

Senate File 2201

H-8010

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

3 1. By striking page 1, line 1, through page 6, line 35, and
4 inserting:

5 <Amend Senate File 2201, as amended, passed, and reprinted
6 by the Senate, as follows:

7 1. By striking everything after the enacting clause and
8 inserting:

9

<DIVISION I

10 STATE AND CATEGORICAL PERCENTS OF GROWTH AND PROPERTY TAX
11 REPLACEMENT PAYMENTS

12 Section 1. Section 257.8, subsections 1 and 2, Code 2026,
13 are amended to read as follows:

14 1. *State percent of growth.* ~~The state percent of growth for~~
15 ~~the budget year beginning July 1, 2023, is three percent.~~ The
16 state percent of growth for the budget year beginning July 1,
17 2024, is two and one-half percent. The state percent of growth
18 for the budget year beginning July 1, 2025, is two percent.
19 The state percent of growth for the budget year beginning July
20 1, 2026, is five percent. The state percent of growth for each
21 subsequent budget year shall be established by statute which
22 shall be enacted within thirty days of the transmission of the
23 governor's budget required by February 1 under [section 8.21](#)
24 during the regular legislative session beginning in the base
25 year.

26 2. *Categorical state percent of growth.* ~~The categorical~~
27 ~~state percent of growth for the budget year beginning July~~
28 ~~1, 2023, is three percent.~~ The categorical state percent of
29 growth for the budget year beginning July 1, 2024, is two and
30 one-half percent. The categorical state percent of growth for
31 the budget year beginning July 1, 2025, is two percent, except
32 for calculating the appropriation to the transportation equity
33 fund under [section 257.16C](#). The categorical state percent of
34 growth for purposes of calculating the appropriation to the
35 transportation equity fund under [section 257.16C](#) for the budget

1 year beginning July 1, 2025, is five percent. The categorical
2 state percent of growth for the budget year beginning July
3 1, 2026, is five percent. The categorical state percent of
4 growth for each budget year shall be established by statute
5 which shall be enacted within thirty days of the transmission
6 of the governor's budget required by February 1 under section
7 8.21 during the regular legislative session beginning in the
8 base year. The categorical state percent of growth may include
9 state percents of growth for the teacher salary supplement, the
10 professional development supplement, the early intervention
11 supplement, the teacher leadership supplement, and for budget
12 years beginning on or after July 1, 2020, transportation equity
13 aid payments under [section 257.16C](#).

14 Sec. 2. Section 257.16B, subsections 1 and 2, Code 2026, are
15 amended to read as follows:

16 1. For each fiscal year beginning on or after July 1, ~~2023~~
17 2024, there is appropriated from the general fund of the state
18 to the department of education an amount necessary to make all
19 school district property tax replacement payments under this
20 section, as calculated in [subsection 2](#).

21 2. ~~a. (1) For the budget year beginning July 1, 2023,~~
22 ~~the amount of each school district's property tax replacement~~
23 ~~payment shall be the product of the school district's weighted~~
24 ~~enrollment for the budget year multiplied by the per pupil~~
25 ~~property tax replacement amount for the budget year calculated~~
26 ~~under subparagraph (2).~~

27 ~~(2) The per pupil property tax replacement amount for the~~
28 ~~budget year beginning July 1, 2023, is equal to the sum of one~~
29 ~~hundred fifty-three dollars plus the difference between the~~
30 ~~following:~~

31 ~~(a) The regular program state cost per pupil for the budget~~
32 ~~year beginning July 1, 2023, multiplied by one hundred percent~~
33 ~~less the regular program foundation base per pupil percentage~~
34 ~~pursuant to [section 257.1](#) for the budget year beginning July~~
35 ~~1, 2023.~~

1 ~~(b) The regular program state cost per pupil for the budget~~
2 ~~year beginning July 1, 2021, multiplied by one hundred percent~~
3 ~~less the regular program foundation base per pupil percentage~~
4 ~~pursuant to [section 257.1](#) for the budget year beginning July~~
5 ~~1, 2023.~~

6 ~~b.~~ a. (1) For the budget year beginning July 1, 2024,
7 the amount of each school district's property tax replacement
8 payment shall be the product of the school district's weighted
9 enrollment for the budget year multiplied by the per pupil
10 property tax replacement amount for the budget year calculated
11 under subparagraph (2).

