be evaluated on a case-by-case basis.

*f.* Evidence that the school district meets or will meet the local match requirement in subsection 2, paragraph "a".

*g.* The nature of the proposed project and its relationship to improving educational opportunities for the students.

*h.* Evidence that the school district has reorganized on or after July 1, 2000, or that the school district has initiated a resolution to reorganize by July 1, 2004, or entered into an innovative collaboration with another school district or school districts.

*i.* Evidence that the school district receives sales and services tax for school infrastructure funding under section 423E.3.

4. A school district shall not receive more than one grant under the program. The financial assistance shall be in the form of grants and shall be allocated in the following manner:

*a.* Twenty-five percent of the financial assistance each year shall be awarded to school districts with an enrollment of one thousand one hundred ninety-nine students or less.

*b.* Twenty-five percent of the financial assistance each year shall be awarded to school districts with an enrollment of more than one thousand one hundred ninety-nine students but not more than four thousand seven hundred fifty students.

*c.* Twenty-five percent of the financial assistance each year shall be awarded to school districts with an enrollment of more than four thousand seven hundred fifty students.

*d.* Twenty-five percent of the financial assistance each year, any financial assistance not awarded under paragraphs "a" through "c", and financial assistance not awarded in previous fiscal years shall be awarded to school districts with any size enrollment.

5. A district shall receive the lesser of one million dollars of financial assistance under the program, or the total capital investment of the project minus the local match requirement. The program shall provide grants in an amount of not more than ten million dollars during the fiscal year beginning July 1, 2000, not more than twenty million dollars during the fiscal year beginning July 1, 2001, and not more than twenty million dollars during the fiscal year beginning July 1, 2002. If the amount of grants awarded in a fiscal year is less than the maximum amount provided for grants for that fiscal year in this subsection, the amount of the difference shall be carried forward to subsequent fiscal years for purposes of providing grants under the program and the maximum amount of grants for each fiscal year, as provided in this subsection, shall be adjusted accordingly.

6. The school budget review committee shall review all applications for financial assistance under the program and make recommendations regarding the applications to the department. The department shall make the final determination on grant awards. The school budget review committee shall base the recommendations on the criteria established pursuant to subsections 3 and 7.

7. The department shall form a task force to review applications for financial assistance and provide recommendations to the school budget review committee. The task force shall include, at a minimum, representatives from the kindergarten through grade twelve education community, the state fire marshal, and individuals knowledgeable in school infrastructure and construction issues. The department, in consultation with the task force, shall establish the parameters and the details of the criteria for awarding grants based on the information listed in subsection 3, including greater priority to the following:

*a.* A school district with a lower capacity per pupil.

*b.* A school district whose plans address specific occupant safety issues.

*c.* A school district reorganizing or collaborating as described in subsection 3, paragraph "h".

*d.* A school district for which a sales and services tax for school infrastructure has not been imposed pursuant to section 423E.2 or a school district receiving minimal revenues under section 423E.3 when the total enrollment of the school district is considered.

8. An applicant receiving financial assistance under the program shall submit a progress report to the department of education as requested by the department which shall include a description of the activities under the project, the status of the implementation of the project, and any other information required by the department.

9. If a school district receives financial assistance under the vision Iowa program created under section 15F.302 pursuant to a joint application submitted under section 15F.302, subsection 3, the school district shall not be eligible to receive financial assistance under the school infrastructure program.

10. A school district located in whole or in part in a county which has imposed the maximum rate of sales and services tax for school infrastructure pursuant to section 423E.2 and has sales and services tax for school infrastructure revenue of more than the statewide average of sales tax capacity per pupil, as defined in section 292.1, subsection 8, shall not be eligible for financial assistance under the program. For purposes of this subsection, an individual school district's sales tax capacity per pupil is the estimated total sales and services tax for infrastructure revenue to be actually received by the school district divided by the school district's enrollment as specified in section 292.1, subsection 8.

2000 Acts, ch 1174, §27; 2002 Acts, ch 1129, §5; 2003 Acts, ch 35, §45, 49; 2003 Acts, ch 145, §286

### **292.3 Rules.**

The department shall adopt rules, pursuant to chapter 17A, necessary for administering the school infrastructure program and fund.

2000 Acts, ch 1174, §28

**292.4 Appropriation.** Repealed by 2005 Acts, ch 179, § 28, 29.

2005 repeal of this section is effective June 16, 2005, and applies retroactively to July 1, 2004; 2005 Acts, ch 179, §29