



Instructional Support Program

This document is provided for information purposes only and is not intended to be exhaustive or to render legal advice. You should consult with your school attorney in developing responses to specific situations.

1. What is ISL?

ISL is the Instructional Support Levy, authorized by Iowa Code Section 257.18.

2. When do we have to certify our participation to the Department of Management?

School districts must certify their intent to participate in the ISL no later than April 30 of the fiscal year prior to the fiscal year in which the participation will be included in the budget. For example, if a school district wants to start participating in the instructional support program for fiscal year 2026-2027 (i.e., fiscal year beginning July 1, 2026, and ending June 30, 2027) or if a school district's ISL ends June 30, 2026, then the school district must certify its intent to participate no later than April 30, 2026, to the Department of Management.

3. What may ISL revenues be used for?

ISL funds may be used for any general fund purpose but may NOT be used to supplant funding authorized for returning dropout or dropout prevention programs, talented and gifted programs, Physical Plant and Equipment Levy purposes, Management Levy purposes, or to cover special education deficits per Iowa Code Section 257.18.

4. How is ISL funded?

ISL may be funded through all property tax, or a combination of property tax and income surtax. Annually, the board will need to establish the level of funding for the instructional support program.

School districts funding the instructional support program with property tax will receive the funding in the fiscal year in which the funding was included in the budget. For example, a school district certifying a property tax for an instructional support program on April 30, 2026,

for fiscal year 2026-2027 will receive the funds in fiscal year 2026-2027. The state aid portion of the instructional support program is no longer funded by the state.

School districts funding ISL with a combination of property tax and income surtax will receive the property tax in the fiscal year in which the funding was included in the budget (see above) but the income surtax funds will not be paid to the school district until the year after the budgeted year. For example, the budget certified for fiscal year 2025-2026 begins July 1, 2025, and ends June 30, 2026. The income surtax will be calculated on taxes paid in April 2026, for the calendar year 2025. The funds will not be received by the school district until December 2026, which is the first half of fiscal year 2026-2027. Thus, income surtaxes are received 18 months after the beginning of the year in which they were budgeted. Income surtax is required to be paid to the school district Dec. 1 and Feb. 1 each year. The income surtax rate in a school district for all programs cannot exceed 20%. The income surtax for a school district and an emergency medical services district cannot exceed 20%.

It is important to note the portion of the funding to be received from property tax or property tax and income surtax is based on the instructional support funding formula created in fiscal year 1991-92 that also included state aid funding which the state no longer provides. School districts are not allowed additional property tax or income surtax spending authority for the state shortfall.

5. How long may an ISL be imposed?

There are two ISL approval processes. The first allows the ISL to be imposed for a period of up to 5 years through board action, subject to reverse referendum. The second allows the ISL to be imposed for a period of up to 10 years through an election process.

6. What are the procedures required for imposing an ISL for a maximum period of five years?

Two meetings are required to complete action on the instructional support levy.

Step 1—Board adopts a resolution stating that it wishes to consider participating (or continue to participate) in the instructional support program and calling for a public hearing on the question of participation. The Resolution must include:

- The amount, not to exceed 10% of the regular program district cost, including the budget adjustment/guarantee for the budget year.
- The purposes within the general fund for which the moneys will be used (i.e., any general fund purpose, but could specifically itemize), excluding dropout prevention programs, talented and gifted programs, physical plant and equipment levy uses, management levy uses and special education negative balances.
- The method used to fund the program including one of the following:

1. Instructional support state aid and instructional support property tax; or
 2. Instructional support state aid and instructional support property tax and income surtax.
- The Resolution must also call for a public hearing on the proposal. The Notice of Hearing must contain the same items as the Resolution, plus the date, time and place of the hearing. The Notice of Hearing must be published in a newspaper of general circulation in the district not less than ten (10) nor more than twenty (20) days before the public hearing. The date of publication must be excluded in counting the number of days.

Step 2—Hold public hearing

- At this meeting, after holding a public hearing, the Board may adopt a resolution to participate in the Instructional Support Program (see Step 3).

Step 3—Board adopts a Resolution to participate (or continue to participate) in the Instructional Support Program.

What happens if no petition is filed?

- If no petition is filed within 28 days following the second meeting, the District must certify its intent to participate in the Instructional Support Program to the Department of Management.

What happens if a position is filed?

- Iowa Code section 257.18 provides that electors may petition that the instructional support levy be submitted to the voters at a special election. A petition must be filed within 28 days after the adoption of the second resolution and must be signed by eligible electors equal in number to not less than one hundred eligible electors or thirty percent of the number of voters at the last preceding regular school election, whichever is greater.
- The Board will need to have a further meeting to consider the rescission of the second resolution or to direct the County Commissioner of Elections to submit the proposition to the voters. The Commissioner of Elections must be notified of the special election date to be used at least 46 days prior to the election or no later than 5:00 p.m. on the day on which nomination papers must be filed with the County Commissioner of Elections for the regularly scheduled school election. [See the Chart of School Special Election Dates on the ISL Approval Timeline.](#)

7. What are the procedures required for imposing an ISL for a maximum period of 10 years?

There are at least two meetings and an election is required to impose an ISL for longer than five years but not exceeding 10 years.

Step 1—Board adopts a resolution stating that it wishes to consider participating (or continuing to participate) in the instructional support program and calling for a public hearing on the question of participation. The Resolution must include:

- The amount, not to exceed 10% of the regular program district cost, including the budget adjustment/guarantee for the budget year.
- The purposes within the general fund for which the moneys will be used (i.e., any general fund purpose, but could specifically itemize), excluding dropout prevention programs, talented and gifted programs, physical plant and equipment levy uses, management levy uses and special education negative balances.
- The method used to fund the program including one of the following:
 1. Instructional support state aid and instructional support property tax; or
 2. Instructional support state aid and instructional support property tax and income surtax.
- The Resolution must also call for a public hearing on the proposal. The Notice of Hearing must contain the same items as the Resolution, plus the date, time and place of the hearing. **The Notice of Hearing must be published in a newspaper of general circulation in the district not less than ten (10) nor more than twenty (20) days before the public hearing.** The date of publication must be excluded in counting the number of days.

Step 2—Hold public hearing.

- At this meeting, after holding a public hearing, the Board may direct the County Commissioner of Elections to submit the question of participation (or continued participation) in the program for a period not exceeding ten (10) years to the voters of the District at the next regular school election or at a special election (see Step 3).

Step 3—Board adopts resolution to direct County Commissioner of Elections to submit the question of participation in the program for a period not exceeding ten (10) years to the voters of the District at the next regular school election or at a special election.

- This resolution must be adopted within thirty (30) days after the public hearing or on the same date of the public hearing.
- If held at a special election, the Board must notify the County Commissioner of Elections of the election date at least 46 days prior to the election.
- If held at the regular school election_(November in odd numbered years), the Board must notify the County Commissioner of Elections of the election no later than the last date nomination petitions can be filed for the Board. **[See the Chart of School Special Election on the ISL Approval Timeline.](#)**

Step 4—If election is successful, the Board must adopt a Resolution to Participate in the Instructional Support Program and certify its intent to participate to the Department of Management no later than April 30 prior to the budgeted year. If the election is unsuccessful, the Board must wait at least 120 days following the unsuccessful election before resubmitting the questions to the voters again.

Instructional Support Program
Resolution to Consider Participation
Sample Resolution Language

AGENDA ITEM

_____ **COMMUNITY SCHOOL DISTRICT**

Instructional Support Levy

Resolution to Consider (insert the word *Continued* if applicable) Participation in the Instructional Support Program

NOTICE MUST BE GIVEN PURSUANT TO IOWA CODE CHAPTER 21 AND THE LOCAL RULES OF THE SCHOOL DISTRICT.

The President of the Board called up for consideration the Resolution to Consider (insert the word *Continued* if applicable) Participation in the Instructional Support Program which requires that a public hearing be held on this proposal. Director _____ introduced the following Resolution and moved its adoption. Director _____ seconded the motion to adopt. The roll was called and the vote was:

AYES: _____

NAYS: _____

The President declared the Resolution adopted as follows:

RESOLUTION

TO CONSIDER (insert the word *Continued* if applicable) PARTICIPATION IN THE INSTRUCTIONAL SUPPORT PROGRAM

WHEREAS, the Board of Directors has approved a (five (5) or ten(10)) year finance plan, which anticipates the level of funding that will be possible to continue the current level of services and to fund the ongoing programs of the School District; and

WHEREAS, the Board of Directors wishes to consider (insert the word *Continued* if applicable) participation in the Instructional Support Program as provided in Iowa Code sections 257.18 through 257.27; and

WHEREAS, the authorization for the Instructional Support Program will expire on June 30, 20__; and

WHEREAS, this resolution sets forth the proposal of the Board of Directors, including the method that will be used to fund the program; and

WHEREAS, notice of the time and place of a public hearing must be published:

NOW, THEREFORE, it is resolved:

1. The Board of Directors wishes to consider (insert the word *Continued* if applicable) participation in the Instructional Support Program as provided in Iowa Code sections 257.18 through 257.27, for a period of (five (5) or ten (10) years), commencing the fiscal year ending June 30, 20__.

2. The additional funding for the Instructional Support Program for a budget year shall be determined annually, and shall not exceed ten percent (10%) or other amount determined by Board of the total regular program district cost for the budget year and moneys received under Iowa Code section 257.14 as a budget adjustment for the budget year.

