Business Procedures

Series 800

Policy Title  Requirements of the Budget Document  Code No. 801.3

The budget document must include the following estimates:

1. The amount of income for the several funds from sources other than taxation.
2. The amount proposed to be raised by taxation.
3. The amount proposed to be expended in each fund and for each budget category 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 fully itemized and classified so as to show each particular class of proposed expenditure, showing under separate headings the amounts required in such manner and form as prescribed by the State board.

Date of Adoption: August 14, 1967  Legal Reference: (Code of Iowa)

Reapproved 7-24-78  Chapter 24.3, 24.6, 22.2, 3, 7: 279.15-16,
Reapproved 6-16-86  291.6-11, 304, 670 Iowa Admin. Code
Amended 8-7-89  3.3 (10) (11), 281 Iowa Admin code
Reapproved 12-7-92  12.3 (1) (6)
Reapproved 7-1-96  
Amended 12-4-00  
Revised 12-15-08  
Reapproved 5-26-15  

Related Administrative Rules and Regulations:__________________________