

257.9 State cost per pupil.**1. Regular program state cost per pupil for 1991-1992.**

a. For the budget year beginning July 1, 1991, for the regular program state cost per pupil, the department of management shall add together the sum of the products of each district's regular program district cost per pupil 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 as budget enrollment would have been calculated under [section 442.4, Code 1989](#), for the base year, plus the sum of the amounts added to the district cost of school districts pursuant to [section 442.21, Code 1989](#).

b. The total calculated under [this subsection](#) shall be divided by the total of the budget enrollments of all school districts for the budget year beginning July 1, 1990, calculated under [section 257.6, subsection 4](#), if [section 257.6, subsection 4](#), had been in effect for that budget year. The regular program state cost per pupil for the budget year beginning July 1, 1991, is the amount calculated by the department of management under [this subsection](#) plus an amount of supplemental state aid, as defined in [section 257.2, Code 2014](#), that is equal to the state percent of growth for the budget year multiplied by the amount calculated by the department of management under [this subsection](#).

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

a. For the budget year beginning July 1, 1992, and succeeding budget years beginning before July 1, 2018, the regular program state cost per pupil for a budget year is the regular program state cost per pupil for the base year plus the regular program supplemental state aid for the budget year.

b. For the budget year beginning July 1, 2018, the regular program state cost per pupil is the regular program state cost per pupil for the base year plus the regular program supplemental state aid for the budget year, plus five dollars.

c. For the budget year beginning July 1, 2019, the regular program state cost per pupil is the regular program state cost per pupil for the base year plus the regular program supplemental state aid for the budget year, plus five dollars.

d. For the budget year beginning July 1, 2020, the regular program state cost per pupil is the regular program state cost per pupil for the base year plus the regular program supplemental state aid for the budget year, plus ten dollars.

e. For the budget year beginning July 1, 2021, the regular program state cost per pupil is the regular program state cost per pupil for the base year plus the regular program supplemental state aid for the budget year, plus ten dollars.

f. For the budget year beginning July 1, 2022, the regular program state cost per pupil is the regular program state cost per pupil for the base year plus the regular program supplemental state aid for the budget year, plus five dollars.

g. For the budget years beginning July 1, 2023, and July 1, 2024, the regular program state cost per pupil for a budget year is the regular program state cost per pupil for the base year plus the regular program supplemental state aid for the budget year.

h. For the budget year beginning July 1, 2025, the regular program state cost per pupil is the regular program state cost per pupil for the base year plus the regular program supplemental state aid for the budget year, plus five dollars.

i. For the budget year beginning July 1, 2026, and succeeding budget years, the regular program state cost per pupil for a budget year is the regular program state cost per pupil for the base year plus the regular program supplemental state aid for the budget year.

3. Special education support services state cost per pupil for 1991-1992. For the budget year beginning July 1, 1991, for the special education support services state cost per pupil, the department of management shall divide the total of the approved budgets of the area education agencies 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 state for the budget year. The special education support services state cost per pupil for the budget year is the amount calculated by the department of management under [this subsection](#).

4. Special education support services state cost per pupil for 1992-1993 and succeeding

years. For the budget year beginning July 1, 1992, and succeeding budget years, the special education support services state cost per pupil for the budget year is the special education support services state cost per pupil for the base year plus the special education support services supplemental state aid for the budget year.

5. *Combined state cost per pupil.* The combined state cost per pupil is the sum of the regular program state cost per pupil and the special education support services state cost per pupil.

6. *Teacher salary supplement state cost per pupil.* For the budget year beginning July 1, 2009, for the teacher salary supplement state cost per pupil, 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 statewide total budget enrollment for the fiscal year beginning July 1, 2009. The teacher salary supplement state cost per pupil for the budget year beginning July 1, 2010, and succeeding budget years, shall be the amount calculated by the department of management under [this subsection](#) for the base year plus a supplemental state aid amount that is equal to the teacher salary supplement categorical state percent of growth, pursuant to [section 257.8, subsection 2](#), for the budget year, multiplied by the amount calculated by the department of management under [this subsection](#) for the base year.

