

**NINETY-FIRST GENERAL ASSEMBLY
2026 REGULAR SESSION
DAILY
HOUSE CLIP SHEET
February 19, 2026**

Clip Sheet Summary

Displays all amendments, fiscal notes, and conference committee reports for previous day.

Bill	Amendment	Action	Sponsor
HF 2163	H-8009	Filed	WELDON of Polk
HF 2361	H-8011	Filed	COLLINS of Des Moines
HF 2362	H-8013	Filed	COLLINS of Des Moines
HF 2547	H-8014	Filed	WHEELER of Sioux
SF 2201	H-8010	Filed	MATSON of Polk
SF 2201	H-8012	Filed	GEHLBACH of Dallas

HOUSE FILE 2163

H-8009

1 Amend House File 2163 as follows:

2 1. By striking everything after the enacting clause and
3 inserting:

4 <Section 1. Section 237.5A, Code 2026, is amended to read
5 as follows:

6 **237.5A Foster parent training.**

7 1. a. As a condition for initial licensure, each proposed
8 individual licensee shall complete ~~thirty hours of foster~~
9 parent training offered or approved by the department.
10 ~~However, if~~ When determining the appropriate foster parent
11 training for a proposed individual licensee, the department
12 shall consider the proposed individual licensee has completed
13 relevant training or has a combination of completed licensee's
14 relevant training and experience, and the department deems such
15 training or combination to be an acceptable equivalent to all
16 or a portion of the initial licensure training requirement, or
17 based upon the. In addition, the department shall consider the
18 circumstances of the child who will receive child foster care
19 from the proposed individual licensee and the circumstances of
20 the proposed individual licensee the department finds there is
21 other good cause, the department may waive all or a portion of
22 the training requirement.

23 b. Prior to renewal of licensure, each individual licensee
24 shall annually complete ~~six hours of foster parent training~~
25 as determined appropriate for the individual licensee by the
26 department. ~~The training~~

27 2. Training required under this section shall include but is
28 not limited to physical care, education, learning disabilities,
29 referral to and receipt of necessary professional services,
30 behavioral assessment and modification, self-assessment,
31 self-living skills, and biological parent contact. An
32 individual licensee not be limited to all of the following:

33 a. An overview of child welfare.

34 b. Biological parent contact and supporting a child's family
35 of origin.

1 c. Behavior management.

2 d. Trauma and the effect on child development.

3 e. Attachment, grief, and loss.

4 3. A person may complete the training required under this
5 section as part of an approved training program offered by a
6 public or private agency with expertise in the provision of
7 child foster care or in related subject areas. The department
8 shall adopt rules to implement and enforce this training
9 requirement.

10 ~~2.~~ 4. An individual licensee who is unable to complete six
11 ~~hours of foster parent training annually prior to licensure~~
12 ~~renewal~~ required under subsection 1, paragraph "b", because the
13 individual licensee is engaged in active duty in the military
14 service shall be considered to be in compliance with the
15 training requirement for licensure renewal.

16 ~~3.~~ 5. The department or the department's agent shall
17 notify an individual licensee within a reasonable amount of
18 time of any training the department believes would benefit the
19 individual licensee in the provision of child foster care.

20 6. The department shall adopt rules pursuant to chapter 17A
21 to implement and enforce this section.>

22 2. Title page, by striking lines 1 and 2 and inserting <An
23 Act relating to foster parent training requirements for the
24 licensure of individual child foster care providers.>

By WELDON of Polk

HOUSE FILE 2361

H-8011

1 Amend House File 2361 as follows:

2 1. Page 2, line 8, by striking <No later than December 31,
3 2026> and inserting <By the semester beginning fall 2028>

By COLLINS of Des Moines

H-8011 FILED FEBRUARY 19, 2026

HOUSE FILE 2362

H-8013

- 1 Amend House File 2362 as follows:
- 2 1. Page 1, before line 1 by inserting:
- 3 <Section 1. Section 262.9, subsection 19, Code 2026, is
- 4 amended by adding the following new paragraph:
- 5 NEW PARAGRAPH. *d.* Prohibit any increase in the amount of
- 6 tuition charged by an institution of higher education under
- 7 the board's control to resident undergraduate students that
- 8 is greater than the average of the increases in the higher
- 9 education price index in the previous three years. This
- 10 paragraph does not apply to a resident undergraduate student
- 11 in an academic year if the tuition amount that can be charged
- 12 to the student in the academic year is limited pursuant to
- 13 subsection 43.>
- 14 2. Page 1, after line 10 by inserting:
- 15 <*b.* This subsection only applies to an undergraduate student
- 16 if the student pays a fee to the institution in an amount
- 17 established by the institution not to exceed ten percent of the
- 18 amount of tuition charged to the student in the student's first
- 19 academic year of enrollment.>
- 20 3. Page 1, line 11, by striking <*b.*> and inserting <*c.*>
- 21 4. Page 1, line 18, by striking <*c.*> and inserting <*d.*>
- 22 5. Page 1, line 27, by striking <*d.*> and inserting <*e.*>
- 23 6. By renumbering as necessary.

