

**257.2 Definitions.**

As used in [this chapter](#):

1. “*Base year*” means the school year ending during the calendar year in which a budget is certified.
2. “*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.
3. “*Budget year*” means the school year beginning during the calendar year in which a budget is certified.
4. “*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](#).
5. “*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](#).
6. “*Committee*” means the school budget review committee.
7. “*Expenditures*” means the total amounts paid from the general fund of a school district.
8. “*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](#).
  - d. Property tax replacement payments received under [section 257.16B](#).
9. “*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](#).
10. “*School district*” means a school corporation organized under [chapter 274](#).
11. “*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 supplemental state aid.
12. “*Supplemental state aid*” means the amount by which state cost per pupil and district cost per pupil will increase from one budget year to the next.
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; 2013 Acts, ch 121, §1, 9, 11 – 13, 42](#)

Referred to in [§24.17, §273.13, §279.45, §285.2, §298.10](#)

2013 amendments striking former subsection 1, amending subsection 11, and adding new subsection 12 apply to school budget years beginning on or after July 1, 2014; [2013 Acts, ch 121, §42](#)