



A Glossary of Education Terms for School Board Members

2023 Edition

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1:1 Initiative: Often refers to a program where the school district issues a digital learning device to each student, such as a laptop computer or tablet, etc.

Accreditation: General accreditation standards are the minimum requirements that must be met by an Iowa public school district to be accredited. A nonpublic school must meet the general accreditation standards if it wishes to be designated as accredited for operation in Iowa.

Achievement Gap: The difference in how two related groups of students perform in terms of academic achievement; for example, the difference between the achievement of boys and girls, students of different ethnic or racial backgrounds, or socioeconomic status.

Administrative Regulations/Rules: A). As it relates to school boards, rules or guidelines that supplement board policy, indicating the mechanics or step-by-step procedures for implementing a board's written policy statement. Administrative regulations prescribe how, when and by whom the action the board desires will be carried out. Two common examples of administrative regulations are the student and employee handbooks. **B).** As it relates to the state and federal government, the rules written by a state or federal agency that provide additional detail about how legislation must be implemented.

Advanced Placement (AP): This program, sponsored by the College Board, enables students to take one or more college-level courses while in high school. After an examination, students may receive college credit or advanced standing in a subject that is part of the college curriculum.

Affirmative Action (AA): Taking positive steps to recruit, hire, train and promote individuals from groups that have traditionally been discriminated against on the basis of race, sex and gender, disability or other legally protected characteristics and a means to implement equal employment opportunity.

Aide/Associate/Assistant/Paraeducator/Paraprofessional: A person who works in classrooms under the supervision of teachers or other licensed personnel.

Alternative High School: A school that meets the objectives of the school program but differs from the conventional program in instructional methods and environment.

American Association of School Administrators (AASA): National professional organization for superintendents, principals and other administrators.

American College Testing (ACT): This optional test generally is taken by college-bound students. Offered several times during the year; and the exam measures likelihood of student success in higher education.

Americans with Disabilities Act (ADA): Federal civil rights law that prohibits discrimination of individuals in public areas of life and ensures equal opportunity for qualified individuals with disabilities.

Annual Improvement Goals: Goals set by the district that indicate the amount of progress students should make in a single year.

Annual Progress Report (APR): Each year, school districts must report specified types of information to local patrons regarding the achievement of students and progress toward school improvement goals.

Arbitration: After implementing either impasse procedures (should an impasse agreement exist) or mediation, arbitration is the last step in the collective bargaining process should a school district/AEA and labor union continue to find themselves at an impasse. Arbitration is the procedure in which the school district/AEA and labor union submit their differences to a third party for a final and binding decision.

Area Education Agency (AEA): Regional, public agencies serving school districts in Iowa.

Assessment: Measurement of student knowledge (*what they know and can do*), as specified in the curriculum standards.

Assessment Formats: The type or structure of an assessment. Examples of formats include selected response (*multiple choice, true/false, matching questions*), constructed response (*short answer, essay, completion*) and performance-based tasks.

Assistive Technology: Services or tools used to maintain or improve the functional capabilities of people with disabling impairments (examples: wheelchair, computers, communication devices, etc.).

Association for Supervision and Curriculum Development (ASCD): Organization that provides a forum and position statements on educational issues and publishes educational resources and educational journals, among them: *Educational Leadership* and *Journal of Curriculum and Supervision*.

At-Risk Programs: Funding geared for students who have experienced school problems and are at risk of failing to graduate from high school.

Audit: Annual district financial review completed by a third-party auditing firm; typically completed in late summer or fall.

Audit and Allow: This term is commonly used to highlight the board's statutory responsibility to review and approve bills to be paid by the district.

Basic Educational Data Survey (BEDS): Annual census of school district data compiled by the Iowa Department of Education. That includes staff salaries and benefits information.

Benchmark: Specific statements of what students are expected to know or be able to do in a content area at a specific level of instruction.

Bilingual/English Learners Programs (EL): Programs offering instruction to foreign-speaking students in their native language and/or English.

Board of Educational Examiners (BOEE): State board dealing with issues of practitioner and school business official (SBO) licensure; in licensure and practitioner rights, responsibilities, practices and ethics.

Bond: Financial instrument issued by a district for indebtedness and backed by a specific revenue source.

