

**Business Procedures and Non-Instructional Series**  
700 Series

**PUBLIC REVIEW OF THE BUDGET**  
Code No. 703.5

The Board of Directors shall establish and publish the time and place for public review of the budget document. A notice of the hearing shall be published at least ten (10) days in advance.

The verified proof of the publication of such notice, together with the Certified Budget, shall be filed in the office of the county auditor and preserved by that office. No levy shall be valid unless and until such notice is published and filed.

Legal Reference: Iowa Code Section 24.9-24.11.  
Chapter 442.  
Iowa Administrative Code 618.14.

Cross Reference: Public Hearings

Adopted: 10/19/1992  
Reviewed: 12/21/2020