

257.46 Funding.

1. The budget of an approved gifted and talented children program for a school district, after subtracting funds received from other sources for that purpose, including any amount designated from the school district's flexibility account under [section 298A.2, subsection 2](#), shall be funded annually on a basis of one-fourth or more from the district cost of the school district.

2. The remaining portion of the budget shall be funded by the thirty-eight dollar increase in supplemental state aid, as defined in [section 257.2](#), Code 2014, for the school budget year beginning July 1, 1999, multiplied by a district's budget enrollment. The thirty-eight dollar increase for the school budget year beginning July 1, 1999, shall increase in subsequent years by each year's state percent of growth. School districts shall annually report the amount expended for a gifted and talented program to the department of education. The proportion of a school district's budget which corresponds to the thirty-eight dollar increase in supplemental state aid, as defined in [section 257.2](#), Code 2014, for the school budget year beginning July 1, 1999, added to the amount in [subsection 1](#), shall be utilized exclusively for a school district's gifted and talented program.

3. If any portion of the gifted and talented program budget remains unexpended at the end of the budget year, the remainder shall be carried over to the subsequent budget year and added to the gifted and talented program budget for that year. At the end of a fiscal year beginning on or after July 1, 2022, the school district may use all or a portion of funds for the purposes authorized under [section 257.10, subsection 9](#), paragraph "d".

[89 Acts, ch 135, §46; 94 Acts, ch 1088, §3; 99 Acts, ch 178, §8, 10; 2000 Acts, ch 1058, §29; 2000 Acts, ch 1151, §1, 2; 2013 Acts, ch 121, §39, 42; 2017 Acts, ch 154, §4; 2023 Acts, ch 1, §16, 18; 2023 Acts, ch 111, §24 – 26](#)

Referred to in [§257.10, 257.19, 257.42, 298A.2](#)

Subsection 3 amended