

**384.20 Separate accounts.**

1. A city shall keep separate accounts corresponding to the programs and items in its adopted or amended budget, as recommended by the committee.

2. A city shall keep accounts which show an accurate and detailed statement of all public funds collected, received, or expended for any city purpose, by any city officer, employee, or other person, and which show the receipt, use, and disposition of all city property. Public moneys may not be expended or encumbered except under an annual or continuing appropriation.

3. “*Continuing appropriation*” means the unexpended portion of the cost of public improvements, as defined in [section 26.2](#), which cost was adopted through a public hearing pursuant to [section 26.12](#) and was included in an adopted or amended budget of a city. A continuing appropriation does not expire at the conclusion of a fiscal year. A continuing appropriation continues until the public improvement is completed, but expenditures under the continuing appropriation shall not exceed the resources available for paying for the public improvement.

[S13, §741-a, 741-b; C24, 27, 31, 35, 39, §5675, 5676; C46, 50, §363.49, 363.50; C54, 58, 62, 66, 71, 73, §368A.5, 368A.6; C75, 77, 79, 81, §384.20]

[96 Acts, ch 1104, §1](#); [2006 Acts, ch 1017, §36, 42, 43](#); [2007 Acts, ch 144, §15](#)