3. Moneys received by the District for the Instructional Support Program may be used:

(district specific language – consider using “any general fund purpose”)

4. The Instructional Support Program shall be funded by instructional support state aid and a combination instructional support property tax levied annually upon the taxable property within the School District commencing with the levy of property taxes for collection in the fiscal year ending June 30, 20__, (and, if imposing income surtax) and 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, 20__, and each year thereafter.

5. The Secretary is authorized and directed to give notice of a public hearing to be held in the _____, _____ Community School District, _____, Iowa on _____, 20__, _____ o'clock __.M.

6. Following the public hearing the Board intends to take action on the question whether to consider (insert the word *Continued* if applicable) participation in the Instructional Support Program.

PASSED AND APPROVED this ____ day of _____, 20__.

President

ATTEST:

Secretary

TO BE PUBLISHED NOT LESS THAN 10 BUT NOT MORE THAN 20 DAYS BEFORE THE DATE OF THE PUBLIC HEARING

NOTICE OF CONSIDERATION OF PROPOSAL TO
(insert the words *CONTINUE* to if applicable) PARTICIPATE IN THE INSTRUCTIONAL SUPPORT
PROGRAM FOR THE

_____ COMMUNITY SCHOOL DISTRICT

Notice is hereby given that the Board of Directors of the _____ Community School District in the County/ies of _____, State of Iowa, will hold a hearing upon its resolution to consider (insert the word *continued* if applicable) participation in the Instructional Support Program. The hearing will be held in the _____, _____ Community School District, _____, Iowa on _____, 20____, o'clock ____M.

The Board of Directors is considering (insert the word *continued* if applicable) participation in the Instructional Support Program as provided in Iowa Code sections 257.18 through 257.27 for a period of (*five (5) or ten (10)*), commencing with the fiscal year ending June 30, 20__.

Additional funding for the Instructional Support Program for a budget year will be determined annually by the Board of Directors, and will not exceed *ten percent (10%) or other amount determined by Board* of the total regular program district cost for the budget year and moneys received under Iowa Code section 257.14 as a budget adjustment for the budget year.

Moneys received by the District for the Instructional Support Program may be used:

(district specific language – consider using “any general fund purpose”)

The Instructional Support Program shall be funded by instructional support state aid and a combination instructional support property tax levied annually upon the taxable property within the School District commencing with the levy of property taxes for collection in the fiscal year ending June 30, 20__, (*and, if imposing income surtax) and 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, 20__, and each year thereafter.*

_____ COMMUNITY SCHOOL DISTRICT

By: _____
Secretary

STATE OF IOWA)

SS: PUBLICATION CERTIFICATE
COUNTY OF _____)

I certify that I am now the elected and acting Secretary of the Board of Directors of the _____ Community School District in the County/ies of _____, State of Iowa, and that as Secretary of the Board of Directors and by full authority from the Board of Directors, I caused a

NOTICE OF CONSIDERATION OF PROPOSAL TO
(insert the words *CONTINUE to* if applicable) PARTICIPATE IN THE INSTRUCTIONAL SUPPORT
PROGRAM FOR THE _____ COMMUNITY SCHOOL
DISTRICT

of which the clipping annexed to the publisher's affidavit attached is a complete copy published at least once, not less than ten clear days nor more than twenty days prior to the date of the public hearing, in the _____, a legal newspaper published regularly and has a general circulation within the District, and that the Notice was published in the newspaper in all of the issues published and circulated on the following date:

_____, 20__

which was at least ten (10) days before the hearing.

Dated this _____ day of _____, 20__.

Secretary, _____ Community School District

CERTIFICATE

ATTACH AFFIDAVIT OF PUBLICATION

STATE OF IOWA)
) SS:
COUNTY OF _____)

I, the Secretary of the Board of Directors of the _____ Community School District in the County/ies of _____, State of Iowa, certify that attached is a complete copy of the portion of the corporate records showing proceedings of the Board meeting held on the date indicated in the attachment and remain in full force and effect; that the meeting and all action was publicly held in accordance with a notice of meeting and a tentative agenda which was timely served on each member of the Board and posted on a bulletin board or other prominent place easily accessible to the public and clearly designated for that purpose at the principal office of the Board (a copy of the agenda is attached) pursuant to the local rules of the Board and the provisions of Iowa Code chapter 21 and upon reasonable advance notice to the public and media at least twenty-four hours prior to the commencement of the meeting as required by law and with members of the public present in attendance; I further certify that the individuals named lawfully possessed their respective offices as indicated, that no Board vacancy

existed except as stated and that no controversy or litigation is pending or threatened involving the incorporation, organization, existence or boundaries of the School or the right of the individuals named as officers.

DATED this _____ day of _____, 20__.

Secretary of the Board of Directors of the _____ Community School District