

257.10 District cost per pupil — district cost.

1. *Regular program district cost per pupil for 1991-1992.* For the budget year beginning July 1, 1991, in order to determine the regular program district cost per pupil for a district, the department of management shall divide the product of the regular program district cost per pupil of the district for the base year, as regular program district cost per pupil would have been calculated under [section 442.9, Code 1989](#), multiplied by its budget enrollment for the base year as budget enrollment would have been calculated under [section 442.4, Code 1989](#), plus the amount added to district cost pursuant to [section 442.21, Code 1989](#), for each school district, by the budget enrollment of the school district for the budget year beginning July 1, 1990, calculated under [section 257.6, subsection 4](#), as if [section 257.6, subsection 4](#), had been in effect for that budget year. The regular program district cost per pupil for the budget year beginning July 1, 1991, is the amount calculated by the department of management under [this subsection](#) plus the amount of supplemental state aid, as defined in [section 257.2, Code 2014](#), calculated for regular program state cost per pupil, except that if the regular program district cost per pupil for the budget year calculated under [this subsection](#) in any school district exceeds one hundred ten percent of the regular program state cost per pupil for the budget year, the department of management shall reduce the regular program district cost per pupil of that district for the budget year to an amount equal to one hundred ten percent of the regular program state cost per pupil for the budget year, and if the regular program district cost per pupil for the budget year calculated under [this subsection](#) in any school district is less than the regular program state cost per pupil for the budget year, the department of management shall increase the regular program district cost per pupil of that district to an amount equal to the regular program state cost per pupil for the budget year.

2. *Regular program district cost per pupil for 1992-1993 and succeeding years.*

a. For the budget year beginning July 1, 1992, and succeeding budget years, the regular program district cost per pupil for each school district for a budget year is the regular program district cost per pupil for the base year plus the regular program supplemental state aid for the budget year except as otherwise provided in [this subsection](#).

b. If the regular program district cost per pupil of a school district for the budget year under paragraph “a” exceeds one hundred five percent of the regular program state cost per pupil for the budget year and the state percent of growth for the budget year is greater than two percent, the regular program district cost per pupil for the budget year for that district shall be reduced to one hundred five percent of the regular program state cost per pupil for the budget year. However, under such conditions, if the difference between the regular program district cost per pupil for the budget year and the regular program state cost per pupil for the budget year is greater than an amount equal to two percent multiplied by the regular program state cost per pupil for the base year, the regular program district cost per pupil for the budget year shall be reduced by the amount equal to two percent multiplied by the regular program state cost per pupil for the base year.

c. For the budget year beginning July 1, 2018, and succeeding budget years, if the regular program district cost per pupil for the budget year calculated under [this subsection](#) in any school district is less than the regular program state cost per pupil for the budget year, the department of management shall increase the regular program district cost per pupil of that district to an amount equal to the regular program state cost per pupil for the budget year.

3. *Special education support services district cost per pupil for 1991-1992.* For the budget year beginning July 1, 1991, for the special education support services district cost per pupil, the department of management shall divide the approved budget of each area education agency for special education support services for that year approved by the state board of education, under [section 273.3, subsection 12](#), by the total of the weighted enrollment for special education support services in the area for that budget year. The special education support services district cost per pupil for each school district in an area for the budget year is the amount calculated by the department of management under [this subsection](#).

4. *Special education support services district cost per pupil for 1992-1993 and succeeding years.*

a. For the budget year beginning July 1, 1992, and succeeding budget years, the special

education support services district cost per pupil for the budget year is the special education support services district cost per pupil for the base year plus the special education support services supplemental state aid for the budget year.

b. Notwithstanding the special education support services district cost per pupil for the budget year beginning July 1, 1991, calculated under [subsection 3](#), for area education agencies that have fewer than three and five-tenths public school pupils per square mile, the special education support services district cost per pupil for the budget year beginning July 1, 1991, is one hundred forty-seven dollars.

5. *Combined district cost per pupil.* The combined district cost per pupil for a school district is the sum of the regular program district cost per pupil and the special education support services district cost per pupil. Combined district cost per pupil does not include a modified supplemental amount added for school districts that have a negative balance of funds raised for special education instruction programs, a modified supplemental amount granted by the school budget review committee for a single school year, or a modified supplemental amount added for programs established pursuant to [sections 257.38 through 257.41](#).

