

## Instructional Support Program

An instructional support program provides additional funding for local school districts. The additional funding is limited to an amount not exceeding ten percent of the total of regular program district cost for the budget year. Funding for the instructional support program shall be obtained from instructional support state aid and from local funding using either an instructional support property tax or a combination of an instructional support property tax and an instructional support income surtax. The board of directors of the school district shall determine whether property tax or the combination of property tax and income surtax is used for the local portion of the funding.

Participation in an instructional support program can be initiated by board action for a period of five years or by election for a period of ten years. If the board does not provide for an election and adopts a resolution to participate in an instructional support program the district shall participate for five years unless within twenty-eight days following the action of the board, the secretary of the board receives a petition containing the required number of signatures asking that an election be called.

Below is a chart with a summary of instructional support program participation for the four school districts in Marshall County that are primarily located in the county. Specific questions regarding participation in the program should be directed to the school board secretary of the district in question. Iowa Code Section 257.18 to 257.27 governs and is reprinted in full following the chart.

## Instructional Support Program / Marshall County

School District	Method/Date of Implementation / Duration	Ballot Wording or Resolution
Marshalltown Community School District	Resolution July 1, 2003  one year	"The Board of Directors of the Marshalltown Community School District in the County of Marshall, State of Iowa, shall raise annually, for a period of one year, as determined by the Board, additional funds for an Instructional Support Program for the District, with such additional funding not to exceed six percent (6%) of the total regular program district cost for the budget year and monies received under Iowa Code section 257.14 as a budget adjustment for the budget year; the additional funding to be raised by a combination of state aid and of the Instructional Support property tax levied annually upon taxable property in the District, commencing with the levy for collection in the fiscal year beginning July 1, 2003, to be used for any general fund purpose."
GMG Community School District	Election  1997/ 1998  ten years	"Shall the board of directors of the GMG Community School District in the Counties of Marshall and Tama, State of Iowa, be authorized for a period of ten (10) years to levy and impose an instructional support tax in an amount (after taking into consideration instructional support state aid) of not exceeding 10% of the total of regular program district cost for the budget year, and be authorized annually, in combination, as determined by the board, to levy a combination of an instructional support property tax upon all the taxable property within the school district commencing with the levy of property taxes for collection in the fiscal year ending June 30, 1998 (not to exceed thirty-five percent(35%) of the total taxes levied and imposed), and to impose an instructional support income surtax upon the state individual income tax of each individual income taxpayer resident in the school district on December 31 for each calendar year commencing with calendar year 1997, or each year thereafter, the percent of income surtax not to exceed twenty percent (20%) to be determined by the board for each fiscal year, to be used for any general fund purpose?"
East Marshall Community School District	Resolution  2002 - 2003 budget year  five years	"The instructional support program shall be funded by instructional support state aid and a combination instructional support propert tax levied annually upon the taxable property within the School District commencing with the levy of propert taxes for collection in the fiscal year ending June 30, 2003, and an instructional support income surtax imposed annually, the percent of income surtax to be determined by the Board for each budget year to be imposed upon the state individual income tax of each individual income taxpayer resident in the School District on December 31, 2002, and each year thereafter."
West Marshall Community School District	Election  1999 - 2000  five years	"Shall the Board of Directors of the West Marshall Community School District in the Counties of Marshall and Story, State of Iowa, be authorized for a period of five (5) years to levy and impose an instructional support tax in an amount (after taking into consideration instructional support state aid) of not exceeding six percent (6%) of the total of regular program district cost for the budget year and moneys received under Section 257.14 of the Code of Iowa, as a budget adjustment for the budget year, and be authorized annually, in combination, as determined by the Board, to levy a combination of an instructional support property tax upon all the taxable property within the school district, commencing with the levy for collection in the fiscal year ending June 30, 2000 and, to impose an instructional support income surtax upon the state individual income tax of each individual income taxpayer resident in the school district on December 31 for each calendar year, commencing with calendar year 1999, and each year thereafter, (the percent of income surtax not to exceed six percent (6%) to be determined by the Board for each fiscal year) such Instructional Support Tax funds to be used only for (i) maintenance of grounds, (ii) repairs and maintenance of buildings, and (iii) repairs, maintenance and replacement of equipment?"