Budget Adjustment (Guarantee): An amount of spending authority added to a school district's budget to ensure the school district's authorized spending limit is no less than 101% of the prior year without budget guarantee. It is funded by property tax as approved by the district's board.

Budget Deficit: The amount by which expenditures exceed revenue.

Budget Guarantee: See definition for *Budget Adjustment*.

Capital Project Funds: Funds used to account for financial resources to be used for the acquisition or construction of major capital facilities.

Career and Technical Education (CTE): Includes organized educational programs offering a sequence of courses which are directly related to the preparation of individuals in employment in current or emerging occupations.

Categorical Funding: Financial support from local, state or federal entities that must be spent for programs or special purposes identified by the donor and not available for any other purpose. This funding is considered miscellaneous income and any year-end remaining balances in these funds are included in a district's Unspent Authorized Budget calculation, and restricted balances in the district's financial statements.

Certified Budget: Annual budget set by the school board specifying tax rates, revenues and expenditures; must be adopted by April 15 prior to the fiscal year covered by the annual budget.

Certified Enrollment: The actual enrollment of the district on October 1st of each year submitted to the Department of Education no later than October 15th each year. This includes all students that live in the counting district, regardless of where they attend school. Used for the school finance formula calculation.

Chapter 20: The Iowa Code provisions on collective bargaining; also known as the Public Employment Relations Act (PERA).

Character Education: A curriculum developed to build trust, respect, responsibility, fairness, caring and citizenship in students.

Charter School: In Iowa, public and/or private initiative and state funding can combine to set up schools with specific purposes without many of the usual state regulations.

Co-Curricular Activities: School-sponsored activities or courses tied to the curriculum for students in addition to required subjects, such as glee club and photography.

Cognitive: Term for any process by which a person obtains knowledge of an object, including conceiving, perceiving, judging and reasoning.

Collective Bargaining: The process, set by law, used by a group of organized employees and their employer to negotiate a mutually acceptable written work agreement (i.e. Master Contract) on certain specified subjects.

Community Colleges: Iowa has a statewide system of 15 public, postsecondary, two-year institutions serving a multi-county merged area which may vary in size from four to 12 counties but including all of Iowa's 99 counties.

Competency-Based Education: Students receive credit when they demonstrate proficiency in a given area.

Comprehensive School Improvement Plan (CSIP): The term Comprehensive School Improvement Plan is no longer used and has been replaced with the simple verbiage, “a report.” Much of the same information is still required to be reported to the Department of Education on an annual basis but is no longer referred to as CSIP.

Concurrent Enrollment Program: The concurrent enrollment program, also known as district-to-community college sharing, promotes rigorous academic or career and technical pursuits by providing opportunities for high school students to enroll in eligible nonsectarian courses at or through community colleges. Per Senior Year Plus, concurrent enrollment courses are offered through contractual agreements between community colleges and school districts within their service area.

Consortium of State School Board Associations (COSSBA): Membership organization for state school board associations—IASB is a member; represents the concerns of member school boards at the federal level.

Continuing contract: Under Iowa law, continuing contracts automatically continue in force and effect even after the contractual date. This means that the end date stated in the contract does not automatically terminate the licensed employee’s employment. The contract will continue in this way until modified or terminated by mutual agreement between the district school board and the licensed employee

Curriculum: Subjects comprising a course of study.

Curriculum Alignment: The match between what we want students to know and be able to do (*curriculum standards*), to what is taught (*instruction*) and what is tested (*assessment*).

Custodial Funds: Funds used to account for assets received and held for individuals, private organizations such as school foundations, and other governments. The school acts merely as a custodian of the assets and is not an owner.

Debt Service Fund: A fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Revenues from the debt service levy certified by the board may be used to retire only bonded indebtedness authorized by the voters. Debt, other than bond indebtedness, is paid from the debt service levy after funds are transferred from the fund originating the debt to pay the principal and interest due.

Delegate Assembly, IASB: Annual meeting at which the district directors are chosen, IASB bylaws are amended and the IASB legislative platform is adopted by members.

Dillion’s Rule: Iowa school corporations can exercise the following powers and no others: **1).** Those granted in express words. **2).** Those necessarily implied or necessarily incident to the powers expressly granted. **3).** Those absolutely essential to the declared objects and purposes of the school corporation--not simply convenient or desired, but indispensable.