6. *Regular program district cost.* Regular program district cost for a school district for a budget year is equal to the regular program district cost per pupil for the budget year multiplied by the budget enrollment for the budget year.

7. *Special education support services district cost.* Special education support services district cost for a school district for a budget year is equal to the special education support services district cost per pupil for the budget year multiplied by the special education support services weighted enrollment for the district for the budget year. If the special education support services district cost for a school district for a budget year is less than the special education support services district cost for that district for the base year, the department of management shall adjust the special education support services district cost for that district for the budget year to equal the special education support services district cost for the base year. Funds calculated under [this subsection](#) and received by a school district shall be used for special education support services. For budget years beginning on or after July 1, 2025, not less than ninety percent of funds calculated under [this subsection](#) and received by a school district shall be used by the school district for special education support services contracted from an area education agency. The contract between the school district and the area education agency shall not require the school district to describe the specific special education support services the school district will receive from the area education agency. The special education services provided by the area education agency to the school district pursuant to the contract shall not be limited by the amount of funding the school district provided to the area education agency.

8. *Combined district cost.*

a. Combined district cost is the sum of the regular program district cost per pupil multiplied by the weighted enrollment, the special education support services district cost, the total teacher salary supplement district cost, the total professional development supplement district cost, the total early intervention supplement district cost, and the total teacher leadership supplement district cost, plus the sum of the additional district cost allocated to the district to fund media services and educational services under [section 257.37](#), and the area education agency total teacher salary supplement district cost.

b. A school district may increase its combined district cost for the budget year to the extent that an excess tax levy is authorized by the school budget review committee.

9. *Teacher salary supplement cost per pupil and district cost.*

a. (1) For the budget year beginning July 1, 2009, the department of management shall add together the teacher compensation allocation made to each district for the fiscal year beginning July 1, 2008, pursuant to [section 284.13, subsection 1](#), paragraph “h”, Code 2009, and the phase II allocation made to each district for the fiscal year beginning July 1, 2008, pursuant to [section 294A.9, Code 2009](#), and divide that sum by the district’s budget enrollment in the fiscal year beginning July 1, 2009, to determine the teacher salary supplement district cost per pupil. For the budget year beginning July 1, 2010, and succeeding budget years beginning before July 1, 2024, the teacher salary supplement district cost per pupil for each

school district for a budget year is the teacher salary supplement program district cost per pupil for the base year plus the teacher salary supplement supplemental state aid amount for the budget year.

(2) (a) For the budget year beginning July 1, 2024, the teacher salary supplement district cost per pupil for each school district shall be determined under this subparagraph.

(b) The department of management shall categorize all school districts into not more than ten tiers according to each school district's actual enrollment. Each tier established by the department of management containing a school district with an actual enrollment above three thousand five hundred pupils shall contain, to the extent feasible, the same number of school districts as other tiers containing school districts with an actual enrollment of more than three thousand five hundred pupils. Each tier established by the department of management containing a school district with an actual enrollment equal to or less than three thousand five hundred pupils shall contain, to the extent feasible, the same number of school districts as other tiers containing school districts with an actual enrollment equal to or less than three thousand five hundred pupils.

(c) (i) To support school districts with meeting the minimum teacher starting salary requirement of forty-seven thousand five hundred dollars and the minimum teacher salary requirement for full-time teachers with, as of July 1, 2024, at least twelve years of experience of sixty thousand dollars under [chapter 284](#) and other costs associated with such salary requirements, as identified in subparagraph subdivision (ii), the department of management shall calculate and assign to all school districts in a tier established under subparagraph division (b), a teacher salary supplement district cost per pupil in an amount based in part on the average cost to school districts within the tier to meet the requirements.

(ii) If, however, a school district's total teacher salary supplement district cost under paragraph "c" as calculated using the teacher salary supplement district cost per pupil assigned to the school district's applicable tier, is insufficient to comply with the applicable minimum teacher salary requirements of the school district, including costs associated with the employer's share of contributions to the Iowa public employees' retirement system and the employer's share of the tax imposed by the federal Insurance Contributions Act, the department of management shall set the school district's teacher salary supplement district cost per pupil at an amount necessary to meet the district's minimum salary requirements and associated costs.

(3) (a) For the budget year beginning July 1, 2025, the teacher salary supplement district cost per pupil for each school district shall be determined under this subparagraph.

