

# BOARD POLICY

WESTERN IOWA TECH COMMUNITY COLLEGE

Series Number 702.3

Title Budget

Requirements of the Budget

The budget shall include the following for each fund:

1. The amount of revenues from sources other than taxation;
2. The amount of revenues to be raised by taxation;
3. An itemization of the amount to be spent; and
4. A comparison of such amounts so proposed to be expended with the amounts expended for like purposes for the two preceding years.

Date of adoption \_\_\_\_\_

Legal Reference: (Code of Iowa)

Date of Last Revision 5/9/88

24.3

Date of Current Revision 12/11/95

Related Administrative Procedures and Cross References \_\_\_\_\_