Disaggregated Data: Data about student achievement that are broken down by subgroups (*gender, ethnicity, economic status, or special programs*).

District Assessment Plan: Iowa school districts must submit a plan to the Department of

Education for measuring student progress, using assessments that are valid and reliable. Multiple measures must be used to indicate student achievement.

District Cost Per Pupil (DCPP): The dollar value assigned by the school finance formula to each pupil in a particular school district.

Drop Out: Person of school age or beyond in a school district who is not receiving and had not completed an education through public or private school, competent private instruction or independent private instruction.

Dual Credit: see Concurrent Enrollment Program.

Dual Enrollment: Dual Enrollment is when a private instruction student enrolls in a class at the public school.

Due Process: The right of an individual to be heard and to defend oneself.

ESL: See Bilingual/English Learners.

Early Childhood Education: Generally thought to be the educational experiences a child has prior to entering school through second or third grade.

Education Savings Accounts Program (ESA): Legislation enacted in 2023 that provides per pupil state funding for private school tuition and associated costs.

Elective: Any of a number of non-required studies a student is allowed to select.

Elementary and Secondary Education Act (ESEA): First passed in 1965, this federal legislation defines the federal role in elementary and secondary education and is typically reauthorized every five years; last iteration of ESEA is Every Student Succeeds Act, passed in 2015.

Employee Benefits: Any value that an employee receives in addition to direct salary for services rendered, such as, health insurance, retirement benefits, or paid vacations. Also called fringe benefits.

Endorsement: When an educator is endorsed for a given assignment, it means that he or she has met the qualifications to be licensed by the state to perform that assignment; such as teach at a specific grade level.

English Learner (EL): A student for who English is not their first language.

Evaluation: A judgment about the quality of a student's or staff member's progress or achievement. *(For example: a grade is an evaluation because it indicates the quality of a student's performance.)*

Evaluator Approval: A license held by school administrators to evaluate licensed educators.

Every Student Succeeds Act (ESSA): Latest reauthorization of the 1965 Elementary and Secondary Education Act, previously known as No Child Left Behind (NCLB) provides considerable authority to states and local schools for accountability and education standards.

Ex Officio: A member of a body holding a seat by virtue of holding another office, sometimes by

virtue of former membership in the body, usually a nonvoting member.

Extended Day: Childcare provided either during school for the children of teen and adult parents; or before/after school for primary age students. Also called wrap-around care.

Extracurricular: Activities that do not fall within the scope of a regular curriculum; examples are basketball and debate.

Family and Consumer Science (FCS) [FKA Home Economics]: Programs, including hands-on activities, which provide students with daily living skills for success in today's family, community and world. Job preparatory programs may also be available.

Family Medical Leave Act (FMLA): A federal law which provides qualifying employees with up to 12 work weeks of unpaid, job-protected leave per year and requires group health benefits be maintained during the leave.

Fiduciary Fund: A classification category which includes both Custodial and Trust Funds.

Fiscal Year: Annual period established for accounting purposes; July 1 through June 30 for Iowa public school districts. And October 1 through September 30 for the federal government.

Flexibility Account: Recent legislation allows school districts to create a Flexibility Account in their general fund to receive unobligated amounts from certain categorical funds that, with district board approval, be spent on certain categorical funds, including any general fund purpose.

Formative Assessment: Assessment that is used to help plan or improve instruction. Ideally, any assessment information can be used formatively.

Free/Reduced Meals: Students are eligible for either free or reduced-price school meals if the family meets income guidelines and completes an application.

Full-Time Equivalent (FTE): Used to express the amount of time an employee is employed.
For example: a .5 FTE is a half-time position.

Generally Accepted Accounting Principles (GAAP): Standardized set of accounting principles followed so that financial statements are comparable across school districts.

General Education Diploma (GED): Also called high school equivalency; offered to students who have not completed high school but pass a competency test.

General Fund: This fund must be established by all Iowa school districts and AEAs. It is a governmental fund under GAAP (Generally Accepted Accounting Principles) and accounts for the revenues and expenditures for the educational program and most school district operations. All moneys received by a school corporation from taxes and other sources must be accounted for in the General Fund except moneys required by law to be accounted for in another fund.

General Obligation Debt: The debt incurred by a school district, the repayment of which is secured by the district's general taxing authority.