(b) (i) To support school districts with meeting the minimum teacher salary requirements under [chapter 284](#), including the minimum teacher starting salary requirement of fifty thousand dollars; the minimum teacher salary requirement for full-time teachers with, as of July 1, 2025, at least twelve years of experience of sixty-two thousand dollars; and the minimum teacher salary requirement for teachers with at least twelve years of experience, who have had a bona fide retirement from employment with a covered employer as provided in [section 97B.52A](#), and who have returned to covered full-time employment with a covered employer pursuant to [chapter 97B](#) as a teacher licensed under [chapter 256](#), of fifty thousand dollars, and other costs associated with such salary requirements, including costs associated with the employer's share of contributions to the Iowa public employees' retirement system and the employer's share of the tax imposed by the federal Insurance Contributions Act, the department of management shall calculate and assign to all school districts a teacher salary supplement district cost per pupil in an amount to meet the requirements, plus an amount equal to the teacher salary supplement supplemental state aid amount for the budget year.

(ii) If, however, a school district reported a teacher's years of experience incorrectly on the fall 2023 basic educational data survey compared to the fall 2024 basic educational data survey, and the difference would have resulted in an additional per pupil amount for the budget year beginning July 1, 2024, the department of management shall increase the teacher salary supplement district cost per pupil for the budget year beginning July 1, 2025, by the difference between the teacher salary supplement district cost per pupil that would have been calculated if not for the incorrect reporting and the teacher salary supplement district cost per pupil actually calculated.

(4) For the budget year beginning July 1, 2026, and succeeding budget years, the teacher salary supplement district cost per pupil for each school district for a budget year is the teacher salary supplement program district cost per pupil for the base year plus the teacher salary supplement supplemental state aid amount for the budget year.

b. For the budget year beginning July 1, 2010, and succeeding budget years, if the department of management determines that the unadjusted teacher salary supplement district cost of a school district for a budget year is less than one hundred percent of the unadjusted teacher salary supplement district cost for the base year for the school district, the school district shall receive a budget adjustment for that budget year equal to the difference.

c. (1) The unadjusted teacher salary supplement district cost is the teacher salary supplement district cost per pupil for each school district for a budget year multiplied by the sum of the budget enrollment for that school district plus the number of resident pupils in the school district that received an education savings account payment under [section 257.11B](#) for the base year.

(2) The total teacher salary supplement district cost is the sum of the unadjusted teacher salary supplement district cost plus the budget adjustment for that budget year.

d. For the budget year beginning July 1, 2010, and succeeding budget years, the use of the funds calculated under [this subsection](#) or available for use as provided in [subsection 10](#), paragraph “d”, [subsection 12](#), paragraph “d”, or [section 257.46](#), [subsection 3](#), shall be distributed to teachers pursuant to [section 284.3A](#) and shall comply with the requirements of [chapter 284](#) related to such distribution under [section 284.3A](#).

10. *Professional development supplement cost per pupil and district cost.*

a. For the budget year beginning July 1, 2009, the department of management shall divide the professional development allocation made to each district for the fiscal year beginning July 1, 2008, pursuant to [section 284.13](#), [subsection 1](#), paragraph “d”, Code 2009, by the district’s budget enrollment in the fiscal year beginning July 1, 2009, to determine the professional development supplement cost per pupil. For the budget year beginning July 1, 2010, and succeeding budget years, the professional development supplement district cost per pupil for each school district for a budget year is the professional development supplement district cost per pupil for the base year plus the professional development supplement supplemental state aid amount for the budget year.

b. For the budget year beginning July 1, 2010, and succeeding budget years, if the department of management determines that the unadjusted professional development supplement district cost of a school district for a budget year is less than one hundred percent of the unadjusted professional development supplement district cost for the base year for the school district, the school district shall receive a budget adjustment for that budget year equal to the difference.

c. (1) The unadjusted professional development supplement district cost is the professional development supplement district cost per pupil for each school district for a budget year multiplied by the sum of the budget enrollment for that school district plus the number of resident pupils in the school district that received an education savings account payment under [section 257.11B](#) for the base year.

