

### **Requirements of the Budget**

The budget must include the following data:

1. The amount proposed to be raised by taxation.
2. The amount of proposed revenue for the several funds from sources other than taxation.
3. The amount proposed to be expended in each fund during the upcoming fiscal year.
4. A comparison of such amounts so proposed to be expended for like purposes for the two preceding years.

The data 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 shall be prescribed by the State Board.

The budget shall also include the data showing major changes in expenditures for the upcoming fiscal year.

Adopted: April 13, 1987  
Revised: February 13, 2006  
Reviewed: January 25, 2012

Legal Reference: Code of Iowa  
Chapter 24.3, 24.5