Gifted and Talented/TAG: Programs and funding for students of exceptional ability. Services include pull-out programs, in-class programs and accelerated courses. Teaching content stresses concepts, problem-solving and higher-level thinking skills.

Governmental Accounting Standards Board (GASB): The governing body that establishes accounting rules for governmental entities.

Governmental Funds: A classification of funds which include the General Fund, Special Revenue Funds (Management Fund, Public Education Recreation Fund, and Student Activity Fund), Debt Service Fund, and Capital Project Funds (GO Bonds, Physical Plant and Equipment Fund, and S.A.V.E. Fund).

Grievance: A complaint usually resolved through a formal process. Grievance procedures for most employee related complaints may be found in the master contract. Grievance procedures for discrimination complaints will be found in board policy.

Head Start: A federal child development program that has served low-income children, birth to five years old and their families since 1965.

Home Schooling: Programs selected by parents or guardians to provide home-based education to children.

Income Surtax: A tax applied to individual income taxes to generate additional funds for local school districts.

Individuals with Disabilities Education Act (IDEA): A federal law that guarantees all children with disabilities access to a free appropriate public education.

Individual Education Plan (IEP): Refers to a plan written for an identified special education student. In the plan, individual goals for student growth are outlined. A plan developed by a team composed of parents, school staff and people from the AEA that outlines goals and objectives to address the individual learning needs of a student identified for special education.

Inclusion: Term usually used to describe a situation where special education services are offered within the general education classroom.

Instructional Support Levy (ISL): A property tax or combination of property and income surtax levy set by either board action or voters to supplement instructional funding in an Iowa school district.

Iowa Association of School Boards (IASB): Nonprofit organization serving Iowa public school boards.

Iowa Association of School Business Officials (IASBO): Professional organization of school business officials, including board secretaries and business managers.

Iowa Association of Supervision and Curriculum Development (IASCD): Professional organization serving curriculum directors, administrators and others.

Iowa Core: The Iowa Core provides academic expectations for all Iowa's K-12 students in the content areas of literacy, mathematics, science, social studies and 21st century skills.

Iowa Council of School Board Attorneys (ICSBA): A membership organization for attorneys who work with or for school corporations; sponsored by IASB.

Iowa Department of Education (AKA the DE): The state regulatory agency which oversees pre-

K-12, area education agencies, community colleges and other areas.

Iowa Public Employees' Retirement System (IPERS): State-run retirement program available to public employees.

Iowa Public Information Board (IPIB): Independent agency governed by a nine-member board appointed by the governor and confirmed by the senate to answer questions and concerns regarding Chapters 21 and 22, Iowa's open meetings and public records laws.

Iowa State Education Association (ISEA): The primary teachers union in Iowa; affiliated with National Education Association.

Iowa Statewide Assessment of Student Progress (ISASP): Assessments developed by Iowa testing programs at the University of Iowa for the state of Iowa. Formerly known as Iowa Tests of Basic Skills, or Iowa Testing Program, or Iowa Assessments.

Iowa Teaching Standards: A set of eight skills that Iowa teachers are expected to demonstrate.

Iowa Testing Program: Coordinators of the Iowa statewide assessment (ISASP).

Impasse Agreement: An agreement that contains impasse procedures agreed upon by the school district/AEA and the labor union should the parties come to an impasse. These procedures are either contained in a separate impasse agreement or in the Master Contract. These impasse procedures must be implemented prior to arbitration. In the absence of an agreed upon impasse agreement, districts would enter mediation

Lesson Plan: A teaching outline of the important points of a lesson arranged in the order in which they are to be presented; it may include objectives, points to be made, questions to ask, references to materials, assignments and evaluation methods or tools.

Licensure: The process of determining if an individual qualifies to be employed for a given assignment.

Lighthouse Study: The Lighthouse study was groundbreaking research conducted by the Iowa Association of School Boards and reported in 2000. This study indicated that school boards in high-achieving districts are significantly different in their knowledge and beliefs than school boards in low-achieving districts (**see IASB's website for more information: www.ia-sb.org**).

Limited English Proficient (LEP): A student with a language background other than English, and the proficiency in English is such that the probability of the student's academic success in an English-only classroom is below that of an academically successful peer with an English language background. There is special weighting for Limited English Proficient students.

