

289—6.1(257) Definitions. For the purposes of this chapter, the following definitions shall be used.

“Actual enrollment” is determined on the third Friday of September in each year.

“Additional enrollment” because of special education is determined by multiplying the weighting of each category of child under Iowa Code section 256B.9 times the number of children in each category totaled for all categories.

“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.

“Authorized budget” is the total dollars available as the expenditure limit for a school district for a specific fiscal year. This total is the combined district cost plus miscellaneous income actually received during the fiscal year, plus the unspent balance of the previous year.

“Base year” means the school year ending during the calendar year in which a budget is certified.

“Basic enrollment for a budget year” is a school district’s actual enrollment for the base year.

“Basic enrollment for the base year” is a school district’s actual enrollment for the year preceding the base year.

“Budget adjustment” is an adjustment to the regular program district cost of a school district for school districts in which the regular program budget for a year would be less than its regular program budget for the previous year.

“Budget enrollment for the budget year” shall be calculated by adding together the enrollment adjustment percents generated by the enrollment matrix determined by enrollment decline in the school district’s basic enrollment from one base year to the preceding base year for each of the five preceding base years, commencing with the percent of change between the basic enrollment for the budget year and the basic enrollment for the base year, adding the sum of the percents to one hundred and multiplying the total by the basic enrollment for the budget year as calculated under Iowa Code section 257.6.

“Budget year” means the school year beginning during the calendar year in which a budget is certified.

“Certified budget” is the (document) amount which has been published and certified as provided for in Iowa Code chapter 24 and contains the amount proposed to be expended during the budget year. If the authorized budget exceeds the certified budget, the certified budget must be amended to expend those excess funds.

“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 cost per pupil for that year as calculated under Iowa Code section 257.10.

“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 Iowa Code section 257.9.

“Committee” means the school budget review committee (SBRC).

“Expenditures” means the total amounts paid from the general operating fund of a school district.

“Miscellaneous income” means the receipts deposited to the general operating fund of the school district but not including any of the following:

1. Foundation aid.
2. Revenue obtained from the foundation property tax.
3. Cash reserve levy.
4. Revenue obtained from the additional property tax under Iowa Code section 257.4.

“Property tax adjustment” means state aid distributed to those school districts in which the property tax revenues generated under Iowa Code chapter 257 would be higher than the revenues generated under Iowa Code chapter 442.

“Regular program district cost” is equal to the regular program district cost per pupil for the budget year multiplied by the budget enrollment for the budget year.

“School district” means a school corporation organized under Iowa Code chapter 274.

“Special needs adjustment” means a state grant made by the school budget review committee to school districts who have demonstrated that they have special needs for additional money.

“State percent of growth” means a percent of economic growth determined under Iowa Code chapter 257 which is based upon an averaging of state and federal growth indicators, and which is used in determining the allowable growth.

“Unexpended cash balance” is the district’s cash position at any given time. (It does NOT have a direct relationship to the “unspent balance carried forward.”)

“Unspent balance” is the amount of the authorized budget not expended during the budget year. (These funds are also commonly termed “unspent balance carried forward,” or “carryover dollars.”)

“Weighted enrollment” is the budget enrollment plus the school district’s additional enrollment because of special education calculated on December 1 of the base year plus additional pupils added due to the application of the supplementary weighting.