

Reported Recommending
Ind. Postponed
Passed Senate
Failed to Pass Senate
Passed House
Failed to Pass House

Senate File 285

February 18, 1947.
Passed on File.

By LYNES.

A BILL FOR

An Act to provide for the preparation and adoption of school budgets, preparation of forms for the same and definitions of the parts of the same.

Be It Enacted by the General Assembly of the State of Iowa:

1 Section 1. At least sixty (60) days prior to the beginning
2 of the fiscal year, the superintendent of schools in all school
3 corporations which have a superintendent, and the secretary in
4 all school corporations which do not have a superintendent,
5 shall prepare for submission to the board of education estimates
6 of the expenditure requirements and the estimated revenues for
7 the forthcoming budget year, compared with the corresponding
8 figures of the last two complete budget years. The expenditure
9 estimates and the revenue estimates shall be classified
10 according to the Iowa Uniform Accounting System for schools.
11 The revenue estimates shall be classified in the same manner.
12 Not later than thirty (30) days before the beginning of the
13 fiscal year, the superintendent or secretary, as the case may be,
14 shall submit the budget to the board of education of each school
15 corporation.

1 Sec. 2. The board of education shall consider the budget

2 as submitted to them by the superintendent or secretary, as the
3 case may be. The board may alter, revise, increase, or decrease
4 the items contained in the budget or insert or strike out any
5 items; provided, however, that when it shall increase the total
6 proposed expenditures of the budget, it shall also increase the
7 total anticipated income, so that the total means of financing
8 the budget shall at least equal in amount the aggregate proposed
9 expenditures. Before the beginning of the fiscal year, the
10 board shall tentatively adopt the budget and arrange for public
11 hearings as provided in section twenty-four point nine (24.9),
12 chapter twenty-four (24), Code of Iowa, 1946. Not later than
13 August fifteenth the board shall make a final decision on the
14 budget and certify the same to the county auditor.

1 Sec. 3. The superintendent of public instruction, any
2 other statute to the contrary notwithstanding, shall prepare or
3 cause to be prepared budget forms in conformity with the Iowa
4 Uniform Accounting System and the Local Budgets Law to be used
5 by all school districts. In the preparation of such forms, the
6 superintendent shall take cognizance of the difference between
7 the large school and the small one in fiscal affairs and adapt
8 the forms to both groups. He shall also consult with the state
9 comptroller and the state appeal board in order that such forms
10 and instructions for their use shall not conflict with the
11 provisions of the Local Budgets Law.

1 Sec. 4. The budget shall show in parallel columns the
2 estimated amount of tax to be raised for each fund for the

3 fiscal year to which such budget applies, which shall be the
4 difference between the estimated expenditures for all purposes
5 and anticipated receipts from all sources other than taxation
6 together with the unencumbered balance available for the
7 particular fiscal year. For the purpose of determining the
8 unencumbered balance, school districts, after deducting unpaid
9 bills as of June thirtieth, may reserve an amount not to exceed
10 fifty (50) per cent of the annual budget requirements and the
11 excess over this amount shall be considered unencumbered
12 balance. The budget of expenditures for each fund shall
13 balance with the budget of revenue for each fund. The estimate
14 shall show the number of dollars of taxation for each thousand
15 dollars of assessed value of all property that is assessed in
16 the district.

1 Sec. 5. \ One copy of the budget as adopted shall be
2 mailed to the state superintendent of public instruction not
3 later than September fifteenth of any school year.