

### **Preparation and Presentation of the Budget**

The preparation and presentation of the budget shall be the responsibility of the superintendent. At least twenty days prior to April 15 of each year, a preliminary budget projection of the School District's financial needs shall be presented by the superintendent/or designee to the Board of Directors.

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

Legal Reference: Code of Iowa  
Chapter 24  
Local Budgets