

257.2 Definitions.

As used in [this chapter](#):

1. “*Allowable growth*” means the amount by which state cost per pupil and district cost per pupil will increase from one budget year to the next.
2. “*Base year*” means the school year ending during the calendar year in which a budget is certified.
3. “*Budget adjustment*” means an adjustment to the regular program district cost of a school district for school districts in which the regular program district cost for a year would be less than the regular program district cost for the previous year.
4. “*Budget year*” means the school year beginning during the calendar year in which a budget is certified.
5. “*Combined district cost per pupil*” is an amount determined by adding together the regular program district cost per pupil for a year and the special education support services district cost per pupil for that year as calculated under [section 257.10](#).
6. “*Combined state cost per pupil*” is a per pupil amount determined by adding together the regular program state cost per pupil for a year and the special education support services state cost per pupil for that year as calculated under [section 257.9](#).
7. “*Committee*” means the school budget review committee.
8. “*Expenditures*” means the total amounts paid from the general fund of a school district.
9. “*Miscellaneous income*” means the receipts deposited to the general fund of the school district but not including any of the following:
 - a. Foundation aid.
 - b. Revenue obtained from the foundation property tax.
 - c. Revenue obtained from the additional property tax under [section 257.4](#).
10. “*Property tax adjustment*” means state aid distributed to those school districts in which the property tax revenues generated under [this chapter](#) would be higher than the revenues generated under chapter 442, Code 1991.
11. “*School district*” means a school corporation organized under [chapter 274](#).
12. “*State percent of growth*” means the percent of growth which is established by statute pursuant to [section 257.8](#), and which is used in determining the allowable growth.

89 Acts, ch 135, §2; 90 Acts, ch 1190, §1; 91 Acts, ch 267, §518; 94 Acts, ch 1023, §93

Referred to in [§24.17](#), [273.13](#), [279.45](#), [285.2](#)