

**PANORAMA COMMUNITY SCHOOL DISTRICT**

**PUBLIC REVIEW OF THE BUDGET**

The Board of Directors shall establish and publish the time and the place where a public hearing shall be held for the purpose of public review of the budget document. The place and time of the public hearing shall be published at least ten days prior to such hearing.

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

Legal Reference: (Code of Iowa)  
Chapter 24.10

Cross Reference:

Approved: 9-17-90

Reviewed: 1999, 2002, 2007, 2011

Revised: \_\_\_\_\_