

BUSINESS PROCEDURES

Budget

Budget as a Spending Plan

The final State 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.

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 24.9, 24.14, 442