By COLLINS of Des Moines

H-8013 FILED FEBRUARY 19, 2026

HOUSE FILE 2547

H-8014

- 1 Amend House File 2547 as follows:
- 2 1. Page 5, after line 16 by inserting:
- 3 <Sec. ____ . STATE BOARD OF REGENTS — PERFORMANCE-BASED
4 FUNDING MODEL — REPORT. The state board of regents shall,
5 on or before the November 2026 meeting of the state board
6 of regents, submit a report to the general assembly and to
7 the governor that describes how the state board of regents
8 could establish a performance-based funding model for the
9 institutions of higher education governed by the state board of
10 regents. The performance-based funding model must include, at
11 a minimum, all of the following factors:
- 12 1. Graduation rates.
- 13 2. The number of degrees awarded in areas corresponding to
14 high-demand jobs in this state.
- 15 3. Post-graduation employment rates.
- 16 4. Post-graduation income.
- 17 5. The number of graduates who remain in this state after
18 graduation.>
- 19 2. Title page, line 1, by striking <career>
- 20 3. Title page, line 6, after <plans> by inserting <, and by
21 requiring the state board of regents to submit a report related
22 to establishing a performance-based funding model for the
23 institutions of higher education governed by the state board
24 of regents>
- 25 4. By renumbering as necessary.

By WHEELER of Sioux

H-8014 FILED FEBRUARY 19, 2026

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 to the department of education for the fiscal year beginning July 1, 2026, and ending June 30, 2027, the following amount, or so much thereof as is necessary, to be used for the purposes designated:

11

To supplement education support personnel compensation:

12

..... \$ 14,000,000

13

2. Moneys appropriated in this section are miscellaneous income as defined in section 257.2 and shall not be included in any computation of district cost under chapter 257 for any budget year.

17

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

21

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

32

5. For purposes of this section, "education support personnel" means regular and part-time employees of a school 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

H-8010 (Continued)

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.>>

By MATSON of Polk

[H-8010](#) FILED FEBRUARY 19, 2026

SENATE FILE 2201

H-8012

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 two 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 1,
3 2026, is two percent. The categorical state percent of growth
4 for each budget year shall be established by statute which
5 shall be enacted within thirty days of the transmission of the
6 governor's budget required by February 1 under section 8.21
7 during the regular legislative session beginning in the base
8 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 TRANSPORTATION EQUITY AID FUNDING

6 Sec. 5. Section 257.16C, subsection 2, paragraph b, Code
7 2026, is amended to read as follows:

8 b. Each school district that satisfies the criteria of
9 subsection 1 shall receive transportation equity aid in an
10 amount equal to the school district's actual enrollment for
11 the school year, excluding the shared-time enrollment for the
12 school year, multiplied by the school district's transportation
13 cost per pupil differential for the budget year. However, for
14 budget years beginning on or after July 1, 2026, transportation
15 equity aid paid to a school district for a budget year under
16 this paragraph shall not exceed one million dollars.

17 Sec. 6. EFFECTIVE DATE. This division of this Act, being
18 deemed of immediate importance, takes effect upon enactment.

19 DIVISION III

20 SCHOOL DISTRICT BUDGET ADJUSTMENT — FY 2026-2027

21 Sec. 7. SCHOOL DISTRICT BUDGET ADJUSTMENT — FY 2026-2027.

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

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

32 Sec. 8. EFFECTIVE DATE. This division of this Act, being
33 deemed of immediate importance, takes effect upon enactment.

34 DIVISION IV

35 EDUCATION SUPPORT PERSONNEL SALARY SUPPLEMENT

1 Sec. 9. EDUCATION SUPPORT PERSONNEL SALARY SUPPLEMENT — FY
2 2026-2027.

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

8 To supplement education support personnel compensation:
9 \$ 7,000,000

10 2. Moneys appropriated in this section are miscellaneous
11 income as defined in section 257.2 and shall not be included
12 in any computation of district cost under chapter 257 for any
13 budget year.