12 (2) The per pupil property tax replacement amount for the
13 budget year beginning July 1, 2024, is equal to the sum of one
14 hundred fifty-three dollars plus the difference between the
15 following:

16 (a) The regular program state cost per pupil for the budget
17 year beginning July 1, 2024, multiplied by one hundred percent
18 less the regular program foundation base per pupil percentage
19 pursuant to [section 257.1](#) for the budget year beginning July
20 1, 2024.

21 (b) The regular program state cost per pupil for the budget
22 year beginning July 1, 2021, multiplied by one hundred percent
23 less the regular program foundation base per pupil percentage
24 pursuant to [section 257.1](#) for the budget year beginning July
25 1, 2024.

26 ~~e.~~ b. (1) For each the budget year beginning ~~on or after~~
27 July 1, 2025, the amount of each school district's property
28 tax replacement payment shall be the product of the school
29 district's weighted enrollment for the budget year multiplied
30 by the per pupil property tax replacement amount for the budget
31 year calculated under subparagraph (2).

32 (2) The per pupil property tax replacement amount for
33 the budget years year beginning ~~on or after~~ July 1, 2025, is
34 equal to the sum of one hundred fifty-three dollars plus the
35 difference between the following:

1 (a) The regular program state cost per pupil for the budget
2 year beginning July 1, 2025, multiplied by one hundred percent
3 less the regular program foundation base per pupil percentage
4 pursuant to [section 257.1](#) for the applicable budget year under
5 ~~this paragraph~~ beginning July 1, 2025.

6 (b) The regular program state cost per pupil for the budget
7 year beginning July 1, 2021, multiplied by one hundred percent
8 less the regular program foundation base per pupil percentage
9 pursuant to [section 257.1](#) for the applicable budget year under
10 ~~this paragraph~~ beginning July 1, 2025.

11 c. (1) For each budget year beginning on or after July
12 1, 2026, the amount of each school district's property
13 tax replacement payment shall be the product of the school
14 district's weighted enrollment for the budget year multiplied
15 by the per pupil property tax replacement amount for the budget
16 year calculated under subparagraph (2).

17 (2) The per pupil property tax replacement amount for budget
18 years beginning on or after July 1, 2026, is equal to the sum
19 of one hundred fifty-three dollars plus the difference between
20 the following:

21 (a) The regular program state cost per pupil for the budget
22 year beginning July 1, 2026, multiplied by one hundred percent
23 less the regular program foundation base per pupil percentage
24 pursuant to section 257.1 for the applicable budget year under
25 this paragraph.

26 (b) The regular program state cost per pupil for the budget
27 year beginning July 1, 2021, multiplied by one hundred percent
28 less the regular program foundation base per pupil percentage
29 pursuant to section 257.1 for the applicable budget year under
30 this paragraph.

31 **Sec. 3. CODE SECTION 257.8 — IMPLEMENTATION.** The
32 requirement of section 257.8, subsection 1, regarding the
33 enactment of bills establishing the regular program state
34 percent of growth within thirty days of the submission in the
35 year preceding the base year of the governor's budget does not

1 apply to this division of this Act.

2 Sec. 4. EFFECTIVE DATE. This division of this Act, being
3 deemed of immediate importance, takes effect upon enactment.

4 DIVISION II

5 STATE COST PER PUPIL

6 Sec. 5. Section 257.9, subsection 2, paragraph i, Code 2026,
7 is amended to read as follows:

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

13 Sec. 6. Section 257.9, subsection 2, Code 2026, is amended
14 by adding the following new paragraph:

15 NEW PARAGRAPH. *j.* For the budget year beginning July 1,
16 2027, and succeeding budget years, the regular program state
17 cost per pupil for a budget year is the regular program state
18 cost per pupil for the base year plus the regular program
19 supplemental state aid for the budget year.

20 Sec. 7. EFFECTIVE DATE. This division of this Act, being
21 deemed of immediate importance, takes effect upon enactment.

