## CHAPTER 1088

FUNDING OF GIFTED AND TALENTED PROGRAMS S.F. 2201

AN ACT relating to funding of gifted and talented programs.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 257.42, Code 1993, is amended by adding the following new unnumbered paragraph:

<u>NEW UNNUMBERED PARAGRAPH</u>. The department may request that the staff of the auditor of state conduct an independent program audit to verify that the gifted and talented programs funded by additional allowable growth conform to a district's program plans.

- Sec. 2. Section 257.45, Code 1993, is amended to read as follows: 257.45 SUBMISSION OF PROGRAM PLANS.
- 1. The board of directors of a school district requesting to use additional allowable growth for gifted and talented children programs shall submit applications for approval for the programs to the department not later than November 1 preceding the fiscal year during which the program will be offered. The board shall also submit a copy of the program plans to the gifted and talented children advisory council, if an advisory council has been established. The department shall review the program plans and shall prior to January 15 either grant approval for the program or return the request for approval with comments of the department included. Any unapproved request for a program may be resubmitted with modifications to the department not later than February 1 a date established by the department. Not later than February 15 the department shall notify the department of management and the school budget review committee of the names of the school districts for which gifted and talented children programs using additional allowable growth for funding have been approved and the approved budget of each program listed separately for each school district having an approved program.
- 2. The department of education may waive the November 1 deadline, if the department finds that the school district applying for approval of gifted and talented programs missed the deadline for good cause. The department shall adopt rules defining good cause for purposes of this section.
  - Sec. 3. Section 257.46, Code 1993, is amended to read as follows: 257.46 FUNDING.

The budget of an approved gifted and talented children program for a school district, after subtracting funds received from other sources for that purpose, shall be funded annually on a basis of one-fourth or more from the district cost of the school district and up to three-fourths by an increase in allowable growth as defined in section 257.8. The approved budget for a gifted and talented children program shall not exceed an amount equal to one and two tenths twenty-four-hundredths percent of the district cost per pupil of the district for the base year multiplied by the budget enrollment of the district for the budget year. Annually, the department of management shall establish a modified allowable growth for each such district equal to the difference between the approved budget for the gifted and talented children program for that district and the sum of the amount funded from the district cost of the school district plus funds received from other sources.

If any portion of the gifted and talented program budget remains unexpended at the end of the budget year, the part of the remainder equal to the proportion of the original budget which was funded by an increase in allowable growth, as defined in section 257.8, shall be carried over to the subsequent budget year and added to the gifted and talented program budget for that year.