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

18 4. In order to receive the funding supplement, a school
19 district shall first report to the department of education
20 on or before July 1, 2026, the number of education support
21 personnel employed by the school district, including all
22 other information related to such personnel required by the
23 department of education. Each school district's funding
24 supplement amount shall be equal to \$7,000,000 multiplied by
25 the quotient of the school district's budget enrollment for the
26 budget year beginning July 1, 2025, divided by the statewide
27 total budget enrollment for the budget year beginning July 1,
28 2025.

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

32 6. The payment of funding supplement amounts under this
33 section shall be paid by the department of education at the
34 same time and in the same manner as foundation aid is paid
35 under section 257.16 for the fiscal year beginning July 1,

1 2026, and may be included in the payment of state aid under
2 section 257.16, subsection 2.

3

DIVISION V

4

SCHOOL DISTRICT ENROLLMENT AND BUDGETING

5 Sec. 10. Section 256.12, subsection 2, paragraph c, Code
6 2026, is amended to read as follows:

7 c. A local school district providing services pursuant to
8 this subsection shall submit an accounting to the department
9 of education by August 1 following the school year for the
10 actual costs of the special education programs and services
11 provided. The department shall review and approve or modify
12 the accounting by September 1 and shall notify the department
13 of administrative services of the approved accounting amount.
14 The department of administrative services shall adjust the
15 September payment to the local school district for the next
16 fiscal year by the difference between the amount generated
17 by the weighting for the provision of services to nonpublic
18 school students, as provided in this subsection, and the
19 amount of the actual costs as reflected in the local school
20 district's accounting. Any amount paid by the department of
21 administrative services shall be deducted ~~monthly~~ quarterly
22 from the state foundation aid paid under section 257.16 during
23 that fiscal year to all school districts in the state. The
24 portion of the total amount of the approved accounting amount
25 that shall be deducted from the state aid of a school district
26 shall be the same as the ratio that the budget enrollment for
27 the budget year of the school district bears to the total
28 budget enrollment in the state for that budget year.

29 Sec. 11. Section 257.6, subsection 1, paragraphs b and c,
30 Code 2026, are amended to read as follows:

31 b. A school district shall certify its actual enrollment
32 to the department of education by October 15 of each year, and
33 the department shall promptly forward the information to the
34 department of management, but not later than thirty days after
35 certification.

1 *c.* The department of management shall adjust the enrollment
2 of the school district for the audit year based upon reports
3 filed under section 11.6, and shall further adjust the budget
4 of the second year succeeding the audit year for the property
5 tax and state aid portions of the reported differences in
6 enrollments for the ~~year succeeding the audit year~~ fiscal year
7 two years prior to the budget year.

8 Sec. 12. Section 257.6, subsection 2, Code 2026, is amended
9 to read as follows:

10 2. *Basic enrollment.*

11 *a.* Basic enrollment for a budget year is the average of
12 a district's actual enrollment for the base year, determined
13 on the date specified under subsection 1, and the district's
14 adjusted enrollment for the base year, determined on the date
15 specified under subsection 7. Basic enrollment for the base
16 year is the average of a district's actual enrollment for the
17 year preceding the base year, determined on the date specified
18 under subsection 1, and the district's adjusted enrollment
19 for the year preceding the base year, determined on the date
20 specified under subsection 7.

21 *b.* If the department of education discovers any discrepancy
22 or disputes the basic enrollment count certified under
23 subsection 2, or the adjusted enrollment count certified under
24 subsection 7, the department shall notify the school district
25 and the school district shall have five business days from the
26 date of notification by the department to voluntarily resolve
27 such dispute or discrepancy. Failure by a school district to
28 timely resolve such dispute or discrepancy shall result in the
29 department of education making a final determination of such
30 enrollment counts for the school district.

31 Sec. 13. Section 257.6, Code 2026, is amended by adding the
32 following new subsection:

33 NEW SUBSECTION. 7. *Adjusted enrollment.*

34 *a.* Adjusted enrollment is determined annually on January
35 15, or the third Monday in January if January 15 falls on

1 a Saturday or Sunday, and includes the same categories of
2 pupils used to determine actual enrollment under subsection 1,
3 paragraph "a".

4 b. A school district shall certify its adjusted enrollment
5 to the department of education by January 30 of each year, and
6 the department shall promptly forward the information to the
7 department of management, but not later than twenty-one days
8 after certification.

