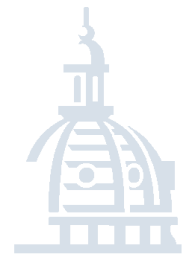


Fiscal Note

Fiscal Services Division



[HF 2492](#) – Career and Technical Education Instructors, Operational Sharing (LSB5224HV)
Staff Contact: Lora Vargason (515.725.1286) lora.vargason@legis.iowa.gov
Fiscal Note Version – New

Description

[House File 2492](#) allows for school districts to share the operational functions of a career and technical education (CTE) instructor. The supplementary weighting allowed for a shared CTE instructor would be 2.0 pupils for the school budget years beginning on or after July 1, 2026 (FY 2027), but before July 1, 2035 (FY 2036).

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 supplementary weighting for school districts. 2021 Iowa Acts, chapter [139](#) (Schools, School Administration, Funding, and Educational Programs — Tax Credits and Deductions — Facial Covering Policies of Cities, Counties, and Schools Act), reduced the number of pupils assigned for certain functions and positions. 2023 Iowa Acts, chapter [1](#) (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.

For the 2025-2026 school year, 311 school districts are participating in shared operations funding, and 55 school districts are at the 25.0 pupil additional weighting maximum.

The Department of Education [reports on teacher vacancies by endorsement](#). For the 2026-2027 academic year, a total of 39 CTE-related teacher positions were reported as unfilled:

- Industrial technology – 13
- Family and consumer sciences – 9
- Business education – 6
- Agricultural science and technology – 4
- Health science – 4
- Career and technical education, other – 3

Along with classroom instruction, CTE teachers can also support the work of Career and Technical Student Organizations (CTSOs). Career and Technical Student Organization activities involve conferences, competitions, workshops, community service, and other activities outside of the classroom. Agricultural science and technology CTE teachers may be provided with extended contract hours to support activities during the summer.

Assumptions

- Thirty-nine CTE-related teacher positions will use operational sharing. This is based on current vacancies for CTE-related teacher positions.
- Funding for eligible school districts will begin in FY 2027 and end after FY 2035.
- School districts using additional weighting will utilize all the additional weighting authorized by the Bill for a CTE instructor, subject to the overall cap.
- The FY 2027 State cost per pupil (SCPP) is \$8,148 with \$7,201 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.
- Any legislative changes to the SCPP will alter the fiscal impact.
- Not all districts that are currently under the maximum 25.0 additional pupil cap will participate due to a full class schedule and additional CTE instruction responsibilities.

Fiscal Impact

House File 2492 is estimated to increase the operational function sharing supplementary weighting by a total of 78.0 pupils at a total annual cost of \$635,000 beginning with FY 2027 and ending after FY 2035. The estimated increase will be funded with approximately \$582,000 from the State General Fund and \$53,000 from local property tax through the school aid formula. If additional school districts were to participate, this estimated amount would increase. The decision to participate in operational function sharing is a school district decision.

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

March 2, 2026

Doc ID 1600882

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.
