

## Business Procedures

## Series 800

Policy Title Requirements of the Budget Document Code No. 801.3

The budget document must include the following estimates:

1. The amount of income for the several funds from sources other than taxation.
2. The amount proposed to be raised by taxation.
3. The amount proposed to be expended in each and every fund and for each and every purpose during the ensuing fiscal year.
4. A comparison of such amounts so proposed to be expended with the amounts expended for like purposes for the two preceding years.
5. The estimates required shall be fully itemized and classified so as to show each particular class of proposed expenditure, showing under separate headings the amounts required in such manner and form as shall be prescribed by the State Board.

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.

Adopted 8/25/75  
Reviewed 7/10/89  
Reviewed 8/21/00  
Reviewed 6/21/04  
Reviewed 5/17/10  
Reviewed 7/15/13  
Reviewed 5/16/16  
Reviewed 6/17/19

Legal Reference: (Code of Iowa)  
Sections 24.3, 24.5, 298.1, Chapter 442