

**Senate File 251 - Reprinted**

SENATE FILE 251  
BY COMMITTEE ON EDUCATION

(SUCCESSOR TO SF 12)

(As Amended and Passed by the Senate March 15, 2023)

**A BILL FOR**

- 1 An Act relating to school district administrative expenditures
- 2 and including applicability provisions.
- 3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 279.45, Code 2023, is amended to read as  
2 follows:

3 **279.45 Administrative expenditures.**

4 ~~The~~ For school districts with a budget enrollment of one  
5 thousand or more, the administrative expenditures as a percent  
6 of a the school district's general fund for a base year shall  
7 not exceed five percent. Annually, the board of directors  
8 of each school district in the state shall certify to the  
9 department of education the amounts of the school district's  
10 administrative expenditures and its general fund. For the  
11 purposes of this section, "base year" means the same as defined  
12 in section 257.2, and "administrative expenditures" means  
13 expenditures for executive administration school district  
14 purposes or activities that do not directly relate to student  
15 instruction or to the activity of students, but instead support  
16 the program delivery and development activities including  
17 but not limited to salaries for administrators and office  
18 staff, school administration, general administration, and data  
19 processing and collection services. The state board shall  
20 adopt rules pursuant to chapter 17A for the interpretation and  
21 proper administration of this section.

22 Sec. 2. APPLICABILITY. This Act applies July 1, 2024, for  
23 school budget years beginning on or after that date.