

BUSINESS PROCEDURES

Budget

Requirements of the State Certified Budget

The budget document must include the following estimates:

1. The amount of income for several funds from sources other than local taxation.
2. The amount proposed to be raised by local taxation.
3. The amount proposed to be expended in each and every fund during the ensuing fiscal year.
4. A comparison of such amounts so proposed to be expended with the amount expended for like purposes for the two preceding years.
5. The estimates required shall be classified so as to show each particular class of proposed expenditures, showing under separate headings the amounts required in such manner and form as shall be prescribed by state authority.
6. The document shall be approved by the board and the board secretary shall forward the document for state certification in the manner prescribed by law.

Date of Adoption: 11-17-86

Date of Review: 10-2-90, 12-20-93, 01-20-97, 03-20-00, 06-16-03, 05-21-07

LEGAL REF: Code of Iowa Chapters 24.3, 24.5, 442