### 257.18 Instructional support program.

1. An instructional support program that provides additional funding for school districts is established. A board of directors that wishes to consider participating in the instructional support program shall hold a public hearing on the question of participation. The board shall set forth its proposal, including the method that will be used to fund the program, in a resolution and shall publish the notice of the time and place of a public hearing on the resolution. Notice of the time and place of the public hearing shall be published not less than ten nor more than twenty days before the public hearing in a newspaper which is a newspaper of general circulation in the school district. At the hearing, or no later than thirty days after the date of the hearing, the board shall take action to adopt a resolution to participate in the instructional support program for a period not exceeding five years or to direct the county commissioner of elections to submit the question of participation in the program for a period not exceeding ten years to the registered voters of the school district at the next regular school election or at a special election. If the board submits the question at an election and a majority of those voting on the question favors participation in the program, the board shall adopt a resolution to participate and certify the results of the election to the department of management.
2. If the board does not provide for an election and adopts a resolution to participate in the instructional support program, the district shall participate in the instructional support program unless within twenty-eight days following the action of the board, the secretary of the board receives a petition containing the required number of signatures, asking that an election be called to approve or disapprove the action of the board in adopting the instructional support program. The petition must be signed by eligible electors equal in number to not less than one hundred or thirty percent of the number of voters at the last preceding regular school election, whichever is greater. The board shall either rescind its action or direct the county commissioner of elections to submit the question to the registered voters of the school district at the next following regular school election or a special election. If a majority of those voting on the question at the election favors disapproval of the action of the board, the district shall not participate in the instructional support program. If a majority of those voting on the question favors approval of the action, the board shall certify the results of the election to the department of management and the district shall participate in the program. At the expiration of the twenty-eight day period, if no petition is filed, the board shall certify its action to the department of management and the district shall participate in the program.
3. Participation in an instructional support program is not affected by a change in the boundaries of the school district, except as otherwise provided in this section. If each school district involved in a school reorganization under chapter 275 has approved an instructional support program, and if the voters have not voted upon the question of participation in the program in the reorganized district, the instructional support program shall be in effect for the reorganized district that has been approved for the least amount and the shortest time in any of the districts.

89 Acts, ch 135, § 18; 92 Acts, ch 1171, §1; 95 Acts, ch 67, §53; 96 Acts, ch 1112, §1, 2

### 257.19 Instructional support funding.

The additional funding for the instructional support program for a budget year is limited to an amount not exceeding ten percent of the total of regular program district cost for the budget year and moneys received under section 257.14 as a budget adjustment for the budget year. Moneys received by a district for the instructional support program are miscellaneous income and may be used for any general fund purpose. However, moneys received by a district for the instructional support program shall not be used as, or in a manner which has the effect of, supplanting funds authorized to be received under sections 257.41, 257.46, 298.2, and 298.4, or to cover any deficiencies in funding for special education instructional services resulting from the application of the special education weighting plan under section 256B.9.

Certification of a board's intent to participate for a budget year, the method of funding, and the amount to be raised shall be made to the department of management not later than April 15 of the base year. Funding for the instructional support program shall be obtained from instructional support state aid and from local funding using either an instructional support property tax or a combination of an instructional support property tax and an instructional support income surtax.

The board of directors shall determine whether the instructional support property tax or the combination of the instructional support property tax and instructional support income surtax shall be used for the local funding. Subject to the limitation specified in section 298.14, if the board elects to use the combination of the instructional support property tax and instructional support income surtax, for each budget year the board shall determine the percent of income surtax that will be imposed, expressed as full percentage points, not to exceed twenty percent.

89 Acts, ch 135, § 19; 91 Acts, ch 126, §3; 93 Acts, ch 1, § 4

### 257.20 Instructional support state aid appropriation.

1. In order to determine the amount of instructional support state aid and the amount of local funding for the instructional support program for a district, the department of management shall divide the total assessed valuation in the state by the total budget enrollment for the budget year in the state to determine a state assessed valuation per pupil and shall divide the assessed valuation in each district by the district's budget enrollment for the budget year to determine the district assessed valuation per pupil. The department of management shall multiply the ratio of the state's valuation per pupil to the district's valuation per pupil by twenty-five hundredths and subtract that result from one to determine the portion of the instructional support program budget that is local funding. The remaining portion of the budget shall be funded by instructional support state aid. However, for the budget year beginning July 1, 1992, only, the amount of state aid is three and one-quarter percent less than the amount computed under this paragraph for that budget year.

