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[SF 2220](#) – Gifted and Talented Programs (LSB5496SV)  
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Fiscal Note Version – New

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### **Description**

[Senate File 2220](#) modifies provisions related to the Iowa Statewide Assessment of Student Progress (ISASP) and programs for gifted and talented students, and requires school districts to establish advance mathematics pathways and implement procedures for subject acceleration and whole-grade acceleration. The Bill does the following:

- Requires school districts to establish systematic and uniform procedures for screening, referring, identifying, and serving gifted and talented children, based on evidence from multiple data sources described in the Bill.
- Prohibits any one criterion from being used to deny gifted and talented services to an otherwise qualified student.
- Once gifted and talented students are identified, requires school districts to provide education service options for them in the area in which they are gifted and talented. The progress of those students is required to be reviewed at least annually.
- Requires each school district to develop an advanced mathematics pathway that is designed to increase the number of students who complete higher-level mathematics courses in grades 9 through 12. School districts are required to automatically enroll a student in an advanced mathematics pathway if certain conditions are met.
- Requires each school district to establish and implement procedures for subject acceleration and whole-grade acceleration. Any student enrolled in grades 4 through 12 who attains an ISASP score that is within the advanced performance level in mathematics or English language arts shall be automatically enrolled in the next most rigorous level of advanced courses of programs offered by the school district in the next school year.
- Requires school districts to pay costs required by the Bill from State Foundation School Aid per Iowa Code section [25B.2](#) (State Mandates).

### **Background**

The federal [Every Student Succeeds Act \(ESSA\)](#) requires that states annually assess all students on achievement of grade-level, state-adopted standards in mathematics, reading, and science. The ISASP is a summative accountability assessment for all Iowa students, that meets the ESSA requirements. Assessments for English language arts and mathematics are administered in grades 3 through 11. Assessments for science are administered in grades 5, 8, and 10.

In the academic year 2024-2025, 35,513 out of 324,350 (10.9%) of public school students in grades 3 through 11 scored Advanced in English language arts and 47,776 out of 324,703 (14.7%) scored Advanced in mathematics.

Iowa Code section [257.44](#) defines “gifted and talented children” as those who are identified as possessing outstanding abilities and who are capable of higher performance. This includes children with demonstrated achievement or potential in one or more of the following:

- General intellectual ability.
- Creative thinking.

- Leadership ability.
- Visual and performing arts ability.
- Specific ability aptitude.

Iowa Code section [257.42](#) requires school boards to annually submit program plans for gifted and talented students, as well as budget costs, to the Department of Education (DE). Iowa Code section [257.46](#) funds gifted and talented children's programs for school districts. The programs are funded annually on a basis of one-fourth or more from the district cost of the school district. The remaining amount is funded by supplemental State aid increases.

Iowa Administrative Code 281—[98.20](#) outlines categorical funding included in the school district cost per pupil calculated each year by the supplemental State aid percentage. It accounts for no more than 75.0% of the school district's total gifted and talented program budget. The school district is also required to provide a local match from the district's regular program district cost, which must be a minimum of 25.0% of the total gifted and talented program budget. This categorical may be used for the salary and benefits of full-time equivalent (FTE) teachers, as well as resources, materials, software, supplies, equipment, and purchased services for gifted and talented students.

Unexpended funds carry forward for use in the next academic year. There is no supplementary weighting for students in advanced mathematics pathways, subject acceleration, or whole-grade acceleration.

For academic year 2025-2026, 41,190 students were reported as gifted and talented, representing 8.8% of total enrollment.

The Department of Education (DE) [reports on teacher vacancies by endorsement](#). For the 2026-2027 academic year, twenty-eight mathematics teacher positions and seven gifted education teacher positions were reported as unfilled.

Talented and gifted (TAG) funding is embedded with the school aid formula and accounted for within the General Fund. Based on FY 2025 data, the statewide [TAG budget](#) totaled approximately \$47.1 million, consisting of \$35.3 million (75.0%) generated through the TAG finance formula and \$11.8 million (25.0%) in required local match. Districts reported approximately \$24.8 million in TAG carryforward authority from FY 2024, although 106 of 325 districts (32.6%) reported no carryforward balance.

## **Assumptions**

School districts will be required to create and maintain plans for gifted and talented programming. Minimal administrative costs associated with modifying district gifted and talented plans are anticipated to be minimal.

Iowa school districts collectively have ending surplus balances for gifted and talented programming, including \$23.2 million in estimated fiscal year 2025 and \$24.8 million in fiscal year 2024. Two hundred nineteen districts had a balance in fiscal year 2025, and 168 school districts had a balance in fiscal years 2019 through 2025.

The DE is currently required to employ a gifted and talented program consultant. The position provides implementation support to school districts and administers associated work with the DE.

**Fiscal Impact**

Senate File 2220 is anticipated to have no fiscal impact to the DE. School districts may incur costs related to the expenses of gifted and talented programs related to providing advanced pathways for an unknown number of students. These costs may include hiring teacher positions, providing online options through concurrent enrollment, and potential transportation costs if a student is offered advanced classes in a different school building. School districts may expend funds from existing balances in their gifted and talented categorical budgets to offset those costs.

**Sources**

Iowa Department of Education  
Iowa Department of Management  
Iowa Association of School Boards  
LSA calculations

/s/ Jennifer Acton

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The fiscal note for this Bill was prepared pursuant to [Joint Rule 17](#) and the Iowa Code. Data used in developing this fiscal note is available from the Fiscal Services Division of the Legislative Services Agency upon request.

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