

24.9 Filing estimates — notice of hearing — amendments.

1. *a.* Each municipality shall file with the secretary or clerk thereof the estimates required to be made in [sections 24.3 to 24.8](#), at least twenty days before the date fixed by law for certifying the same to the levying board and shall forthwith fix a date for a hearing thereon, and shall publish such estimates and any annual levies previously authorized as provided in [section 76.2](#), with a notice of the time when and the place where such hearing shall be held not less than ten nor more than twenty days before the hearing. Provided that in municipalities of less than two hundred population such estimates and the notice of hearing thereon shall be posted in three public places in the district in lieu of publication. For any other municipality such publication shall be in a newspaper published therein, if any, if not, then in a newspaper of general circulation therein.

b. The department of management shall prescribe the form for public hearing notices for use by municipalities.

2. Budget estimates adopted and certified in accordance with [this chapter](#) may be amended and increased as the need arises to permit appropriation and expenditure during the fiscal year covered by the budget of unexpended cash balances on hand at the close of the preceding fiscal year and which cash balances had not been estimated and appropriated for expenditure during the fiscal year of the budget sought to be amended, and also to permit appropriation and expenditure during the fiscal year covered by the budget of amounts of cash anticipated to be available during the year from sources other than taxation and which had not been estimated and appropriated for expenditure during the fiscal year of the budget sought to be amended. Such amendments to budget estimates may be considered and adopted at any time during the fiscal year covered by the budget sought to be amended, by filing the amendments and upon publishing them and giving notice of the public hearing in the manner required in [this section](#). Within ten days of the decision or order of the certifying or levying board, the proposed amendment of the budget is subject to protest, hearing on the protest, appeal to the state appeal board and review by that body, all in accordance with [sections 24.27 to 24.32](#), so far as applicable. A local budget shall be amended by May 31 of the current fiscal year to allow time for a protest hearing to be held and a decision rendered before June 30. An amendment of a budget after May 31 which is properly appealed but without adequate time for hearing and decision before June 30 is void. Amendments to budget estimates accepted or issued under [this section](#) are not within [section 24.14](#).

[C24, 27, 31, 35, 39, §375; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §24.9; 82 Acts, ch 1079, §1]

83 Acts, ch 123, §32, 209; 97 Acts, ch 206, §11, 12, 24; 2014 Acts, ch 1026, §10

Referred to in [§24.7](#), [§24.20](#), [§37.9](#), [§441.16](#)