2. There is appropriated for each fiscal year from the general fund of the state to the department of education, an amount necessary to pay instructional support state aid as determined under subsection 1.
  - a. However, moneys appropriated under this subsection shall not exceed the amount of moneys appropriated as instructional support state aid for the budget year which commenced on July 1, 1992.
  - b. If the amount appropriated under this subsection is insufficient to pay the amount of instructional support state aid determined under subsection 1, the department of education shall prorate the amount of the instructional support state aid provided to each district.
3. If the general assembly makes an appropriation for instructional support state aid in lieu of the standing appropriation provided under subsection 2, the appropriation for instructional support state aid shall include in the appropriation the allocation of the instructional support state aid to the school districts applicable for that appropriation and subsections 1 and 2 do not apply to the appropriation.
4. Instructional support state aid shall be paid at the same time and in the same manner as foundation aid is paid under section 257.16.

89 Acts, ch 135, § 20; 92 Acts, ch 1227, §16; 92 Acts, ch 1230, §8

#### 257.21 Computation of instructional support amount.

The department of management shall establish the amount of instructional support property tax to be levied and the amount of instructional support income surtax to be imposed by a district in accordance with the decision of the board under section 257.19 for each school year for which the instructional support program is authorized. The department of management shall determine these amounts based upon the most recent figures available for the district's valuation of taxable property, individual state income tax paid, and budget enrollment in the district, and shall certify to the district's county auditor the amount of instructional support property tax, and to the director of revenue and finance the amount of instructional support income surtax to be imposed if an instructional support income surtax is to be imposed.

The instructional support income surtax shall be imposed on the state individual income tax for the calendar year during which the school's budget year begins, or for a taxpayer's fiscal year ending during the second half of that calendar year and after the date the board adopts a resolution to participate in the program or the first half of the succeeding calendar year, and shall be imposed on all individuals residing in the school district on the last day of the applicable tax year. As used in this section, "state individual income tax" means the taxes computed under section 422.5, less the credits allowed in sections 422.11A, 422.11B, 422.12, and 422.12B.

89 Acts, ch 135, § 21; 91 Acts, ch 159, §1; 97 Acts, ch 23, §25

Limit on total surtax, § 298.14

#### 257.22 Statutes applicable.

The director of revenue and finance shall administer the instructional support income surtax imposed under this chapter, and sections 422.20, 422.22 to 422.31, 422.68, and 422.72 to 422.75 shall apply with respect to administration of the instructional support income surtax.

89 Acts, ch 135, § 22

#### 257.23 Form and time of return.

The instructional support income surtax shall be made a part of the Iowa individual income tax return subject to the conditions and restrictions set forth in section 422.21.

89 Acts, ch 135, § 23

#### 257.24 Deposit of instructional support income surtax.

The director of revenue and finance shall deposit all moneys received as instructional support income surtax to the credit of each district from which the moneys are received, in the school district income surtax fund which is established in section 298.14.

The director of revenue and finance shall deposit instructional support income surtax moneys received on or before November 1 of the year following the close of the school budget year for which the surtax is imposed to the credit of each district from which the moneys are received in the school district income surtax fund.

Instructional support income surtax moneys received or refunded after November 1 of the year following the close of the school budget year for which the surtax is imposed shall be deposited in or withdrawn from the general fund of the state and shall be considered part of the cost of administering the instructional support income surtax.

89 Acts, ch 135, § 24

#### 257.25 Instructional support income surtax certification.

On or before October 20 each year, the director of revenue and finance shall make an accounting of the instructional support income surtax collected under this chapter applicable to tax returns for the last preceding calendar year, or for a taxpayer's fiscal year ending during the second half of that calendar year and after the date the board adopts a resolution to participate in the program, or the first half of the succeeding calendar year, from taxpayers in each school district in the state which has approved the instructional support program, and shall certify to the department of management and the department of education the amount of total instructional support income surtax credited from the taxpayers of each school district.

89 Acts, ch 135, § 25

257.26 Instructional support income surtax distribution.

The director of revenue and finance shall draw warrants in payment of the amount of instructional support surtax in the manner provided in section 298.14.

89 Acts, ch 135, § 26

257.27 Continuation of instructional support program.

At the expiration of the period for which the instructional support program was adopted, the program may be extended for a period of not exceeding five or ten years in the manner provided in section 257.18.

If the voters do not approve adoption of the instructional support program, the board shall wait at least one hundred twenty days following the election before taking action to adopt the program or resubmit the proposition.

89 Acts, ch 135, § 27