



[SF 2007](#) – Shared Operational Functions, School Resource Officers (LSB5064XS)
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Fiscal Note Version – New

Description

[Senate File 2007](#) relates to school districts that share the operational functions of a school resource officer (SRO). Under current law, the supplementary weighting associated with an SRO is 2.0 pupils for the school budget years beginning on or after July 1, 2022, (FY 2023) but before July 1, 2035 (FY 2036). The Bill increases the supplementary weighting associated with a school resource officer to 4.0 pupils.

The Bill applies to school budget years beginning on or after July 1, 2026 (FY 2027).

Background

Pursuant to Iowa Code section [257.11](#), a school district that shares one or more specified operational functions with another political subdivision is assigned a supplementary weighting for each shared operational function. The maximum additional weighting that a school district may receive in one year is 25.0 additional pupils. Iowa Code section 257.11(5)(d) specifies that college and career transition counselors or coordinators do not count toward this maximum. Iowa Code section 257.11(5) allows for supplementary weighting for school districts and Area Education Agencies (AEAs) that share Iowa Code-specified job positions for at least 20.0% of the school year. 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) establishes a list of operational functions and positions eligible for a supplementary weighting for school districts. 2021 Iowa Acts, [House File 847](#) (Education Programs, Tax Credits, and Information Act), established a reduction in the number of pupils assigned for certain functions and positions. 2023 Iowa Acts, [House File 68](#) (Education Savings Accounts Act), extended the Supplementary Weighting 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 5.0 pupils will be assigned 4.0 pupils, and each operational function assigned a supplementary weighting of 3.0 pupils will be assigned 2.0 pupils. Iowa Code section 257.11(5)(d) specifies that college and career transition counselors or coordinators do not count toward this maximum amount. Under current law, an SRO will be assigned 2.0 pupils.

Based on preliminary FY 2027 data, of the 324 school districts, and reviewing school districts that are already receiving a weighting for a shared SRO position, eight school districts exceed the 25.0 pupil additional weighting maximum and six school districts are at the 25.0 pupil additional weighting maximum. An additional 108 school districts that are already receiving a weighting for a shared SRO position would be eligible for additional weighting under the Bill and would not meet or exceed the 25.0 pupil additional weighting maximum.

Assumptions

- Funding for eligible school districts will begin in FY 2027 and end after FY 2035.
- If a school district is not utilizing an SRO 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 for an SRO, subject to the overall cap.
- The State cost per pupil (SCPP) will remain at \$7,988.
- Any legislative changes to the SCPP will alter the fiscal impact.
- The FY 2027 SCPP is \$7,988, with \$7,060 funded from the State General Fund, \$242 funded from property tax replacement payments funded from the State General Fund, and \$667 funded from local property tax. The amount by which the district cost per pupil (DCPP) exceeds the SCPP is funded from local property tax.

Fiscal Impact

Senate File 2007 is estimated to increase the operational function sharing supplementary weighting by a total of approximately 216.0 pupils among 108 school districts at a total annual cost of \$1.7 million beginning with FY 2027 and ending after FY 2035. The estimated increase will be funded with approximately \$1.6 million from the State General Fund and \$144,000 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

/s/ Jennifer Acton

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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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