

Business Procedures

Series 800

Policy Title Budget as a Spending Plan Code No. 801.7

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

Any expenditure to be made that exceeds the final certified budget shall be made only in accordance with procedures specified in the Code of Iowa. These procedures permit the expenditure of unanticipated income from sources other than taxation during a fiscal year by amending the budget. The Board of Education, upon approving an amended budget, shall file and publish the same and give notice of a public hearing within twenty days after approving an amended budget.

Adopted 8/25/75
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Reviewed 5/16/16
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Legal Reference: (Code of Iowa)
Chapter 24.9, 24.14, 442.9