

331.435 Budget amendment.

1. The board may amend the adopted county budget, subject to [sections 331.423 through 331.425](#) and other applicable state law, to permit increases in any class of proposed expenditures contained in the budget summary published under [section 331.434, subsection 3.](#)

2. The board shall prepare and adopt a budget amendment in the same manner as the original budget as provided in [section 331.434](#), but excluding the requirements for mailing individual statements under [section 24.2A](#), and the amendment is subject to protest as provided in [section 331.436](#), except that the director of the department of management may by rule provide that amendments of certain types or up to certain amounts may be made without public hearing and without being subject to protest. A county budget for the ensuing fiscal year shall be amended by May 31 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.

[83 Acts, ch 123, §19, 209; 86 Acts, ch 1245, §20; 2019 Acts, ch 24, §104; 2019 Acts, ch 165, §10, 17; 2023 Acts, ch 71, §7, 10, 85, 98](#)

2023 amendment to subsection 1 applies to taxes and budgets for fiscal years beginning on or after July 1, 2024; 2023 Acts, ch 71, §10
2023 amendment to subsection 2 applies to political subdivision budgets for fiscal years beginning on or after July 1, 2024; 2023 Acts, ch 71, §98