

BUSINESS PROCEDURES

Budget

Line Item Budget

The superintendent shall present to the Board of Directors at its regular meeting in August a fiscal year Line Item Budget.

The approved Line Item Budget shall be utilized by the superintendent and administrative staff in administering the fiscal year resources in the operation of the district.

The Line Item Budget shall show all known and anticipated sources and amounts of revenue as well as the estimated spending plan for all expenditure accounts of the district's financial accounting system.

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