## **Budget as a Spending Plan**

The final certified budget of the school district is the authority for the expenditures of the school district for the fiscal year for which the budget was adopted and certified. It is the responsibility of the superintendent to operate the school district within the budget.

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. The board, upon approving an amended budget, shall file and publish the same and give notice of a public hearing as provided by law.

Approved: January 18, 1999

Revised: September 29, 2015