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[SF 2105](#) – Shared Operational Functions, Maximum Weighting (LSB6164XS)  
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Fiscal Note Version – New

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## **Description**

[Senate File 2105](#) raises the maximum amount of additional weighting a school district may receive for sharing operational functions to 29 additional pupils.

The Bill applies to school budget years beginning on or after July 1, 2025 (FY 2026).

## **Background**

Pursuant to Iowa Code section [257.11](#), a school district or Area Education Agency (AEA) that shares with another political subdivision one or more specified operational functions is assigned a supplementary weighting for each shared operational function. The maximum additional weighting that a school district may receive in one year is 21 additional pupils. Iowa Code section 257.11(5) sunsets the availability of supplementary weighting following the school budget year beginning July 1, 2034 (FY 2035).

Iowa Code section 257.11(5) allows for supplementary weighting for school districts and AEAs that share Iowa Code-specified job positions for at least 20.0% of the school year. Supplementary weighting under this provision is available through FY 2035. For more information on shared operational functions, see the *Issue Review [School Aid — Supplementary Weightings](#)*.

Iowa Code section 257.11(5) establishes a list of eligible operational functions and positions eligible for a supplementary weighting for school districts and AEAs. Legislation in 2021 established a reduction in the number of pupils assigned for certain functions and positions, and 2023 Iowa Acts, [House File 68](#) (Education Savings Accounts Act), extended the Program until the end of the school budget year beginning July 1, 2034. For school budget years beginning on or after July 1, 2022, until the end of the school budget year beginning July 1, 2034, each operational function assigned a supplementary weighting of five pupils will be assigned four pupils; and each operational function assigned a supplementary weighting of three pupils will be assigned two pupils.

Based on preliminary FY 2025 data, of the 325 school districts, 50 school districts exceed the 21-pupil additional weighting maximum and 275 school districts are utilizing 21 or fewer additional weightings, including 28 school districts that are not currently participating in operational sharing and 38 school districts that are at the 21-pupil additional weightings maximum.

### **Assumptions**

- Funding for eligible school districts will begin in FY 2026 and end after FY 2035.
- School districts that are at the 21-pupil additional weighting maximum will not utilize the additional weighting authorized by the Bill.
- If a school district is not utilizing a weighting, it will not utilize the additional weighting authorized by the Bill.
- School districts using additional weighting will utilize all the additional weighting authorized by the Bill, subject to the overall cap.
- The State cost per pupil (SCPP) will remain at \$7,635.
- Any legislative changes to the SCPP will alter the fiscal impact provided.
- The FY 2025 SCPP is \$7,635, with \$6,749 funded from the State General Fund, \$201 funded from Property Tax Replacement Payments funded from the State General Fund, and \$685 funded from local property tax.

### **Fiscal Impact**

[Senate File 2105](#) is estimated to increase the operational function sharing supplementary weighting by a total of approximately 140 pupils for 50 school districts at a total annual cost of \$1.1 million beginning with FY 2026 and ending after FY 2035. The estimated increase will be funded with approximately \$973,000 from the State General Fund and \$96,000 from local property tax through the school aid formula.

### **Sources**

Department of Education, Certified Enrollment and Enrollment Projections File  
Department of Management, School Aid Files  
Iowa Association of School Boards  
LSA analysis and calculations

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/s/ Jennifer Acton

February 9, 2024

Doc ID 1445951

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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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