

**257.7 Authorized expenditures.**

1. *Budgets.* School districts are subject to [chapter 24](#). The authorized expenditures of a school district during a base year shall not exceed the lesser of the budget for that year certified under [section 24.17](#) plus any allowable amendments permitted in [this section](#), or the authorized budget, which is the sum of the combined district cost for that year, the actual miscellaneous income received for that year, and the actual unspent balance from the preceding year.

2. *Budget amendments.* If actual miscellaneous income for a budget year exceeds the anticipated miscellaneous income in the certified budget for that year, or if an unspent balance has not been previously certified, a school district may amend its certified budget.

[89 Acts, ch 135, §7](#); [90 Acts, ch 1190, §2](#)

Referred to in [§298.10](#), [298A.12](#)