Local Education Agency (LEA): term sometimes used by federal and state officials to refer to a local school district.

Longitudinal data: Information about student achievement that is reported over an extended period, usually several years.

Long-range improvement goals: Goals set by the district that indicate the amount of progress students should make over a five-year period.

Magnet Programs: Established in schools to provide an opportunity for students to engage in intensive study in specific areas. They are administered by the host schools. Participation is open to students who meet the eligibility requirements. Studies offered in some magnet programs include performing arts, science or mathematics.

Management Fund: A fund created to deposit and expend money from a levy certified by the board of directors for the purpose of tort liability insurance, unemployment, early retirement incentives, and judgments.

Master contract: The written and signed collective bargaining agreement between the school district and the labor union.

Maximum Spending Authority (Maximum Authorized Budget): The maximum amount authorized under the school funding formula for a school district to spend on its general fund budget for a fiscal year.

Mediation: In absence of an impasse agreement and should a school district/AEA and labor union find themselves at an impasse after properly implementing initial bargaining sessions, mediation is the next step. The Public Employment Relations Board (PERB) must upon the request of either party appoint an impartial and disinterested third party to reconcile an impasse. Mediation must take place before arbitration.

Metacognition: Awareness or analysis of one's own learning or thinking processes.

Minutes: Official record of board meeting actions.

Miscellaneous Income: Revenue deposited into the General Fund that is not state foundation aid, categorical funding that is part of the formula, foundation property tax, or additional property tax generated through the school foundation formula. Examples include state grants, federal funds, student fees, tuition from open enrollment in, and interest income.

Modified Supplemental Amount: Additional budget authority granted by the SBRC for specific purposes, or unusual or unique circumstances as allowed by Code. (FKA MAG-Modified Allowable Growth).

Multi-Age Grouping: Students are grouped in classes that include students at different age levels. Usually used in elementary schools, multi-age groups might include students from up to three traditional grade levels.

Multi-Tiered System of Support (MTSS): As an every-education process, MTSS allows educators to judge the overall health of their educational system by examining data on the educational system; as well as identifying students who need additional supports. (AKA *Response to Intervention or RTI*).

National Assessment of Educational Progress (NAEP): Also known as the *Nation's Report Card*. NAEP is a nationally representative and continuing assessment of what America's students know and can do in various subject areas. Since 1969, assessments have been conducted periodically in reading, math, science, writing, U.S. history, civics, geography and the arts. Administered by the U.S. Department of Education, National Center for Education Statistics.

National Association of Elementary School Principals (NAESP): Is a professional organization (founded in 1921) serving elementary and middle school principals and other education leaders

throughout the United States, Canada and overseas.

National Association of Secondary School Principals (NASSP): National professional organization for middle and high school principals, assistant principals and aspiring principals.

National Board Certification: A voluntary nationwide system for certifying accomplished, experienced teachers in specific subject matter areas and student age groupings.

National School Boards Association (NSBA): Membership organization for state school board associations; represents the concerns of member school boards at the federal level.

New Money: Common terminology used to describe the annual change in a district's total regular program funding from one year to the next.

Non-probationary Administrator: An administrator with four, or more, years of experience in the school district. Non-probationary administrators have significantly more contract rights than probationary administrators.

Non-Probationary Teacher: A teacher who has completed the probationary teaching in the district in which they are employed. Non-probationary teachers have significantly more contract rights than probationary teachers.

Nutrition Fund: A fund created to deposit and expend money related to the operation of the school nutrition program. No taxes are levied for the fund.

Open Enrollment: The process by which parents/guardians residing in an Iowa district may enroll their children into another Iowa school district. In general, the per student funding follows the child and is an expense to the resident district and a receipt to the enrolled district.

Open Meetings Law: Iowa law that requires the business of governmental bodies, including most school board business, be carried out in the public eye.

Operational Sharing: Operational function sharing is an incentive for districts to reduce costs by sharing management personnel.

Parent Teacher Association (PTA): National volunteer organization dedicated to helping parents, schools and communities see the benefit parent involvement can have in the lives of children.

Parent-Teacher Organization (PTO): A parents' group organized locally; and not affiliated with the national PTA.

Parochial School: A private school backed by a parish, church, synagogue, or other religious institution.