(2) The total professional development supplement district cost is the sum of the unadjusted professional development supplement district cost plus the budget adjustment for that budget year.

d. The use of the funds calculated under [this subsection](#) and any amount designated for professional development purposes from the school district’s flexibility account under [section 298A.2](#), [subsection 2](#), shall comply with the requirements of [chapter 284](#). If all professional development requirements of [chapter 284](#) are met and funds received under [this subsection](#) remain unexpended and unobligated at the end of a fiscal year beginning on or after July 1, 2017, the school district may transfer all or a portion of such unexpended and unobligated funds for deposit in the school district’s flexibility account established under [section 298A.2](#), [subsection 2](#). At the end of a fiscal year beginning on or after July 1, 2022, the school district may use all or a portion of funds under [this subsection](#) for the purposes authorized under [subsection 9](#), paragraph “d”. At the end of a fiscal year beginning on or after July 1, 2024, the school district may use all or a portion of funds under [this subsection](#) for any trainings

required as a condition for a school employee to carry a weapon at the school during school hours.

11. *Early intervention supplement cost per pupil and district cost.*

a. For the budget year beginning July 1, 2009, the department of management shall divide the early intervention allocation made to each district for the fiscal year beginning July 1, 2008, pursuant to [section 256D.4, Code 2009](#), by the district's budget enrollment in the fiscal year beginning July 1, 2009, to determine the early intervention supplement cost per pupil. For the budget year beginning July 1, 2010, and succeeding budget years, the early intervention supplement district cost per pupil for each school district for a budget year is the early intervention supplement district cost per pupil for the base year plus the early development supplement supplemental state aid amount for the budget year.

b. For the budget year beginning July 1, 2010, and succeeding budget years, if the department of management determines that the unadjusted early intervention supplement district cost of a school district for a budget year is less than one hundred percent of the unadjusted early intervention supplement district cost for the base year for the school district, the school district shall receive a budget adjustment for that budget year equal to the difference.

c. (1) The unadjusted early intervention supplement district cost is the early intervention supplement district cost per pupil for each school district for a budget year multiplied by the sum of the budget enrollment for that school district plus the number of resident pupils in the school district that received an education savings account payment under [section 257.11B](#) for the base year.

(2) The total early intervention supplement district cost is the sum of the unadjusted early intervention supplement district cost plus the budget adjustment for that budget year.

d. The funds calculated under [this subsection](#) may be used for any school general fund purpose.

12. *Teacher leadership supplement cost per pupil and district cost.*

a. The teacher leadership supplement district cost per pupil amount for the budget year beginning July 1, 2014, shall be calculated by the department of management by dividing the allocation amount for the budget year beginning July 1, 2014, in [section 284.13, subsection 1](#), paragraph "d", subparagraph (4), by one-third of the statewide total budget enrollment for the fiscal year beginning July 1, 2014. For the budget year beginning July 1, 2015, and succeeding budget years, the teacher leadership supplement district cost per pupil for each school district for a budget year is the teacher leadership supplement program district cost per pupil for the base year plus the teacher leadership supplement supplemental state aid amount for the budget year.

b. For the budget year beginning July 1, 2015, and succeeding budget years, if the department of management determines that the unadjusted teacher leadership supplement district cost of a school district for a budget year is less than one hundred percent of the unadjusted teacher leadership supplement district cost for the base year for the school district, the school district shall receive a budget adjustment for that budget year equal to the difference.

c. (1) The unadjusted teacher leadership supplement district cost is the teacher leadership supplement district cost per pupil for each school district for a budget year multiplied by the sum of the budget enrollment for that school district plus the number of resident pupils in the school district that received an education savings account payment under [section 257.11B](#) for the base year.

(2) The total teacher leadership supplement district cost is the sum of the unadjusted teacher leadership supplement district cost plus the budget adjustment for that budget year.

d. Except as otherwise allowed under this paragraph, for the budget year beginning July 1, 2014, and succeeding budget years, the use of the funds calculated under [this subsection](#) shall comply with the requirements of [chapter 284](#) and shall be distributed to teachers pursuant to [section 284.15](#). The funds shall be used only to increase the payment for a teacher assigned to a leadership role pursuant to a framework or comparable system approved pursuant to [section 284.15](#); to increase the percentages of teachers assigned to leadership roles; to increase the minimum teacher starting salary to the amount provided

