

BUDGET AS A SPENDING PLAN

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

AMENDED BUDGET

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 for amending the budget. These procedures permit the expenditure of closing cash balances of the preceding fiscal year and the expenditure of anticipated income from sources other than taxation during a fiscal year. The Board of Education shall publish a proposed amended budget and give notice of a public hearing within 10-20 days before taking action on an amended budget.

Legal Ref.: Iowa Code § 24.9 (2013)

Cross Ref.: 701.6 Budget Monitoring and Control

ADOPTED: 9/28/98
6/10/02

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