

# Series 800 – Business Procedures

Policy Title: REQUIREMENT OF THE BUDGET DOCUMENT

Policy Code No. 801.3

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The budget document must include the following estimates:

1. The amount of revenue for all district funds from sources other than taxation.
2. The amount of revenue proposed to be raised by taxation.
3. The amount proposed to be expended in each fund.
4. A comparison of the amounts to be expended in each fund for like purposes in the two preceding years.

The estimates required shall be fully itemized and classified so as to show each particular class of proposed revenue or expenditure, showing under separate headings the amounts required in such manner and form as shall be prescribed by the Department of Management.

The budget document shall also contain a brief explanatory section to demonstrate which program changes for the ensuing year are responsible for any changes in expenditures.

The detailed line item budget document will be presented to the Board following the official September enrollment.

Date of Adoption 08/28/1989

Review Date 01/10/2011

Revision Date 09/27/1993

Legal Ref.: Iowa Code Chapters 24.3; 24.5; 298.1; 442, 257, 297, 298.

Cross Ref.: Board Policy  
805.4 Funds and Accounts