

Instructional Support Program Levy

Background:

A school district may establish an Instructional Support Program (ISP) to provide additional funding in the General Fund. It is funded by an Instructional Support Program Levy. It may be established by a board resolution up to five years or approved by the voters up to 10 years. The Program may be funded by all property tax or a combination of property tax and income surtax. The total Program may not exceed 10% of the district's regular program district cost.

Revenues from the Instructional Support Program may be expended for any purpose allowed from the General Fund, but may not be used to supplant funding authorized to be received for returning dropout and dropout prevention programs, gifted and talented programs, PPEL levy, Management levy, or special education deficits. Iowa Code section 257.18.

The ISP was designed to supplement school districts who wanted to implement a special program or do something above and beyond what other districts were doing. However, years of underfunding public education have forced nearly all Iowa schools to put an ISP into place just to meet routine needs. Out of 327 public school districts in the state, only *one* district, Allamakee, does not have an ISP.

Instructional Support is vital to our school district.

We are currently in Fiscal Year 2021, we will enter Fiscal Year 2022 in a little more than three months. Our district's ISP will expire at the end of FY 2022. It can be renewed for five years by a vote of the school board, or it can be renewed for up to ten years by a public vote on a November ballot.

School districts must certify their intent to participate in the ISP no later than April 15 of the fiscal year prior to the fiscal year in which the participation will be included in the budget. So, for us, if we want to participate in the ISP for fiscal year 2022-2023 (i.e., fiscal year beginning July 1, 2022 and ending June 30, 2023) then we must certify our intent to participate no later than April 15, 2022 to the Department of Management. That must be within the next 12 months.

Recommended Action:

I recommend the Board pursue a board vote. I think this levy is well-established in our school and in our community. The extension of this long-established program should not be controversial.

I further recommend a board motion to approve the attached *Instructional Support Program Resolution to Consider Continued Participation*, with a public hearing on continued participation on July 15, 2021.

The resolution appears on the following pages.