9 c. The department of management shall adjust the basic
10 enrollment of the school district for the audit year based upon
11 reports filed under section 11.6, and shall further adjust the
12 budget of the second year succeeding the audit year for the
13 property tax and state aid portions of the reported differences
14 in such enrollments for the fiscal year two years prior to the
15 budget year.

16 Sec. 14. Section 257.16, subsection 2, Code 2026, is amended
17 to read as follows:

18 2. All state aids paid under this chapter, unless otherwise
19 stated, shall be paid in ~~monthly~~ quarterly installments
20 beginning on ~~September 15~~ or about July 15 of a budget year
21 and ending on or about ~~June~~ April 15 of the budget year as
22 determined by the department of management, taking into
23 consideration the relative budget ~~and of the state,~~ cash
24 position of the state resources, and the timing of enactment of
25 legislation affecting school district budgets.

26 Sec. 15. Section 257.16B, subsection 3, Code 2026, is
27 amended to read as follows:

28 3. School district property tax replacement payments shall
29 be paid by the department of education at the same time and in
30 the same manner as foundation aid is paid under section 257.16
31 and may be included in the ~~monthly~~ quarterly payment of state
32 aid under section 257.16, subsection 2.

33 Sec. 16. Section 257.16C, subsection 5, paragraph b, Code
34 2026, is amended to read as follows:

35 b. Transportation equity aid payments and transportation

1 base funding payments shall be paid at the same time and in the
2 same manner as foundation aid is paid under section 257.16, and
3 may be included in the ~~monthly~~ quarterly payment of state aid
4 under section 257.16, subsection 2.

5 Sec. 17. Section 257.35, subsection 1, paragraph a,
6 subparagraph (3), unnumbered paragraph 1, Code 2026, is amended
7 to read as follows:

8 For the fiscal year beginning July 1, 2025, and ~~each fiscal~~
9 ~~year thereafter~~ the fiscal year beginning July 1, 2026, the
10 department of management shall deduct the following from the
11 state aid due to each school district pursuant to this chapter
12 and shall pay the amounts to the respective area education
13 agencies on a monthly basis from September 15 through June 15
14 during each school year:

15 Sec. 18. Section 257.35, subsection 1, paragraph a, Code
16 2026, is amended by adding the following new subparagraph:

17 NEW SUBPARAGRAPH. (4) For the fiscal year beginning July
18 1, 2027, and each fiscal year thereafter, the department of
19 management shall deduct the following from the state aid due
20 to each school district pursuant to this chapter and shall
21 pay the amounts to the respective area education agencies on
22 a quarterly basis from July 15 to April 15 during each school
23 year:

24 (a) The area education agency teacher salary supplement
25 district cost.

26 (b) The amount due to the area education agency as the
27 result of supplementary weighting for shared operational
28 functions under section 257.11, subsection 5, paragraph "e".

29 Sec. 19. Section 257.35, subsection 21, unnumbered
30 paragraph 1, Code 2026, is amended to read as follows:

31 ~~The~~ For the fiscal year beginning July 1, 2025, and the
32 fiscal year beginning July 1, 2026, the director of the
33 department of management may deduct the following from the
34 state aid due to each school district pursuant to this chapter
35 and shall pay the amounts to the respective area education

1 agencies on a monthly basis from September 15 through June 15
2 during each school year for purposes of providing services to
3 students enrolled in nonpublic schools within the boundaries
4 of the area education agency:

5 Sec. 20. Section 257.35, Code 2026, is amended by adding the
6 following new subsection:

7 NEW SUBSECTION. 21A. For the fiscal year beginning July
8 1, 2027, and each fiscal year thereafter, the director of the
9 department of management may deduct the following from the
10 state aid due to each school district pursuant to this chapter
11 and shall pay the amounts to the respective area education
12 agencies on a quarterly basis from July 15 through April 15
13 during each school year for the purposes of providing services
14 to students enrolled in nonpublic schools within the boundaries
15 of the area education agency:

16 a. The amount calculated for media services for the school
17 district that is attributable to the number of students
18 enrolled in nonpublic schools within the school district who
19 are provided with media services by an area education agency.

20 b. The amount calculated for educational services for the
21 school district that is attributable to the number of students
22 enrolled in nonpublic schools within the school district who
23 are provided with educational services by an area education
24 agency.

