

**279.45 Administrative expenditures.**

The administrative expenditures as a percent of a school district's general fund for a base year shall not exceed five percent. Annually, the board of directors shall certify to the department of education the amounts of the school district's administrative expenditures and its general fund. For the purposes of [this section](#), "base year" means the same as defined in [section 257.2](#), and "administrative expenditures" means expenditures for executive administration.

[86 Acts, ch 1226, §5](#); [88 Acts, ch 1158, §56](#); [89 Acts, ch 135, §74](#); [2013 Acts, ch 88, §18](#)