

# Board Policy

Code No. 703.2

## SPENDING PLAN

The budget of the school district shall be the authority for the expenditures of the school district for the fiscal year for which that budget was adopted and certified. It shall be the responsibility of the Superintendent to operate the school district within the budget.

*Legal Reference:* [Iowa Code § 24.9.](#)

*Cross Reference:* 703 Budget  
704 Revenue

*Approved:* March 18, 1996

*Reapproved:* April 5, 1999  
March 18, 2002  
November 1, 2004  
December 3, 2007  
February 19, 2013  
June 7, 2021