25 Sec. 21. Section 282.31, subsection 1, paragraph a, Code
26 2026, is amended to read as follows:

27 a. A child who lives in a facility pursuant to section
28 282.30, subsection 1, paragraph "a", and who is not enrolled
29 in the educational program of the district of residence of
30 the child, shall receive appropriate educational services.
31 The area education agency shall submit a proposed program and
32 budget to the department of education by January 1 for the next
33 succeeding school year. The department of education shall
34 review and approve or modify the program and proposed budget
35 and shall notify the department of administrative services and

1 the area education agency of its action by February 1. The
2 department of administrative services shall pay the approved
3 budget amount for an area education agency in ~~monthly~~ quarterly
4 installments beginning ~~September~~ July 15 and ending ~~June~~ April
5 15 of the next succeeding school year. The installments shall
6 be as nearly equal as possible as determined by the department
7 of management, taking into consideration the relative budget
8 and of the state, cash position of the state's resources,
9 and the timing of enactment of legislation affecting area
10 education agency budgets. The department of administrative
11 services shall transfer the approved budget amount for an area
12 education agency from the moneys appropriated under section
13 257.16 and make the payment to the area education agency. The
14 area education agency shall submit an accounting for the actual
15 cost of the program to the department of education by August
16 1 of the following school year. The department shall review
17 and approve or modify all expenditures incurred in compliance
18 with the guidelines pursuant to section 256.7, subsection 10,
19 and shall notify the department of administrative services of
20 the approved accounting amount. The approved accounting amount
21 shall be compared with any amounts paid by the department of
22 administrative services to the area education agency and any
23 differences added to or subtracted from the October payment
24 made under this paragraph for the next school year. Any amount
25 paid by the department of administrative services shall be
26 deducted ~~monthly~~ quarterly from the state foundation aid paid
27 under section 257.16 to all school districts in the state
28 during the subsequent fiscal year. The portion of the total
29 amount of the approved budget that shall be deducted from the
30 state aid of a school district shall be the same as the ratio
31 that the budget enrollment for the budget year of the school
32 district bears to the total budget enrollment in the state for
33 that budget year in which the deduction is made.

34 Sec. 22. Section 282.31, subsection 1, paragraph b,
35 subparagraph (2), Code 2026, is amended to read as follows:

1 (2) However, on June 30 of a school year, if the board
2 of directors of a school district determines that the number
3 of days for which a school district generated funding for
4 children under this paragraph "b" who were counted in the
5 basic enrollment of the school district in that school year in
6 accordance with section 257.6, subsection 1, is less than the
7 sum of the number of days enrolled for all children enrolled
8 in the school district under this paragraph "b" during the
9 school year, the secretary of the school district may submit
10 a claim to the department of education by August 1 following
11 the school year for an amount equal to the district cost per
12 pupil of the district for the previous school year multiplied
13 by the quotient of the excess number of enrolled days for
14 children under this paragraph "b" divided by the number of days
15 in the district's board-approved calendar for the previous
16 year. The amount of the claim shall be paid by the department
17 of administrative services to the school district by October
18 1. The department of administrative services shall transfer
19 the total amount of the approved claim of a school district
20 from the moneys appropriated under section 257.16 and the
21 amount paid shall be deducted ~~monthly~~ quarterly from the state
22 foundation aid paid to all school districts in the state during
23 the remainder of the subsequent fiscal year in the manner
24 provided in paragraph "a".

25 Sec. 23. Section 282.31, subsection 3, Code 2026, is amended
26 to read as follows:

27 3. The actual special education instructional costs,
28 including transportation, for a child who requires special
29 education shall be paid by the department of administrative
30 services to the school district in which the facility or
31 home is located, only when a district of residence cannot be
32 determined, and the child was not included in the weighted
33 enrollment of any district pursuant to section 256B.9, and the
34 payment pursuant to subsection 2, paragraph "a", was not made
35 by any district. The district shall submit a proposed program

1 and budget to the department of education by January 1 for the
2 next succeeding school year. The department of education shall
3 review and approve or modify the program and proposed budget
4 and shall notify the district by February 1. The district
5 shall submit a claim by August 1 following the school year for
6 the actual cost of the program. The department shall review
7 and approve or modify the claim and shall notify the department
8 of administrative services of the approved claim amount by
9 September 1. The total amount of the approved claim shall be
10 paid by the department of administrative services to the school
11 district by October 1. The total amount paid by the department
12 of administrative services shall be deducted ~~monthly~~ quarterly
13 from the state foundation aid paid under section 257.16 to all
14 school districts in the state during the subsequent fiscal
15 year. The portion of the total amount of the approved claims
16 that shall be deducted from the state aid of a school district
17 shall be the same as the ratio that the budget enrollment for
18 the budget year of the school district bears to the total
19 budget enrollment in the state for the budget year in which the
20 deduction is made. The department of administrative services
21 shall transfer the total amount of the approved claims from
22 moneys appropriated under section 257.16 for payment to the
23 school district.

