

**257.36 Special education support services balances.**

1. Notwithstanding [chapters 256B](#) and [273](#) and sections of [this chapter](#) relating to the moneys available to school districts and area education agencies for special education support services, for each school year, the department of education may direct the department of management to deduct amounts from the portions of school district budgets that fund special education support services in an area education agency. The total amount deducted for a school district shall be based upon excess special education support services unreserved and undesignated fund balances in that school district or paid by the school district to an area education agency for a school year that remain unreserved and undesignated as determined by the department of education. The department of management shall determine the amount deducted from each school district in an area education agency on a proportional basis. The department of management shall determine from the amounts deducted from the portions of school district budgets that fund area education agency special education support services the amount that would have been local property taxes and the amount that would have been state aid and for the next following budget year shall increase the district's total state school aid available under [this chapter](#) for area education agency special education support services and reduce the district's property tax levy for area education agency special education support services by the amount necessary for the property tax portion of the deductions made under [this section](#) during the budget year.

2. The amount deducted from a school district's budget shall not affect the calculation of the state cost per pupil or its district cost per pupil in that school year or a subsequent year.

[89 Acts, ch 135, §36](#); [2018 Acts, ch 1041, §127](#); [2024 Acts, ch 1002, §31, 37, 38](#)

Referred to in [§257.5, 257.8](#)

2024 amendment to subsection 1 applies July 1, 2024, for school budget years beginning on or after that date; [2024 Acts, ch 1002, §38](#)  
Subsection 1 amended