Participation Rates: Along with the annual progress report, districts are required to submit the percentage of students who participate in district-wide assessment programs (*such as ISASP and others*). Every student in the district must participate in the district-wide assessment unless the student has an IEP (*individual education plan*) that specifically exempts the student and provides an alternative assessment.

Pedagogy: The interactions between teachers, students and the learning environment and the learning tasks. This broad term includes how teachers and students relate together; as well as the

instructional approaches implemented in the classroom.

Percentile Rank: A percentile rank indicates a student's standing among others at the same grade level. For example, a percentile rank of 55 would indicate that the student outperformed 54 percent of other students in the state or nation.

Performance-Based Assessment: A type of test or assignment that requires students to show what they know in ways that are more extensive or complex than a paper/pencil test.

Performance Indicator: Describes specific information about what levels of learning students should attain at a given point in their school career (also called performance standard).

Physical Plant and Equipment Levy (PPEL): Board or voter-approved levy for school infrastructure, paid for by property tax or a combination of property tax and income surtax.

Policy: Statement adopted officially by a school board outlining principles to be followed in specific matters. School board policies have the force and effect of law for the school district.

Positive Behavioral Interventions & Supports (PBIS): Is a way for schools to encourage good behavior. With PBIS, schools teach kids about behavior, just as they would teach about other subjects like reading or math. The focus of PBIS is prevention, not punishment.

Postsecondary Education: Any education or training that occurs after graduation from high school or for which college credit can be received.

Pre-K: Preschool aged children under the age of five.

Probationary Administrator: An administrator in the first three years of employment in the school district. The board can terminate probationary administrator contracts at the end of the year without cause.

Probationary Teacher: A new teacher in the first three years of employment in a school district; or an experienced teacher with up to their first two years of employment with a school district. The board can terminate probationary teacher contracts at the end of the year without cause.

Professional Development (PD): Staff development designed to help school employees, especially teachers, add to, or strengthen the specialized knowledge and skills they draw upon in the conduct of their profession.

Professional Learning Community (PLC): Is a group of educators that meets regularly, shares expertise and works collaboratively to improve teaching skills and the academic performance of students.

Proficient: A description of the minimum acceptable level of knowledge and skills measured by an assessment.

Proprietary Funds: Funds which account for operations for which a fee is charged to users for goods or services. Proprietary fund types include the Nutrition Fund, Day Care Fund, Preschool Fund (2- and 3-year-old program-4-year-old voluntary preschool is General Fund), Student Construction Fund, Community Education Fund, and Internal Service Funds.

Public Educational Recreational Levy (PERL): Upon voter approval, districts can levy to pay for

public playgrounds, public tennis courts, public swimming pools, other recreation purposes and community education purposes.

Public Employment Relations Act (PERA): Chapter 20 of the *Iowa Code*, the PERA governs the conduct of parties involved in collective bargaining.

Public Employment Relations Board (PERB): Iowa state governing board established to implement Iowa Code Chapter 20 (*collective bargaining law*) and rule on employment-related disputes.

Pupil/Teacher Ratio: Average number of pupils per teacher in a school district, school or classroom.

Quorum: The minimum number of members required to be present for action to be taken in a legislative body or governing body. For school boards, a quorum is a simple majority of the members of the board.

Reliability: Refers to the consistency with which we can expect to get the same results from a test across different groups of students.

Remedial Instruction: Procedure used to teach students whose performance is judged to be below normal in a given subject; remedying below normal performance.

Request for Proposal (RFP): Document that describes projects, goods, services, equipment, etc. and requests bids from qualified vendors. The RFP will contain a statement of work (SOW) which defines the scope of work or services to be provided. The request also includes guidance to bidders on how to prepare a proposal including details on the proposal format, as well as instructions on how the RFP response is to be constructed and organized.

Returning Dropout and Dropout Prevention Program: A program for which a district may apply to the SBRC (School Budget Review Committee) for modified supplemental amount to fund a portion. After subtracting carryover and funding received from other sources for this program, the remaining program cost is funded by 25% or more from the district's regular program district cost and 75% from property taxes. The purpose of the returning dropout and dropout prevention program is to provide for the needs of identified students at risk of dropping out of school beyond the instructional program and services provided by the regular school program.

Revenue Bonds: Debt incurred by a district, the repayment of which is secured by anticipated future SAVE revenues. Revenue bonds are not general obligation bonds.

