

**PUBLICATION OF THE BUDGET**

The Board of Directors is required to file a budget estimate with its secretary at least twenty (20) days before the date fixed by law for certifying the estimate to the county auditor. The Board is also required to fix a date for a hearing on the budget estimate and to publish the estimate with a notice of the time and place of hearing at least ten (10) days prior to the hearing. Since the estimate must be certified to the county auditor not later than April 15, the final date for filing it with the District would be March 27.

The publication of the budget estimate and notice of hearing will be in the Delaware County and Hopkinton Leader, Hopkinton, Iowa.

The verified proof of the publication of such notice shall be filed in the office of the County Auditor and preserved by him/her. No levy shall be valid unless and until such notice is published and filed.

LEGAL REFERENCE: Code of Iowa, Chapter 442; Sections 24.9; 24.17; 618.14

DATE OF ADOPTION: January 14, 1981

DATE OF REVIEW: March 19, 2007

DATE OF REVISION: October 12, 1994

MAQUOKETA VALLEY COMMUNITY SCHOOL DISTRICT  
DELHI, IOWA 52223