

257.8 State percent of growth — supplemental state aid.

1. *State percent of growth.* The state percent of growth for the budget year beginning July 1, 2023, is three percent. The state percent of growth for the budget year beginning July 1, 2024, is two and one-half percent. The state percent of growth for the budget year beginning July 1, 2025, is two percent. The state percent of growth for each subsequent budget year shall be established by statute which shall be enacted within thirty days of the transmission of the governor's budget required by February 1 under [section 8.21](#) during the regular legislative session beginning in the base year.

2. *Categorical state percent of growth.* The categorical state percent of growth for the budget year beginning July 1, 2023, is three percent. The categorical state percent of growth for the budget year beginning July 1, 2024, is two and one-half percent. The categorical state percent of growth for the budget year beginning July 1, 2025, is two percent, except for calculating the appropriation to the transportation equity fund under [section 257.16C](#). The categorical state percent of growth for purposes of calculating the appropriation to the transportation equity fund under [section 257.16C](#) for the budget year beginning July 1, 2025, is five percent. The categorical state percent of growth for each budget year shall be established by statute which shall be enacted within thirty days of the transmission of the governor's budget required by February 1 under [section 8.21](#) during the regular legislative session beginning in the base year. The categorical state percent of growth may include state percents of growth for the teacher salary supplement, the professional development supplement, the early intervention supplement, the teacher leadership supplement, and for budget years beginning on or after July 1, 2020, transportation equity aid payments under [section 257.16C](#).

3. *Supplemental state aid calculation.* The department of management shall calculate the regular program supplemental state aid for a budget year by multiplying the state percent of growth for the budget year by the regular program state cost per pupil for the base year and shall calculate the special education support services supplemental state aid for the budget year by multiplying the state percent of growth for the budget year by the special education support services state cost per pupil for the base year.

4. *Combined supplemental state aid.* The combined supplemental state aid per pupil for each school district is the sum of the regular program supplemental state aid per pupil and the special education support services supplemental state aid per pupil for the budget year, which may be modified as follows:

- a. By the school budget review committee under [section 257.31](#).
- b. By the department of management under [section 257.36](#).

5. *Alternate supplemental state aid — definitions.*

a. For budget years beginning July 1, 2000, and subsequent budget years, references to the terms “*supplemental state aid*”, “*regular program state cost per pupil*”, and “*regular program district cost per pupil*” shall mean those terms as calculated for those school districts that calculated regular program supplemental state aid for the school budget year beginning July 1, 1999, with the additional thirty-eight dollars specified in [section 257.8, subsection 4](#), Code 2013.

b. For the budget year beginning July 1, 2018, and subsequent budget years, references to “*supplemental state aid*” and “*regular program state cost per pupil*” shall mean those terms as calculated including the additional amounts for the specified budget years under [section 257.9, subsection 2](#), and references to “*regular program district cost per pupil*” shall mean that term as calculated including any adjustments made under [section 257.10, subsection 2](#).

89 Acts, ch 135, §8; 92 Acts, ch 1227, §15; 95 Acts, ch 11, §1; 96 Acts, ch 1001, §1; 98 Acts, ch 1005, §1, 2; 99 Acts, ch 1, §1, 2; 99 Acts, ch 178, §2, 10; 2000 Acts, ch 1001, §1, 2; 2001 Acts, ch 2, §1, 2; 2002 Acts, ch 1159, §1, 2; 2002 Acts, ch 1167, §1, 6; 2003 Acts, ch 1, §1, 2; 2004 Acts, ch 1175, §234, 287; 2005 Acts, ch 1, §1, 2; 2006 Acts, ch 1154, §1, 2; 2007 Acts, ch 3, §1, 2; 2008 Acts, ch 1002, §1, 2; 2008 Acts, ch 1181, §96; 2009 Acts, ch 5, §1, 2; 2009 Acts, ch 6, §1, 2; 2011 Acts, ch 131, §122 – 125, 158; 2013 Acts, ch 121, §4, 9, 15, 16, 42, 52; 2015 Acts, ch 126, §1, 3, 4; 2015 Acts, ch 127, §1, 3, 4; 2016 Acts, ch 1047, §1, 3; 2016 Acts, ch 1048, §1,

3; 2017 Acts, ch 1, §1, 5, 6; 2018 Acts, ch 1005, §1, 5; 2018 Acts, ch 1007, §2, 6; 2019 Acts, ch 1, §1, 7; 2019 Acts, ch 2, §1, 2, 6

[A portion of subsection 2 relating to the budget year beginning July 1, 2019, was inadvertently omitted in the 2020 Code]

2020 Acts, ch 1012, §1, 5; 2021 Acts, ch 2, §1, 7; 2022 Acts, ch 1001, §1, 6; 2023 Acts, ch 2, §1, 3; 2024 Acts, ch 1002, §48, 51; 2025 Acts, ch 78, §1, 4

Referred to in §257.2, 257.9, 257.16C, 273.23

Subsections 1 and 2 amended