Revenue Purpose Statement (RPS): A public measure asking voters to agree to the intended use of the statewide sales tax revenue in their district. Recent legislation requires districts to renew their RPS by January 1, 2031, and it is intended that the renewal be done before a district contracts debt using sales tax revenue past January 1, 2031.

Rigor: The depth of knowledge required in a given standard of assessment item (*i.e., know, understand, apply, analyze, evaluate, or create*).

Rubric: A scoring guide for performance assessment tasks.

School Administrators of Iowa (SAI): A professional organization for superintendents, principals and other administrators.

School Budget Review Committee (SBRC): A six-member statutory committee with authority over anything impacting school district accounting and budgeting, primarily issues related to modified allowable growth and spending authority. The Director of the Department of Education (DE) serves as chair and is a nonvoting member. The Director of the Department of Management (DOM) serves as secretary. The other four members are appointed by the governor.

School Finance Formula: Also known as the state school foundation aid formula, it is a statutory funding mechanism based on the number of pupils in a school district which authorizes the maximum (spending authority) a school district may spend in the general fund in any fiscal year.

Scholastic Aptitude Test (SAT): This optional test generally is taken by college-bound students. Offered several times during the year, the Scholastic Aptitude Tests (SAT) measure verbal and mathematical reasoning skills or abilities related to college performance.

Secure an Advanced Vision for Education (SAVE): A funding mechanism for districts to pay for infrastructure, technology and school safety by bonding against the statewide penny sales tax. The SAVE fund is good through January 1, 2051.

Social promotion: Moving a student to the next higher-grade level even if he or she has not attained the expected level of academic achievement in the current grade level.

Socio-Economic Status: Refers to the income level of the family; usually based on whether the children of the family are receiving free or reduced-price school lunches.

Special Education: Specially designed instruction provided at no cost to parents to meet the unique needs of children with disabling impairments.

Spending Authority: See definition for Maximum Spending Authority.

Staff Development: Program of training and support provided to teachers and other staff members to improve their skills and knowledge; also called professional development.

Standard: A broad general statement of what students are expected to know or be able to do in a content area. Standards are written to span all grade levels.

Standards-Based Grading: A system of instruction, assessment, grading and academic reporting that is based on students demonstrating that they have learned the knowledge and skills articulated in the Iowa Core and other rigorous content standards as they progress through their education.

Standardized Test: A standardized test is one that is given to a group of students in a consistent manner in order to ensure that the results will not vary due to differences in how the test was administered.

State Indicator: Required data about student achievement that must be shared in the district's annual progress report.

Student Activity Funds: Funds created to deposit and expend money related to district sponsored and supervised co-curricular/extra-curricular activities for students. No taxes are levied for this fund.

Student Teacher: College student assigned to a school through a teacher education program to

observe and to do directed teaching under the supervision of a licensed teacher.

Supplemental State Aid (SSA), this is the annual growth in the per pupil amount calculated by the Iowa Department of Management based on the establishment of the state percent of growth (determined by the General Assembly). The growth amount is added to each school district's cost per pupil to provide additional funding to school districts in the following year. (FKA Allowable Growth)

Supermajority: Two-thirds of the members of a governing body. A supermajority is required for passage of school bond issues in Iowa.

Support staff/Staff Personnel/Classified Staff: Employees who provide administrative, technical and logistical support to a school or district. Generally, means any employee who is not a teacher or school administrator.

Tax Base: Overall amount of economic activity valuation to which a tax is applied. All tax types (property, income, sales, etc.) have their own base to which are applied to get a tax levy.

Tax Levy: Amount of tax generated after multiplying the tax rate times the tax base.

Tax Rate: Amount a tax base is multiplied by to determine the dollars generated, usually expressed in percent for sales and income taxes and dollars per thousand of value for property taxes.

Teacher Leadership and Compensation (TLC): Program designed to reward effective teachers with leadership opportunities and higher pay, attract promising new teachers with competitive starting salaries and more support and foster greater collaboration for all teachers to learn from each other.

Teacher Salary Supplement (TSS): State categorical funding provided on a cost per student basis to provide additional compensation to teachers.

Title I/Chapter 1: A federally funded program designed to help students achieve academically. At designated schools, assistance is provided to pre-kindergarten, first, second and third graders in reading and/or math.

