

Title: Budget Consideration by Board of Directors

The goal of the budget process is to plan the financial structure to support the goals of the District.

The Superintendent shall be responsible for developing the estimated budget for consideration by the Board of Directors. The Superintendent shall establish a budget development process that aligns with the District's strategic plan and mission. This process shall involve consideration of projected revenue and expenditures and shall include staff needs and priorities.

The process shall provide for preliminary review and discussion by the Board. Final adoption of the budget will be according to Iowa Code.

The Board shall file with the Secretary an estimate of the budget for the ensuing fiscal year at least twenty days prior to April 15 of each year. The budget estimate for all funds shall include all the amounts of income to be raised by taxation and from other sources, the amounts proposed to be expended and a comparison of such amounts for the two preceding years.

The Board shall publish the budget estimate in a newspaper in Council Bluffs and on the District's website.

The Board shall set a time and place for a public hearing for the purpose of public review of the budget estimate. The hearing shall be held not later than April 15 of each year. The Board shall cause to be published the date, time and place for the public hearing together with the budget estimate at least ten days, but not more than 20 days, prior to the date set for the public hearing.

The Board shall, after the public hearing, adopt the final budget for the ensuing fiscal year and shall certify the same to the levying authority of the county not later than April 15 of each year.

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The Secretary shall file the adopted budget together with supporting documents to the appropriate authorities.

Cross References:

101, 101.1, 701

Legal References:

Iowa Code, Chapters 24;

Approved: Oct. 1, 1985

Reviewed: May 4, 1993
March 28, 2023

Revised: March 23, 2004
Nov. 24, 2009
May 27, 2014
July 26, 2016