22 DIVISION III

23 SCHOOL DISTRICT BUDGET ADJUSTMENT — FY 2026-2027

24 Sec. 8. SCHOOL DISTRICT BUDGET ADJUSTMENT — FY 2026-2027.

25 1. For the school budget year beginning July 1, 2026, the
26 department of management shall add the amount of the school
27 district's budget adjustment under section 257.14, if any, to
28 the combined foundation base under section 257.1, subsection
29 2, for the budget year.

30 2. For the school budget year beginning July 1, 2026,
31 a school district's budget adjustment under section 257.14
32 shall be funded by state foundation aid resulting from the
33 calculation under subsection 1 and shall not be funded through
34 school district property taxes.

35 Sec. 9. EFFECTIVE DATE. This division of this Act, being

1 deemed of immediate importance, takes effect upon enactment.

2 DIVISION IV

3 EDUCATION SUPPORT PERSONNEL SALARY SUPPLEMENT

4 Sec. 10. EDUCATION SUPPORT PERSONNEL SALARY SUPPLEMENT —
5 FY 2026-2027.

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

11 To supplement education support personnel compensation:
12 \$ 14,000,000

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

17 3. Moneys appropriated in this section shall be used to
18 provide a funding supplement to each school district during the
19 fiscal year beginning July 1, 2026, to supplement education
20 support personnel compensation.

21 4. In order to receive the funding supplement, a school
22 district shall first report to the department of education
23 on or before July 1, 2026, the number of education support
24 personnel employed by the school district, including all
25 other information related to such personnel required by the
26 department of education. Each school district's funding
27 supplement amount shall be equal to \$14,000,000 multiplied by
28 the quotient of the school district's budget enrollment for the
29 budget year beginning July 1, 2025, divided by the statewide
30 total budget enrollment for the budget year beginning July 1,
31 2025.

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

35 6. The payment of funding supplement amounts under this

1 section shall be paid by the department of education at the
2 same time and in the same manner as foundation aid is paid
3 under [section 257.16](#) for the fiscal year beginning July 1,
4 2026, and may be included in the monthly payment of state aid
5 under [section 257.16, subsection 2](#).

6 DIVISION V

7 SCHOOL DISTRICT ENROLLMENT

8 Sec. 11. Section 257.6, subsection 2, Code 2026, is amended
9 to read as follows:

10 2. *Basic enrollment.* Basic enrollment for a budget year
11 is the greater of a district's actual enrollment for the base
12 year and the district's adjusted enrollment for the base
13 year. Basic enrollment for the base year is the greater of
14 a district's actual enrollment for the year preceding the
15 base year and the district's adjusted enrollment for the year
16 preceding the base year.

17 Sec. 12. Section 257.6, Code 2026, is amended by adding the
18 following new subsection:

19 NEW SUBSECTION. 7. *Adjusted enrollment.*

20 a. Adjusted enrollment is determined annually on January
21 15, or the third Monday in January if January 15 falls on
22 a Saturday or Sunday, and includes the same categories of
23 pupils used to determine actual enrollment under subsection 1,
24 paragraph "a".

25 b. A school district shall certify its adjusted enrollment
26 to the department of education by February 15 of each year, and
27 the department shall promptly forward the information to the
28 department of management.

29 c. The department of management shall adjust the basic
30 enrollment of the school district for the audit year based upon
31 reports filed under section 11.6, and shall further adjust the
32 budget of the second year succeeding the audit year for the
33 property tax and state aid portions of the reported differences
34 in such enrollments for the year succeeding the audit year.

35 Sec. 13. APPLICABILITY. This division of this Act applies

1 to enrollment determinations occurring on or after July 1,
2 2026, used for school budget years beginning on or after July
3 1, 2027.>

4 2. Title page, by striking lines 1 through 7 and inserting
5 <An Act relating to school funding by establishing the
6 state percent of growth and the categorical state percent of
7 growth for the budget year beginning July 1, 2026, modifying
8 provisions relating to property tax replacement payments,
9 the regular program state cost per pupil, funding for school
10 district budget adjustments, and school district enrollment,
11 providing education support personnel funding, making
12 appropriations, and including effective date and applicability
13 provisions.>>

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