24 Sec. 24. Section 282.33, subsection 1, Code 2026, is amended
25 to read as follows:

26 1. A child who resides in an institution for children under
27 the jurisdiction of the director of health and human services
28 referred to in section 218.1, subsection 3, 4, or 5, and who
29 is not enrolled in the educational program of the district of
30 residence of the child, shall receive appropriate educational
31 services. The institution in which the child resides shall
32 submit a proposed program and budget based on the average
33 daily attendance of the children residing in the institution
34 to the department of education and the department of health
35 and human services by January 1 for the next succeeding school

1 year. The department of education shall review and approve or
2 modify the proposed program and budget and shall notify the
3 department of administrative services of its action by February
4 1. The department of administrative services shall pay the
5 approved budget amount to the department of health and human
6 services in ~~monthly~~ quarterly installments beginning ~~September~~
7 July 15 and ending ~~June~~ April 15 of the next succeeding school
8 year. The installments shall be as nearly equal as possible
9 as determined by the department of administrative services,
10 taking into consideration the relative budget ~~and~~ of the
11 state, cash position of the state's resources, and the timing
12 of enactment of legislation affecting school budgets. The
13 department of administrative services shall pay the approved
14 budget amount for the department of health and human services
15 from the moneys appropriated under section 257.16 and the
16 department of health and human services shall distribute the
17 payment to the institution. The institution shall submit an
18 accounting for the actual cost of the program to the department
19 of education by August 1 of the following school year. The
20 department shall review and approve or modify all expenditures
21 incurred in compliance with the guidelines adopted pursuant to
22 section 256.7, subsection 10, and shall notify the department
23 of administrative services of the approved accounting amount.
24 The approved accounting amount shall be compared with any
25 amounts paid by the department of administrative services to
26 the department of health and human services and any differences
27 added to or subtracted from the October payment made under
28 this subsection for the next school year. Any amount paid by
29 the department of administrative services shall be deducted
30 ~~monthly~~ quarterly from the state foundation aid paid under
31 section 257.16 to all school districts in the state during the
32 subsequent fiscal year. The portion of the total amount of the
33 approved budget that shall be deducted from the state aid of a
34 school district shall be the same as the ratio that the budget
35 enrollment for the budget year of the school district bears to

1 the total budget enrollment in the state for that budget year
2 in which the deduction is made.

3 Sec. 25. Section 282.35, subsection 3, paragraph d, Code
4 2026, is amended to read as follows:

5 d. Any amounts paid by the department of education to school
6 districts in this state pursuant to paragraph "c" shall be
7 deducted on a ~~monthly~~ quarterly basis from the state foundation
8 aid paid under section 257.16 to all school districts in the
9 state in the school year following the school year in which
10 the services were provided. The portion of the total amount
11 paid by the department of education to a district that shall
12 be deducted from the state foundation aid paid to the district
13 shall be the same as the ratio that the budget enrollment for
14 the budget year of the district bears to the total budget
15 enrollment in the state for that budget year.

16 Sec. 26. APPLICABILITY. The following apply to enrollment
17 determinations occurring on or after July 1, 2026, used for
18 school budget years beginning on or after July 1, 2027:

19 1. The section of this division of this Act amending section
20 257.6, subsection 1, paragraphs "b" and "c".

21 2. The section of this division of this Act amending section
22 257.6, subsection 2.

23 3. The section of this division of this Act enacting section
24 257.6, subsection 7.>

25 2. Title page, by striking lines 1 through 7 and inserting
26 <An Act relating to school funding by establishing the
27 state percent of growth and the categorical state percent of
28 growth for the budget year beginning July 1, 2026, modifying
29 provisions relating to property tax replacement payments,
30 transportation equity aid funding, funding for school
31 district budget adjustments, and school district enrollment,
32 establishing an education support personnel salary supplement,
33 making appropriations, and including effective date and
34 applicability provisions.>>

H-8012 (Continued)

By GEHLBACH of Dallas

H-8012 FILED FEBRUARY 19, 2026