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.

13. *"Unexpended fund balance"* means a school district's unreserved and undesignated fund balances.

89 Acts, ch 135, §2; 90 Acts, ch 1190, §1; 91 Acts, ch 267, §518; 94 Acts, ch 1023, §93; 2010 Acts, ch 1004, §1, 10

Referred to in §24.17, 273.13, 279.45, 285.2, 298.10