in [section 284.15, subsection 2](#), paragraph “a”, subparagraph (1); to cover the costs for the time mentor and lead teachers are not providing instruction to students in a classroom; for coverage of a classroom when an initial or career teacher is observing or co-teaching with a teacher assigned to a leadership role; for professional development time to learn best practices associated with the career pathways leadership process; and for other costs associated with a framework or comparable system approved by the department of education under [section 284.15](#) with the goals of improving instruction and elevating the quality of teaching and student learning. If all requirements for the school district for the use of funds calculated under [this subsection](#) are met and funds received under [this subsection](#) remain unexpended and unobligated at the end of a fiscal year beginning on or after July 1, 2020, the school district may transfer all or a portion of such unexpended and unobligated funds for deposit in the school district’s flexibility account established under [section 298A.2, subsection 2](#). At the end of a fiscal year beginning on or after July 1, 2022, school districts may use all or a portion of funds under [this subsection](#) for the purposes authorized under [subsection 9](#), paragraph “d”, and, notwithstanding any provision of law to the contrary, school districts shall not be required to participate in or comply with [section 284.15](#) in order to continue to receive funding under [this subsection](#).

13. *Deference to school districts.*

a. When exercising authority to carry out an agency action, as defined in [section 17A.2](#), or to perform an activity or make a decision specified in [section 17A.2, subsection 11](#), paragraphs “a” through “l”, if applicable, related to the provisions of [subsections 9, 10, and 11](#), including the expenditure of funds received by school districts under [subsections 9, 10, and 11](#), the department of education, the director of the department of education, and the state board of education shall carry out, perform, or make such agency action, activity, or decision in a manner that gives deference to decisions of school districts’ boards of directors, promotes flexibility for school districts, and minimizes intrusions into school district operations and decision making by boards of directors.

b. (1) In addition to paragraph “a”, the department of education, the director of the department of education, and the state board of education shall not issue guidance related to the provisions of [subsections 9, 10, and 11](#), including the expenditure of funds received by a school district under [subsections 9, 10, and 11](#), that is inconsistent with any statute, rule, or other legal authority or that imposes any legally binding obligations or duties upon any person unless such legally binding obligations or duties are required or reasonably implied by any statute, rule, or other legal authority. Guidance issued in violation of this paragraph “b” shall not be deemed to be legally binding.

(2) For the purposes of this paragraph “b”, “guidance” means a document or statement issued by the department of education, the director of the department of education, or the state board of education that purports to interpret a law, a rule, or other legal authority and is designed to provide advice or direction to a person regarding the implementation of or compliance with the law, the rule, or the other legal authority being interpreted. “Guidance” does not include any action, activity, or decision governed by paragraph “a”, a document or statement required by federal law or a court, or a document or statement issued in the course of a contested case proceeding, an administrative proceeding, or a judicial proceeding to which the department, the state board, or the director is a party.

89 Acts, ch 135, §10; 90 Acts, ch 1190, §4 – 6; 90 Acts, ch 1272, §44; 99 Acts, ch 178, §3, 10; 2006 Acts, ch 1152, §24; 2008 Acts, ch 1181, §98, 99; 2009 Acts, ch 68, §3, 4; 2009 Acts, ch 177, §17, 18; 2010 Acts, ch 1061, §44; 2013 Acts, ch 121, §19 – 25, 42, 54, 55; 2014 Acts, ch 1013, §4; 2015 Acts, ch 140, §36, 58, 59; 2017 Acts, ch 153, §9 – 11; 2017 Acts, ch 154, §2; 2018 Acts, ch 1007, §4 – 6; 2018 Acts, ch 1112, §2, 16, 17; 2021 Acts, ch 139, §2; 2023 Acts, ch 1, §3 – 6, 10, 12 – 14, 18; 2024 Acts, ch 1002, §27, 28, 37, 38, 40, 46, 47; 2024 Acts, ch 1154, §35, 36; 2024 Acts, ch 1179, §1, 13; 2025 Acts, ch 142, §1, 2

Referred to in [§256F4, 257.2, 257.8, 257.16, 257.35, 257.46, 282.24, 284.3A, 284.4, 284.6, 284.15, 284.16, 284.17, 298A.2](#)

2024 amendment to subsection 7 applies July 1, 2024, for school budget years beginning on or after that date; 2024 Acts, ch 1002, §38

2024 amendment to subsection 8, paragraph a applies July 1, 2024, for school budget years beginning on or after that date; 2024 Acts, ch 1002, §38

Subsection 9, paragraph a, subparagraph (3), subparagraph divisions (b) and (c) amended