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 District shall provide all information necessary for the Proposed Property Tax Statement to the Department of Management by March 15 of each year to facilitate the required consolidated mailing to taxpayers by the county auditor.

Prior to holding the final budget adoption hearing, the Board shall hold a separate, dedicated public hearing focused solely on the proposed property tax levy. This proposed property tax hearing must be a unique meeting, and the tax levy must be the only substantive item on its agenda. Notice of this dedicated tax hearing shall be published in an official newspaper in Council Bluffs, posted on the District's website, and published on the District's social media accounts on the same day. The public hearing for the proposed property tax levy shall not be held prior to March 20.

Following the property tax levy hearing, the Board shall file with the Secretary an estimate of the overall budget for the ensuing fiscal 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 final budget estimate in a newspaper in Council Bluffs and on the District's website.

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

The Board shall, after the final public hearing, adopt the final budget for the ensuing fiscal year and shall certify the same to the levying authority and county auditor not later than April 30 of each year.

Budget Amendment Process

If expenditures are projected to exceed the total approved budget amount within any major functional spending group, the budget must be formally amended in accordance with Iowa Code Section 24.9. The amendment must be approved by the Board and filed with the county auditor prior to the actual expenditure of funds exceeding the original certified limit.

To amend the budget, the Board shall approve a proposed amendment and set a time and place for a public hearing. Notice of the public hearing, containing the details of the proposed expansion of expenditures, must be published in a newspaper in Council Bluffs and on the

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District's website at least ten days, but not more than 20 days, prior to the hearing date. The budget amendment process, including the public hearing and formal board adoption, should be completed and submitted to the Iowa Department of Management by May 31 of the current fiscal year to satisfy statutory review and protest timelines.

Cross References:
701, 715

Legal References:
Iowa Code, Chapters 24; 257, 279.8, 298,618

Approved: Oct. 1, 1985

Reviewed: May 4, 1993
March 28, 2023

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May 27, 2014
July 26, 2016
October 27, 2026