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**SF 258** – Extra Bonding Capacity, School Resource Officers (LSB2136SV)  
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Fiscal Note Version – New

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### **Description**

[Senate File 258](#) gives school districts the authority to raise additional amounts of property tax or income tax under the Instructional Support Program for certain expenses related to one school resource officer (SRO). The additional amount of funding for an SRO is to be adopted by board resolution under Iowa Code section [257.19](#).

### **Background**

The Instructional Support Program was created by 1989 Iowa Acts, chapter [135](#) (School and Area Education Agency Financing), and the implementation of the Program began in FY 1992. The Program allows districts to increase their general fund budgets by up to 10.0% of the total regular program district cost. Districts may implement the Program for a five-year duration with local board approval (subject to a reverse referendum), or for 10 years with voter approval. For the FY 2021 budget year, 326 out of 327 school districts are participating in the Instructional Support Program. More information on Instructional Support can be found [here](#).

An SRO is not defined in Iowa Code. This Bill defines an SRO by reference to federal code in 34 U.S.C. § [10389](#). It is not known how many school districts currently employ an SRO under this definition. In general, a school district contracts for an SRO under an Iowa Code chapter [28E](#) agreement with a nearby political authority. Contracts vary by school district. For example:

- The Creston Community School District contracts with the City of Creston for an SRO on a full-time basis when school is in session. The contract stipulates that the district reimburse the City of Creston at 75.0% of the total cost for the SRO position. The hours, office facilities, equipment, and duties are specified in the contract. The SRO is a police department employee.
- The Prairie Valley Community School District contracts with the City of Gowrie for an SRO part-time on an hourly basis, which can vary between 5 and 25 hours per week depending on the school calendar. The cost for the SRO is based on an established hourly rate that includes salary, travel, and equipment, but does not cover benefits. The SRO is a police department employee.
- The Des Moines Independent Community School District contracts with the City of Des Moines for 10 SROs, splitting costs 50/50 based on a mutually approved budget with Des Moines. The SROs are police department employees.

### **Assumptions**

- It is not known how many districts will pass board resolutions to increase property tax or income surtax to cover allowed expenses under the provisions of this Bill.
- School districts that pass board resolutions for allowable expenses for one SRO will increase property tax or income surtaxes under the Instructional Support Program.
- Allowable expenses for SROs will vary by district depending on a contract with the nearby political authority. Based on SRO contracts reviewed, this may range from an estimated \$15,000 to \$80,000 annually.

### **Fiscal Impact**

- Under the provisions of this Bill, there is no fiscal impact to the State.
- The Bill may increase property taxes or income surtaxes; however, the extent is not currently known and will vary by school district.

### **Sources**

Iowa Department of Education  
Iowa Association of School Boards  
Department of Management

/s/ Holly M. Lyons

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The fiscal note for this Bill was prepared pursuant to [Joint Rule 17](#) and the Iowa Code. Data used in developing this fiscal note is available from the Fiscal Services Division of the Legislative Services Agency upon request.

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