SENATE FILE 251
BY COMMITTEE ON EDUCATION

(SUCCESSOR TO SF 12)

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

_____ = New Language by the Senate

A BILL FOR

An Act relating to school district administrative expenditures and including applicability provisions.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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

279.45 Administrative expenditures.

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

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