

## Hearing on Amendment of Fiscal Year 2021 School District Budget

### **Board Policy:**

Board Policy 703.1, Budget Planning, describes the need to amend the annual budget when necessary. It states

“The board may amend the budget for the fiscal year in the event of unforeseen circumstances. The amendment procedures will follow the procedures for public review and adoption of the original budget by the board outlined in these policies.

“It is the responsibility of the superintendent and the business manager to bring any budget amendments necessary to the attention of the board to allow sufficient time to file the amendment with the county auditor no later than May 31 of each year.”

### **Background:**

It is a common practice among school districts that have good understanding of their budget for the current fiscal year and the demands upon it to annually amend the budget. Under Iowa law, school districts are not permitted to exceed their published budget categories without amending their budgets.

Budget amendments are a normal and routine practice in many school districts.

### **Recommendations for Conducting a Public Hearing:**

A school board meeting is a meeting before the public where a school board conducts its public business. The public has the right to participate in the meeting only to the extent the board chooses to allow such participation. A public hearing should be conducted by the board president.

At a public hearing, the board members are hearing officers. As such, they should listen to the testimony of the individuals speaking to the board. They should carefully consider the arguments. At the discretion of the board president, board members may wish to ask thoughtful questions of the speakers.

Board members should avoid taking sides during the hearing, advocating for one side or another, or engaging in arguments or discussion with the speakers or other school board members.