

**384.18 Budget amendment.**

1. A city budget as finally adopted for the following fiscal year becomes effective July 1 and constitutes the city appropriation for each program and purpose specified therein until amended as provided in [this section](#). A city budget for the current fiscal year may be amended for any of the following purposes:

a. To permit the appropriation and expenditure of unexpended, unencumbered cash balances on hand at the end of the preceding fiscal year which had not been anticipated in the budget.

b. To permit the appropriation and expenditure of amounts anticipated to be available from sources other than property taxation, and which had not been anticipated in the budget.

c. To permit transfers from the debt service fund, the capital improvements reserve fund, the emergency fund, or other funds established by state law, to any other city fund, unless specifically prohibited by state law.

d. To permit transfers between programs within the general fund.

2. A budget amendment must be prepared and adopted in the same manner as the original budget, as provided in [section 384.16](#), excluding the requirement for the mailing of individual statements under [section 24.2A](#), and is subject to protest as provided in [section 384.19](#), except that the committee 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 city 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. The amendment of a budget after May 31, which is properly appealed but without adequate time for hearing and decision before June 30 is void.

[C24, 27, 31, 35, 39, §375; C46, 50, 54, 58, 62, 66, 71, 73, §24.9; C75, 77, 79, 81, §384.18; [82 Acts, ch 1079, §6](#)]

[2010 Acts, ch 1061, §180](#); [2023 Acts, ch 71, §95, 98](#)

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