7. *Professional development supplement state cost per pupil.* For the budget year beginning July 1, 2009, for the professional development supplement state cost per pupil, the department of management shall add together 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, and divide that sum by the statewide total budget enrollment for the fiscal year beginning July 1, 2009. The professional development supplement state cost per pupil for the budget year beginning July 1, 2010, and succeeding budget years, shall be the amount calculated by the department of management under [this subsection](#) for the base year plus a supplemental state aid amount that is equal to the professional development supplement categorical state percent of growth, pursuant to [section 257.8, subsection 2](#), for the budget year, multiplied by the amount calculated by the department of management under [this subsection](#) for the base year.

8. *Early intervention supplement state cost per pupil.* For the budget year beginning July 1, 2009, for the early intervention supplement state cost per pupil, the department of management shall add together the early intervention allocation made to each district for the fiscal year beginning July 1, 2008, pursuant to [section 256D.4, Code 2009](#), and divide that sum by the statewide total budget enrollment for the fiscal year beginning July 1, 2009. The early intervention supplement state cost per pupil for the budget year beginning July 1, 2010, and succeeding budget years, shall be the amount calculated by the department of management under [this subsection](#) for the base year plus a supplemental state aid amount that is equal to the early intervention supplement categorical state percent of growth, pursuant to [section 257.8, subsection 2](#), for the budget year, multiplied by the amount calculated by the department of management under [this subsection](#) for the base year.

9. *Area education agency teacher salary supplement state cost per pupil.* For the budget year beginning July 1, 2009, for the area education agency teacher salary supplement state cost per pupil, the department of management shall add together the teacher compensation allocation made to each area education agency for the fiscal year beginning July 1, 2008, pursuant to [section 284.13, subsection 1](#), paragraph “i”, Code 2009, and the phase II allocation made to each area education agency for the fiscal year beginning July 1, 2008, pursuant to [section 294A.9, Code 2009](#), and divide that sum by the statewide special education support services weighted enrollment for the fiscal year beginning July 1, 2009. The area education agency teacher salary supplement state cost per pupil for the budget year beginning July 1, 2010, and succeeding budget years, shall be the amount calculated by the department of management under [this subsection](#) for the base year plus a supplemental state aid amount that is equal to the teacher salary supplement categorical state percent of growth, pursuant

to [section 257.8, subsection 2](#), for the budget year, multiplied by the amount calculated by the department of management under [this subsection](#) for the base year.

10. *Teacher leadership supplement state cost per pupil.* The teacher leadership supplement state 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. The teacher leadership supplement state cost per pupil for the budget year beginning July 1, 2015, and succeeding budget years, shall be the teacher leadership supplement state cost per pupil for the base year plus a supplemental state aid amount that is equal to the teacher leadership supplement categorical state percent of growth, pursuant to [section 257.8, subsection 2](#), for the budget year, multiplied by the teacher leadership supplement state cost per pupil for the base year.

89 Acts, ch 135, §9; 90 Acts, ch 1190, §3; 2008 Acts, ch 1181, §97; 2009 Acts, ch 68, §2; 2009 Acts, ch 177, §16; 2010 Acts, ch 1061, §43; 2013 Acts, ch 121, §17, 18, 42, 53; 2014 Acts, ch 1013, §3; 2018 Acts, ch 1007, §3, 6; 2019 Acts, ch 2, §3, 6; 2020 Acts, ch 1002, §1, 4; 2021 Acts, ch 2, §2, 7; 2022 Acts, ch 1001, §2, 6; 2024 Acts, ch 1002, §26, 37, 38; 2025 Acts, ch 78, §5, 6

Referred to in §256E.8, 257.2, 257.8, 282.10, 282.18

2024 strike of former subsection 10 applies July 1, 2024, for school budget years beginning on or after that date; 2024 Acts, ch 1002, §38
Subsection 2 amended