Transcript: Official copy of a student's academic record; also, the official copy of verbatim proceedings of a meeting or hearing.

Trend Line Data: Information about student achievement over an extended period of time. The goal of examining this type of data is to see if students are generally performing better or worse than in previous time periods.

Trust Funds: Trust Funds are used to account for assets held in a trustee capacity by the school district.

Uniform Levy: A property tax levy in the amount of \$5.40 per \$1000 of assessed valuation that is required by the school finance formula to be levied in every school district each fiscal year.

Universal Desk Audit (FKA Accreditations): All AEAs, districts, preschool programs and nonpublic schools will submit initial universal desk audit information for compliance with state and federal legal requirements. If needed, further compliance review through more detailed desk audit,

remote interview, or on-site will be conducted at a targeted or intensive level.

Unspent Spending Authority: Amount of maximum spending authority left at year-end after deducting the general fund expenditures incurred during the year—also known as Unspent Authorized Budget (UAB).

Unspent Spending Authority Net of Restricted Fund Balances (Categorical Fund Balances): Amount of maximum spending authority left at year-end after deducting both the general fund expenditures incurred during the year and the total restricted fund balances (categorical fund balances) at year-end.

Validity: Refers to the match between what we want students to know (*the curriculum*) and the tests we use to measure that knowledge. In other words, does the test actually measure what we wanted students to learn?

Valuation Assessed: Recorded value of property on tax rolls.

Valuation Taxable: Value of property used for calculating tax levy. For residential property, it is usually a percentage of the property's full assessed value (*assessed valuation*).

Virtual Learning: The process of using communication and information technologies to deliver remote instruction.

Vocational Education: Courses that prepare students for employment in occupations requiring other than a baccalaureate or advanced degree. Programs include competency-based applied learning which contributes to an individual's academic knowledge, higher-order reasoning, problem solving skills and occupational-specific skills.

Weighted Enrollment: The budget enrollment (base year actual enrollment) plus additional enrollment because of special education calculated by Nov. 1 of the base year plus additional enrollment added due to the application of the supplementary weighting. Weighted enrollment is generated for shared classes, shared teachers, LEP weighting, and operational function sharing, and at-risk weighting.

Whole Grade Sharing: Whole grade sharing involves sending all or a substantial number of students from one or more grade levels to another district for all or a substantial portion of the educational program.

Workers' Compensation: Insurance designed to provide benefits to employees found to have been injured in the course of performing their job duties for employers. Employers are required to carry workers compensation insurance or be self-insured.

Year-Round Education: Year-round schools offer a 180-day school calendar throughout 12 months of the year. This does not add to student attendance days, it restructures the traditional year.

Compiled by Iowa Association of School Boards. Updated 9/2023.

IASB Affiliated Programs Glossary

IASB works with the business community to provide members with access to programs in critical areas such as governance, risk management, financial responsibility, human resources and facilities management. Here's a glossary of names/acronyms for these programs. Learn more about the services at: www.ia-sb.org/affiliatedprograms

Frontline Analytics: Financial planning, budgeting and data analytics tools.

ICAT, Iowa Construction Advocate Team & Integrated Project Delivery: Facility assessments, architect selection, master planning, radon testing and other services.

IDATP, Iowa Drug and Alcohol Testing Program: Assists schools in complying with state and federal drug and alcohol testing requirements for bus drivers.

IMED, Iowa Medicaid Education Disbursement: Assists schools in obtaining Medicaid reimbursement for certain non-educational special education services.

ISEBA, Iowa Schools Employee Benefits Association: Employee benefits insurance program.

ISJIT, Iowa Schools Joint Investment Trust: Program allowing school districts, AEAs and community colleges to invest funds to maximize interest income.

OneSource Employee Background Screening Service: Background screening service supports employment decisions for education employees.

OPEB Valuation Compliance Service (GASB 74, 75): Actuarial and consulting services for other post-employment benefits (OPEB).

Safety Group Insurance Program: Comprehensive property/casualty and workers comp insurance package designed specifically for Iowa schools. Fully insured by EMC with opportunity for dividends.

Simbli by eBOARDsolutions: Online board management tools for transparency and leadership, including meetings, policy hosting, planning and evaluation.