

Senate File 2201

H-8008

1 Amend the amendment, H-8004, to Senate File 2201, as
2 amended, passed, and reprinted by the Senate, as follows:

3 1. Page 1, line 16, by striking <two and twenty-five
4 hundredths> and inserting <five>

5 2. Page 1, line 34, by striking <two and twenty-five
6 hundredths> and inserting <five>

7 3. Page 5, by striking lines 2 through 15 and inserting:

8 <STATE COST PER PUPIL

9 Sec. _____. Section 257.9, subsection 2, paragraph i, Code
10 2026, is amended to read as follows:

11 *i.* For the budget year beginning July 1, 2026, ~~and~~
12 ~~succeeding budget years,~~ the regular program state cost per
13 pupil ~~for a budget year~~ is the regular program state cost per
14 pupil for the base year plus the regular program supplemental
15 state aid for the budget year, plus five dollars.

16 Sec. _____. Section 257.9, subsection 2, Code 2026, is amended
17 by adding the following new paragraph:

18 NEW PARAGRAPH. *j.* For the budget year beginning July 1,
19 2027, and succeeding budget years, the regular program state
20 cost per pupil for a budget year is the regular program state
21 cost per pupil for the base year plus the regular program
22 supplemental state aid for the budget year.

23 Sec. _____. EFFECTIVE DATE. This division of this Act, being
24 deemed of immediate importance, takes effect upon enactment.>

25 4. By striking page 5, line 33, through page 6, line 30, and
26 inserting:

27 <Sec. _____. EDUCATION SUPPORT PERSONNEL SALARY SUPPLEMENT —
28 FY 2026-2027.

29 1. There is appropriated from the general fund of the state
30 to the department of education for the fiscal year beginning
31 July 1, 2026, and ending June 30, 2027, the following amount,
32 or so much thereof as is necessary, to be used for the purposes
33 designated:

34 To supplement education support personnel compensation:
35 \$ 14,000,000

1 2. Moneys appropriated in this section are miscellaneous
2 income as defined in [section 257.2](#) and shall not be included
3 in any computation of district cost under [chapter 257](#) for any
4 budget year.

5 3. Moneys appropriated in this section shall be used to
6 provide a funding supplement to each school district during the
7 fiscal year beginning July 1, 2026, to supplement education
8 support personnel compensation.

9 4. In order to receive the funding supplement, a school
10 district shall first report to the department of education
11 on or before July 1, 2026, the number of education support
12 personnel employed by the school district, including all
13 other information related to such personnel required by the
14 department of education. Each school district's funding
15 supplement amount shall be equal to \$14,000,000 multiplied by
16 the quotient of the school district's budget enrollment for the
17 budget year beginning July 1, 2025, divided by the statewide
18 total budget enrollment for the budget year beginning July 1,
19 2025.

20 5. For purposes of this section, "education support
21 personnel" means regular and part-time employees of a school
22 district who are not salaried.

23 6. The payment of funding supplement amounts under this
24 section shall be paid by the department of education at the
25 same time and in the same manner as foundation aid is paid
26 under [section 257.16](#) for the fiscal year beginning July 1,
27 2026, and may be included in the monthly payment of state aid
28 under [section 257.16, subsection 2](#).

29 DIVISION ____

30 SCHOOL DISTRICT ENROLLMENT

31 Sec. ____ . Section 257.6, subsection 2, Code 2026, is amended
32 to read as follows:

33 2. *Basic enrollment.* Basic enrollment for a budget year
34 is the greater of a district's actual enrollment for the base
35 year and the district's adjusted enrollment for the base

1 year. Basic enrollment for the base year is the greater of
2 a district's actual enrollment for the year preceding the
3 base year and the district's adjusted enrollment for the year
4 preceding the base year.

5 Sec. _____. Section 257.6, Code 2026, is amended by adding the
6 following new subsection:

7 NEW SUBSECTION. 7. Adjusted enrollment.

8 a. Adjusted enrollment is determined annually on January
9 15, or the third Monday in January if January 15 falls on
10 a Saturday or Sunday, and includes the same categories of
11 pupils used to determine actual enrollment under subsection 1,
12 paragraph "a".

13 b. A school district shall certify its adjusted enrollment
14 to the department of education by February 15 of each year, and
15 the department shall promptly forward the information to the
16 department of management.

17 c. The department of management shall adjust the basic
18 enrollment of the school district for the audit year based upon
19 reports filed under section 11.6, and shall further adjust the
20 budget of the second year succeeding the audit year for the
21 property tax and state aid portions of the reported differences
22 in such enrollments for the year succeeding the audit year.

23 Sec. _____. APPLICABILITY. This division of this Act applies
24 to enrollment determinations occurring on or after July 1,
25 2026, used for school budget years beginning on or after July
26 1, 2027.>

27 5. Page 6, by striking lines 31 through 35 and inserting:

28 <____. Title page, line 6, after <enrollment,> by inserting
29 <providing education support personnel funding, making
30 appropriations,>>

MATSON of Polk