

Series 800 – Business Procedures

Policy Title: BUDGET AS A SPENDING PLAN

Policy Code No. 801.7

The certified budget estimate shall be considered as the authority for all expenditures to be made during the fiscal year.

Any expenditure to be made that exceeds the certified budget estimate shall be made only in accordance with procedures specified in the Code of Iowa. These procedures permit the expenditure of unanticipated revenue from sources other than taxation during a fiscal year by amending the budget. The Board of Directors, upon approving a proposed amended budget, shall file with the board secretary and publish the same, and publish notice of a public hearing within twenty days after approving a proposed amended budget. This notice of a public hearing must be published at least ten days but no more than 20 days prior to the hearing date in the legal newspaper of the school district together with the time and place established for its public review.

Date of Adoption	08/28/1989
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Legal Ref.: Iowa Code Chapter 24.9.

Cross Ref.: